

## 4.1.2

**5 YEAR AUDITED STATEMENT**  
(Separate files are uploaded as additional document as proof of expenses claimed for Infrastructure augmentation and Maintenance of academic facilities)

## Index

4.1.2 Five year AUDITED STATEMENT for expenses claimed for Infrastructure augmentation and Maintenance of academic facilities and 4.4.1. Average percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in Lakhs)

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**Audited statement for B.Pharm.,  
M.Pharm. and Phd. Courses for  
Financial Year 2022-23**

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

**KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001**

**FINANCIAL STATEMENTS**

**2022 - 23**

I	AUDIT REPORT FOR THE YEAR 2022 - 23
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IV	BALANCE SHEET AS ON 31 ST, MARCH, 2023, ALONG WITH SCHEDULE

**R.P.MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune – 411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (B. PHARM)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm),  
Kennedy Road, Pune – 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm) Pune, ("*College*") which comprises the Balance Sheet as at March 31st, 2023, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March 2023 and
- ii. In the case of the Income and Expenditure Account, the Surplus for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Key audit matter**

Society has incurred certain expenses in which we believe that the internal control over purchase of certain fixed assets or other expenses needs to be strengthened. In given case, in absence of comparable input to assess the appropriateness or reasonableness of expenses, we have given our opinion based on our judgment and we have also relied upon the supporting documents and invoices provided during audit. We also recommend that the review mechanism process of vendor evaluation and quotation analysis by the purchase committee of society further needs to be improved.

### **Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules there under. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

### **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.

### **Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.



c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

**For R.P. Mutha & Associates  
Chartered Accountants**



**Rakesh Mutha  
Partner  
M No. 118465**



**Date: 02.08.2023  
Place: Pune  
UDIN: 23118465BGXKCI5154**



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

**RECEIPT AND PAYMENT ACCOUNT  
FOR THE FOR THE YEAR ENDED 31 ST MARCH 2023**

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	51,51,488.34	By Salary Expenses	F	3,44,95,922.00
To Fees & Other Receipts	B	6,70,31,726.00	By Other Expenditure	G	1,86,00,853.00
To Bank Interest		1,92,193.58	By Fixed Assets	H	88,67,480.96
To Indirect Receipts	C	65,46,980.00	By Indirect Payments	C	65,46,980.00
To Other Receipts	D	12,75,77,201.39	By Other Payments	D	12,30,69,302.81
To Inter Institutional	E	3,30,22,393.05	By Inter Institutional	E	3,98,35,139.15
			By Closing Balance	A	81,06,304.44
<b>TOTAL</b>		<b>23,95,21,982.36</b>	<b>TOTAL</b>		<b>23,95,21,982.36</b>

Date:  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :-23118465 BG-XKCI5154,



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE A OPENING AND CLOSING BALANCES**

SR. NO.	PARTICULARS	OPENING BALANCE 01.04.2022 Rs.	CLOSING BALANCE 31.03.2023 Rs.
<b>I</b>	<b>Cash in Hand</b>	-	-
<b>II</b>	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017265	25,75,237.35	32,19,459.73
2	Bank of Baroda A/c No. 04510100017272	43,362.90	1,27,264.90
3	Bank of Baroda A/c No. 04510100017276	3,61,806.60	3,71,859.60
4	Bank of Baroda A/c No. 04510100017268	67,829.10	70,352.90
5	Bank of Baroda A/c No. 04510200000882	32,096.67	3,81,971.39
6	Bank of Maharashtra A/c No. 60059078530	19,98,607.30	39,35,395.92
7	Bank of Maharashtra A/c No. 60092776476	45,271.78	-
8	Bank of Maharashtra A/c No. 60092787036	27,276.64	-
	<b>TOTAL</b>	<b>51,51,488.34</b>	<b>81,06,304.44</b>

**SCHEDULE B FEES RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Tuition Fee	5,91,78,600.00	
2	Development Fee	78,53,126.00	6,70,31,726.00
	<b>TOTAL</b>		<b>6,70,31,726.00</b>

**SCHEDULE C INDIRECT RECEIPTS & PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	Employees Provident Fund	22,08,754.00	22,08,754.00
2	Profession Tax	99,475.00	99,475.00
3	Revenue Stamp	476.00	476.00
4	SSPMS Employees Co-Op. Credit Society	14,58,073.00	14,58,073.00
5	Income Tax	27,80,202.00	27,80,202.00
	<b>TOTAL</b>	<b>65,46,980.00</b>	<b>65,46,980.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>I</b>	<b>DEPOSIT</b>		
1	Caution Money Deposit	71,500.00	9,500.00
<b>II</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity	16,44,963.00	20,06,125.00
<b>III</b>	<b>CREDITORS</b>		
1	Agilent Technologies India Pvt Ltd.	54,179.00	54,179.00
2	AISSMS'S Private Industrial Training Institute	2,000.00	2,000.00
3	Akash Infotech	10,050.00	10,050.00
4	Akron Systems	78,230.00	78,230.00
5	Anatek Services Pvt. Ltd.	55,041.00	55,041.00
6	Anchrom Enterprises	2,34,257.00	2,34,257.00
7	Apex Subscription Pvt Ltd	56,106.00	56,106.00
8	Ashok Sports Company	80,648.00	91,385.00
9	A Square Enterprises	87,847.00	90,536.00
10	Balaji Multi Tek & Services Pvt. Ltd.	11,56,455.00	11,56,455.00
11	Bosch Limited	27,864.00	27,864.00
12	BSNL Landline	10,053.00	10,053.00
13	Business Media Pvt. Ltd.	2,31,750.00	2,31,750.00
14	Care Biosystems India Pvt. Ltd.	1,47,500.00	1,47,500.00
15	Cloudinsta 24 Services Pvt. Ltd.	14,39,100.00	14,39,100.00
16	Deciphercloud Info Solutions Private Limited	14,87,000.00	14,87,000.00
17	Decipher Cloudtech and Marketing Solutions LLP	4,86,000.00	4,86,000.00
18	DelNet-Developing Library Network	19,470.00	19,470.00
19	DM Manpower Services Pvt. Ltd	6,36,850.00	7,64,220.00
20	ExtraaEdge Technology Solutions Pvt. Ltd.	4,26,600.00	4,26,600.00
21	GenioBrain IP Solution	58,200.00	58,200.00
22	Hudke Technologicals	58,010.00	58,010.00
23	IHIHI Private Limited	1,46,880.00	1,46,880.00
24	Infitech Enterprises	1,58,286.00	1,82,936.00
25	Inflibnet	11,800.00	11,800.00
26	Inkarp Instruments Pvt Ltd	21,22,807.00	21,22,807.00
27	Inkarp Instruments Services	15,245.00	15,245.00
28	IRA Enterprises	3,89,577.00	3,89,577.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>III</b>	<b>CREDITORS</b>		
29	Lablink	58,000.00	58,000.00
30	Laboworld Private Ltd.	1,63,501.00	1,63,501.00
31	Labultima Process Technologies Pvt. Ltd.	5,900.00	5,900.00
32	Mahavir Travel Service	72,612.00	72,612.00
33	M.M. Associates	4,02,946.00	4,02,946.00
34	Monarch Technologies [Pune] Pvt. Ltd.	53,87,492.00	53,87,492.00
35	New Neeta Chemicals	1,51,407.00	1,51,407.00
36	Newsbox Television Media	92,800.00	92,800.00
37	Nirali Prakashan	25,459.00	25,459.00
38	Nutrivet Life Sciences	30,800.00	40,000.00
39	Oceanic Enterprises	891.00	20,098.00
40	Om Enterprises	1,92,373.00	1,92,373.00
41	Otis Elevator Company (India) Limited	3,09,814.00	3,09,814.00
42	Perfect Solutions	6,555.00	6,555.00
43	Prabhat Signs Pvt. Ltd.	8,047.00	8,047.00
44	Prachi Garments	46,780.00	64,500.00
45	Purandar Publicity Pvt. Ltd.	4,60,435.00	4,60,435.00
46	Reliable Pest Control	1,11,990.00	1,31,253.00
47	Renu Enterprises	5,47,660.00	5,47,660.00
48	Researchco Books & Periodicals Pvt. Ltd.	55,722.00	55,722.00
49	R. P. Mutha & Associates	14,535.00	25,335.00
50	R. R. Enterprises	79,037.00	79,037.00
51	Rushi Enterprises	5,903.00	5,903.00
52	Rutika Enterprises	14,366.00	14,366.00
53	Sai Book Collection	33,240.00	33,240.00
54	Sakal Media Pvt. Ltd.	49,048.00	49,048.00
55	Samruddhi Publicity	1,36,300.00	1,36,300.00
56	Schrodinger Inc.	14,35,978.98	14,35,978.98
57	Shree Datta Trunk and Umbrella Mart	10,725.00	10,725.00
58	Shree Engineering	2,23,162.00	2,23,162.00
59	Shree Engineering Works	66,252.00	66,252.00
60	Shree Multisales Corporation	3,90,716.00	3,90,716.00
61	Shreeniwas Marketing	1,16,688.00	1,16,688.00
62	South Asia FM Ltd	95,444.00	95,444.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

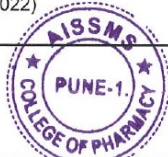
**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>III</b>	<b>CREDITORS</b>		
63	Sparkle Enterprises	1,65,078.00	2,08,002.00
64	S S Trophies	15,086.00	15,086.00
65	Tejaswi Gas Appliances	1,93,408.00	1,93,408.00
66	Termolab Sales and Services Pvt. Ltd.	29,984.00	29,984.00
67	T Infosystem	28,440.00	50,040.00
68	Trimurti Electrical	1,50,046.00	1,50,046.00
69	Varad Enterprises	13,806.00	16,951.00
70	Venture Tech	52,701.00	52,701.00
71	Vijay Chemicals	78,126.00	78,126.00
72	VMC Technologies Private Limited	29,000.00	29,000.00
<b>IV</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year- 2017-2018	600.00	600.00
2	Year- 2018-2019	1,200.00	1,200.00
3	Year- 2019-2020	2,01,405.00	610.00
4	Year- 2020-2021	2,97,018.25	819.00
5	Year- 2021-2022	42,76,602.40	54,550.03
6	Year- 2022-2023	6,86,48,346.00	6,92,18,491.00
<b>V</b>	<b>SCHOLARSHIP PAYABLE</b>		
1	EBC Scholarship 2020-21	9,79,371.25	9,79,371.25
2	EBC Scholarship 2021-22	47,04,143.50	47,04,143.50
3	EBC Scholarship 2022-23	2,54,868.00	2,54,868.00
<b>VI</b>	<b>SCHOLARSHIP/ FREESHIP RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR 2020-2021</b>		
1	OBC Freeship (2020-21)	1,90,816.25	1,90,816.25
2	OBC Scholarship (2020-2021)	4,84,663.00	4,84,663.00
3	SBC Scholarship (2020-2021)	68,167.00	68,167.00
4	SC Scholarship (2020-2021)	9,74,076.00	9,74,076.00
5	VJNT Freeship (2020-2021)	2,98,575.50	2,98,575.50
6	VJNT Scholarship (2020-2021)	1,36,334.00	1,36,334.00
<b>B</b>	<b>FOR 2021-2022</b>		
1	OBC Freeship (2021-22)	10,76,407.00	10,76,407.00
2	OBC Scholarship (2021-2022)	14,40,518.00	14,40,518.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

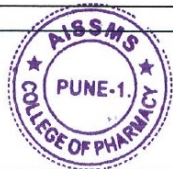
**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
3	SBC Scholarship (2021-2022)	2,61,888.00	2,61,888.00
4	SC Freeship (2021-2022)	6,33,945.50	6,33,945.50
5	SC Scholarship (2021-2022)	36,85,944.80	36,85,944.80
6	ST Freeship (2021-2022)	9,76,457.50	9,76,457.50
7	ST Scholarship (2021-2022)	7,21,532.50	7,21,532.50
8	VJNT Freeship (2021-2022)	16,86,675.00	16,86,675.00
9	VJNT Scholarship (2021-2022)	41,20,738.00	41,20,738.00
<b>C</b>	<b>FOR 2022-2023</b>		
1	VJNT Freeship (2022-2023)	4,88,903.00	4,88,903.00
<b>VII</b>	<b>OTHERS</b>		
1	GST Payable	33,000.00	31,561.00
2	TDS For Payable	7,21,315.00	7,28,167.00
3	Remuneration to Staff	8,900.00	13,603.00
4	University Examination	9,11,952.00	2,26,030.00
5	SD-M M Associates	14,648.00	-
6	Miscellaneous Advance	1,14,064.00	1,52,760.00
7	In-House Project	1,42,497.00	1,77,997.00
8	Group Insurance Premium for Staff	30,407.00	30,407.00
9	Payable to Mr. Rahul R. Padalkar	4,225.00	-
10	Payable Student Insurance fees	91,057.00	83,840.00
11	Payable to Transcript / Recommendation Fees	1,750.00	2,537.00
12	University Eligibility fee	84,240.00	84,240.00
13	University Exam Fees	19,13,235.00	19,13,235.00
14	Advance to Contractors & Vendors	26,96,679.00	26,96,679.00
15	Advance to Staff	6,47,700.00	6,47,700.00
16	Grant for Research Promotion Scheme : 2020-2021	13,600.00	-
17	Pre-Paid Affiliation Fees for PCI	1,18,000.00	-
18	Pre-Paid Repair & Maintenance Expenses	1,79,507.00	-
19	GST-Student Projects Receivable	2,07,593.00	2,07,593.00
20	Conference & Seminar - Staff	29,671.00	29,671.00
21	Electricals Fitting	29,443.96	-
22	National Pharmacy Quiz	12,000.00	12,000.00
	<b>TOTAL</b>	<b>12,75,77,201.39</b>	<b>12,30,69,302.81</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE E INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	All India Shri Shivaji Memorial Society	2,68,87,253.90	3,37,00,000.00
2	A I S S M S College of M. Pharmacy	61,07,467.15	61,07,467.15
3	A I S S M S College of Pharmacy, Ph. D. Research Centre	27,672.00	27,672.00
	<b>TOTAL</b>	<b>3,30,22,393.05</b>	<b>3,98,35,139.15</b>

**SCHEDULE F SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Salary- Teaching Staff	2,25,06,565.00	
2	Salary- Non-Teaching Staff	93,67,928.00	
3	Salary- Gratuity-Teaching Staff	11,67,924.00	
4	Salary- Gratuity-Non-Teaching Staff	4,77,039.00	
5	Salary - Visiting Staff	14,400.00	
6	Salary- PF Management Contribution - Teaching Staff	4,24,801.00	
7	Salary- PF Management Contribution - Non-Teaching Staff	4,31,176.00	
8	Salary- EPF Administration Charges- Teaching Staff	75,323.00	
9	Salary- EPF Administration Charges- Non-Teaching Staff	30,766.00	3,44,95,922.00
	<b>TOTAL</b>		<b>3,44,95,922.00</b>

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>ADMISSION REGULATING AUTHORITY FEES</b>		
1	Admission Regulating Authority fees		62,200.00
<b>II</b>	<b>ADVERTISEMENT EXPENSES</b>		
1	Advertisement Expenses - Admission	5,51,780.00	
2	Advertisement Expenses - Other	27,07,630.00	
3	Advertisement Expenses - Recruitment	11,995.00	32,71,405.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>III</b>	<b>AFFILIATION &amp; OTHER FEES</b>		
1	Affiliation fees- Pharmacy Council Of India	3,54,000.00	
2	Affiliation fees- AICTE	15,000.00	
3	Affiliation Fees-Savitribai Phule Pune University	1,21,900.00	4,90,900.00
<b>IV</b>	<b>ANIMAL HOUSE EXPENSES</b>		
1	Animal House Expenses		95,408.00
<b>V</b>	<b>AUDIT &amp; PROFESSIONAL FEES EXPENSES</b>		
1	Audit Fee Expenses	71,072.00	
2	Professional Charges Expenses	1,57,661.00	2,28,733.00
<b>VI</b>	<b>BANK CHARGES / BANK COMMISSION</b>		
1	Bank Charges Expenses		8,737.02
<b>VII</b>	<b>CLEANING &amp; HOUSEKEEPING EXPENSES</b>		
1	House Keeping Expenses	6,47,830.00	
2	Pest Control Expenses	1,13,920.00	7,61,750.00
<b>VIII</b>	<b>CONFERENCE &amp; SEMINAR WORKSHOP EXPENSES</b>		
1	Conference & Seminar - Students		2,000.00
<b>IX</b>	<b>CONSUMABLES EXPENSES</b>		
1	Consumables / Chemicals Expenses		2,79,396.00
<b>X</b>	<b>EXPENSES IN RESPECT OF PROPERTIES RATES , TAXES &amp; WATER CHARGES</b>		
1	Property Tax Expenses	8,73,867.00	
2	Water Charges Expenses	6,405.00	
3	Insurance Expenses -Property	1,31,300.00	10,11,572.00
<b>XI</b>	<b>FEES REGULATING AUTHORITY FEES</b>		
1	Fees Regulating Authority Fees		40,108.00
<b>XII</b>	<b>FUNCTION &amp; CEREMONEY EXPENSES</b>		
1	Cultural Programme Expenses		4,506.00





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
XIII	<b>LABORATORY EXPENSES</b>		
1	Laboratory Expenses		1,58,164.00
XIV	<b>MISCELLANEOUS EXPENSES</b>		
1	Miscellaneous Expenses		18,709.00
XV	<b>NEWS PAPER , JOURNALS &amp; PERIODICALS</b>		
1	News Paper & Periodicals Expenses		93,320.00
XVI	<b>OTHER EXPENDITURE</b>		
1	GST Paid Expenses	77,291.00	
2	Tea & Refreshment Expenses	20,201.00	
3	Web Hosting Design & Development Expenses	34,618.00	1,32,110.00
XVII	<b>PETROL / DIESEL / FUEL &amp; GAS EXPENSES</b>		
1	Petrol , Fuel & Gas Expenses		7,500.00
XVIII	<b>PRINTING &amp; STATIONERY EXPENSES</b>		
1	Printing & Stationery Expenses	13,68,854.00	
2	Xerox Expenses	2,584.00	13,71,438.00
XIX	<b>RENT EXPENSES</b>		
	Building Rent Expenses		12,88,541.00
XX	<b>REPAIRS &amp; MAINTENANCE EXPENSES</b>		
1	Building Maintenance Expenses -Building	8,59,027.00	
2	Repairs & Maintenance Expenses- Computer	74,857.00	
3	Repairs & Maintenance Expenses- Electricity	2,57,286.00	
4	Repairs & Maintenance Expenses- Furniture	19,892.00	
5	Repairs & Maintenance Expenses- Machinery / Equipment	17,92,589.00	
6	Repairs & Maintenance Expenses- Others	11,59,723.00	41,63,374.00
XXI	<b>SOFTWARE EXPENSES</b>		
1	Software Expenses		21,03,370.98



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XXII</b>	<b>STAFF WELFARE &amp; DEVELOPMENT EXPENSES</b>		
1	National Pharmacy Week	6,432.00	
2	Staff Development Expenses	1,98,397.00	
3	Uniform Expenses-Staff	43,120.00	2,47,949.00
<b>XXIII</b>	<b>STUDENT ACTIVITY EXPENSES</b>		
1	Annual Social Gathering Expenses	1,17,357.00	
2	National Service Scheme ( NSS ) Expenses	76,175.00	
3	Sports Expenses	2,22,094.00	
4	Students Activity Expense	1,47,712.00	5,63,338.00
<b>XXIV</b>	<b>STUDENT DEVELOPMENT EXPENSES</b>		
1	Educational Tour & Industrial Visit Expenses	56,736.00	
2	Students Development Expense	1,68,290.00	2,25,026.00
<b>XXV</b>	<b>STUDENT SPORTS ACTIVITY &amp; GYMKHANA EXPENSES</b>		
1	Gymkhana Expenses		24,500.00
<b>XXVI</b>	<b>STUDENT WELFARE EXPENSES</b>		
1	Students Welfare Expenses	66,658.00	
2	Synapse-2022	39,282.00	1,05,940.00
<b>XXVII</b>	<b>TELEPHONE / INTERNET / POSTAGE EXPENSES</b>		
1	Internet Expenses	15,77,654.00	
2	Postage & Courier Expenses	3,919.00	
3	Telephone Expenses	45,405.00	16,26,978.00
<b>XXVIII</b>	<b>TRAVELLING EXPENSES</b>		
1	Travelling & Conveyance Expenses		84,049.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XXIX</b>	<b>UNIVERSITY CHARGES / EXPENSES</b>		
1	Pune City Zonal Sports Committee Pro-Rata Fee	4,221.00	
2	University Students Welfare Fund Contribution	19,600.00	
3	University Ashwamegh Krida Pro-rata Fee	9,800.00	
4	University Computer Fees	12,250.00	
5	University Corpus Fund Contribution	1,960.00	
6	University Development Fund	24,500.00	
7	University Disaster Fund Contribution	4,900.00	
8	University Health Centre Fees	1,150.00	
9	University NSS Fees	4,900.00	
10	University Registration Fees	12,250.00	
11	University Sports Fund	24,500.00	
12	University Students Insurance Fund Contribution	9,800.00	1,29,831.00
	<b>TOTAL</b>		<b>1,86,00,853.00</b>

**SCHEDULE H FIXED ASSETS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Computers	51,50,642.00	
2	Furniture's	4,89,418.96	
3	Machinery & Equipment's	31,11,724.00	
4	Library Books	1,15,696.00	88,67,480.96
	<b>TOTAL</b>		<b>88,67,480.96</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (B.PHARM.)  
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

EXPENDITURE	SCH	AMOUNT RS.	INCOME	SCH	AMOUNT RS.
To Salary Expenses	A	3,44,95,922.00	By Fees & Other Receipts	C	6,70,31,726.00
To Other Expenditure	B	1,86,00,853.00	By Bank Interest		1,92,193.58
To Depreciation		25,66,800.46			
To Excess of Income over Expenditure (Surplus)		1,15,60,344.12			
<b>TOTAL</b>		<b>6,72,23,919.58</b>	<b>TOTAL</b>		<b>6,72,23,919.58</b>

Date:  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :-23118465 BG-xkcl15154,



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**  
KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE A SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Salary- Teaching Staff	2,25,06,565.00	
2	Salary- Non-Teaching Staff	93,67,928.00	
3	Salary- Gratuity-Teaching Staff	11,67,924.00	
4	Salary- Gratuity-Non-Teaching Staff	4,77,039.00	
5	Salary - Visiting Staff	14,400.00	
6	Salary- PF Management Contribution - Teaching Staff	4,24,801.00	
7	Salary- PF Management Contribution - Non-Teaching Staff	4,31,176.00	
9	Salary- EPF Administration Charges- Teaching Staff	75,323.00	
10	Salary- EPF Administration Charges- Non-Teaching Staff	30,766.00	3,44,95,922.00
<b>TOTAL</b>			<b>3,44,95,922.00</b>

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>ADMISSION REGULATING AUTHORITY FEES</b>		
1	Admission Regulating Authority fees		62,200.00
<b>II</b>	<b>ADVERTISEMENT EXPENSES</b>		
1	Advertisement Expenses - Admission	5,51,780.00	
2	Advertisement Expenses - Other	27,07,630.00	
3	Advertisement Expenses - Recruitment	11,995.00	32,71,405.00
<b>III</b>	<b>AFFILIATION &amp; OTHER FEES</b>		
1	Affiliation fees- Pharmacy Council Of India	3,54,000.00	
2	Affiliation fees- AICTE	15,000.00	
3	Affiliation Fees-Savitribai Phule Pune University	1,21,900.00	4,90,900.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**  
KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>IV</b>	<b>ANIMAL HOUSE EXPENSES</b>		
1	Animal House Expenses		95,408.00
<b>V</b>	<b>AUDIT &amp; PROFESSIONAL FEES</b>		
1	Audit Fee Expenses	71,072.00	
2	Professional Charges Expenses	1,57,661.00	2,28,733.00
<b>VI</b>	<b>BANK CHARGES / BANK COMMISSION</b>		
1	Bank Charges Expenses		8,737.02
<b>VII</b>	<b>CLEANING &amp; HOUSEKEEPING EXPENSES</b>		
1	House Keeping Expenses	6,47,830.00	
2	Pest Control Expenses	1,13,920.00	7,61,750.00
<b>VIII</b>	<b>CONFERENCE &amp; SEMINAR WORKSHOP EXPENSES</b>		
1	Conference & Seminar - Students		2,000.00
<b>IX</b>	<b>CONSUMABLES EXPENSES</b>		
1	Consumables / Chemicals Expenses		2,79,396.00
<b>X</b>	<b>EXPENSES IN RESPECT OF PROPERTIES RATES , TAXES &amp; WATER CHARGES</b>		
1	Property Tax Expenses	8,73,867.00	
2	Water Charges Expenses	6,405.00	
3	Insurance Expenses -Property	1,31,300.00	10,11,572.00
<b>XI</b>	<b>FEES REGULATING AUTHORITY FEES</b>		
1	Fees Regulating Authority Fees		40,108.00
<b>XII</b>	<b>FUNCTION &amp; CEREMONEY EXPENSES</b>		
1	Cultural Programme Expenses		4,506.00



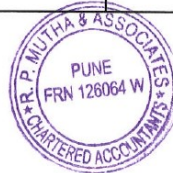
**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**  
KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>XIII</b>	<b>LABORATORY EXPENSES</b>		
1	Laboratory Expenses		1,58,164.00
<b>XIV</b>	<b>MISCELLANEOUS EXPENSES</b>		
1	Miscellaneous Expenses		18,709.00
<b>XV</b>	<b>NEWS PAPER , JOURNALS &amp; PERIODICALS</b>		
1	News Paper & Periodicals Expenses		93,320.00
<b>XVI</b>	<b>OTHER EXPENDITURE</b>		
1	GST Paid Expenses	77,291.00	
2	Tea & Refreshment Expenses	20,201.00	
3	Web Hosting Design & Development Expenses	34,618.00	1,32,110.00
<b>XVII</b>	<b>PETROL / DIESEL / FUEL &amp; GAS EXPENSES</b>		
1	Petrol , Fuel & Gas Expenses		7,500.00
<b>XVIII</b>	<b>PRINTING &amp; STATIONERY EXPENSES</b>		
1	Printing & Stationery Expenses	13,68,854.00	
2	Xerox Expenses	2,584.00	13,71,438.00
<b>XIX</b>	<b>RENT EXPENSES</b>		
1	Building Rent Expenses		12,88,541.00
<b>XX</b>	<b>REPAIRS &amp; MAINTENANCE EXPENSES</b>		
1	Building Maintenance Expenses -Building	8,59,027.00	
2	Repairs & Maintenance Expenses- Computer	74,857.00	
3	Repairs & Maintenance Expenses- Electricity	2,57,286.00	
4	Repairs & Maintenance Expenses- Furniture	19,892.00	
5	Repairs & Maintenance Expenses- Machinery / Equipment	17,92,589.00	
6	Repairs & Maintenance Expenses- Others	11,59,723.00	41,63,374.00



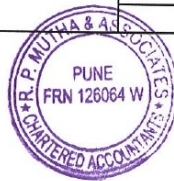
**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**  
KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>XXI</b>	<b>SOFTWARE EXPENSES</b>		
1	Software Expenses		21,03,370.98
<b>XXII</b>	<b>STAFF WELFARE &amp; DEVELOPMENT EXPENSES</b>		
1	National Pharmacy Week	6,432.00	
2	Staff Development Expenses	1,98,397.00	
3	Uniform Expenses-Staff	43,120.00	2,47,949.00
<b>XXIII</b>	<b>STUDENT ACTIVITY EXPENSES</b>		
1	Annual Social Gathering Expenses	1,17,357.00	
2	National Service Scheme ( NSS ) Expenses	76,175.00	
3	Sports Expenses	2,22,094.00	
4	Students Activity Expense	1,47,712.00	5,63,338.00
<b>XXIV</b>	<b>STUDENT DEVELOPMENT EXPENSES</b>		
1	Educational Tour & Industrial Visit Expenses	56,736.00	
2	Students Development Expense	1,68,290.00	2,25,026.00
<b>XXV</b>	<b>STUDENT SPORTS ACTIVITY &amp; GYMKHANA EXPENSES</b>		
1	Gymkhana Expenses		24,500.00
<b>XXVI</b>	<b>STUDENT WELFARE EXPENSES</b>		
1	Students Welfare Expenses	66,658.00	
2	Synapse-2022	39,282.00	1,05,940.00





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**  
KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>XXVII</b>	<b>TELEPHONE / INTERNET / POSTAGE EXPENSES</b>		
1	Internet Expenses	15,77,654.00	
2	Postage & Courier Expenses	3,919.00	
3	Telephone Expenses	45,405.00	16,26,978.00
<b>XXVIII</b>	<b>TRAVELLING EXPENSES</b>		
1	Travelling & Conveyance Expenses		84,049.00
<b>XXIX</b>	<b>UNIVERSITY CHARGES / EXPENSES</b>		
1	Pune City Zonal Sports Committee Pro-Rata Fee	4,221.00	
2	University Students Welfare Fund Contribution	19,600.00	
3	University Ashwamegh Krida Pro-rata Fee	9,800.00	
4	University Computer Fees	12,250.00	
5	University Corpus Fund Contribution	1,960.00	
6	University Development Fund	24,500.00	
7	University Disaster Fund Contribution	4,900.00	
8	University Health Centre Fees	1,150.00	
9	University NSS Fees	4,900.00	
10	University Registration Fees	12,250.00	
11	University Sports Fund	24,500.00	
12	University Students Insurance Fund Contribution	9,800.00	1,29,831.00
<b>TOTAL</b>			<b>1,86,00,853.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (B. PHARM.)  
KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

SCHEDULE C FEES AND OTHER RECEIPTS

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	FEES		
1	Tuition Fee	5,91,78,600.00	
2	Development Fee	78,53,126.00	6,70,31,726.00
	TOTAL		6,70,31,726.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( B. PHARM.)

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

BALANCE SHEET  
AS ON 31ST MARCH 2023

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
Deposits	A	8,44,676.00	Fixed Assets	D	1,25,84,093.69
Current Liabilities & Provisions	B	26,79,929.00	Current Assets: Deposits & Advances	E	2,92,66,007.60
Inter Institutional	C	1,16,77,770.70	Cash & Bank Balances	F	81,06,304.44
Income & Expenditure A/c	G	3,47,54,030.03			
<b>TOTAL</b>		<b>4,99,56,405.73</b>	<b>TOTAL</b>		<b>4,99,56,405.73</b>

Date:  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465

UDIN :-23118465 BG-XKCI5154



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2023

**SCHEDULE A FUNDS AND DEPOSITS**

SR. NO.	PARTICULARS	AMOUNT RS.
<b>A</b>	<b>Funds</b>	
1	Student Aid Fund	5,12,625.00
<b>B</b>	<b>Deposits</b>	
1	Caution Money Deposit	3,11,500.00
2	Security Deposit ( Party )	20,551.00
<b>TOTAL RS</b>		<b>8,44,676.00</b>

**SCHEDULE B CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>CURRENT LIABILITIES</b>		
<b>I</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity		16,44,963.00
<b>II</b>	<b>PROJECT IN-HOUSE</b>		
1	Project of Advait Rajesh Jahagirdar	4,200.00	
2	Project of Akshay H. Punmiya	6,500.00	
3	Project of Avhad Yuvraj	5,000.00	
4	Project of Chaitali Shah	4,800.00	
5	Project of Choudhari Laxmi	5,000.00	
6	Project of Dhengale Kalyani Sunil	5,000.00	
7	Project of Divya Mehta	7,500.00	
8	Project of Dr. Akanksha Gujrati	3,052.00	
9	Project of Dr. Shrilata Rangoonwala	3,430.00	
10	Project of Gaurav Arun Mahajan	4,200.00	
11	Project of Gholap Puroshottam	5,080.00	
12	Project of Isha Ghadge	4,000.00	



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2023

**SCHEDULE B CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
II	<b>PROJECT IN-HOUSE</b>		
13	Project of Jagtap Punjaram Karbhari	4,450.00	
14	Project of Katkar Rohit Nivrutti	7,000.00	
15	Project of Khanvilkar Priyanka Laxman	4,000.00	
16	Project of Mahajan Gaurav Arun	6,000.00	
17	Project of Nikam Vaishnavi Sanjay	5,000.00	
18	Project of Nishigandha Patil	4,650.00	
19	Project of Ojas Jadhav	4,000.00	
20	Project of Phable Akshay Shivaji	4,500.00	
21	Project of Pooja Auti	7,500.00	
22	Project of Praful Mazhi	17,919.00	
23	Project of Pridtino Pharma Pvt Ltd	5,000.00	
24	Project of Regude Handrashekhar S.	4,460.00	
25	Project of Ria S. Keskar	4,500.00	
26	Project of Rutuja Londhe	4,800.00	
27	Project of Samarth Balasaheb Dhanwat	5,000.00	
28	Project of Sania Ambade	3,598.00	
29	Project of Sharvari Milind Kshirsagar	4,550.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.  
 SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
 AS ON 31ST MARCH 2023

**SCHEDULE B CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>II PROJECT IN-HOUSE</b>			
30	Project of Shivanjali Jadhav	5,500.00	
31	Project of Suvarna Jarande	5,000.00	
32	Project of Swastik Sharad Gajare	7,000.00	
33	Project of Tanya Roy	1,400.00	
34	Project of Tejas M. Athavale	5,680.00	
35	Project of Vaishnavi M. Shitole	4,900.00	
36	Project of Vijay Londhe	6,180.00	
37	Project of Vishwajit S. Lad	4,700.00	
38	Project of Yash J. Nandwani	4,730.00	
			1,99,779.00
<b>III DUTIES &amp; TAXES</b>			
1	GST For Payable		1,439.00
<b>IV OTHERS</b>			
1	Miscellaneous Advance	50,436.00	
2	Payable to Mr. Rahul Padalkar	4,583.00	
3	Payable to Student Insurance Fees	91,057.00	
4	University Examination	6,85,922.00	
5	Payable to Transcript / Recommendation Fees	1,750.00	
			8,33,748.00
<b>TOTAL</b>			<b>26,79,929.00</b>

**SCHEDULE C INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	All India Shri Shivaji Memorial Society		1,16,77,770.70
<b>TOTAL</b>			<b>1,16,77,770.70</b>



**ALLINDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2023**

**SCHEDULE D FIXED ASSETS**

SR. NO.	PARTICULARS	W.D.V. AS ON 01.04.2022 RS.	ADDITIONS DURING THE YEAR RS.		TOTAL RS.	RATE OF DEPRECIATION	DEPRECIATION AMOUNT RS.	W.D.V. AS ON 31.03.2023. Rs.
			UP TO 30/9/2022	AFTER 30/9/2022				
I	Furniture, Fixture & Dead Stock	27,18,937.12	3,40,017.00	1,19,958.00	31,78,912.12	10%	3,11,893.31	28,67,018.81
II	Machinery, Tools & Equipment's	29,61,343.35	7,08,537.00	24,03,187.00	60,73,067.35	15%	7,30,721.08	53,42,346.27
III	Computers	4,14,971.31	10,88,464.00	40,62,178.00	55,65,613.31	40%	14,13,809.72	41,51,803.59
IV	Library Books	2,17,605.37	975.00	1,14,721.00	3,33,301.37	40%	1,10,376.35	2,22,925.02
	<b>TOTAL RS.</b>	<b>63,12,857.15</b>	<b>21,37,993.00</b>	<b>67,00,044.00</b>	<b>1,51,50,894.15</b>		<b>25,66,800.46</b>	<b>1,25,84,093.69</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2023

**SCHEDULE E CURRENT ASSETS, DEPOSITS AND ADVANCES**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>	<b>AMOUNT RS.</b>
<b>I</b>	<b>DEPOSITS</b>		
1	Telephone Deposit	30,000.00	
2	Gas Cylinder Deposit	16,100.00	46,100.00
<b>II</b>	<b>FEES RECEIVABLE FROM STUDENTS</b>		
1	Year 2012-2013	18,981.00	
2	Year 2015-2016	1,56,617.00	
3	Year 2016-2017	2,355.00	
4	Year 2017-2018	89,831.00	
5	Year 2018-2019	2,53,806.00	
6	Year 2020-2021	5,05,319.50	
7	Year 2021-2022	4,05,392.60	
8	Year 2022-2023	2,64,73,396.50	2,79,05,698.60
<b>III</b>	<b>FEES RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR THE YEAR 2010-2011</b>		
1	OBC Scholarship (2010-11)	6,23,747.00	
2	SBC Freeship (2010-11)	56,682.00	
3	SBC Scholarship (2010-11)	56,682.00	7,37,111.00
<b>B</b>	<b>FOR THE YEAR 2011-2012</b>		
1	NT Freeship (2011-12)		2,85,194.00





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.  
 SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
 AS ON 31ST MARCH 2023

**SCHEDULE E CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>C</b>	<b>FOR THE YEAR 2017-2018</b>		
1	O B C Freeship (2017-2018)	45,000.00	
2	O B C Scholarship (2017-2018)	1,48,396.00	
3	V J N T Freeship (2017-2018)	98,508.00	2,91,904.00
	<b>TOTAL</b>		<b>2,92,66,007.60</b>

**SCHEDULE F CASH AND BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>Cash In Hand</b>	-	
<b>II</b>	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017265	32,19,459.73	
2	Bank of Baroda A/c No. 04510100017272	1,27,264.90	
3	Bank of Baroda A/c No. 04510100017276	3,71,859.60	
4	Bank of Baroda A/c No. 04510100017268	70,352.90	
5	Bank of Baroda A/c No. 04510200000882	3,81,971.39	
6	Bank of Maharashtra A/c No. 60059078530	39,35,395.92	81,06,304.44
	<b>TOTAL</b>		<b>81,06,304.44</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.  
 SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
 AS ON 31ST MARCH 2023  
**SCHEDULE G INCOME AND EXPENDITURES A/C**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
I	<b>Income and Expenditure A/c - Deficit</b>		
	Balance as per last Balance Sheet (Surplus)	2,31,93,685.91	
	Add : Surplus for the year	1,15,60,344.12	3,47,54,030.03
	<b>TOTAL</b>		<b>3,47,54,030.03</b>



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**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**  
KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001

**FINANCIAL STATEMENTS**

**2022- 23**

I	AUDIT REPORT FOR THE YEAR 2022 - 23
II	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2023, ALONGWITH SCHEDULE
III	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2023, ALONGWITH SCHEDULE
IV	BALANCE SHEET AS ON 31 ST MARCH, 2023, ALONG WITH SCHEDULE

**R.P.MUTHA& ASSOCIATES  
CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune-411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (M. PHARM)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm),  
Kennedy Road,  
Pune - 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm) Pune, ("*College*") which comprises the Balance Sheet as at March 31st, 2023, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2023 and
- ii. In the case of the Income and Expenditure Account, the Deficit for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



**Key audit matter**

Society has incurred certain expenses in which we believe that the internal control over purchase of certain fixed assets or other expenses needs to be strengthened. In given case, in absence of comparable input to assess the appropriateness or reasonableness of expenses, we have given our opinion based on our judgment and we have also relied upon the supporting documents and invoices provided during audit. We also recommend that the review mechanism process of vendor evaluation and quotation analysis by the purchase committee of society further needs to be improved.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules there under. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

**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.

**Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.



- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

**For R.P. Mutha & Associates  
Chartered Accountants**



**Rakesh Mutha  
Partner  
M No. 118465**



**Date: 02.08.2023  
Place: Pune  
UDIN: 23118465BGXKCJ6751**

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( M. PHARM.)**  
KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

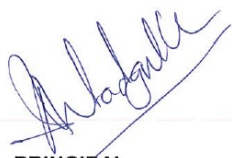
**RECEIPT AND PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31 ST MARCH 2023

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	30,80,157.07	By Salary Expenses	F	2,13,88,140.00
To Fees & Other Receipts	B	2,38,01,152.00	By Other Expenditure	G	56,69,234.90
To Bank Interest		62,067.22	By Fixed Assets	H	3,64,169.00
To Indirect Receipts	C	45,68,326.00	By Indirect Payments	C	45,68,326.00
To Other Receipts	D	3,87,92,298.30	By Other Payments	D	3,76,29,451.65
To Inter Institutional	E	2,04,24,785.65	By Inter Institutional	E	1,98,81,412.30
			By Closing Balance	A	12,28,052.39
<b>TOTAL</b>		<b>9,07,28,786.24</b>	<b>TOTAL</b>		<b>9,07,28,786.24</b>

Date: 02-08-2023  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :-23118465 BG-XKCTG95L



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY (M. PHARM.)**  
KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE A OPENING AND CLOSING BALANCES**

SR. NO.	PARTICULARS	BALANCE 01.04.2022 Rs.	BALANCE 31.03.2023 Rs.
I	<b>Cash in Hand</b>	-	-
II	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017266	24,45,835.30	9,66,525.40
2	Bank of Baroda A/c No. 04510100017275	33,099.10	34,019.10
3	Bank of Baroda A/c No. 04510200000881	50,094.89	1,48,733.89
4	Bank of Baroda A/c No. 04510100019377	85,586.00	78,774.00
5	Bank of Maharashtra A/c No. 60092787252	46,724.78	-
6	Bank of Maharashtra A/c No. 60092787581	23,905.00	-
7	Bank of Maharashtra A/c No. 60092787795	3,78,362.00	-
8	Bank of Maharashtra A/c No. 60136910134	16,550.00	-
	<b>TOTAL</b>	<b>30,80,157.07</b>	<b>12,28,052.39</b>

**SCHEDULE B FEES RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	<b>FEES</b>		
1	Tuition Fees	2,12,00,143.00	
2	Development Fees	26,01,009.00	2,38,01,152.00
	<b>TOTAL</b>		<b>2,38,01,152.00</b>

**SCHEDULE C INDIRECT RECEIPTS & PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	Employees Provident Fund	8,50,400.00	8,50,400.00
2	LIC Premium -Staff	5,916.00	5,916.00
3	Profession Tax	44,700.00	44,700.00
4	Revenue Stamp	214.00	214.00
5	Group Insurance for Staff	9,398.00	9,398.00
6	AISSMS Employees Co-Op. Credit Society	8,62,258.00	8,62,258.00
7	Income Tax	27,95,440.00	27,95,440.00
	<b>TOTAL</b>	<b>45,68,326.00</b>	<b>45,68,326.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>I</b>	<b>DEPOSIT</b>		
1	Caution Money Deposit	33,500.00	1,000.00
<b>II</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity	11,19,422.00	14,36,261.00
<b>III</b>	<b>CREDITORS</b>		
1	Agilent Technologies India Pvt. Ltd.	4,28,400.00	4,28,400.00
2	Anand Enterprises	1,96,057.00	1,96,057.00
3	Anatek Services Pvt. Ltd.	2,27,113.00	2,27,113.00
4	Apex Subscription Pvt. Ltd.	1,45,404.00	1,45,404.00
5	Arya Enterprises	54,054.00	54,054.00
6	A square Enterprises	-	5,268.00
7	Balaji Multi Tek & Services Pvt. Ltd.	60,716.00	60,716.00
8	Catalyst Systems	-	4,980.00
9	De-Luxe Industrial Gases	5,310.00	5,310.00
10	DM Manpower Services Pvt. Ltd.	6,36,850.00	7,64,220.00
11	Everest Enterprises	7,472.00	7,472.00
12	Hudke Technologicals	26,796.00	26,796.00
13	Inkarp Instruments Services	20,642.00	20,642.00
14	IRM Enterprises Pvt. Ltd.	24,544.00	24,544.00
15	Labindia Analytical Instruments Pvt. Ltd.	27,443.00	27,443.00
16	Laboworld Private Limited	90,116.00	1,41,502.00
17	New Neeta Chemicals	1,66,985.00	4,67,600.00
18	Nirali Prakashan	10,913.00	10,913.00
19	Nutrivet Life Sciences	45,650.00	63,050.00
20	O Communication	87,000.00	87,000.00
21	Passco Environmental Solutions Pvt. Ltd.	18,392.00	27,432.00
22	Perfect Solutions	6,016.00	12,622.00
23	Reliable Pest Control	1,31,253.00	1,31,253.00
24	R. R. Enterprises	12,348.00	12,348.00
25	Rutika Enterprises	8,850.00	8,850.00
26	Sai Book Collection	55,589.00	55,589.00
27	Shreeniwas Marketing	19,440.00	19,440.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>III</b>	<b>CREDITORS</b>		
28	Spacious Book House	5,71,637.00	5,71,637.00
29	Sparkle Enterprises	6,260.00	6,260.00
30	T-Infosystem	14,400.00	14,400.00
31	Varad Enterprises	12,584.00	12,584.00
32	Venture Tech	1,665.00	15,682.00
33	Vijay Chemicals	2,25,016.00	2,25,016.00
34	Yash Enterprises	15,576.00	15,576.00
<b>IV</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year 2018-2019	79,857.50	-
2	Year 2019-2020	4,651.00	-
3	Year 2020-2021	3,27,617.75	27,655.50
4	Year 2021-2022	58,88,363.80	47,802.00
5	Year 2022-2023	1,99,19,809.10	2,43,95,482.00
<b>V</b>	<b>SCHOLARSHIP/ FREESHIP RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR 2020-2021</b>		
1	EBC Scholarship (2020-2021)	3,98,230.00	3,98,230.00
2	OBC Scholarship (2020-2021)	76,431.25	76,431.25
3	SC Scholarship (2020-2021)	4,15,259.00	4,15,259.00
<b>B</b>	<b>FOR 2021-2022</b>		
1	EBC Scholarship (2021-2022)	17,63,928.25	17,63,928.25
2	OBC Scholarship (2021-2022)	1,52,432.25	1,52,432.25
3	SC Scholarship (2021-2022)	14,20,466.40	14,20,466.40
4	ST Freeship (2021-2022)	3,33,707.50	3,33,707.50
5	ST Scholarship (2021-2022)	1,15,102.50	1,15,102.50
6	VJNT Scholarship (2021-2022)	16,44,432.00	16,44,432.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>VI</b>	<b>OTHERS</b>		
1	GST - Payable	29,614.00	25,974.00
2	TDS For Party	36,977.00	38,805.00
3	Fees Against Students Bank Loan	-	1,27,437.00
4	Industrial Project	86,500.00	47,330.00
5	Miscellaneous Advance	58,940.00	2,940.00
6	Project in house	37,500.00	6,000.00
7	CAP M. Pharm Oct./ Nov.2022	-	2,855.00
8	Earn & Learn Scheme	86,602.00	86,602.00
9	Khandhare Priyanka	-	852.00
10	Students Insurance Fees Payable	15,210.00	14,040.00
12	Advance to Contractors & Venders	9,69,776.00	9,69,776.00
13	Advance to Staff	19,000.00	19,000.00
14	Other Advance Tax & TDS	2,100.00	2,100.00
15	Pre-Paid Affiliation Fee for PCI	2,36,000.00	-
16	Student Projects Receipts	1,60,378.00	1,60,378.00
	<b>TOTAL</b>	<b>3,87,92,298.30</b>	<b>3,76,29,451.65</b>

**SCHEDULE E INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	All India Shri Shivaji Memorial Society	1,43,15,534.50	1,37,72,161.15
2	AISSMS College of Pharmacy ( B. Pharmacy)	61,07,467.15	61,07,467.15
3	AISSMS Ph. D. Centre	1,784.00	1,784.00
	<b>TOTAL</b>	<b>2,04,24,785.65</b>	<b>1,98,81,412.30</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE F SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Salary- Teaching Staff	1,66,70,485.00	
2	Salary- Non-Teaching Staff	31,70,364.00	
3	Salary- Gratuity-Teaching Staff	9,27,514.00	
4	Salary- Gratuity-Non-Teaching Staff	1,91,908.00	
5	Salary - Visiting Staff	5,000.00	
6	Salary- PF Management Contribution - Teaching Staff	2,46,600.00	
7	Salary- PF Management Contribution - Non-Teaching Staff	1,38,600.00	
9	Salary- EPF Administration Charges- Teaching Staff	31,642.00	
10	Salary- EPF Administration Charges- Non-Teaching Staff	6,027.00	2,13,88,140.00
	<b>TOTAL</b>		<b>2,13,88,140.00</b>

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>ADMISSION REGULATING AUTHORITY FEES</b>		
1	Admission Regulating Authority fees		44,000.00
<b>II</b>	<b>ADVERTISEMENT EXPENSES</b>		
1	Advertisement Expenses - Admission	88,500.00	
2	Advertisement Expenses - Other	60,643.00	1,49,143.00
<b>III</b>	<b>AFFILIATION &amp; OTHER FEES EXPENSES</b>		
1	Affiliation fees- Pharmacy Council Of India	4,72,000.00	
2	Affiliation fees- AICTE	2,36,000.00	7,08,000.00
<b>IV</b>	<b>ANIMAL HOUSE EXPENSES</b>		
1	Animal House Expenses		84,212.00
<b>V</b>	<b>AUDIT &amp; PROFESSIONAL FEES EXPENSES</b>		
1	Audit Fee Expenses	25,236.00	
2	Professional Charges Expenses	31,502.00	56,738.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

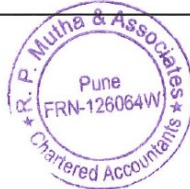
**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>VI</b>	<b>BANK CHARGES / BANK COMMISSION</b>		
1	Bank Charges Expenses		1,784.90
<b>VII</b>	<b>CLEANING &amp; HOUSEKEEPING EXPENSES</b>		
1	House Keeping Expense	6,47,830.00	
2	Pest Control Expenses	1,33,515.00	7,81,345.00
<b>VIII</b>	<b>CONFERENCE &amp; SEMINAR WORKSHOP EXPENSES</b>		
	Conference & Seminar - Students		530.00
<b>IX</b>	<b>CONSUMABLES EXPENSES</b>		
1	Consumables / Chemicals Expenses		4,51,673.00
<b>X</b>	<b>EXPENSES IN RESPECT OF PROPERTIES RATES , TAXES &amp; WATER CHARGES</b>		
1	Property Tax Expenses	3,10,286.00	
2	Water Charges Expenses	2,274.00	3,12,560.00
<b>XI</b>	<b>FUNCTION &amp; CEREMONEY EXPENSES</b>		
1	Cultural Programme Expenses		1600.00
<b>XII</b>	<b>LABORATORY EXPENSES</b>		
1	Laboratory Expenses		30,920.00
<b>XIII</b>	<b>MISCELLANEOUS EXPENSES</b>		
1	Miscellaneous Expenses		1,797.00
<b>XIV</b>	<b>NEWS PAPER , JOURNALS &amp; PERIODICALS</b>		
1	News Paper & Periodicals Expenses		7,17,831.00
<b>XV</b>	<b>OTHER EXPENDITURE</b>		
1	GST Paid Expenses	27,444.00	
2	Medicinal Plant Garden Expense	300.00	
3	Tea & Refreshment Expenses	11,157.00	
4	Web Hosting Design & Development Expenses	17,072.00	55,973.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XVI</b>	<b>PETROL / DIESEL / FUEL &amp; GAS EXPENSES</b>		
1	Petrol , Fuel & Gas Expenses		2,600.00
<b>XVII</b>	<b>PRINTING &amp; STATIONERY EXPENSES</b>		
1	Printing & Stationery Expenses	64,844.00	
2	Xerox Expenses	917.00	65,761.00
<b>XVIII</b>	<b>RENT EXPENSES</b>		
1	Building Rent Expenses		6,44,270.00
<b>XIX</b>	<b>REPAIRS &amp; MAINTENANCE EXPENSES</b>		
1	Building Maintenance Expenses -Building	4,29,514.00	
2	Repairs & Maintenance Expenses- Computer	3,600.00	
3	Repairs & Maintenance Expenses- Electricity	6,140.00	
4	Repairs & Maintenance Expenses- Machinery / Equipment	8,03,342.00	
5	Repairs & Maintenance Expenses- Others	5,888.00	12,48,484.00
<b>XX</b>	<b>STAFF WELFARE &amp; DEVELOPMENT EXPENSES</b>		
1	Q I P Two Day Seminar	54,100.00	
2	Staff Development Expenses	65,274.00	1,19,374.00
<b>XXI</b>	<b>STUDENT ACTIVITY EXPENSES</b>		
1	National Service Scheme ( NSS ) Expenses	1,320.00	
2	Sports Expenses	48,803.00	
3	Students Activity Expense	19,131.00	69,254.00
<b>XXII</b>	<b>STUDENT DEVELOPMENT EXPENSES</b>		
1	Students Development Expense		1,812.00
<b>XXIII</b>	<b>STUDENT SPORTS ACTIVITY &amp; GYMKHANA EXPENSES</b>		
1	Gymkhana Expenses		6300.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XXIV</b>	<b>STUDENT WELFARE EXPENSES</b>		
1	Earn & Learn Scheme Expenses	9,510.00	
2	Students Welfare Expenses	23,668.00	
2	Synapse-2022	14,499.00	47,677.00
<b>XXV</b>	<b>TELEPHONE / INTERNET / POSTAGE EXPENSES</b>		
1	Internet Expenses	1,883.00	
2	Postage & Courier Expenses	1,583.00	
3	Telephone Expenses	2,078.00	5,544.00
<b>XXVI</b>	<b>TRAVELLING EXPENSES</b>		
	Travelling & Conveyance Expenses		31,229.00
<b>XXVII</b>	<b>UNIVERSITY CHARGES / EXPENSES</b>		
1	Pune City Zonal Sports Committee Pro-Rata Fee	2,124.00	
2	University Ashwamegh Krida Pro-rata Fee	2,520.00	
3	University Computer Fees	3,150.00	
4	University Corpus Fund Contribution	504.00	
5	University Development Fund	6,300.00	
6	University Disaster Fund Contribution	1,260.00	
7	University Registration Fees	1,625.00	
8	University Sports Fund	6,300.00	
9	University Students Insurance Fund Contribution	2,520.00	
10	University Students Welfare Fund Contribution	2,520.00	28,823.00
	<b>TOTAL</b>		<b>56,69,234.90</b>





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE H FIXED ASSETS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Library Books	1,19,165.00	
2	Machinery, Tools & Equipment's	2,45,004.00	3,64,169.00
	<b>TOTAL</b>		<b>3,64,169.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (M.PHARM.)

KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 ST MARCH 2023

EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary Expenses	A	2,13,88,140.00	By Fees & Other Receipts	C	2,38,01,152.00
To Other Expenditures	B	56,69,234.90	By Bank Interest		62,067.22
To Depreciation		6,50,803.40	By Excess of Expenditure Over Income ( Deficit)		38,44,959.08
<b>TOTAL</b>		<b>2,77,08,178.30</b>	<b>TOTAL</b>		<b>2,77,08,178.30</b>

Date: 02-08-2023

Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :- 23118465 BGxKCT675L

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE A SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Salary- Teaching Staff	1,66,70,485.00	
2	Salary- Non-Teaching Staff	31,70,364.00	
3	Salary- Gratuity-Teaching Staff	9,27,514.00	
4	Salary- Gratuity-Non-Teaching Staff	1,91,908.00	
5	Salary - Visiting Staff	5,000.00	
6	Salary- PF Management Contribution - Teaching Staff	2,46,600.00	
7	Salary- PF Management Contribution - Non-Teaching Staff	1,38,600.00	
8	Salary- EPF Administration Charges- Teaching Staff	31,642.00	
9	Salary- EPF Administration Charges- Non-Teaching Staff	6,027.00	
<b>TOTAL</b>			<b>2,13,88,140.00</b>

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>ADMISSION REGULATING AUTHORITY FEES</b>		
1	Admission Regulating Authority fees		44,000.00
<b>II</b>	<b>ADVERTISEMENT EXPENSES</b>		
1	Advertisement Expenses - Admission	88,500.00	
2	Advertisement Expenses - Other	60,643.00	1,49,143.00
<b>III</b>	<b>AFFILIATION &amp; OTHER FEES EXPENSES</b>		
1	Affiliation fees- Pharmacy Council Of India	4,72,000.00	
2	Affiliation fees- AICTE	2,36,000.00	7,08,000.00
<b>IV</b>	<b>ANIMAL HOUSE EXPENSES</b>		
1	Animal House Expenses		84,212.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF **INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>V</b>	<b>AUDIT &amp; PROFESSIONAL FEES EXPENSES</b>		
1	Audit Fee Expenses	25,236.00	
2	Professional Charges Expenses	31,502.00	56,738.00
<b>VI</b>	<b>BANK CHARGES / BANK COMMISSION</b>		
1	Bank Charges Expenses		1,784.90
<b>VII</b>	<b>CLEANING &amp; HOUSEKEEPING EXPENSES</b>		
1	House Keeping Expense	6,47,830.00	
2	Pest Control Expenses	1,33,515.00	7,81,345.00
<b>VIII</b>	<b>CONFERENCE &amp; SEMINAR WORKSHOP EXPENSES</b>		
	Conference & Seminar - Students		530.00
<b>IX</b>	<b>CONSUMABLES EXPENSES</b>		
1	Consumables / Chemicals Expenses		4,51,673.00
<b>X</b>	<b>EXPENSES IN RESPECT OF PROPERTIES RATES , TAXES &amp; WATER CHARGES</b>		
1	Property Tax Expenses	3,10,286.00	
2	Water Charges Expenses	2,274.00	3,12,560.00
<b>XI</b>	<b>FUNCTION &amp; CEREMONEY EXPENSES</b>		
1	Cultural Programme Expenses		1,600.00
<b>XII</b>	<b>LABORATORY EXPENSES</b>		
1	Laboratory Expenses		30,920.00
<b>XIII</b>	<b>MISCELLANEOUS EXPENSES</b>		
1	Miscellaneous Expenses		1,797.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XIV</b>	<b>NEWS PAPER , JOURNALS &amp; PERIODICALS</b>		
1	News Paper & Periodicals Expenses		7,17,831.00
<b>XV</b>	<b>OTHER EXPENDITURE</b>		
1	GST Paid Expenses	27,444.00	
2	Medicinal Plant Garden Expense	300.00	
3	Tea & Refreshment Expenses	11,157.00	
4	Web Hosting Design & Development Expenses	17,072.00	55,973.00
<b>XVI</b>	<b>PETROL / DIESEL / FUEL &amp; GAS EXPENSES</b>		
1	Petrol , Fuel & Gas Expenses		2,600.00
<b>XVII</b>	<b>PRINTING &amp; STATIONERY EXPENSES</b>		
1	Printing & Stationery Expenses	64,844.00	
2	Xerox Expenses	917.00	65,761.00
<b>XVIII</b>	<b>RENT EXPENSES</b>		
1	Building Rent Expenses		6,44,270.00
<b>XIX</b>	<b>REPAIRS &amp; MAINTENANCE EXPENSES</b>		
1	Building Maintenance Expenses -Building	4,29,514.00	
2	Repairs & Maintenance Expenses- Computer	3,600.00	
3	Repairs & Maintenance Expenses- Electricity	6,140.00	
4	Repairs & Maintenance Expenses- Machinery / Equipment	8,03,342.00	
5	Repairs & Maintenance Expenses- Others	5,888.00	12,48,484.00
<b>XX</b>	<b>STAFF WELFARE &amp; DEVELOPMENT EXPENSES</b>		
1	Q I P Two Day Seminar	54,100.00	
2	Staff Development Expenses	65,274.00	1,19,374.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XXI</b>	<b>STUDENT ACTIVITY EXPENSES</b>		
1	National Service Scheme ( NSS ) Expenses	1,320.00	
2	Sports Expenses	48,803.00	
3	Students Activity Expense	19,131.00	69,254.00
<b>XXII</b>	<b>STUDENT DEVELOPMENT EXPENSES</b>		
1	Students Development Expense		1,812.00
<b>XXIII</b>	<b>STUDENT SPORTS ACTIVITY &amp; GYMKHANA EXPENSES</b>		
1	Gymkhana Expenses		6,300.00
<b>XXIV</b>	<b>STUDENT WELFARE EXPENSES</b>		
1	Earn & Learn Scheme Expenses	9,510.00	
2	Students Welfare Expenses	23,668.00	
2	Synapse-2022	14,499.00	47,677.00
<b>XXV</b>	<b>TELEPHONE / INTERNET / POSTAGE EXPENSES</b>		
1	Internet Charges	1,883.00	
2	Postage & Courier Expenses	1,583.00	
3	Telephone Expenses	2,078.00	5,544.00
<b>XXVI</b>	<b>TRAVELLING EXPENSES</b>		
1	Travelling & Conveyance Expenses		31,229.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XXVII</b>	<b>UNIVERSITY CHARGES / EXPENSES</b>		
1	Pune City Zonal Sports Committee Pro-Rata Fee	2,124.00	
2	University Ashwamegh Krida Pro-rata Fee	2,520.00	
3	University Computer Fees	3,150.00	
4	University Corpus Fund Contribution	504.00	
5	University Development Fund	6,300.00	
6	University Disaster Fund Contribution	1,260.00	
7	University Registration Fees	1,625.00	
8	University Sports Fund	6,300.00	
9	University Students Insurance Fund Contribution	2,520.00	
10	University Students Welfare Fund Contribution	2,520.00	28,823.00
<b>TOTAL</b>			<b>56,69,234.90</b>

**SCHEDULE C FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Tuition Fees	2,12,00,143.00	
2	Development Fees	26,01,009.00	2,38,01,152.00
<b>TOTAL</b>			<b>2,38,01,152.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R.T.O , PUNE -411 001.


BALANCE SHEET  
AS ON 31 ST MARCH 2023

LIABILITIES	SCH.	AMOUNT Rs.	ASSETS	SC H.	AMOUNT Rs.
Deposits	A	3,76,936.00	Fixed Assets	D	35,48,610.21
Current Liabilities & Provisions	B	13,34,919.00	Current Assets : Deposits & Advances	E	1,36,77,039.10
Inter Institutional	C	5,32,03,495.81	Cash & Bank Balances	F	12,28,052.39
			Income & Expenditure A/c	G	3,64,61,649.11
<b>TOTAL</b>		<b>5,49,15,350.81</b>	<b>TOTAL</b>		<b>5,49,15,350.81</b>

Date: 02-08-2023  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :- 23118465 BGXKCTG751,





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( M. PHARM.)**  
KENNEDY ROAD, NEAR R.T.O., PUNE -411 001.

SCHEDULES FORMING PART OF **BALANCE SHEET**  
AS ON 31 ST MARCH 2023

**SCHEDULE A DEPOSITS & FUNDS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>DEPOSITS &amp; FUNDS</b>		
1	Caution Money Deposit	1,57,000.00	
2	Student Aid Fund	1,99,500.00	
3	Security Deposit- Rudra Enterprises	20,436.00	3,76,936.00
	<b>TOTAL</b>		<b>3,76,936.00</b>

**SCHEDULE B CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>CURRENT LIABILITIES</b>		
<b>I</b>	<b>PROVISION</b>		
1	Provision for Gratuity		11,19,422.00
<b>II</b>	<b>OTHERS</b>		
1	G S T -Payable	3,640.00	
2	Industrial Project	42,800.00	
3	Project In-House	45,700.00	
4	Grants From AICTE Research Promotion Scheme 2017-18	15,778.00	
5	Students Insurance Fees Payable	15,210.00	
6	Miscellaneous Advance	92,369.00	2,15,497.00
	<b>TOTAL</b>		<b>13,34,919.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF **BALANCE SHEET**  
AS ON 31 ST MARCH 2023

**SCHEDULE C INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	All India Shri Shivaji Memorial Society		5,32,03,495.81
<b>TOTAL</b>			<b>5,32,03,495.81</b>

**SCHEDULE E CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I DEPOSIT</b>			
1	Security Deposit- Passco Solutions Pvt. Ltd.		20,000.00
<b>II OTHER CURRENT ASSETS</b>			
1	Fees Receivable from Students for the year 2016-17	1,44,269.00	
2	Fees Receivable from Students for the year 2017-18	3,20,000.00	
3	Fees Receivable from Students for the year 2018-19	2,33,748.50	
4	Fees Receivable from Students for the year 2019-20	1,54,664.00	
5	Fees Receivable from Students for the year 2020-21	3,26,971.00	
6	Fees Receivable from Students for the year 2021-22	3,52,304.70	
7	Fees Receivable from Students for the year 2022-23	1,21,22,226.90	
8	CAP M. Pharm Oct./ Nov. 2022	2,855.00	1,36,57,039.10
<b>TOTAL</b>			<b>1,36,77,039.10</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

**SCHEDULES FORMING PART OF BALANCE SHEET  
AS ON 31ST MARCH 2023**

**SCHEDULE D FIXED ASSETS**

SR. NO.	PARTICULARS	W.D.V. AS ON 01.04.2022 RS.	ADDITIONS DURING THE YEAR RS.		TOTAL RS.	RATE OF DEP.	DEPRECIATION RS.	W.D.V. AS ON 31.03.2023 Rs.
			UP TO 30/9/2022	AFTER 30/9/2022				
I	Furniture, Fixture & Dead Stock	4,44,849.07	-	-	4,44,849.07	10%	44,484.91	4,00,364.16
II	Machinery, Tools & Equipments	31,89,078.09	69,620.00	1,75,384.00	34,34,082.09	15%	5,01,958.51	29,32,123.58
III	Computers	14,157.13	-	-	14,157.13	40%	5,662.85	8,494.28
IV	Library Books	1,87,160.32	-	1,19,165.00	3,06,325.32	40%	98,697.13	2,07,628.19
	<b>TOTAL RS.</b>	<b>38,35,244.61</b>	<b>69,620.00</b>	<b>2,94,549.00</b>	<b>41,99,413.61</b>		<b>6,50,803.40</b>	<b>35,48,610.21</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF **BALANCE SHEET**  
AS ON 31 ST MARCH 2023

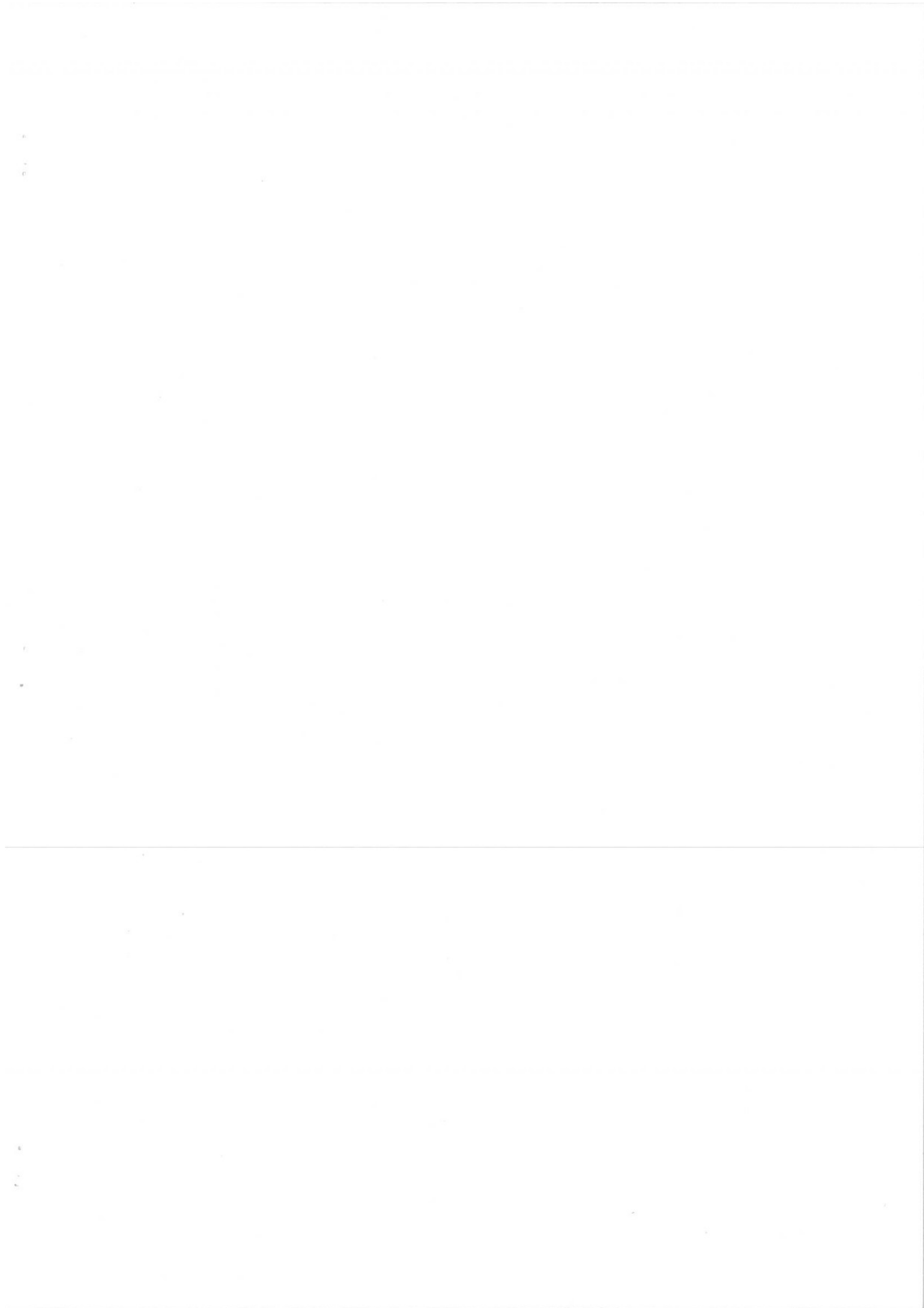
**SCHEDULE F CASH AND BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>CASH IN HAND</b>		-
	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c No. 04510100017266	9,66,525.40	
2	Bank of Baroda A/c No. 04510100017275	34,019.10	
3	Bank of Baroda A/c No. 04510200000881	1,48,733.89	
4	Bank of Baroda A/c No. 04510100019377	78,774.00	12,28,052.39
	<b>TOTAL</b>		<b>12,28,052.39</b>

**SCHEDULE G INCOME AND EXPENDITURES A/C**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>BALANCE AS PER LAST BALANCE SHEET - DEFICIT</b>	3,26,16,690.03	
	Add : Deficit for the year	38,44,959.08	3,64,61,649.11
	<b>TOTAL</b>		<b>3,64,61,649.11</b>





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY -PH.D. RESEARCH CENTRE**

KENNEDY ROAD, NEAR RTO, PUNE 411 001

**FINANCIAL STATEMENTS  
2022 - 23**

I	AUDIT REPORT FOR THE YEAR 2022-23
II	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023, ALONGWITH SCHEDULES
III	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023, ALONGWITH SCHEDULES
IV	BALANCE SHEET AS ON 31ST MARCH, 2023, ALONGWITH SCHEDULES

**R.P.MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune –411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (Ph. D Research Centre)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre),  
Kennedy Road,  
Pune – 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre), ("*College*") which comprises the Balance Sheet as at March 31st, 2023, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2023 and
- ii. In the case of the Income and Expenditure Account, the Deficit for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules there under. This responsibility also includes maintenance of adequate



accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

#### **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.

#### **Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

**For R.P. Mutha & Associates  
Chartered Accountants**

  
**Rakesh Mutha  
Partner  
M No. 118465**



**Date: 02.08.2023  
Place: Pune  
UDIN: 23118465BGXKCK4976**



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

**RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31 ST MARCH 2023**

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	4,70,171.74	By Other Expenditure	E	9,00,336.00
To Fee and Other Receipt	B	8,88,701.00			
To Other Receipts	C	15,59,304.00	By Other Payments	C	10,31,108.00
To Inter Institutional	D	76,944.00	By Inter Institutional	D	6,57,128.00
To Bank Interest		10,870.36	By Closing Balance	A	4,17,419.10
<b>TOTAL</b>		<b>30,05,991.10</b>	<b>TOTAL</b>		<b>30,05,991.10</b>

Date: 02-08-2023  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL

AISSMS'S COLLEGE OF PHARMACY (Ph.D.)




RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 23118465 BGXKCK497G.



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

**SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT  
ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2023**

**SCHEDULE A OPENING AND CLOSING BALANCE**

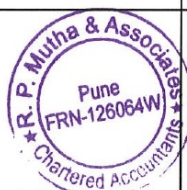
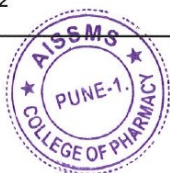
SR. NO.	PARTICULARS	OPENING BALANCE 01.04.2022 Rs.	CLOSING BALANCE 31.03.2023 Rs.
<b>I</b>	<b>CASH IN HAND</b>		-
<b>II</b>	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c. No. 04510100017267	4,32,307.60	2,92,790.60
2	Bank of Baroda A/c. No. 04510200000880	10,217.50	1,24,628.50
3	Bank of Maharashtra A/c. No. 60092788007	27,646.64	-
	<b>TOTAL</b>	<b>4,70,171.74</b>	<b>4,17,419.10</b>

**SCHEDULE B FEE AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Ph. D. Centre Fees		6,79,000.00
<b>II</b>	<b>OTHER RECEIPT</b>		
1	Laboratory & Drug Fees	35,000.00	
2	Library Fee	14,000.00	
3	Ph. D. Programme Fees	70,000.00	
4	Pilot Plant Fees	6,000.00	
5	Application from Fees	4,200.00	
6	Miscellaneous Receipt	501.00	
7	Registration Fees	2,000.00	
8	University Fees	78,000.00	2,09,701.00
	<b>TOTAL</b>		<b>8,88,701.00</b>

**SCHEDULE C OTHER RECEIPTS AND PAYMENT**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
<b>I</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year 2015-2016	1,34,600.00	1,34,600.00
2	Year 2019-2020	8,06,800.00	3,78,800.00
3	Year 2020-2021	3,44,200.00	1,24,600.00
4	Year 2021-2022	1,78,000.00	2,50,200.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

**SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT  
ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2023**

**SCHEDULE C OTHER RECEIPTS AND PAYMENT**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
<b>II</b>	<b>OTHERS PAYABLE</b>		
1	Advances To Staff	49,000.00	49,000.00
2	Miscellaneous Advance	46,704.00	93,908.00
	<b>TOTAL</b>	<b>15,59,304.00</b>	<b>10,31,108.00</b>

**SCHEDULE D INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
1	All India Shri Shivaji Memorial Society	47,488.00	6,27,672.00
2	A I S S M S Collage Of Pharmacy (B. Pharmacy)	27,672.00	27,672.00
3	A I S S M S Collage Of Pharmacy (M. Pharmacy)	1,784.00	1,784.00
	<b>TOTAL</b>	<b>76,944.00</b>	<b>6,57,128.00</b>

**SCHEDULE E OTHER EXPENDITURE**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>BANK CHARGES / BANK COMMISSION</b>		
1	Bank Charges Expenses		590.00
<b>II</b>	<b>CONSUMABLES EXPENSES</b>		
1	Consumables / Chemical Expenses		1,194.00
<b>III</b>	<b>MISCELLANEOUS EXPENSES</b>		
1	Miscellaneous Expenses	3,193.00	
2	Tea & Refreshment Expenses	4,208.00	7,401.00
<b>IV</b>	<b>PRINTING &amp; STATIONERY EXPENSES</b>		
1	Printing & Stationery Expenses		3,340.00

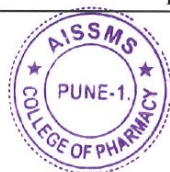


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

**SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT  
ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2023**

**SCHEDULE E OTHER EXPENDITURE**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>V</b>	<b>REPAIRS &amp; MAINTANANCE EXPENSES</b>		
1	Repairs & Maintenance Expenses-Computer	360.00	
2	Repairs & Maintenance Expenses-Machinery / Equipment	1,009.00	
3	Repairs & Maintenance Expenses-Other	2,397.00	3,766.00
<b>VI</b>	<b>STUDENT SPORTS ACTIVITY &amp; GYMKHANA EXPENSES</b>		
1	Gymkhana Expenses		300.00
<b>VII</b>	<b>STUDENT WELFARE EXPENSES</b>		
1	Students Welfare Expenses		47,280.00
<b>VIII</b>	<b>TELEPHONE / INTERNET / POSTAGE EXPENSES</b>		
1	Postage & Courier Expenses		221.00
<b>IX</b>	<b>TRAVELLING EXPENSES</b>		
1	Travelling & Conveyance Expenses		3,160.00
<b>X</b>	<b>UNIVERSITY CHARGES</b>		
1	Ph. D. Students University Share	2,64,000.00	
2	University Ashwamegh Krida Pro-rata Fee	120.00	
3	University Computer Fees	150.00	
4	University Corpus Fund Contribution	24.00	
5	University Development Fund	300.00	
6	University Disaster Fund Contribution	60.00	
7	University Health Centre Fees	20.00	
8	University Registration Fees	150.00	
9	University Sports Fund	300.00	
10	University Students Insurance Fund Contribution	120.00	
11	University Students Welfare Fund Contribution	240.00	2,65,484.00
<b>XI</b>	<b>Write Off</b>		5,67,600.00
	<b>TOTAL</b>		<b>9,00,336.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD NEAR R.T.O., PUNE- 411001

**INCOME AND EXPENDITURE ACCOUNT**  
 FOR THE YEAR ENDED 31 ST MARCH 2023

EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary & Other Expenditure	A	9,00,336.00	By Fee and Other Receipt	B	8,88,701.00
			By Bank Interest		10,870.36
			By Excess of Expenditure Over Income (Deficit)		764.64
<b>TOTAL</b>		<b>9,00,336.00</b>	<b>TOTAL</b>		<b>9,00,336.00</b>

**Date: 02-08-2023**  
**Place: Pune**

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
 CHARTERED ACCOUNTANTS



PRINCIPAL

AISSMS'S COLLEGE OF PHARMACY (Ph.D.)



RAKESH P. MUTHA

PARTNER

M. No. 118465

UDIN : 23118465 BGxKCK4976.



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES TO & FORMING PART OF THE **INCOME AND EXPENDITURE**  
ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE A SALARY & OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>BANK CHARGES / BANK COMMISSION</b>		
1	Bank Charges Expenses		590.00
<b>II</b>	<b>CONSUMABLES EXPENSES</b>		
1	Consumables / Chemical Expenses		1,194.00
<b>III</b>	<b>MISCELLANEOUS EXPENSES</b>		
1	Miscellaneous Expenses	3,193.00	
2	Tea & Refreshment Expenses	4,208.00	7,401.00
<b>IV</b>	<b>PRINTING &amp; STATIONERY EXPENSES</b>		
2	Printing & Stationery Expenses		3,340.00
<b>V</b>	<b>REPAIRS &amp; MAINTANANCE EXPENSES</b>		
1	Repairs & Maintenance Expenses-Computer	360.00	
2	Repairs & Maintenance Expenses-Machinery / Equipmer	1,009.00	
3	Repairs & Maintenance Expenses-Other	2,397.00	3,766.00
<b>VI</b>	<b>STUDENT SPORTS ACTIVITY &amp; GYMKHANA</b>		
1	Gymkhana Expenses		300.00
<b>VII</b>	<b>STUDENT WELFARE EXPENSES</b>		
1	Students Welfare Expenses		47,280.00
<b>VIII</b>	<b>TELEPHONE / INTERNET / POSTAGE EXPENSES</b>		
1	Postage & Courier Expenses		221.00
<b>IX</b>	<b>TRAVELLING EXPENSES</b>		
1	Travelling & Conveyance Expenses		3,160.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES TO & FORMING PART OF THE **INCOME AND EXPENDITURE**  
 ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2023

**SCHEDULE A SALARY & OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>X</b>	<b>UNIVERSITY CHARGES</b>		
1	Ph. D. Students University Share	2,64,000.00	
2	University Ashwamegh Krida Pro-rata Fee	120.00	
3	University Computer Fees	150.00	
4	University Corpus Fund Contribution	24.00	
5	University Development Fund	300.00	
6	University Disaster Fund Contribution	60.00	
7	University Health Centre Fees	20.00	
8	University Registration Fees	150.00	
9	University Sports Fund	300.00	
10	University Students Insurance Fund Contribution	120.00	
11	University Students Welfare Fund Contribution	240.00	2,65,484.00
<b>XI</b>	Write Off		5,67,600.00
	<b>TOTAL</b>		<b>9,00,336.00</b>

**SCHEDULE B FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Ph.D. Centre Fees		6,79,000.00
<b>II</b>	<b>OTHER RECEIPTS</b>		
1	Application form Fees	4,200.00	
2	Laboratory & Drug Fees	35,000.00	
3	Library Fees	14,000.00	
4	Ph. D. Programme Fees	70,000.00	
5	Miscellaneous Receipt	501.00	
6	Pilot Plant Fees	6,000.00	
7	Registration Fees	2,000.00	
8	University Fees	78,000.00	2,09,701.00
	<b>TOTAL</b>		<b>8,88,701.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**BALANCE SHEET**  
 AS ON 31 ST MARCH 2023

LIABILITIES	SCH.	AMOUNT Rs.	ASSETS	SCH.	AMOUNT Rs.
Current Liabilities	A	2,400.00	Current Assets: Deposits & Advances	C	1,51,800.00
Income & Expenditure A/c	B	37,77,918.10	Cash & Bank Balances	D	4,17,419.10
			Inter Institutional	E	32,11,099.00
<b>TOTAL</b>		<b>37,80,318.10</b>	<b>TOTAL</b>		<b>37,80,318.10</b>

Date: 02-08-2023  
 Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
 CHARTERED ACCOUNTANTS



PRINCIPAL  
 AISSMS'S COLLEGE OF PHARMACY (Ph.D.)



RAKESH P. MUTHA  
 PARTNER

M. No. 118465  
 UDIN : 23118465 BGXKCK4976.





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF **BALANCE SHEET**  
 AS ON 31 ST MARCH 2023

**SCHEDULE A CURRENT LIABILITIES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>FEEES PAYABLE TO STUDENTS</b> Year 2020-2021		2,400.00
<b>TOTAL</b>			<b>2,400.00</b>

**SCHEDULE B INCOME AND EXPENDITURE ACCOUNT**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>Balance as per last Balance Sheet - Surplus</b> Add : Deficit for the year	37,78,682.74 (764.64)	- 37,77,918.10
<b>TOTAL</b>			<b>37,77,918.10</b>

**SCHEDULE C DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>FEEES RECEIVABLE FROM STUDENTS</b> Year 2019-2020 Year 2021-2022	79,600.00 72,200.00	1,51,800.00
<b>TOTAL</b>			<b>1,51,800.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF **BALANCE SHEET**  
AS ON 31 ST MARCH 2023

**SCHEDULE D CASH AND BANK BALANCES**

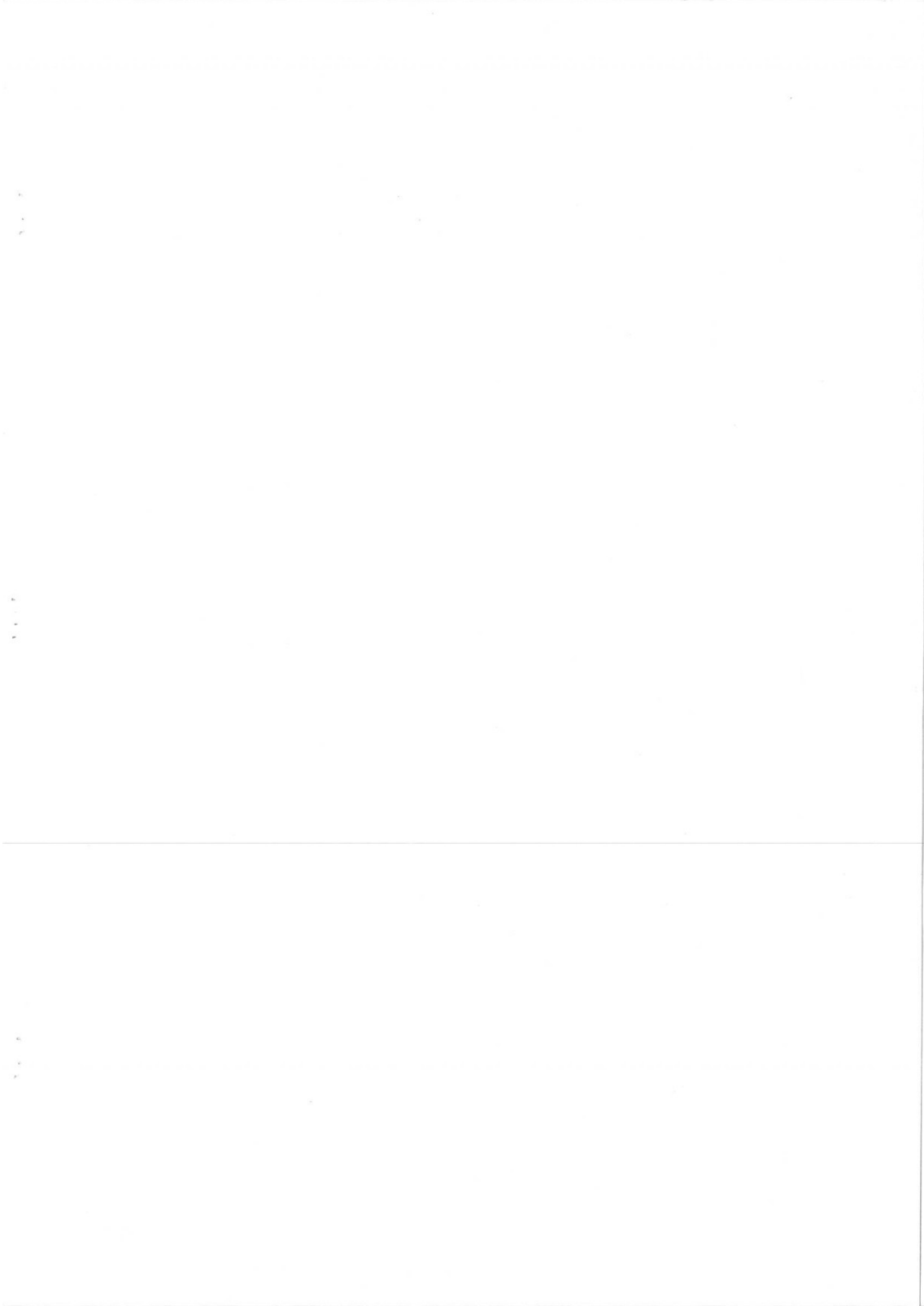
SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
I	CASH IN HAND		-
II	CASH AT BANK		
1	Bank of Baroda A/c. No. 04510100017267	2,92,790.60	
2	Bank of Baroda A/c. No. 04510200000880	1,24,628.50	4,17,419.10
<b>TOTAL</b>			<b>4,17,419.10</b>

**SCHEDULE E INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
I	INTER INSTITUTIONAL		
1	All India Shri Shivaji Memorial Society		32,11,099.00
<b>TOTAL</b>			<b>32,11,099.00</b>



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ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

**Audited statement for FY 2021-22**  
(COLLEGE OF PHARMACY (B PHARM.))

KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001

**FINANCIAL STATEMENTS**

**2021 - 22**

I	AUDIT REPORT FOR THE YEAR 2021 - 22
II	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2022, ALONGWITH SCHEDULE
III	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2022, ALONGWITH SCHEDULE
IV	BALANCE SHEET AS ON 31 ST, MARCH, 2022, ALONG WITH SCHEDULE



**R.P.MUTHA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune -411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY (B. PHARM)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm),  
Kennedy Road, Pune - 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm) Pune, ("*College*") which comprises the Balance Sheet as at March 31st, 2022, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March 2022 and
- ii. In the case of the Income and Expenditure Account, the surplus for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act,





1961 and the Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

### **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.

### **Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

**For R.P. Mutha & Associates  
Chartered Accountants**



**Rakesh Mutha  
Partner  
M No. 118465**

**Date: 28 JUL 2022  
Place: Pune  
UDIN:22118465 ANUSIV5361**



**PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY**







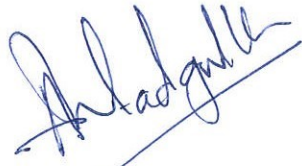
**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**RECEIPT AND PAYMENT ACCOUNT**  
 FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	48,62,829.01	By Salary Expenses	F	2,65,13,573.00
To Fees & Other Receipts	B	5,72,80,008.00	By Other Expenditure	G	76,81,473.78
To Bank Interest		2,00,818.00	By Fixed Assets	H	75,799.00
To Indirect Receipts	C	77,88,380.00	By Indirect Payments	C	93,47,445.00
To Other Receipts	D	8,38,03,504.00	By Other Payments	D	8,43,24,287.50
To Inter Institutional	E	3,04,59,125.61	By Inter Institutional	E	5,13,00,598.00
			By Closing Balance	A	51,51,488.34
<b>TOTAL</b>		<b>18,43,94,664.62</b>	<b>TOTAL</b>		<b>18,43,94,664.62</b>

Date: 28 JUL 2022  
 Place: Pune

AS PER OUR REPORT OF EVEN DATE



PRINCIPAL  
 AISSMS's COLLEGE OF PHARMACY  
 (B. PHARM)

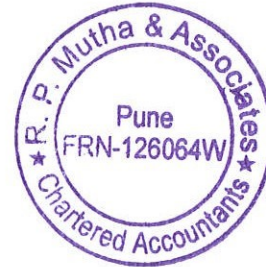
FOR R. P. MUTHA & ASSOCIATES  
 CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
 PARTNER  
 M. NO. 118465



UDIN :-22118465 ANUSIV5361



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE A OPENING AND CLOSING BALANCES**

SR. NO.	PARTICULARS	OPENING BALANCE 01.04.2021 Rs.	CLOSING BALANCE 31.03.2022 Rs.
I	<b>Cash in Hand</b>	-	-
II	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017265	18,76,141.53	25,75,237.35
2	Bank of Baroda A/c No. 04510100017272	2,96,090.60	43,362.90
3	Bank of Baroda A/c No. 04510100017276	3,62,493.60	3,61,806.60
4	Bank of Baroda A/c No. 04510100017268	8,37,467.85	67,829.10
5	Bank of Baroda A/c No. 04510200000882	14,359.31	32,096.67
6	Bank of Maharashtra A/c No. 60059078530	14,05,689.70	19,98,607.30
7	Bank of Maharashtra A/c No. 60092776476	44,047.78	45,271.78
8	Bank of Maharashtra A/c No. 60092787036	26,538.64	27,276.64
	<b>TOTAL</b>	<b>48,62,829.01</b>	<b>51,51,488.34</b>

**SCHEDULE B FEES RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	<b>FEES</b>		
1	Tuition Fee	5,07,11,304.00	
2	Development Fee	65,68,704.00	5,72,80,008.00
	<b>TOTAL</b>		<b>5,72,80,008.00</b>

**SCHEDULE C INDIRECT RECEIPTS & PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	Employees Provident Fund	7,65,051.00	7,65,051.00
2	Profession Tax	88,775.00	88,775.00
3	Revenue Stamp	416.00	416.00
4	Salary Payable	38,26,146.00	53,85,211.00
5	SSPMS Employees Co-Op. Credit Society	14,41,592.00	14,41,592.00
6	TDS for Salary	16,66,400.00	16,66,400.00
	<b>TOTAL</b>	<b>77,88,380.00</b>	<b>93,47,445.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
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 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
 FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>I</b>	<b>DEPOSIT</b>		
1	Caution Money Deposit	66,000.00	38,000.00
<b>II</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity	20,06,125.00	10,05,197.00
<b>III</b>	<b>CREDITORS</b>		
1	Apex Subscription Pvt Ltd	25,242.00	25,242.00
2	Ashok Sports Company	50,999.00	40,262.00
3	A Square Enterprises	2,689.00	2,081.00
4	Association of Leaders and Industries	25,000.00	25,000.00
5	Balaji Multi Tek & Services Pvt. Ltd.	5,04,767.00	5,04,767.00
6	BSNL Landline	9,216.00	10,054.00
7	C 24 Taas TV Channel	15,000.00	15,000.00
8	Catalyst Systems	68,334.00	68,334.00
9	De-Luxe Industrial Gases	7,598.00	7,598.00
10	De Novo Tech	12,60,000.00	12,60,000.00
11	DM Manpower Services Pvt. Ltd	8,91,590.00	7,64,220.00
12	Global Bioresearch Solutions Pvt. Ltd.	26,500.00	26,500.00
13	Infitech Enterprises	1,39,318.00	1,14,668.00
14	Krishgen BioSystems	12,317.00	12,317.00
15	Laboworld Private Ltd.	27,378.00	27,378.00
16	Laser Arts	-	5,871.00
17	M M Associates	38,880.00	38,880.00
18	N Electronics Corporation	61,720.00	61,720.00
19	New Neeta Chemicals	27,238.00	5,75,327.00
20	Nirali Prakashan	-	16,706.00
21	Nutrivet Life Sciences	23,000.00	13,800.00
22	Oceanic Enterprises	5,054.00	4,163.00
23	OTIS Elevator Company ( India ) Limited	2,81,648.00	2,81,648.00
24	Pardeshi Art Studio	-	33,326.00
25	Prabhat Signs Pvt. Ltd.	15,496.00	15,496.00
26	Prachi Garments	21,938.00	4,218.00
27	Purandar Publicity Pvt. Ltd.	2,52,845.00	2,52,845.00
28	Reliable Pest Control	1,15,578.00	96,315.00



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SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

NO.	PARTICULARS	RECEIPTS	PAYMENT
<b>III</b>	<b>CREDITORS</b>		
29	Researchco Books & Periodicals Pvt. Ltd.	9,761.00	65,138.00
30	R. P. Mutha & Associates	10,800.00	-
31	Rutika Enterprises	28,990.00	28,990.00
32	Sai Samarth Constructions	32,090.00	32,090.00
33	Shree Engineering	70,510.00	70,510.00
34	Shree Engineering Works	83,909.00	83,909.00
35	Shreeniwas Marketing	96,924.00	96,924.00
36	Sparkle Enterprises	1,22,192.00	79,268.00
37	Tech-Neo Books Distributors LLP	66,038.00	66,038.00
38	Technical Publications	-	7,571.00
39	T Infosystem	57,240.00	35,640.00
40	Training India	41,400.00	41,400.00
41	Varad Enterprises	1,65,679.00	1,62,534.00
42	Vishwas Electricals	10,620.00	10,620.00
<b>IV</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year- 2016-2017	-	8,000.00
2	Year- 2017-2018	1,06,600.00	8,766.00
3	Year- 2018-2019	3,645.00	7,974.50
4	Year- 2019-2020	2,20,584.00	26,286.00
5	Year- 2020-2021	40,02,026.00	2,875.50
6	Year- 2021-2022	5,41,12,352.00	5,94,36,223.50
<b>V</b>	<b>SCHOLARSHIP PAYABLE</b>		
1	EBC Scholarship 2020-21	33,45,510.25	33,45,510.25
<b>VI</b>	<b>SCHOLARSHIP/ FREESHIP RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR 2019-2020</b>		
1	OBC Freeship (2019-20)	47,719.75	47,719.75
2	OBC Scholarship (2019-2020)	1,16,891.25	1,16,891.25
3	SC Scholarship (2019-2020)	2,89,288.00	2,89,288.00
4	ST Freeship (2019-2020)	1,50,000.00	1,50,000.00
5	VJNT Freeship (2019-2020)	96,364.00	96,364.00
6	VJNT Scholarship (2019-2020)	3,76,225.00	3,76,225.00



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SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
 FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

NO.	PARTICULARS	RECEIPTS	PAYMENT
<b>B</b>	<b>FOR 2020-2021</b>		
1	OBC Freeship (2020-21)	12,10,379.75	12,10,379.75
2	OBC Scholarship (2020-2021)	13,00,517.75	13,00,517.75
3	SBC Scholarship (2020-2021)	1,94,916.00	1,94,916.00
4	SC Freeship (2020-2021)	5,07,290.00	5,07,290.00
5	SC Scholarship (2020-2021)	29,00,646.00	29,00,646.00
6	ST Freeship (2020-2021)	9,61,645.00	9,61,645.00
7	ST Scholarship (2020-2021)	8,69,907.00	8,69,907.00
8	VJNT Freeship (2020-2021)	6,74,891.50	6,74,891.50
9	VJNT Scholarship (2020-2021)	23,74,664.00	23,74,664.00
<b>VII</b>	<b>UNIVERSITY RESEARCH PROJECT</b>		
1	Dr. Ashwini R. Madgulkar	-	26,464.00
2	Dr. Mrinalini Chintamani Damle	13,755.00	10,220.00
3	Dr. Trupti Sameer Chitre	32,778.00	12,727.00
4	Prof. Amruta Avalaskar	-	24,310.00
5	Prof. Kalyani Dharendra Asgaonkar	22,822.00	12,179.00
6	Dr. Reshma N. Mirajkar	-	7,832.00
7	Prof. Swati Govardhan Narkhede	26,749.00	13,752.00
<b>VIII</b>	<b>OTHERS</b>		
1	TDS Payable	1,18,960.00	1,24,055.00
2	In-House Project	18,900.00	35,600.00
3	Remuneration to Staff	4,703.00	-
4	Mr.Rahul R. Padalkar	358.00	-
5	Students Aid Fund	31,000.00	-
6	University Exam Fees	8,48,380.00	8,48,380.00
7	University Eligibility fee	1,27,700.00	1,27,700.00
8	Loans & Advances	14,01,383.00	1,37,559.00
9	Mah-DBT Scholarship-2019-20	2,419.75	53,509.75
10	Miscellaneous Advance	50,575.00	14,000.00
11	Payable Student Insurance fees	83,840.00	84,087.00
12	Payable to Mr. Akshay Bavaskar	-	2,500.00
13	Payable to Transcript / Recommendation Fees	2,537.00	3,063.00



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**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

NO.	PARTICULARS	RECEIPTS	PAYMENT
14	Affiliation Fees for PCI	1,00,000.00	1,18,000.00
15	Repair & Maintenance Expenses	1,70,959.00	1,79,507.00
16	University Affiliation Fees	13,000.00	-
17	State Common Entrance Test Cell	-	29,700.00
18	Grant for Research Promotion Scheme-2020-21	-	13,26,933.00
19	Grant for Faculty Development Progrmme-2021.	93,000.00	93,000.00
20	Excess fee received from SWDSO 2017-18	-	4,664.00
	<b>TOTAL</b>	<b>8,38,03,504.00</b>	<b>8,43,24,287.50</b>

**SCHEDULE E INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	All India Shri Shivaji Memorial Society	2,48,92,503.11	3,64,33,562.00
2	A I S S M S College of M. Pharmacy	45,22,060.50	1,42,82,836.00
3	A I S S M S College of Pharmacy, Ph. D. Research Center	5,43,562.00	-
4	AISSMS College of HMCT	5,01,000.00	5,01,000.00
5	AISSMS Institute of Management	-	83,200.00
	<b>TOTAL</b>	<b>3,04,59,125.61</b>	<b>5,13,00,598.00</b>

**SCHEDULE F SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	1,61,98,424.00	
2	Non-Teaching Staff Salary	74,27,914.00	
3	Gratuity	20,06,125.00	
4	Visiting / Guest Lecturer Salary	45,600.00	
5	PF Management Contribution - Teaching Staff	3,76,252.00	
6	PF Management Contribution - Non-Teaching Staff	3,88,799.00	
7	EPF Administration Charges	70,459.00	2,65,13,573.00
	<b>TOTAL</b>		<b>2,65,13,573.00</b>

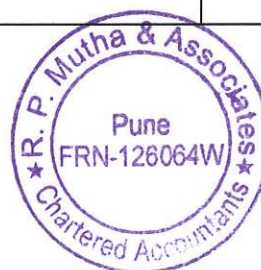


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**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		
1	Pharmacy Council Of India Affiliation fee	1,40,620.00	
2	Admission Regulating Authority fee	1,03,800.00	
3	AICTE fee	15,000.00	
4	Fee Regulating Authority	23,094.00	
5	University Affiliation Fees	2,80,500.00	5,63,014.00
<b>II</b>	<b>AUDIT &amp; PROFESSIONAL FEES</b>		
1	Audit Fee	43,871.00	
2	Professional Fees	75,597.00	1,19,468.00
<b>III</b>	<b>CLEANING &amp; HOUSEKEEPING</b>		
1	House Keeping Charges	9,06,962.00	
2	Pest Control Expenses	1,17,570.00	10,24,532.00
<b>IV</b>	<b>FUEL EXPENSES</b>		
1	Fuel Expenses		6,000.00
<b>V</b>	<b>LABORATORY EXPENSES</b>		
1	Laboratory Chemicals / Expenses		12,016.00
<b>VI</b>	<b>OTHER EXPENDITURE</b>		
1	Advertisement Expenses	2,45,137.00	
2	Animal House Expenses	1,30,158.00	
3	Bank Charges	21,218.78	
4	Building Rent	12,88,541.00	
5	Medicinal Garden Expenses	7,973.00	
6	Miscellaneous Expenses	12,764.00	
7	News Paper & Periodicals Expenses	35,508.00	
8	Tea & Refreshment Expenses	5,247.00	
9	Travelling & Conveyance Expenses	52,090.00	
10	Web Hosting Expenses	2,418.00	
11	Website development and Maintenance Charges	63,600.00	18,64,654.78



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
 FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE G OTHER EXPENDITURES**

NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>VII</b>	<b>PRINTING &amp; STATIONERY</b>		
1	Postage Expenses	1,678.00	
2	Printing & Stationery Expenses	6,99,725.00	
3	Xerox Expenses	3,372.00	7,04,775.00
<b>VIII</b>	<b>RATES &amp; TAXES</b>		
1	Property Tax	9,37,851.00	
2	Interest on TDS	360.00	
3	G.S.T. Tax	39,105.00	
4	Water Charges	7,463.00	
5	Profession Tax for Employer	2,500.00	9,87,279.00
<b>IX</b>	<b>REPAIRS &amp; MAINTENANCE</b>		
1	Building Maintenance	8,59,027.00	
2	Repairs & Maintenance Expenses- Electricity	39,064.00	
3	Repairs & Maintenance Expenses- Computer	31,674.00	
4	Repairs & Maintenance Expenses	1,12,532.00	
5	Repairs & Maintenance Expenses- Machinery	8,29,088.00	
6	Repairs & Maintenance Expenses- Others	1,709.00	18,73,094.00
<b>X</b>	<b>STAFF DEVELOPMENT</b>		
1	Staff Development Expenses		74,214.00
<b>XI</b>	<b>STUDENT DEVELOPMENT</b>		
1	National Service Scheme ( NSS) Expenses	50,358.00	
2	Seminar & Workshop Expenses	2,249.00	52,607.00
<b>XII</b>	<b>STUDENT WELFARE</b>		
1	Cultural Activates Expenses	1,078.00	
2	Sports Expenses	50,999.00	
3	Riding Department Expenses	70,007.00	
4	School Bus Expenses	22,908.00	
5	Student Activities Expenses	31,577.00	1,76,569.00





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
 FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE G OTHER EXPENDITURES**

NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XIII</b>	<b>TELEPHONE &amp; INTERNET EXPENSES</b>		
1	Internet Charges	6,658.00	
2	Telephone Expenses	13,213.00	19,871.00
<b>XIV</b>	<b>UNIVERSITY CHARGES</b>		
1	Pune City Zonal Sports Committee Pro-Rata Fee	7,164.00	
2	University Ashwamegh Krida Pro-rata Fee	15,900.00	
3	University Computer Fees	15,900.00	
4	University Development Fund	39,750.00	
5	University Disaster Fund Contribution	7,950.00	
6	University Students Insurance Fund Contribution	7,950.00	
7	University Students Welfare Fund Contribution	15,900.00	
8	University Corpus Fund Contribution	3,180.00	
9	University Gymkhana Fees	11,056.00	
10	University Health Centre Fees	9,480.00	
11	University NSS Fees	4,280.00	
12	University Registration Fees	3,150.00	1,41,660.00
<b>XV</b>	<b>Software Expenses</b>		61,720.00
	<b>TOTAL</b>		<b>76,81,473.78</b>

**SCHEDULE H FIXED ASSETS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Library Books		75,799.00
	<b>TOTAL</b>		<b>75,799.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (B.PHARM.)  
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE	SCH	AMOUNT RS.	INCOME	SCH	AMOUNT RS.
To Salary Expenses	A	2,65,13,573.00	By Fees & Other Receipts	C	5,72,80,008.00
To Other Expenditure	B	76,81,473.78	By Bank Interest		2,00,818.00
To Depreciation		12,43,158.24			
To Excess of Income over Expenditure (Surplus)		2,20,42,620.98			
<b>TOTAL</b>		<b>5,74,80,826.00</b>	<b>TOTAL</b>		<b>5,74,80,826.00</b>

Date: 28 JUL 2022  
Place: Pune



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :-22118465 ANUSIV5361

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE A SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Teaching Staff Salary	1,61,98,424.00	
2	Non-Teaching Staff Salary	74,27,914.00	
3	Gratuity	20,06,125.00	
4	Visiting / Guest Lecturer Salary	45,600.00	
5	PF Management Contribution - Teaching Staff	3,76,252.00	
6	PF Management Contribution - Non-Teaching Staff	3,88,799.00	
7	EPF Administration Charges	70,459.00	2,65,13,573.00
<b>TOTAL</b>			<b>2,65,13,573.00</b>

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		
1	Pharmacy Council Of India Affiliation fee	1,40,620.00	
2	Admission Regulating Authority fee	1,03,800.00	
3	AICTE fee	15,000.00	
4	Fee Regulating Authority	23,094.00	
5	University Affiliation Fees	2,80,500.00	5,63,014.00
<b>II</b>	<b>AUDIT &amp; PROFESSIONAL FEES</b>		
1	Audit Fee	43,871.00	
2	Professional Fees	75,597.00	1,19,468.00
<b>III</b>	<b>CLEANING &amp; HOUSEKEEPING</b>		
1	House Keeping Charges	9,06,962.00	
2	Pest Control Expenses	1,17,570.00	10,24,532.00
<b>IV</b>	<b>FUEL EXPENSES</b>		
1	Fuel Expenses		6,000.00
<b>V</b>	<b>LABORATORY EXPENSES</b>		
1	Laboratory Chemicals / Expenses		12,016.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>VI</b>	<b>OTHER EXPENDITURE</b>		
1	Advertisement Expenses	2,45,137.00	
2	Animal House Expenses	1,30,158.00	
3	Bank Charges	21,218.78	
4	Building Rent	12,88,541.00	
5	Medicinal Garden Expenses	7,973.00	
6	Miscellaneous Expenses	12,764.00	
7	News Paper & Periodicals Expenses	35,508.00	
8	Tea & Refreshment Expenses	5,247.00	
9	Travelling & Conveyance Expenses	52,090.00	
10	Web Hosting Expenses	2,418.00	
11	Website development and Maintenance Charges	63,600.00	18,64,654.78
<b>VII</b>	<b>PRINTING &amp; STATIONERY</b>		
1	Postage Expenses	1,678.00	
2	Printing & Stationery Expenses	6,99,725.00	
3	Xerox Expenses	3,372.00	7,04,775.00
<b>VIII</b>	<b>RATES &amp; TAXES</b>		
1	Property Tax	9,37,851.00	
2	Interest on TDS	360.00	
3	G.S.T. Tax	39,105.00	
4	Water Charges	7,463.00	
5	Profession Tax for Employer	2,500.00	9,87,279.00
<b>IX</b>	<b>REPAIRS &amp; MAINTENANCE</b>		
1	Building Maintenance	8,59,027.00	
2	Repairs & Maintenance Expenses- Electricity	39,064.00	
3	Repairs & Maintenance Expenses- Computer	31,674.00	
4	Repairs & Maintenance Expenses	1,12,532.00	
5	Repairs & Maintenance Expenses- Machinery	8,29,088.00	
6	Repairs & Maintenance Expenses- Others	1,709.00	18,73,094.00
<b>X</b>	<b>STAFF DEVELOPMENT</b>		
1	Staff Development Expenses		74,214.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE B OTHER EXPENDITURE**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>	<b>AMOUNT RS.</b>
<b>XI</b>	<b>STUDENT DEVELOPMENT</b>		
1	National Service Scheme ( NSS) Expenses	50,358.00	
2	Seminar & Workshop Expenses	2,249.00	52,607.00
<b>XII</b>	<b>STUDENT WELFARE</b>		
1	Cultural Activates Expenses	1,078.00	
2	Sports Expenses	50,999.00	
3	Riding Department Expenses	70,007.00	
4	School Bus Expenses	22,908.00	
5	Student Activities Expenses	31,577.00	1,76,569.00
<b>XIII</b>	<b>TELEPHONE &amp; INTERNET EXPENSES</b>		
1	Internet Charges	6,658.00	
2	Telephone Expenses	13,213.00	19,871.00
<b>XIV</b>	<b>UNIVERSITY CHARGES</b>		
1	Pune City Zonal Sports Committee Pro-Rata Fee	7,164.00	
2	University Ashwamegh Krida Pro-rata Fee	15,900.00	
3	University Computer Fees	15,900.00	
4	University Development Fund	39,750.00	
5	University Disaster Fund Contribution	7,950.00	
6	University Students Insurance Fund Contribution	7,950.00	
7	University Students Welfare Fund Contribution	15,900.00	
8	University Corpus Fund Contribution	3,180.00	
9	University Gymkhana Fees	11,056.00	
10	University Health Centre Fees	9,480.00	
11	University NSS Fees	4,280.00	
12	University Registration Fees	3,150.00	1,41,660.00
<b>XV</b>	<b>Software Expenses</b>		<b>61,720.00</b>
<b>TOTAL</b>			<b>76,81,473.78</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (B. PHARM.)

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE C FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	<b>FEES</b>		
1	Tuition Fees	5,07,11,304.00	
2	Development Fees	65,68,704.00	5,72,80,008.00
	<b>TOTAL</b>		<b>5,72,80,008.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( B. PHARM.)

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

BALANCE SHEET

AS ON 31ST MARCH 2022

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
Deposits	A	7,68,028.00	Fixed Assets	D	63,12,857.15
Current Liabilities & Provisions	B	27,38,131.00	Current Assets: Deposits & Advances	E	3,37,26,016.22
Inter Institutional	C	1,84,90,516.80	Cash & Bank Balances	F	51,51,488.34
Income & Expenditure A/c	G	2,31,93,685.91			
<b>TOTAL</b>		<b>4,51,90,361.71</b>	<b>TOTAL</b>		<b>4,51,90,361.71</b>

Date: 28 JUL 2022  
Place: Pune



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)



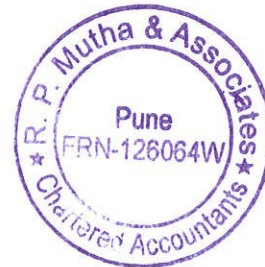
AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465

UDIN :-22118465 ANUSIVS361



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

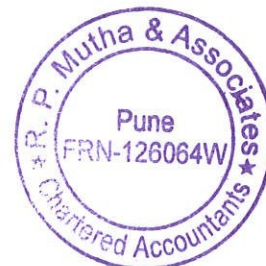
SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
 AS ON 31ST MARCH 2022

**SCHEDULE A FUNDS AND DEPOSITS**

SR. NO.	PARTICULARS	AMOUNT RS.
<b>A</b>	<b>Funds</b>	
1	Student Aid Fund	5,12,625.00
<b>B</b>	<b>Deposits</b>	
1	Caution Money Deposit	2,49,500.00
2	Security Deposit ( Party )	5,903.00
<b>TOTAL RS</b>		<b>7,68,028.00</b>

**SCHEDULE B CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>CURRENT LIABILITIES</b>		
<b>I</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity		20,06,125.00
<b>II</b>	<b>SUNDRY CREDITORS</b>		
1	Ashok Sports Company	10,737.00	
2	A Square Enterprises	2,689.00	
3	DM Manpower Services Pvt. Ltd	1,27,370.00	
4	Infitech Enterprises	24,650.00	
5	Nutrivet Life Sciences	9,200.00	
6	Oceanic Enterprises	19,207.00	
7	Prachi Garments	17,720.00	
8	Reliable Pest Control	19,263.00	
9	R. P. Mutha and Associates	10,800.00	
10	Sparkle Enterprises	42,924.00	
11	T Infosystem	21,600.00	
12	Varad Enterprises	3,145.00	
			<b>3,09,305.00</b>



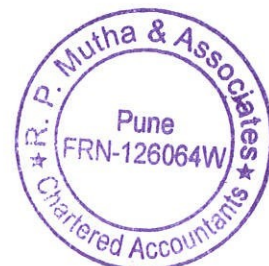


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET**  
 AS ON 31ST MARCH 2022

**SCHEDULE B CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>III</b>	<b>PROJECT IN-HOUSE</b>		
1	Project of Akshay H. Punmiya	6,500.00	
2	Project of Atharva R Suryawanshi	4,000.00	
3	Project of Avhad Yuvraj	5,000.00	
4	Project of Chaitali Shah	4,800.00	
5	Project of Choudhari Laxmi	5,000.00	
6	Project of Divya Mehta	7,500.00	
7	Project of Dr. Shrilata Rangoonwala	3,430.00	
8	Project of Galgate Abhishek Ashok	12,000.00	
9	Project of Gaurav Arun Mahajan	4,200.00	
10	Project of Ghadge Dhairysheel M.	97,921.00	
11	Project of Gholap Puroshottam	5,080.00	
12	Project of Godbole Shivani	4,000.00	
13	Project of Mahajan Gaurav Arun	6,000.00	
14	Project of Mulley Vaibhavi	6,000.00	
15	Project of Nishigandha Patil	4,650.00	
16	Project of Ojas Jadhav	4,000.00	
17	Project of Phable Akshay Shivaji	4,500.00	
18	Project of Pooja Auti	7,500.00	
19	Project of Regude Handrashekhar S.	4,460.00	
20	Project of Ria S. Keskar	4,500.00	
21	Project of Sania Ambade	3,598.00	
22	Project of Sharvari Milind Kshirsagar	4,550.00	
23	Project of Shivanjali Jadhav	5,500.00	
24	Project of Tejas M. Athavale	5,680.00	
25	Project of Vidhi Anil Dagade	4,000.00	
26	Project of Vijay Londhe	6,180.00	
27	Project of Yash J. Nandwani	4,730.00	
			2,35,279.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET**

AS ON 31ST MARCH 2022

**SCHEDULE B CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>IV</b>	<b>DUTIES &amp; TAXES</b>		
1	TDS Payable		6,852.00
<b>V</b>	<b>OTHERS</b>		
1	Miscellaneous Advance	89,132.00	
2	Payable to Mr. Rahul Padalkar	358.00	
3	Payable to Transcript / Recommendation Fees	2,537.00	
4	Payable Student Insurance fees	83,840.00	
5	Remuneration to Staff	4,703.00	1,80,570.00
<b>TOTAL</b>			<b>27,38,131.00</b>

**SCHEDULE C INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	All India Shri Shivaji Memorial Society		1,84,90,516.80
<b>TOTAL</b>			<b>1,84,90,516.80</b>

**SCHEDULE E CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>DEPOSITS</b>		
1	Telephone Deposit	30,000.00	
2	Gas Cylinder Deposit	16,100.00	46,100.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET**

AS ON 31ST MARCH 2022

**SCHEDULE E CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>II</b>	<b>FEES RECEIVABLE FROM STUDENTS</b>		
1	Year 2012-2013	18,981.00	
2	Year 2015-2016	1,56,617.00	
3	Year 2016-2017	2,355.00	
4	Year 2017-2018	89,831.00	
5	Year 2018-2019	2,53,806.00	
6	Year 2019-2020	2,00,795.00	
7	Year 2020-2021	8,01,518.75	
8	Year 2021-2022	3,05,30,696.47	3,20,54,600.22
<b>III</b>	<b>FEES RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR THE YEAR 2010-2011</b>		
1	OBC Scholarship (2010-11)	6,23,747.00	
2	SBC Freeship (2010-11)	56,682.00	
3	SBC Scholarship (2010-11)	56,682.00	7,37,111.00
<b>B</b>	<b>FOR THE YEAR 2011-2012</b>		
1	NT Freeship (2011-12)		2,85,194.00
<b>C</b>	<b>FOR THE YEAR 2017-2018</b>		
1	O B C Freeship (2017-18)	45,000.00	
2	O B C Scholarship (2017-2018)	1,48,396.00	
3	V J N T Freeship (2017-2018)	98,508.00	2,91,904.00
<b>IV</b>	Pre-Paid Affiliation Fee for PCI		1,18,000.00
<b>V</b>	Pre-Paid Repair & Maintenance Expenses		1,79,507.00
<b>VI</b>	Grant for Research promotion Scheme 2020-21		13,600.00
<b>TOTAL</b>			<b>3,37,26,016.22</b>



**ALLINDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET**  
AS ON 31ST MARCH 2022

**SCHEDULE D FIXED ASSETS**

SR. NO.	PARTICULARS	W.D.V. AS ON 01.04.2021 RS.	ADDITIONS DURING THE YEAR RS.		TOTAL RS.	RATE OF DEPRECIATION	DEPRECIATION AMOUNT RS.	W.D.V. AS ON 31.03.2022. Rs.
			UP TO 30/9/2021	AFTER 30/9/2021				
I	Furniture, Fixture & Dead Stock	30,21,041.24	-	-	30,21,041.24	10%	3,02,104.12	27,18,937.12
II	Machinery, Tools & Equipments	34,83,933.35	-	-	34,83,933.35	15%	5,22,590.00	29,61,343.35
III	Computers	6,91,618.85	-	-	6,91,618.85	40%	2,76,647.54	4,14,971.31
IV	Library Books	2,83,622.95	66,038.00	9,761.00	3,59,421.95	40%	1,41,816.58	2,17,605.37
	<b>TOTAL RS.</b>	<b>74,80,216.39</b>	<b>66,038.00</b>	<b>9,761.00</b>	<b>75,56,015.39</b>		<b>12,43,158.24</b>	<b>63,12,857.15</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET**

AS ON 31ST MARCH 2022

**SCHEDULE F CASH AND BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017265	25,75,237.35	
2	Bank of Baroda A/c No. 04510100017272	43,362.90	
3	Bank of Baroda A/c No. 04510100017276	3,61,806.60	
4	Bank of Baroda A/c No. 04510100017268	67,829.10	
5	Bank of Baroda A/c No. 04510200000882	32,096.67	
6	Bank of Maharashtra A/c No. 60059078530	19,98,607.30	
7	Bank of Maharashtra A/c No. 60092776476	45,271.78	
8	Bank of Maharashtra A/c No. 60092787036	27,276.64	
			51,51,488.34
	<b>TOTAL</b>		<b>51,51,488.34</b>

**SCHEDULE G INCOME AND EXPENDITURES A/C**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>Income and Expenditure A/c - Deficit</b>		
	Balance as per last Balance Sheet (Surplus)	11,51,064.93	
	Add : Surplus for the year	2,20,42,620.98	2,31,93,685.91
	<b>TOTAL</b>		<b>2,31,93,685.91</b>



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ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (M. PHARM.)

KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001

FINANCIAL STATEMENTS

2021- 22

I	AUDIT REPORT FOR THE YEAR 2021 - 22
II	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2022, ALONGWITH SCHEDULE
III	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2022, ALONGWITH SCHEDULE
IV	BALANCE SHEET AS ON 31 ST MARCH, 2022, ALONG WITH SCHEDULE



PRINGIPAL  
AISSMS's COLLEGE OF PHARMACY



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465





**R.P.MUTHA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune - 411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY (M. PHARM)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm),  
Kennedy Road,  
Pune - 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm) Pune, ("College") which comprises the Balance Sheet as at March 31st, 2022, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2022 and
- ii. In the case of the Income and Expenditure Account, the deficit for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and





for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

### **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.

### **Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

**For R.P. Mutha & Associates  
Chartered Accountants**



**Rakesh Mutha  
Partner  
M No. 118465**

**Date: 28 JUL 2022  
Place: Pune  
UDIN:22118465 ANUSLP6115**



**PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY**



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	22,97,517.97	By Salary Expenses	F	1,66,23,898.00
To Fees & Other Receipts	B	2,10,88,216.00	By Other Expenditure	G	43,14,536.90
To Bank Interest		71,078.00	By Fixed Assets	H	2,55,923.00
To Indirect Receipts	C	51,44,259.00	By Indirect Payments	C	60,63,729.00
To Other Receipts	D	2,90,78,234.00	By Other Payments	D	3,11,28,086.78
To Inter Institutional	E	2,93,46,035.03	By Inter Institutional	E	2,55,59,009.25
			By Closing Balance	A	30,80,157.07
<b>TOTAL</b>		<b>8,70,25,340.00</b>	<b>TOTAL</b>		<b>8,70,25,340.00</b>

Date: 28 JUL 2022  
Place: Pune



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465

UDIN :-22118465 ANUSLP6115



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE A OPENING AND CLOSING BALANCES**

SR. NO.	PARTICULARS	OPENING BALANCE 01.04.2021 Rs.	CLOSING BALANCE 31.03.2022 Rs.
I	<b>Cash in Hand</b>	-	-
II	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017266	13,51,141.70	24,45,835.30
2	Bank of Baroda A/c No. 04510100017275	3,10,265.10	33,099.10
3	Bank of Baroda A/c No. 04510200000881	99,878.39	50,094.89
4	Bank of Baroda A/c No. 04510100019377	83,273.00	85,586.00
5	Bank of Maharashtra A/c No. 60092787252	45,461.78	46,724.78
6	Bank of Maharashtra A/c No. 60092787581	23,260.00	23,905.00
7	Bank of Maharashtra A/c No. 60092787795	3,68,134.00	3,78,362.00
8	Bank of Maharashtra A/c No. 60136910134	16,104.00	16,550.00
	<b>TOTAL</b>	<b>22,97,517.97</b>	<b>30,80,157.07</b>

**SCHEDULE B FEES RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	<b>FEES</b>		
1	Tuition Fees	1,87,59,440.00	
2	Development Fees	23,28,776.00	2,10,88,216.00
	<b>TOTAL</b>		<b>2,10,88,216.00</b>

**SCHEDULE C INDIRECT RECEIPTS & PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	Employees Provident Fund	3,32,330.00	3,32,330.00
2	LIC Premium	7,463.00	7,463.00
3	Profession Tax	38,375.00	38,375.00
4	Salary Payable	23,15,681.00	32,37,023.00
5	Students Insurance Fees Payable	14,040.00	12,168.00
6	SSPMS Employees Co-Op. Credit Society	6,29,370.00	6,29,370.00
7	TDS for Salary	18,07,000.00	18,07,000.00
	<b>TOTAL</b>	<b>51,44,259.00</b>	<b>60,63,729.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>I</b>	<b>DEPOSIT</b>		
1	Caution Money Deposit	30,000.00	20,000.00
<b>II</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity	14,36,261.00	4,90,388.00
<b>III</b>	<b>CREDITORS</b>		
1	Anchrom Analytical Pvt. Ltd.	1,38,650.00	1,38,650.00
2	Apex Subscription Pvt. Ltd.	58,927.00	68,727.00
3	A square Enterprises	5,268.00	-
4	Balaji Multi Tek & Services Pvt. Ltd.	5,603.00	5,603.00
5	Catalyst Systems	4,980.00	-
6	De-Luxe Industrial Gases	5,310.00	5,310.00
7	DM Manpower Services Pvt. Ltd.	7,64,220.00	8,92,688.00
8	GenioBrain IP Solution	-	17,500.00
9	Infinity Industrial Solutions	41,300.00	41,300.00
10	Inkarp Instruments Services	28,500.00	1,58,531.00
11	Labindia Analytical Instruments Pvt. Ltd.	48,776.00	48,776.00
12	Laboworld Private Limited	51,386.00	-
13	Metro-Toledo India Private Limited	44,800.00	44,800.00
14	New Neeta Chemicals	3,00,615.00	1,54,006.00
15	Nutrivet Life Sciences	31,200.00	31,800.00
16	Oceanic Enterprises	-	-
17	Passco Environmental Solutions Pvt. Ltd.	27,060.00	24,620.00
18	Perfect Solutions	6,606.00	-
19	Prabhat Signs Pvt. Ltd.	641.00	641.00
20	Prachi Garments	-	4,189.00
21	Purandar Publicity Pvt. Ltd.	66,538.00	66,538.00
22	Reliable Pest Control	1,15,578.00	1,54,270.00
23	Researchco Book & Periodicals Pvt. Ltd.	1,20,830.00	1,69,389.00
24	Rutika Enterprises	14,495.00	14,495.00
25	Sanjay Scientific & Traders	88,205.00	88,205.00
26	Shree Engineering Work	49,242.00	49,242.00
27	Shreeniwas Marketing	19,440.00	19,440.00
28	Sunilata Enterprises	2,95,133.00	2,95,133.00
29	Tech-Neo Books Distributors LLP	5,588.00	5,588.00
30	T-Infosystem	-	7,400.00
31	Varad Enterprises	14,424.00	14,424.00
32	Venture Tech	14,017.00	-
33	Vijay Chemicals	-	2,62,156.00
34	Yash Enterprises	15,576.00	62,304.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE D OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>IV</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year 2017-2018	-	5,979.00
2	Year 2018-2019	80,820.50	16,698.50
3	Year 2019-2020	2,01,450.25	6,455.75
4	Year 2020-2021	52,22,218.25	41,823.03
5	Year 2021-2022	1,39,08,921.50	2,17,61,439.00
<b>V</b>	<b>SCHOLARSHIP/ FREESHIP RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR 2019-2020</b>		
1	OBC Scholarship (2019-2020)	37,908.75	37,908.75
2	ST Freeship (2019-2020)	71,812.50	71,812.50
3	VJNT Scholarship (2019-2020)	72,585.00	72,585.00
<b>B</b>	<b>FOR 2020-2021</b>		
1	EBC Scholarship (2020-2021)	16,39,726.00	16,39,726.00
2	OBC Scholarship (2020-2021)	2,75,546.25	2,75,546.25
3	SC Scholarship (2020-2021)	8,54,669.00	8,54,669.00
4	ST Freeship (2020-2021)	4,39,000.00	4,39,000.00
5	VJNT Scholarship (2020-2021)	8,03,140.00	8,03,140.00
<b>VI</b>	<b>OTHERS</b>		
1	TDS For Party	37,440.00	41,431.00
2	Industrial Project	37,630.00	34,000.00
3	Other receivable	12,000.00	-
4	Advance to Staff & Suppliers	6,04,851.00	6,04,851.00
5	Grant from AICTE Research Promotion Scheme 2017-18	67,710.00	-
6	Grant from AICTE Research Promotion Scheme	1,804.00	1,804.00
7	Grant from Skill and Personality Development Centre	39,283.00	3,41,133.00
8	Student Aid Fund	18,500.00	-
9	Stamp Expenses	185.00	185.00
10	Misc. Advance	4,21,175.00	4,08,350.00
11	Pre-Paid Affiliation Fees for PCI	2,00,000.00	2,36,000.00
12	Pre-Paid University Affiliation Fees	38,200.00	-
13	Project in house	14,200.00	-
14	Khandhare Priyanka	852.00	-
15	Fees Against Students Bank Loan	1,27,437.00	77,437.00
	<b>TOTAL</b>	<b>2,90,78,234.00</b>	<b>3,11,28,086.78</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE E INTER INSTITUTIONAL**

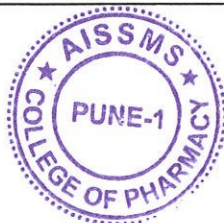
SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	All India Shri Shivaji Memorial Society	1,50,17,356.03	2,07,59,195.25
2	AISSMS College of Pharmacy ( Pharmacy)	1,42,82,836.00	45,22,060.50
3	AISSMS Ph. D. Centre	45,843.00	25,698.00
4	AISSMS II Shift Polytechnic	-	2,52,055.50
	<b>TOTAL</b>	<b>2,93,46,035.03</b>	<b>2,55,59,009.25</b>

**SCHEDULE F SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	1,25,38,190.00	
2	Non-Teaching Staff Salary	22,76,177.00	
3	Gratuity	14,36,261.00	
4	Visiting/ Guest Lecturer Salary	15,000.00	
5	PF Management Contribution-Teaching Staff	2,02,730.00	
6	PF Management Contribution- Non-Teaching Staff	1,29,600.00	
7	EPF Administration Charges	25,940.00	1,66,23,898.00
	<b>TOTAL</b>		<b>1,66,23,898.00</b>

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		
1	P C I Affiliation fee	2,00,000.00	
	Processing Fees for Admissions Regulating Authority	89,000.00	
2	University Affiliation Fee	51,200.00	3,40,200.00
<b>II</b>	<b>AUDIT &amp; PROFESSIONAL FEES</b>		
1	Audit Fee	16,152.00	
2	Professional Fee	22,836.00	38,988.00
<b>III</b>	<b>CLEANING &amp; HOUSEKEEPING</b>		
1	House Keeping Charges	7,77,396.00	
2	Pest Control Expenses	98,224.00	8,75,620.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>IV</b>	<b>LABORATORY EXPENSES</b>		
1	Laboratory Chemicals / Expenses	1,77,406.00	2,25,810.00
2	Laboratory Glassware Expenses	48,404.00	
<b>V</b>	<b>OTHER EXPENDITURE</b>		
1	Advertisement Expenses	1,50,465.00	11,58,278.90
2	Animal House Expenses	2,64,060.00	
3	Bank Charges	10,929.90	
4	Building Rent	6,44,270.00	
5	Miscellaneous Expenses	3,291.00	
6	News paper & Periodicals Expenses	59,257.00	
7	Tea & Refreshment Expenses	5,299.00	
8	Travelling & Conveyance Expenses	19,817.00	
9	Web Hosting Expenses	890.00	
<b>VI</b>	<b>PRINTING &amp; STATIONERY</b>		
1	Postage Expenses	1,145.00	32,558.00
2	Printing & Stationery Expenses	30,171.00	
3	Xerox Expenses	1,242.00	
<b>VII</b>	<b>RATE AND TAXES</b>		
1	Property Tax	3,45,279.00	3,62,424.00
2	G.S.T. Expenses	14,397.00	
3	Water Charges	2,748.00	
<b>VIII</b>	<b>REPAIRS &amp; MAINTENANCE</b>		
1	Building Maintenance	4,29,514.00	8,82,926.00
2	Repairs & Maintenance Expenses -Computer	31,412.00	
3	Repairs & Maintenance Expenses -Machinery	3,67,978.00	
4	Repairs & Maintenance Expenses -Others	54,022.00	
<b>IX</b>	<b>INSURANCE</b>		
1	Property Insurance		1,31,300.00
<b>X</b>	<b>STAFF DEVELOPMENT</b>		
1	Staff development Expenses		1,18,210.00
<b>XI</b>	<b>STUDENT DEVELOPMENT</b>		
1	Personality Development Training Programme for Students	2,910.00	49,684.00
2	Seminar & Workshop Expenses	21,000.00	
3	Riding Department Expenses	25,774.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R TO , PUNE - 411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE G OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XII</b>	<b>STUDENT WELFARE</b>		
1	Cultural Programme Expenses	397.00	
2	School Bus Expenses	8,434.00	
3	Students Activities Expenses	43,273.00	52,104.00
<b>XIII</b>	<b>TELEPHONE AND INTERNET</b>		
1	Internet Charges	2,451.00	
2	Telephone Expenses	1,471.00	3,922.00
<b>XIV</b>	<b>PETROL &amp; FUEL</b>		
1	Fuel Expenses		3,500.00
<b>XV</b>	<b>UNIVERSITY CHARGES</b>		
1	Pune City Zonal Sports Committee Pro-Rata Fee	927.00	
2	University Ashwamegh Krida Pro-rata Fee	4,320.00	
3	University Computer Fees	4,320.00	
4	University Corpus Fund Contribution	864.00	
5	University Development Fund	10,800.00	
6	University Disaster Fund Contribution	2,160.00	
7	University Students Insurance Fund Contribution	2,160.00	
8	University Students Welfare Fund Contribution	4,320.00	
9	University Gymkhana Fees	3,126.00	
10	University Health Centre Fees	2,060.00	
11	University NSS Fees	1,130.00	
12	University Registration Fees	2,825.00	39,012.00
	<b>TOTAL</b>		<b>43,14,536.90</b>

**SCHEDULE H FIXED ASSETS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Library Books	1,26,418.00	
2	Machinery, Tools & Equipment's	1,29,505.00	2,55,923.00
	<b>TOTAL</b>		<b>2,55,923.00</b>





ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (M.PHARM.)

KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary Expenses	A	1,66,23,898.00	By Fees & Other Receipts	C	2,10,88,216.00
To Other Expenditures	B	43,14,536.90	By Bank Interest		71,078.00
To Depreciation		7,21,780.55	By Excess of Expenditure over Income (Deficit)		5,00,921.45
<b>TOTAL</b>		<b>2,16,60,215.45</b>	<b>TOTAL</b>		<b>2,16,60,215.45</b>

Date: 28 JUL 2022  
Place: Pune



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465

UDIN :- 22118465 ANUSLP6115



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF **INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED OF 31ST MARCH 2022

**SCHEDULE A SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	1,25,38,190.00	
3	Non- Teaching Staff Salary	22,76,177.00	
4	Gratuity	14,36,261.00	
5	Visiting/ Guest Lecturer Salary & Honorarium	15,000.00	
6	PF Management Contribution-Teaching Staff	2,02,730.00	
7	PF Management Contribution- Non-Teaching Staff	1,29,600.00	
8	EPF Administration Charges	25,940.00	1,66,23,898.00
<b>TOTAL</b>			<b>1,66,23,898.00</b>

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I AFFILIATION &amp; OTHER FEES</b>			
1	P C I Affiliation fee	2,00,000.00	
2	Processing Fees for Admissions Regulating Authority	89,000.00	
3	University Affiliation Fee	51,200.00	3,40,200.00
<b>II AUDIT &amp; PROFESSIONAL FEES</b>			
1	Audit Fee	16,152.00	
2	Professional Fee	22,836.00	38,988.00
<b>III CLEANING &amp; HOUSEKEEPING</b>			
1	House Keeping Charges	7,77,396.00	
2	Pest Control Expenses	98,224.00	8,75,620.00
<b>IV LABORATORY EXPENSES</b>			
1	Laboratory Chemicals / Expenses	1,77,406.00	
2	Laboratory Glassware Expenses	48,404.00	2,25,810.00
<b>V OTHER EXPENDITURE</b>			
1	Advertisement Expenses	1,50,465.00	
2	Animal House Expenses	2,64,060.00	
3	Bank Charges	10,929.90	
4	Building Rent	6,44,270.00	
5	Miscellaneous Expenses	3,291.00	
6	News paper & Periodicals Expenses	59,257.00	
7	Tea & Refreshment Expenses	5,299.00	
8	Travelling & Conveyance Expenses	19,817.00	
9	Web Hosting Expenses	890.00	11,58,278.90



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

**KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF **INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED OF 31ST MARCH 2022

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>VI</b>	<b>PRINTING &amp; STATIONERY</b>		
1	Postage Expenses	1,145.00	
2	Printing & Stationery Expenses	30,171.00	
3	Xerox Expenses	1,242.00	32,558.00
<b>VII</b>	<b>RATE AND TAXES</b>		
1	Property Tax	3,45,279.00	
2	G.S.T. Expenses	14,397.00	
3	Water Charges	2,748.00	3,62,424.00
<b>VIII</b>	<b>REPAIRS &amp; MAINTENANCE</b>		
1	Building Maintenance	4,29,514.00	
2	Repairs & Maintenance Expenses -Computer	31,412.00	
3	Repairs & Maintenance Expenses -Machinery	3,67,978.00	
4	Repairs & Maintenance Expenses -Others	54,022.00	8,82,926.00
<b>IX</b>	<b>INSURANCE</b>		
1	Property Insurance		1,31,300.00
<b>X</b>	<b>STAFF DEVELOPMENT</b>		
1	Staff development Expenses		1,18,210.00
<b>XI</b>	<b>STUDENT DEVELOPMENT</b>		
1	Personality Development Training Programme for Students	2,910.00	
2	Seminar & Workshop Expenses	21,000.00	
3	Riding Department Expenses	25,774.00	49,684.00
<b>XII</b>	<b>STUDENT WELFARE</b>		
1	Cultural Programme Expenses	397.00	
2	School Bus Expenses	8,434.00	
3	Students Activities Expenses	43,273.00	52,104.00
<b>XIII</b>	<b>TELEPHONE AND INTERNET</b>		
1	Internet Charges	2,451.00	
2	Telephone Expenses	1,471.00	3,922.00
<b>XIV</b>	<b>PETROL &amp; FUEL</b>		
1	Fuel Expenses		3,500.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2022

**SCHEDULE B OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XV</b>	<b>UNIVERSITY CHARGES</b>		
1	Pune City Zonal Sports Committee Pro-Rata Fee	927.00	
2	University Ashwamegh Krida Pro-rata Fee	4,320.00	
3	University Computer Fees	4,320.00	
4	University Corpus Fund Contribution	864.00	
5	University Development Fund	10,800.00	
6	University Disaster Fund Contribution	2,160.00	
7	University Students Insurance Fund Contribution	2,160.00	
8	University Students Welfare Fund Contribution	4,320.00	
9	University Gymkhana Fees	3,126.00	
10	University Health Centre Fees	2,060.00	
11	University NSS Fees	1,130.00	
12	University Registration Fees	2,825.00	39,012.00
<b>TOTAL</b>			<b>43,14,536.90</b>

**SCHEDULE C FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Tuition Fees	1,87,59,440.00	
2	Development Fees	23,28,776.00	2,10,88,216.00
<b>TOTAL</b>			<b>2,10,88,216.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R.T.O , PUNE -411 001.

BALANCE SHEET  
AS ON 31ST MARCH 2022

LIABILITIES	SCH.	AMOUNT Rs.	ASSETS	SC H.	AMOUNT Rs.
Deposits	A	3,44,436.00	Fixed Assets	D	38,35,244.61
Current Liabilities & Provisions	B	22,12,662.00	Current Assets : Deposits & Advances	E	1,56,85,128.75
Inter Institutional	C	5,26,60,122.46	Cash & Bank Balances	F	30,80,157.07
			Income & Expenditure A/c	G	3,26,16,690.03
<b>TOTAL</b>		<b>5,52,17,220.46</b>	<b>TOTAL</b>		<b>5,52,17,220.46</b>

Date: 28 JUL 2022  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :- 22118465 ANUSLP6115



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( M. PHARM.)**

KENNEDY ROAD, NEAR R.T.O., PUNE -411 001.

**SCHEDULES FORMING PART OF BALANCE SHEET**

AS ON 31ST MARCH 2022

**SCHEDULE A DEPOSITS & FUNDS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>DEPOSITS &amp; FUNDS</b>		
1	Caution Money Deposit	1,24,500.00	
2	Student Aid Fund	1,99,500.00	
3	Security Deposit- Rudra Enterprises	20,436.00	3,44,436.00
	<b>TOTAL</b>		<b>3,44,436.00</b>

**SCHEDULE B CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>CURRENT LIABILITIES</b>		
<b>I</b>	<b>PROVISION</b>		
1	Provision for Gratuity		14,36,261.00
<b>II</b>	<b>SUNDRY CREDITORS</b>		
1	A square Enterprises	5,268.00	
2	Catalyst Systems	4,980.00	
3	DM Manpower Services Pvt. Ltd.	1,27,370.00	
4	Laboworld Private Limited	51,386.00	
5	New Neeta Chemicals	3,00,615.00	
6	Nutrivet Life Sciences	17,400.00	
7	Passco Environmental Solutions Pvt. Ltd.	9,040.00	
8	Perfect Solutions	6,606.00	
9	Venture Tech	14,017.00	5,36,682.00
<b>III</b>	<b>OTHERS</b>		
1	Fees Payable to Students for the Year 2020-2021	20,249.00	
2	Fees Payable to Students for the Year 2021-2022	5,336.00	
3	Industrial Project	3,630.00	
4	Project In-House	14,200.00	
5	Fees Against Students Bank Loan	1,27,437.00	
6	TDS - Suppliers	1,828.00	
7	Grants From AICTE Research Promotion Scheme 2017-18	15,778.00	
8	Students Insurance Fees Payable	14,040.00	
9	Khandhare Priyanka	852.00	
10	Misc. Advance	36,369.00	2,39,719.00
	<b>TOTAL</b>		<b>22,12,662.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF BALANCE SHEET**

AS ON 31ST MARCH 2022

**SCHEDULE C INTER INSTITUTIONAL**

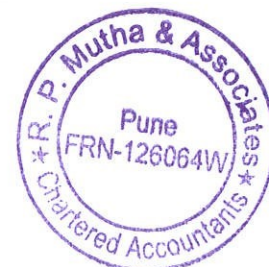
SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	All India Shri Shivaji Memorial Society		5,26,60,122.46
<b>TOTAL</b>			<b>5,26,60,122.46</b>

**SCHEDULE E CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>DEPOSIT</b>		
1	Security Deposit- Passco Solutions Pvt. Ltd.		20,000.00
<b>II</b>	<b>OTHER CURRENT ASSETS</b>		
1	Fees Receivable from Students for the year 2016-17	1,44,269.00	
2	Fees Receivable from Students for the year 2017-18	3,20,000.00	
3	Fees Receivable from Students for the year 2018-19	3,13,606.00	
4	Fees Receivable from Students for the year 2019-20	1,59,315.00	
5	Fees Receivable from Students for the year 2020-21	6,47,182.25	
6	Fees Receivable from Students for the year 2021-22	1,38,44,756.50	
7	Pre-paid Affiliation Fee for P C I	2,36,000.00	
<b>TOTAL</b>			<b>1,56,85,128.75</b>

**SCHEDULE F CASH AND BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c No. 04510100017266	24,45,835.30	
2	Bank of Baroda A/c No. 04510100017275	33,099.10	
3	Bank of Baroda A/c No. 04510200000881	50,094.89	
4	Bank of Baroda A/c No. 04510100019377	85,586.00	
5	Bank of Maharashtra A/c No. 60092787252	46,724.78	
6	Bank of Maharashtra A/c No. 60092787581	23,905.00	
7	Bank of Maharashtra A/c No. 60092787795	3,78,362.00	
8	Bank of Maharashtra A/c No. 60136910134	16,550.00	
<b>TOTAL</b>			<b>30,80,157.07</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD, NEAR R. T.O., PUNE -411 001.

**SCHEDULES FORMING PART OF BALANCE SHEET  
AS ON 31ST MARCH 2022**

**SCHEDULE D FIXED ASSETS**

SR. NO.	PARTICULARS	W.D.V. AS ON 01.04.2021 RS.	ADDITIONS DURING THE YEAR RS.		TOTAL RS.	RATE OF DEP.	DEPRECIATION RS.	W.D.V. AS ON 31.03.2022 Rs.
			UP TO 30/9/2021	AFTER 30/9/2021				
I	Furniture, Fixture & Dead Stock	4,94,276.74	-	-	4,94,276.74	10%	49,427.67	4,44,849.07
II	Machinery, Tools & Equipment	36,10,924.67	-	1,29,505.00	37,40,429.67	15%	5,51,351.58	31,89,078.09
III	Computers	23,595.22	-	-	23,595.22	40%	9,438.09	14,157.13
IV	Library Books	1,72,305.53	86,787.00	39,631.00	2,98,723.53	40%	1,11,563.21	1,87,160.32
	<b>TOTAL RS.</b>	<b>43,01,102.16</b>	<b>86,787.00</b>	<b>1,69,136.00</b>	<b>45,57,025.16</b>		<b>7,21,780.55</b>	<b>38,35,244.61</b>





**COLLEGE OF PHARMACY ( M. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF **BALANCE SHEET**  
AS ON 31ST MARCH 2022

**SCHEDULE G INCOME AND EXPENDITURES A/C**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	BALANCE AS PER LAST BALANCE SHEET - DEFICIT ADD : DEFICIT FOR THE YEAR	(3,21,15,768.58) (5,00,921.45)	(3,26,16,690.03)
<b>TOTAL</b>			<b>(3,26,16,690.03)</b>





**R.P.MUTHA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune -411 004

[Back to Content](#)

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY (Ph. D Research Centre)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre),  
Kennedy Road,  
Pune - 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre), ("College") which comprises the Balance Sheet as at March 31st, 2022, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

i. In the case of the Balance sheet, of the state of affairs of th

ii. and Expenditure Account, the su

B:

W accordance with the Standards e  
pr e Institute of Chartered Accou :s  
un ther described in the Auditor's e  
Financial Statements section of our report. We are independe h  
the Code of Ethics issued by the Institute of Chartered Accountants of India together with the  
ethical requirements that are relevant to our audit of the financial statements and we have fulfilled  
our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We  
believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for  
our opinion.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules thereunder. This responsibility also includes maintenance of adequate



accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

### **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.

### **Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

**For R.P. Mutha & Associates  
Chartered Accountants**



**Rakesh Mutha  
Partner  
M No. 118465**

**Date: 28 JUL 2022**

**Place: Pune**

**UDIN:22118465 ANUSNA9792**



**PRINGIPAL  
AISSMS's COLLEGE OF PHARMACY**



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**RECEIPT AND PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	90,458.74	By Other Expenditure	E	2,85,088.00
To Fee and Other Receipt	B	7,47,600.00			
To Other Receipts	C	5,56,400.00	By Other Payments	C	7,71,000.00
To Inter Institutional	D	7,68,763.00	By Inter Institutional	D	6,43,065.00
To Bank Interest		6,103.00	By Closing Balance	A	4,70,171.74
<b>TOTAL</b>		<b>21,69,324.74</b>	<b>TOTAL</b>		<b>21,69,324.74</b>

Date: 28 JUL 2022  
Place: Pune



PRINCIPAL

AISSMS'S COLLEGE OF PHARMACY (Ph.D)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 22118465 ANUSNA9792



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT**  
 ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE A OPENING AND CLOSING BALANCE**

SR. NO.	PARTICULARS	OPENING BALANCE 01.04.2021 Rs.	CLOSING BALANCE 31.03.2022 Rs.
<b>I</b>	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c. No. 04510100017267	52,906.60	4,32,307.60
2	Bank of Baroda A/c. No. 04510200000880	10,652.50	10,217.50
3	Bank of Maharashtra A/c. No. 60092788007	26,899.64	27,646.64
	<b>TOTAL</b>	<b>90,458.74</b>	<b>4,70,171.74</b>

**SCHEDULE B FEE AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Application from Fees	3,600.00	
2	Laboratory & Drug Fees	30,000.00	
3	Library Fee	12,000.00	
4	Ph. D. Centre Fees	5,82,000.00	
5	Ph. D. Programme Fees	60,000.00	
6	Pilot Plant Fees	6,000.00	
7	University Fees	54,000.00	7,47,600.00
	<b>TOTAL</b>		<b>7,47,600.00</b>

**SCHEDULE C OTHER RECEIPTS AND PAYMENT**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
<b>I</b>	<b>OTHERS</b>		
1	Pre-Paid University Affiliation Fee	97,500.00	-
2	University Eligibility fees	1,400.00	1,400.00
3	Advances	22,000.00	22,000.00
4	Patil Shital Manoj	1,96,900.00	2,49,200.00
5	Jarande Suvama Shivaji	50,000.00	1,24,600.00
6	Morey Ravindra Sudhakar	60,000.00	1,24,600.00
7	Kulkarni Mrunalini H.	-	1,24,600.00
8	Guha Ashish S.	1,28,600.00	1,24,600.00
	<b>TOTAL</b>	<b>5,56,400.00</b>	<b>7,71,000.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT**  
 ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE D INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
1	All India Shri Shivaji Memorial Society	6,89,405.00	-
2	A I S S M S Collage Of Pharmacy (B. Pharmacy)	-	5,43,562.00
3	A I S S M S Collage Of Pharmacy (M. Pharmacy)	25,698.00	45,843.00
4	A I S S M S Collage Of HMCTE	53,660.00	53,660.00
<b>TOTAL</b>		<b>7,68,763.00</b>	<b>6,43,065.00</b>

**SCHEDULE E OTHER EXPENDITURE**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Honorarium Expenses	4,000.00	
2	University Affiliation Fees	1,97,500.00	
3	Bank charges	590.00	
4	Ph. D. Interview Expenses	20,100.00	
5	Miscellaneous Expenses	37,200.00	
6	Local Inquiry Committee Expenses	25,698.00	2,85,088.00
<b>TOTAL</b>			<b>2,85,088.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

**INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary & Other Expenditure	A	2,85,088.00	By Fee and Other Receipt	B	7,47,600.00
To Excess of Income over Expenditure (Surplus)		4,68,615.00	By Bank Interest		6,103.00
<b>TOTAL</b>		<b>7,53,703.00</b>	<b>TOTAL</b>		<b>7,53,703.00</b>

Date: **28 JUL 2022**

Place: Pune



PRINCIPAL

AISSMS'S COLLEGE OF PHARMACY (Ph.D)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 22118465 ANUSNAG792





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

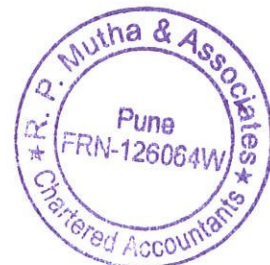
SCHEDULES TO & FORMING PART OF THE **INCOME AND EXPENDITURE**  
 ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

**SCHEDULE A SALARY & OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		
1	University Affiliation Fee		1,97,500.00
<b>II</b>	<b>OTHER EXPENDITURE</b>		
1	Bank Charges	590.00	
2	Local Inquiry Committee Expenses	25,698.00	
3	Ph. D. Interview (Admission ) Expenses	20,100.00	
4	Miscellaneous Expenses	37,200.00	83,588.00
<b>III</b>	<b>HONORARIUM EXPENSES</b>		4,000.00
	<b>TOTAL</b>		<b>2,85,088.00</b>

**SCHEDULE B FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Ph.D. Centre Fees		5,82,000.00
<b>II</b>	<b>OTHER RECEIPTS</b>		
1	Application form Fees	3,600.00	
2	Laboratory & Drug Fees	30,000.00	
3	Library Fees	12,000.00	
4	Ph. D. Programme Fees	60,000.00	
5	Pilot Plant Fees	6,000.00	
6	University Fees	54,000.00	1,65,600.00
	<b>TOTAL</b>		<b>7,47,600.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**BALANCE SHEET**  
AS ON 31ST MARCH 2022

LIABILITIES	SCH.	AMOUNT Rs.	ASSETS	SCH.	AMOUNT Rs.
Current Liabilities	A	47,204.00	Current Assets: Deposits & Advances	C	7,24,800.00
Income & Expenditure A/c	B	37,78,682.74	Cash & Bank Balances	D	4,70,171.74
			Inter Institutional	E	26,30,915.00
<b>TOTAL</b>		<b>38,25,886.74</b>	<b>TOTAL</b>		<b>38,25,886.74</b>

Date: **28 JUL 2022**  
Place: Pune



PRINCIPAL  
AISSMS'S COLLEGE OF PHARMACY (Ph.D)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 22118465 ANUSNA9792



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF **BALANCE SHEET**  
 AS ON 31ST MARCH 2022

**SCHEDULE A CURRENT LIABILITIES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Miscellaneous Advance	-	47,204.00
<b>TOTAL</b>			<b>47,204.00</b>

**SCHEDULE B INCOME AND EXPENDITURE ACCOUNT**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>Balance as per last Balance Sheet - Surplus</b> Add : Surplus for the year	33,10,067.74 4,68,615.00	37,78,682.74
<b>TOTAL</b>			<b>37,78,682.74</b>

**SCHEDULE C DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>FEES RECEIVABLE FROM STUDENTS</b> Year 2019-2020 Year 2020-2021	5,07,600.00 2,17,200.00	7,24,800.00
<b>TOTAL</b>			<b>7,24,800.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF **BALANCE SHEET**  
AS ON 31ST MARCH 2022

**SCHEDULE D CASH AND BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c. No. 04510100017267	4,32,307.60	
2	Bank of Baroda A/c. No. 04510200000880	10,217.50	
3	Bank of Maharashtra A/c. No. 60092788007	27,646.64	4,70,171.74
	<b>TOTAL</b>		<b>4,70,171.74</b>

**SCHEDULE E INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
3	All India Shri Shivaji Memorial Society		26,30,915.00
	<b>TOTAL</b>		<b>26,30,915.00</b>





**Academic Year  
2020-21**

**R.P.MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune -411 004

[Back to Content](#)

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (B. PHARM)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm),  
Kennedy Road, Pune - 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm) Pune, ("*College*") which comprises the Balance Sheet as at March 31st, 2021, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2021 and
- ii. In the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities as described in the Auditor's Responsibilities for the Audit of the report. We are independent of the Institute of Chartered Accountants of India. Our audit of the financial statements in accordance with these standards and the procedures we have obtained is sufficient to give us confidence that the financial statements are free from material misstatements.



**Responsibility of Management for the Financial State**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by



the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

### **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.

### **Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

For R.P. Mutha & Associates  
Chartered Accountants



Rakesh Mutha  
Partner  
M No. 118465



Date: 30 JUL 2021  
Place: Pune

UDIN :21118465 AAAACC9977



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**RECEIPT AND PAYMENT ACCOUNT**  
 FOR THE YEAR ENDED 31ST MARCH 2021.

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	3,391,987.64	By Salary Expenses	F	24,162,197.00
To Fees & Other Receipts	B	47,381,232.00	By Other Expenditure	G	7,874,017.64
To Bank Interest		102,961.00	By Fixed Assets	H	2,193,377.00
To Indirect Receipts	C	8,447,447.00	By Indirect Payments	C	8,775,617.00
To Other Receipts	D	46,224,180.28	By Other Payments	D	67,041,271.75
To Inter Institutional	E	26,445,426.48	By Inter Institutional	E	17,083,925.00
			By Closing Balance	A	4,862,829.01
<b>TOTAL</b>		<b>131,993,234.40</b>	<b>TOTAL</b>		<b>131,993,234.40</b>

Date: **30 JUL 2021**  
 Place: Pune



PRINCIPAL  
 AISSMS's COLLEGE OF PHARMACY  
 (B. PHARM)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
 CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
 PARTNER  
 M. NO. 118465

UDIN :-21118465 AAAAACC9977



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2021.

**SCHEDULE " A" OPENING AND CLOSING BALANCES**

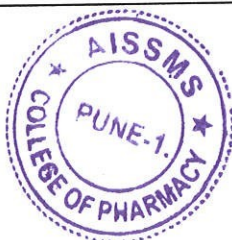
SR. NO.	PARTICULARS	OP. BALANCE 01.04.2020 Rs.	CL. BALANCE 31.03.2021 Rs.
I	<b>Cash in Hand</b>	59,996.00	-
II	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017265	296,171.15	1,876,141.53
2	Bank of Baroda A/c No. 04510100017272	105,337.60	296,090.60
3	Bank of Baroda A/c No. 04510100017276	258,077.60	362,493.60
4	Bank of Baroda A/c No. 04510100017268	952,026.85	837,467.85
5	Bank of Baroda A/c No. 04510200000882	323,592.28	14,359.31
6	Bank of Maharashtra A/c No. 60059078530	1,328,141.74	1,405,689.70
7	Bank of Maharashtra A/c No. 60092776476	42,835.78	44,047.78
8	Bank of Maharashtra A/c No. 60092787036	25,808.64	26,538.64
	<b>TOTAL</b>	<b>3,391,987.64</b>	<b>4,862,829.01</b>

**SCHEDULE " B" FEES RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	<b>FEES</b>		
1	Tuition Fee	42,177,248.00	
2	Development Fee	5,203,984.00	47,381,232.00
	<b>TOTAL</b>		<b>47,381,232.00</b>

**SCHEDULE " C" INDIRECT RECEIPTS & PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	Employees Provident Fund	744,330.00	805,414.00
2	Group Insurance Premium For Staff	28,748.00	28,748.00
3	Profession Tax	86,375.00	93,175.00
4	Provident Fund Mgt. Cont. Payable	-	61,084.00
5	Revenue Stamp	418.00	452.00
6	Salary Payable	4,569,649.00	4,462,242.00
7	SSPMS Employees Co-Op. Credit Society	1,526,927.00	1,653,502.00
8	TDS for Salary	1,491,000.00	1,671,000.00
	<b>TOTAL</b>	<b>8,447,447.00</b>	<b>8,775,617.00</b>

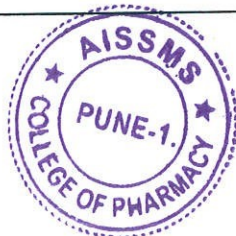


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2021.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>I</b>	<b>DEPOSIT</b>		
1	Caution Money Deposit	63,500.00	40,000.00
<b>II</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity	1,005,197.00	501,084.00
<b>III</b>	<b>CREDITORS</b>		
1	Abhisudan and Ubhe Sports India Pvt Ltd.	0.00	33,789.00
2	A Square Enterprises	31865.00	44,274.00
3	Balaji Multi Tek & Services Pvt. Ltd.	38318.00	38318.00
4	BSNL LANDLINE	10065.00	10475.00
5	DM Manpower Services Pvt. Ltd	2141653.00	2141653.00
6	Fortius Facilities Private Limited	206904.00	206904.00
7	Hudke Technologicals	52398.00	52398.00
8	IHHI Private Limited	176800.00	176800.00
9	Inkarp Instruments Services	22714.00	22714.00
10	IRA Enterprises	346330.00	346330.00
11	Krishnas Music & Academy	27750.00	27750.00
12	Laboworld	0.00	3525.00
13	Laser Arts	5871.00	5081.00
14	Maharashtra Sales & Services	65100.00	65100.00
15	M M Associates	33300.00	33300.00
16	M/s Patson's Creative Photographers	0.00	23,030.00
17	New Neeta Chemicals	336772.00	11517.00
18	N Electronics Corporation	57560.00	57560.00
19	Nirali Prakashan	16706.00	16,313.00
20	Nutrivet Life Sciences	5150.00	14500.00
21	Otis Elevator Company ( India ) Limited	293073.00	293073.00
22	Pardeshi Art Studio	33326.00	0.00
23	Prabhat Signs Pvt. Ltd.	2077.00	2077.00
24	Prachi Garments	25431.00	25431.00
25	Purandar Publicity Pvt. Ltd.	12035.00	12035.00
26	Reliable Pest Control	58038.00	77241.00
27	Researchco Books & Perodicals Pvt. Ltd.	37144.00	127170.00
28	R. P. Mutha & Associates	1657.00	7507.00
29	R. R. Enterprises	0.00	47040.00

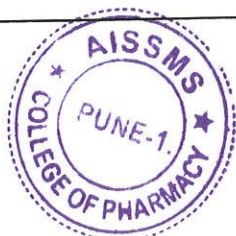


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2021.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

NO.	PARTICULARS	RECEIPTS	PAYMENT
<b>III</b>	<b>CREDITORS</b>		
30	Rushi Enterprises	110391.00	110391.00
31	Rutika Enterprises	14830.00	14830.00
32	Sai Samarth Constructions	32254.00	32254.00
33	Shree Engineering	41981.00	41981.00
34	Shree Engineering Works	17037.00	25304.00
35	Shreeniwas Marketing	59670.00	59670.00
36	Sparkle Enterrprises	1070535.00	1100201.00
37	Sunilata Enterprises	57990.00	57990.00
38	TATA Teleservices ( Maharashtra ) Limited.	331544.00	331544.00
39	Technical Publications	19233.00	11662.00
40	Thakur Publication Pvt. Ltd.	0.00	11557.00
41	T Infosystem	36630.00	36630.00
42	Toshvin Analytical Pvt Ltd.	410640.00	410640.00
43	Varad Enterprises	101451.00	101451.00
<b>IV</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year 2013-2014	8,072.00	5,712.00
2	Year 2014-2015	-	2,656.00
3	Year 2018-2019	122,905.00	113,605.00
4	Year 2019-2020	1,928,788.50	38,710.00
5	Year 2020-2021	26,921,559.03	48,941,600.00
<b>V</b>	<b>SCHOLARSHIP PAYABLE</b>		
1	EBC Scholarship 2019-20	1,508,446.75	1,508,446.75
<b>VI</b>	<b>SCHOLARSHIP/ FREESHIP RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR 2019-2020</b>		
1	OBC Freeship 2019-20	520,868.75	520,868.75
2	OBC Scholarship 2019-2020	583,424.50	583,424.50
3	SBC Freeship 2019-2020	46,129.50	46,129.50
4	SC Freeship 2019-2020	387,320.50	387,320.50
5	SC Scholarship 2019-2020	1,142,057.50	1,142,057.50
6	ST Freeship 2019-2020	272,703.50	272,703.50
7	ST Scholarship 2019-2020	368,094.00	368,094.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2021.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

NO.	PARTICULARS	RECEIPTS	PAYMENT
<b>A</b>	<b>FOR 2019-2020</b>		
8	VJNT Freeship 2019-2020	378,998.00	378,998.00
9	VJNT Scholarship 2019-2020	556,254.75	556,254.75
<b>VII</b>	<b>UNIVERSITY RESEARCH PROJECT</b>		
1	Dr. Ashwini R. Madgulkar	38,392.00	110.00
2	Prof. Amruta Nikhil Avalaskar	32,464.00	-
3	Prof. Reshma Nilesh Mirajkar	36,897.00	-
<b>VIII</b>	<b>OTHERS</b>		
1	TDS (Non-Salary)	145,204.00	149,457.00
2	In-House Project	15,980.00	-
3	A I S H E Remuneration	3,500.00	7,000.00
4	Mr.Rahul R. Padalkar	-	9,862.00
5	Staff Remuneration of Transcript	-	2,800.00
6	Students Aid Fund	40,000.00	-
7	University Exam Fees	762,200.00	800,480.00
8	University Examination	480,218.00	590,218.00
9	Loans & Advances	831,237.00	2,091,237.00
10	Mah-DBT Scholarship-2019-20	-	1,154,703.00
11	Misc. Advance	142,960.00	163,460.00
12	Payable Student Insurance fees	84,087.00	-
13	Payable to Mr. Akshay Bavaskar	2,500.00	-
14	Payable to Transcript / Recommendation Fees	3,063.00	-
15	Pre-Paid Affiliation Fees for PCI	100,000.00	100,000.00
16	Pre-Paid Repair & Maintenance Expenses	-	170,959.00
17	Pre-Paid University Affiliation Fees	-	13,000.00
18	State Common Entrance Test Cell	29,700.00	-
19	Grant for Research Promotion Scheme-2020-21	1,313,333.00	-
20	Security Deposit- Rushi Enterprises	5,903.00	-
21	Security Deposit- Anya Landmark	-	111,311.00
	<b>TOTAL</b>	<b>46,224,180.28</b>	<b>67,041,271.75</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2021.

**SCHEDULE " E " INTER INSTITUTIONAL**

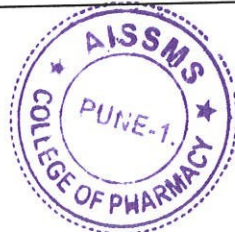
SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	All India Shri Shivaji Memorial Society	23,947,084.23	16,649,000.00
2	A I S S M S College of M. Pharmacy	2,376,142.25	318,480.00
3	Ph. D. Research Center	39,000.00	116,445.00
4	AISSMS Institute of Management	83,200.00	-
<b>TOTAL</b>		<b>26,445,426.48</b>	<b>17,083,925.00</b>

**SCHEDULE " F " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	14,713,529.00	
2	Non-Teaching Staff Salary	7,599,034.00	
3	Gratuity	1,005,197.00	
4	Visiting / Guest Lecturer Salary	27,000.00	
5	PF Management Contribution	744,330.00	
6	EPF Administration Charges	73,107.00	24,162,197.00
<b>TOTAL</b>			<b>24,162,197.00</b>

**SCHEDULE " G " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Advertisement Expenses	44,851.00	
2	Affiliation for PCI	100,000.00	
3	Animal House Expenses	30,282.00	
4	Audit Fee	50,491.00	
5	Bank Charges	2,801.64	
6	Building Maintenance	859,027.00	
7	Building Rent	1,288,541.00	
8	Cultural Activities Expenses	1,985.00	
9	Staff Development Expenses	7,150.00	

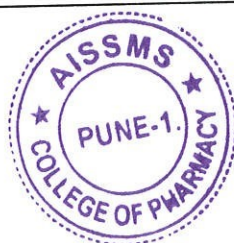


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2021.

**SCHEDULE " G " OTHER EXPENDITURES**

NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
10	Fuel Expenses	1,000.00	
11	House Keeping Charges	2,173,551.00	
12	Internet Charges	378,499.00	
13	Spandan 2019-20	273,401.00	
14	Laboratory Chemicals & Expenses	6,979.00	
15	Laboratory Glassware	52,398.00	
16	Miscellaneous Expenses	5,077.00	
17	News Paper & Perodicals Expenses	1,230.00	
18	National Pharmacy Quiz	1,200.00	
19	Personality Development Training Programme for students	188,800.00	
20	Pest Control Expenses	58,785.00	
21	Postage Expenses	4,199.00	
22	Printing & Strationery Expenses	155,570.00	
23	Property Insurance	105,886.00	
24	Professional Fees	70,493.00	
25	Professional Tax for Employer	2,500.00	
26	Property Tax	907,301.00	
27	Repairs & Maintenance Expenses- Computer	104,117.00	
28	Repairs & Maintenance Expenses- Machinery	326,594.00	
29	Repairs & Maintenance Expenses- Others	256,959.00	
30	Riding Department Expenses	86,633.00	
31	School Bus Expenses	30,690.00	
32	Software Expenses	119,486.00	
33	Staff Unifrom Expenses	25,800.00	
34	Sudent Activities Expenses	51,766.00	
35	Tea & Refreshment Expenses	1,757.00	
36	Telephone Expenses	15,274.00	
37	Travelling & Conveyance Expenses	25,620.00	
38	University Affiliation Fees	13,000.00	
39	Website Development And Maintenance Charges	43,784.00	
40	Interest on TDS	540.00	7,874,017.64
	<b>TOTAL</b>		<b>7,874,017.64</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2021.

SCHEDULE " H " FIXED ASSETS

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Machinery, Tools & Equipments	1,773,964.00	
2	Furniture, Fixture & Dead Stock	346,330.00	
3	Library Books	73,083.00	2,193,377.00
	<b>TOTAL</b>		<b>2,193,377.00</b>





ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (B.PHARM.)  
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2021.

EXPENDITURE	SCH	AMOUNT RS.	INCOME	SCH	AMOUNT RS.
To Salary Expenses	A	24,162,197.00	By Fees & Other Receipts	C	47,381,232.00
To Other Expenditure	B	7,874,017.64	By Bank Interest		102,961.00
To Depreciation		1,454,404.21			
To Excess of Income over Expenditure		13,993,574.15			
<b>TOTAL</b>		<b>47,484,193.00</b>	<b>TOTAL</b>		<b>47,484,193.00</b>

Date: 30 JUL 2021  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :-21118465 AAAACC9977



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**  
KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2021.

**SCHEDULE " A " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Teaching Staff Salary	14,713,529.00	
2	Non-Teaching Staff Salary	7,599,034.00	
3	Gratuity	1,005,197.00	
4	Visiting / Guest Lecturer Salary	27,000.00	
5	PF Management Contribution	744,330.00	
6	EPF Administration Charges	73,107.00	24,162,197.00
<b>TOTAL</b>			<b>24,162,197.00</b>

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		
1	Pharmacy Council Of India Affiliation fee	100,000.00	113,000.00
2	University Affiliation Fees	13,000.00	
<b>II</b>	<b>AUDIT &amp; PROFESSIONAL FEES</b>		
1	Audit Fee	50,491.00	120,984.00
2	Professional Fees	70,493.00	
<b>III</b>	<b>CLEANING &amp; HOUSEKEEPING</b>		
1	House Keeping Charges	2,173,551.00	2,232,336.00
2	Pest Control Expenses	58,785.00	
<b>IV</b>	<b>FUEL EXPENSES</b>		
1	Fuel Expenses	1,000.00	1,000.00
<b>V</b>	<b>FUNCTION &amp; CEREMONY EXPENSES</b>		
1	Spandan-2019-20	273,401.00	273,401.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**  
KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2021.

**SCHEDULE " B " OTHER EXPENDITURES**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>	<b>AMOUNT RS.</b>
<b>VI</b>	<b>LABORATORY EXPENSES</b>		<b>59,377.00</b>
1	Laboratory Chemicals / Expenses	6,979.00	
2	Laboratory Glassware	52,398.00	
<b>VII</b>	<b>OTHER EXPENDITURE</b>		<b>1,469,743.64</b>
1	Advertisement Expenses	44,851.00	
2	Animal House Expenses	30,282.00	
3	Bank Charges	2,801.64	
4	Building Rent	1,288,541.00	
5	Miscellaneous Expenses	5,077.00	
6	News Paper & Periodicals Expenses	1,230.00	
7	Staff Uniform Expenses	25,800.00	
8	Tea & Refreshment Expenses	1,757.00	
9	Travelling & Conveyance Expenses	25,620.00	
10	Website development and Maintenance Charges	43,784.00	
<b>VIII</b>	<b>PRINTING &amp; STATIONERY</b>		<b>159,769.00</b>
1	Printing & Stationery Expenses	155,570.00	
2	Postage Expenses	4,199.00	
<b>IX</b>	<b>RATES &amp; TAXES</b>		<b>910,341.00</b>
1	Property Tax	907,301.00	
2	Interest on TDS	540.00	
3	Profession Tax for Employer	2,500.00	
<b>X</b>	<b>REPAIRS &amp; MAINTENANCE</b>		<b>1,546,697.00</b>
1	Building Maintenance	859,027.00	
2	Repairs & Maintenance Expenses- Computer	104,117.00	
3	Repairs & Maintenance Expenses- Machinery	326,594.00	
4	Repairs & Maintenance Expenses- Others	256,959.00	



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (B. PHARM.)  
KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2021.

SCHEDULE " B " OTHER EXPENDITURE

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
XI	<b>STAFF DEVELOPMENT</b>		7,150.00
1	Staff Development Expenses	7,150.00	
XII	<b>STUDENT DEVELOPMENT</b>		188,800.00
1	Personality Development Training Programme for students	188,800.00	
XIII	<b>STUDENT WELFARE</b>		172,274.00
1	Cultural Activites Expenses	1,985.00	
2	National Pharmacy Quiz	1,200.00	
3	Riding Department Expenses	86,633.00	
4	School Bus Expenses	30,690.00	
5	Student Activities Expenses	51,766.00	
XIV	<b>TELEPHONE &amp; INTERNET EXPENSES</b>		393,773.00
1	Internet Charges	378,499.00	
2	Telephone Expenses	15,274.00	
XV	<b>Property Insurance</b>		105,886.00
XVI	<b>Software Expenses</b>		119,486.00
<b>TOTAL</b>			<b>7,874,017.64</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (B. PHARM.)

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2021.

SCHEDULE "C" FEES AND OTHER RECEIPTS

Sr. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	<b>FEES</b>		47,381,232.00
1	Tuition Fees	42,177,248.00	
2	Development Fees	5,203,984.00	
	<b>TOTAL</b>		<b>47,381,232.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

BALANCE SHEET  
AS ON 31ST MARCH, 2021.

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
Deposits	A	709,028.00	Fixed Assets	D	7,480,216.39
Current Liabilities & Provisions	B	5,121,608.00	Current Assets: Deposits & Advances	E	33,970,644.72
Inter Institutional	C	39,331,989.19	Cash & Bank Balances	F	4,862,829.01
Income & Expenditure A/c	G	1,151,064.93			
<b>TOTAL</b>		<b>46,313,690.12</b>	<b>TOTAL</b>		<b>46,313,690.12</b>

Date: 30 JUL 2021  
Place: Pune



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465

UDIN :-21118465 AAAAACC9977



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET**

AS ON 31ST MARCH 2021.

**SCHEDULE " A" FUNDS AND DEPOSITS**

SR. NO.	PARTICULARS	AMOUNT RS.
<b>A</b>	<b>Funds</b>	
1	Student Aid Fund	481,625.00
<b>B</b>	<b>Deposits</b>	
1	Caution Money Deposit	221,500.00
2	Security Deposit ( Party )	5,903.00
<b>TOTAL RS</b>		<b>709,028.00</b>

**SCHEDULE " B" CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
	<b>CURRENT LIABILITIES</b>		
<b>I</b>	<b>PROVISIONS</b>		1,005,197.00
1	Provision for Gratuity	1,005,197.00	
<b>II</b>	<b>SUNDRY CREDITORS</b>		688,175.00
1	A Square Enterprises	2081.00	
2	BSNL LANDLINE	838.00	
3	Laser Arts	5871.00	
4	New Neeta Chemicals	548089.00	
5	Nirali Prakashan	16706.00	
6	Oceanic Enterprises	18316.00	
7	Pardeshi Art Studio	33326.00	
8	Researchco Books & Perodicals Pvt. Ltd.	55377.00	
9	Technical Publications	7571.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

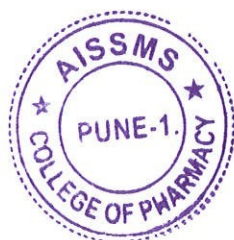
**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2021.**

**SCHEDULE " B" CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>III</b>	<b>PROJECT IN-HOUSE</b>		251,979.00
1	Project of Akshay H. Punmiya	6500.00	
2	Project of Avhad Yuvraj	5000.00	
3	Project of Chaitali Shah	4800.00	
4	Project of Choudhari Laxmi	5000.00	
5	Project of Divya Mehta	7500.00	
6	Project of Dr. Shrilata Rangoonwala	3430.00	
7	Project of Galgate Abhishek Ashok	12000.00	
8	Project of Gaurav Arun Mahajan	4200.00	
9	Project of Ghadge Dhairysheel M.	124421.00	
10	Project of Gholap Puroshottam	5080.00	
11	Project of Godbole Shivani	4000.00	
12	Project of Mahajan Gaurav Arun	6000.00	
13	Project of Nishigandha Patil	4650.00	
14	Project of Ojas Jadhav	4000.00	
15	Project of Phable Akshay Shivaji	4500.00	
16	Project of Pooja Auti	7500.00	
17	Project of Ranpise Pallavi	4200.00	
18	Project of Regude Handrashekhar S.	4460.00	
19	Project of Ria S. Keskar	4500.00	
20	Project of Sania Ambade	3598.00	
21	Project of Sharvari Milind Kshirsagar	4550.00	
22	Project of Shivanjali Jadhav	5500.00	
23	Project of Tejas M. Athavale	5680.00	
24	Project of Vijay Londhe	6180.00	
25	Project of Yash J. Nandwani	4730.00	
<b>IV</b>	<b>AMOUNT PAYABLE TO STUDENTS</b>		5,645.00
1	Year 2016-2017	5,645.00	





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2021.

**SCHEDULE " B" CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>V</b>	<b>UNIVERSITY RESEARCH PROJECT</b>		58,606.00
1	Dr Ashwini R. Madgulkar	26464.00	
2	Prof. Amruta Nikhil Avalaskar	24310.00	
3	Prof. Reshma Nilesh Mirajkar	7832.00	
<b>VI</b>	<b>OTHERS</b>		3,112,006.00
1	Excess Fee Received From SWDSO2017-18	4664.00	
2	Grant for Research Promotion Scheme-2020-21	1313333.00	
3	TDS	11947.00	
4	Mah-DBT Scholarship-2019-20	51090.00	
5	Salary Deduction	1559065.00	
6	Misc. Advance	52557.00	
7	Payable to Mr. Akshay Bavaskar	2500.00	
8	Payable to Transcript / Recommendation Fees	3063.00	
9	Payable Student Insurance fees	84087.00	
10	State Common Entrance Test Cell	29700.00	
<b>TOTAL</b>			<b>5,121,608.00</b>

**SCHEDULE " C" INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	All India Shri Shivaji Memorial Society	30,031,575.69	
2	AISSMS College of Pharmacy ( M. Pharmacy)	9,760,775.50	
3	AISSMS Institute of Management	83,200.00	
4	AISSMS College of Pharmacy (Ph. D. Research Center)	(543,562.00)	39,331,989.19
<b>TOTAL</b>			<b>39,331,989.19</b>

**SCHEDULE " E" CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>DEPOSITS</b>		46,100.00
1	Telephone Deposit	30,000.00	
2	Gas Cylinder Deposit	16,100.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2021.**

**SCHEDULE " E" CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>II</b>	<b>UNIVERSITY RESEARCH PROJECT</b>		47,226.00
1	Dr. Mrinalini Chintamani Damle	3,535.00	
2	Dr. Trupti Sameer Chitre	20,051.00	
3	Prof. Kalyani Dharendra Asgaonkar	10,643.00	
4	Prof. Swati Goverdhan Narkhede	12,997.00	
<b>III</b>	<b>FEES RECEIVABLE FROM STUDENTS</b>		31,015,326.72
1	Year 2012-2013	18,981.00	
2	Year 2015-2016	156,617.00	
3	Year 2017-2018	187,665.00	
4	Year 2018-2019	249,476.50	
5	Year 2019-2020	395,093.00	
6	Year 2020-2021	30,007,494.22	
<b>IV</b>	<b>FEES RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR THE YEAR 2010-2011</b>		737,111.00
1	OBC Scholarship 2010-11	623,747.00	
2	SBC Freeship 2010-11	56,682.00	
3	SBC Scholarship 2010-11	56,682.00	
<b>B</b>	<b>FOR THE YEAR 2011-2012</b>		285,194.00
1	NT Freeship 2011-12	285,194.00	
<b>C</b>	<b>FOR THE YEAR 2017-2018</b>		291,904.00
1	O B C Freeship 2017-18	45,000.00	
2	O B C Scholarship 2017-2018	148,396.00	
3	V J N T Freeship 2017-2018	98,508.00	
<b>V</b>	<b>LOAN &amp; ADVANCES</b>		1,263,824.00
1	Advances to Peshave & Associates	3,824.00	
2	Advances to De Novo Tech	1,260,000.00	
<b>VI</b>	Pre-Paid Affiliation Fee for PCI		100,000.00
<b>VII</b>	Pre-Paid Repair & Maintenance Expenses		170,959.00
<b>VIII</b>	Pre-Paid University Affiliation Fees		13,000.00
<b>TOTAL</b>			<b>33,970,644.72</b>



**ALLINDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2021.**

**SCHEDULE "D" FIXED ASSETS**

SR. NO.	PARTICULARS	W.D.V. AS ON 01.04.2020 RS.	ADDITIONS DURING THE YEAR RS.		TOTAL RS.	RATE OF DEPRECIATION	DEPRECIATION AMOUNT RS.	W.D.V. AS ON 31.03.2021. RS.
			UP TO 30/9/2020	AFTER 30/9/2020				
I	Furniture	2,974,031.92	346,330.00	-	3,320,361.92	10%	332,036.19	2,988,325.73
II	Electrical Fittings	36,350.57	-	-	36,350.57	10%	3,635.06	32,715.51
II	Machinery, Tools & Equipments	2,199,014.77	348,612.00	1,425,352.00	3,972,978.77	15%	489,045.42	3,483,933.35
III	Computers	1,152,698.09	-	-	1,152,698.09	40%	461,079.24	691,618.85
IV	Library Books	379,148.25	11,662.00	61,421.00	452,231.25	40%	168,608.30	283,622.95
	<b>TOTAL RS.</b>	<b>6,741,243.60</b>	<b>706,604.00</b>	<b>1,486,773.00</b>	<b>8,934,620.60</b>		<b>1,454,404.21</b>	<b>7,480,216.39</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( B. PHARM.)

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2021.

**SCHEDULE " F" CASH AND BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
	<b>Cash in Hand</b>		-
<b>I</b>	<b>Cash at Bank</b>		4,862,829.01
1	Bank of Baroda A/c No. 04510100017265	1,876,141.53	
2	Bank of Baroda A/c No. 04510100017272	296,090.60	
3	Bank of Baroda A/c No. 04510100017276	362,493.60	
4	Bank of Baroda A/c No. 04510100017268	837,467.85	
5	Bank of Baroda A/c No. 04510200000882	14,359.31	
6	Bank of Maharashtra A/c No. 60059078530	1,405,689.70	
7	Bank of Maharashtra A/c No. 60092776476	44,047.78	
8	Bank of Maharashtra A/c No. 60092787036	26,538.64	
	<b>TOTAL</b>		<b>4,862,829.01</b>

**SCHEDULE " G" INCOME AND EXPENDITURES A/C**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>Income and Expenditure A/c - Deficit</b>		1,151,064.93
	Balance as per last Balance Sheet (Deficit)	(12,842,509.22)	
	Add : Surplus for the year	13,993,574.15	
	<b>TOTAL</b>		<b>1,151,064.93</b>





# R.P.MUTHA & ASSOCIATES

## CHARTERED ACCOUNTANTS

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune - 411 004

[Back to Content](#)

### ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S COLLEGE OF PHARMACY (M. PHARM)

#### INDEPENDENT AUDITOR'S REPORT

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm),  
Kennedy Road,  
Pune - 411 001

#### Report on the standalone Financial Statements

#### Opinion

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm) Pune, ("College") which comprises the Balance Sheet as at March 31st, 2021, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2021 and
- In the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

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of our report. We are  
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relevant to our audit

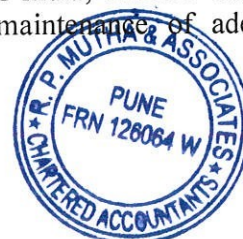


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responsibilities  
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e have fulfilled  
le of Ethics. We

our other ethical responsibilities in accordance with  
believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for  
our opinion.

#### Responsibility of Management for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules thereunder. This responsibility also includes maintenance of adequate



accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

### 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.

### Report

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

For R.P. Mutha & Associates  
Chartered Accountants



Rakesh Mutha  
Partner  
M No. 118465



Date: 30 JUL 2021  
Place: Pune

UDIN :21118465 AAAA CD8912



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2021.

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	2,275,929.97	By Salary Expenses	F	14,486,799.00
To Fees & Other Receipts	B	18,808,440.00	By Other Expenditure	G	3,039,676.25
To Bank Interest		35,937.00	By Fixed Assets	H	143,209.00
To Indirect Receipts	C	5,294,680.00	By Indirect Payments	C	5,503,591.00
To Other Receipts	D	17,668,150.25	By Other Payments	D	23,086,076.25
To Inter Institutional	E	13,801,874.50	By Inter Institutional	E	9,328,142.25
			By Closing Balance	A	2,297,517.97
<b>TOTAL</b>		<b>57,885,011.72</b>	<b>TOTAL</b>		<b>57,885,011.72</b>

Date: 30 JUL 2021  
Place: Pune



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465

UDIN :-21118465 AAAACD8912





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31ST MARCH 2021.

**SCHEDULE " A" OPENING AND CLOSING BALANCES**

SR. NO.	PARTICULARS	OP. BALANCE 01.04.2020 Rs.	CL. BALANCE 31.03.2021 Rs.
<b>I</b>	<b>Cash in Hand</b>	8,950.00	-
<b>II</b>	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017266	838,306.70	1,351,141.70
2	Bank of Baroda A/c No. 04510100017275	271,954.10	310,265.10
3	Bank of Baroda A/c No. 04510200000881	635,576.39	99,878.39
4	Bank of Baroda A/c No. 04510100019377	80,650.00	83,273.00
5	Bank of Maharashtra A/c No. 60092787252	44,209.78	45,461.78
6	Bank of Maharashtra A/c No. 60092787581	22,619.00	23,260.00
7	Bank of Maharashtra A/c No. 60092787795	358,002.00	368,134.00
8	Bank of Maharashtra A/c No. 60136910134	15,662.00	16,104.00
	<b>TOTAL</b>	<b>2,275,929.97</b>	<b>2,297,517.97</b>

**SCHEDULE " B" FEES RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Tuition Fees	16,735,675.00	
2	Development Fees	2,072,765.00	18,808,440.00
	<b>TOTAL</b>		<b>18,808,440.00</b>

**SCHEDULE " C" INDIRECT RECEIPTS & PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	Employees Provident Fund	321,673.00	348,673.00
2	Employees Provident Fund Payable	-	27,000.00
3	Group Insurance Premium For Staff	9,393.00	9,393.00
4	LIC Premium	8,568.00	9,282.00
5	Profession Tax	37,000.00	40,000.00
6	Revenue Stamp	194.00	194.00
7	Revenue Stamp Payable	-	15.00
8	Salary Payable	2,753,951.00	2,683,579.00
9	Students Insurance Fees Payable	12,168.00	
10	SSPMS Employees Co-Op. Credit Society	534,733.00	581,455.00
11	TDS for Salary	1,617,000.00	1,804,000.00
	<b>TOTAL</b>	<b>5,294,680.00</b>	<b>5,503,591.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2021.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>I</b>	<b>DEPOSIT</b>		
1	Caution Money Deposit	26,000.00	20,000.00
<b>II</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity	490,388.00	258,332.00
<b>III</b>	<b>CREDITORS</b>		
1	ABC Inc	3,304.00	3,304.00
2	Anatek Services Pvt. Ltd.	61,277.00	61,277.00
3	Apex Subscription Pvt. Ltd.	9,800.00	-
4	DM Manpower Services Pvt. Ltd.	255,838.00	253,950.00
5	GenioBrain IP Solution	17,500.00	-
6	IHHI Private Limited	39,669.00	39,669.00
7	Inkarp Instruments Services	130,031.00	-
8	Laboworld	-	54,227.00
9	New Neeta Chemicals	154,006.00	5,310.00
10	Nutrivet Life Sciences	40,800.00	22,800.00
11	Passco Environmental Solutions Pvt. Ltd.	15,400.00	16,800.00
12	Prachi Garments	4,189.00	-
13	Reliable Pest Control	77,384.00	38,692.00
14	Researchco Book & Periodicals Pvt. Ltd.	143,209.00	94,650.00
15	Sparkle Enterprises	5,980.00	5,980.00
16	Shree Engineering Work	71,848.00	90,683.00
17	Shreeniwas Marketing	-	19,116.00
18	Subodh Trading Company	-	69,207.00
19	T-Infosystem	14,800.00	7,400.00
20	Varad Enterprises	14,952.00	14,952.00
21	Vijay Chemicals	262,156.00	-
22	Yash Enterprises	31,152.00	-
<b>IV</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year 2017-2018	5,628.00	10.00
2	Year 2018-2019	1,830.00	65,000.00
3	Year 2019-2020	2,865,690.50	57,128.50
4	Year 2020-2021	10,343,255.25	19,098,033.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT ACCOUNT**  
FOR THE YEAR ENDED 31ST MARCH 2021.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>V</b>	<b>SCHOLARSHIP/ FREESHIP RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR 2019-2020</b>		
1	OBC Scholarship 2019-2020	282,310.50	282,310.50
2	SC Scholarship 2019-2020	350,398.50	350,398.50
3	ST Freeship 2019-2020	172,653.00	172,653.00
4	ST Scholarship 2019-2020	72,840.00	72,840.00
5	VJNT Scholarship 2019-2020	349,914.75	349,914.75
<b>VI</b>	<b>OTHERS</b>		
1	TDS	23,699.00	32,888.00
2	Industrial Project	-	4,600.00
3	Project of In-House	-	4,600.00
4	Other Receivable	-	12,000.00
5	Advance to Staff & Suppliers	71,277.00	71,277.00
6	Grant from AICTE Research Promotion Scheme 2017-18	-	227,731.00
7	Grant from AICTE Skill And Personality Development Centre	-	9,800.00
8	Earn & Learn Scheme	925.00	-
9	Student Aid Fund	20,000.00	-
10	Misc. Advance	38,300.00	252,055.50
11	Pre-Paid Affiliation Fees for PCI	200,000.00	200,000.00
12	Pre-Paid University Affiliation Fees	51,200.00	38,200.00
13	Pre-Paid Repaire & Maintenance- Machinery	162,821.25	-
14	E B C Scholarship-2019-2020	683,487.50	683,487.50
15	Fees Against Students Bank Loan	77,437.00	-
16	Five Day Naional Level Seminar 2020-2021	24,800.00	24,800.00
	<b>TOTAL</b>	<b>17,668,150.25</b>	<b>23,086,076.25</b>

**SCHEDULE " E" INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	All India Shri Shivaji Memorial Society	13,231,339.00	6,952,000.00
2	AISSMS College of Pharmacy ( B.Pharmacy)	318,480.00	2,376,142.25
3	AISSMS II Shift Polytechnic	252,055.50	-
	<b>TOTAL</b>	<b>13,801,874.50</b>	<b>9,328,142.25</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (M. PHARM.)

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2021.

SCHEDULE " G " OTHER EXPENDITURES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>A</b>	<b>Other Expenses :</b>		
25	Property Tax	360,162.00	
26	Staff Development Expenses	37,258.00	
27	Riding Department Expenses	34,390.00	
28	Cultural Programme Expenses	788.00	
29	School Bus Expenses	12,183.00	
30	Internet Charges	7,968.00	
31	University Affiliation Fee	38,200.00	
32	Website Development and Maintance Charges	17,661.00	3,039,676.25
	<b>TOTAL</b>		<b>3,039,676.25</b>

SCHEDULE " H " FIXED ASSETS

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Library Books	143,209.00	143,209.00
	<b>TOTAL</b>		<b>143,209.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (M.PHARM.)  
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2021.

EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary Expenses	A	14,486,799.00	By Fees & Other Receipts	C	18,808,440.00
To Other Expenditures	B	3,039,676.25	By Bank Interest		35,937.00
To Depreciation		806,555.81	By Excess of Expenditure over Income		
To Excess of Income over Expenditure		511,345.94			
<b>TOTAL</b>		<b>18,844,377.00</b>	<b>TOTAL</b>		<b>18,844,377.00</b>

Date: 30 JUL 2021  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :- 21118465 AAAACD8912



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED OF 31ST MARCH 2021.

**SCHEDULE " A " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	11,431,670.00	
3	Non- Teaching Staff Salary	2,131,547.00	
4	Gratuity	490,388.00	
5	Visiting/ Guest Lecturer Salary & Honorarium	82,500.00	
6	PF Management Contribution	321,673.00	
7	EPF Administration Charges	29,021.00	14,486,799.00
<b>TOTAL</b>			<b>14,486,799.00</b>

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		238,200.00
1	P C I Affiliation fee	200,000.00	
2	University Affiliation Fee	38,200.00	
<b>II</b>	<b>AUDIT &amp; PROFESSIONAL FEES</b>		47,529.00
1	Audit Fee	20,043.00	
2	Professional Fee	27,486.00	
<b>III</b>	<b>CLEANING &amp; HOUSEKEEPING</b>		356,858.00
1	House Keeping Charges	259,132.00	
2	Pest Control Expenses	97,726.00	
<b>IV</b>	<b>LABORATORY EXPENSES</b>		375,509.00
1	Laboratory Chemicals / Expenses	344,357.00	
2	Laboratory Glassware Expenses	31,152.00	
<b>V</b>	<b>OTHER EXPENDITURE</b>		773,256.00
1	Advertisement Expenses	12,957.00	
2	Animal House Expenses	83,099.00	
3	Bank Charges	252.00	
4	Building Rent	644,270.00	
5	Miscellaneous Expenses	2,398.00	
6	Website Development and Maintanance Charges	17,661.00	
7	Tea & Refreshment Expenses	1,652.00	
8	Travelling & Conveyance Expenses	10,967.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2021.

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>VI</b>	<b>PRINTING &amp; STATIONERY</b>		25,757.00
1	Postage Expenses	1,266.00	
2	Printing & Stationery Expenses	24,491.00	
<b>VII</b>	<b>RATE AND TAXES</b>		<b>360,162.00</b>
1	Property Tax	360,162.00	
<b>VIII</b>	<b>REPAIRS &amp; MAINTENANCE</b>		<b>740,816.25</b>
1	Building Maintenance	429,514.00	
2	Repairs & Maintenance Expenses -Computer	850.00	
3	Repairs & Maintenance Expenses -Machinery	233,788.25	
4	Repairs & Maintenance Expenses -Others	76,664.00	
<b>IX</b>	<b>STAFF WELFARE</b>		4,250.00
1	Staff Unifrom Expenses	4,250.00	
<b>X</b>	<b>STAFF DEVELOPMENT</b>		37,258.00
1	Staff development Expenses	37,258.00	
<b>XI</b>	<b>STUDENT DEVELOPMENT</b>		34,390.00
1	Riding Department Expenses	34,390.00	
<b>XII</b>	<b>STUDENT WELFARE</b>		34,155.00
1	Cultural Programme Expenses	788.00	
2	School Bus Expenses	12,183.00	
3	Students Activities Expenses	21,184.00	
<b>XIII</b>	<b>TELEPHONE AND INTERNET</b>		10,036.00
1	Internet Charges	7,968.00	
2	Telephone Expenses	2,068.00	
<b>XIV</b>	<b>PETROL &amp; FUEL</b>		1,500.00
1	Fuel Expenses	1,500.00	
	<b>TOTAL</b>		<b>3,039,676.25</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2021.

SCHEDULE " C" FEES AND OTHER RECEIPTS

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	<b>FEES</b>		
1	Tuition Fees	16,735,675.00	
2	Development Fees	2,072,765.00	18,808,440.00
	<b>TOTAL</b>		<b>18,808,440.00</b>





ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R.T.O , PUNE -411 001.

BALANCE SHEET  
AS ON 31ST MARCH, 2021.

LIABILITIES	SCH.	AMOUNT Rs.	ASSETS	SCH.	AMOUNT Rs.
Deposits	A	315,936.00	Fixed Assets	D	4,301,102.16
Current Liabilities & Provisions	B	2,856,426.25	Current Assets : Deposits & Advances	E	13,331,070.22
Inter Institutional	C	48,873,096.68	Cash & Bank Balances	F	2,297,517.97
			Income & Expenditure A/c	G	32,115,768.58
<b>TOTAL</b>		<b>52,045,458.93</b>	<b>TOTAL</b>		<b>52,045,458.93</b>

Date: 30 JUL 2021  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :- 21118465 AAAACD8912



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( M. PHARM.)**  
KENNEDY ROAD, NEAR R.T.O., PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2021

**SCHEDULE " A" DEPOSITS & FUNDS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>DEPOSITS &amp; FUNDS</b>		315,936.00
1	Caution Money Deposit	114,500.00	
2	Student Aid Fund	181,000.00	
3	Security Deposit- Rudra Enterprises	20,436.00	
	<b>TOTAL</b>		<b>315,936.00</b>

**SCHEDULE " B" CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>CURRENT LIABILITIES</b>		
<b>I</b>	<b>PROVISION</b>		490,388.00
1	Provision for Gratuity	490,388.00	
<b>II</b>	<b>SUNDRY CREDITORS</b>		999,499.00
1	Apex Subscription Pvt. Ltd.	9,800.00	
2	DM Manpower Services Pvt. Ltd.	255,838.00	
3	GenioBrain IP Solution	17,500.00	
4	Inkarp Instruments Services	130,031.00	
5	New Neeta Chemicals	154,006.00	
6	Nutrivet Life Sciences	18,000.00	
7	Passco Environmental Solutions Pvt. Ltd.	6,600.00	
8	Prachi Garments	4,189.00	
9	Reliable Pest Control	38,692.00	
10	Researchco Book & Periodicals Pvt. Ltd.	48,559.00	
11	T-Infosystem	7,400.00	
12	Vijay Chemicals	262,156.00	
13	Yash Enterprises	46,728.00	
<b>III</b>	<b>OTHERS</b>		1,366,539.25
1	Fees Payable to Students for the Year 2017-2018	5,979.00	
2	Fees Payable to Students for the Year 2018-2019	16,098.50	
3	Fees Payable to Students for the Year 2019-2020	2,301.75	
4	Fees Against Students Bank Loan	77,437.00	
5	TDS - Suppliers	5,819.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( M. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2021.

**SCHEDULE " B" CURRENT LIABILITIES & PROVISIONS**

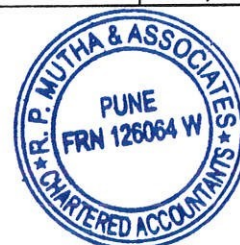
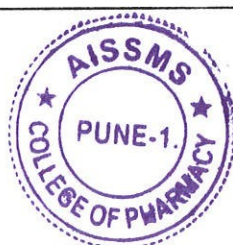
SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>III</b>	<b>OTHERS</b>		
6	Students Insurance Fees Payable	12,168.00	
7	Grants From Skill and Personlity Development Centre	301,850.00	
8	Misc. Advance	23,544.00	
9	Salary Deduction	921,342.00	
	<b>TOTAL</b>		<b>2,856,426.25</b>

**SCHEDULE " C" INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	All India Shri Shivaji Memorial Society	58,401,961.68	
2	AISSMS II Shift Polytechnic	252,055.50	
3	AISSMS College of Pharmacy (B. Pharmacy)	(9,760,775.50)	
4	AISSMS College of Pharmacy (Ph. D. Research Center)	(20,145.00)	48,873,096.68
	<b>TOTAL</b>		<b>48,873,096.68</b>

**SCHEDULE " E" CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>DEPOSIT</b>		20,000.00
1	Security Deposit- Passco Solutions Pvt. Ltd.	20,000.00	
<b>II</b>	<b>OTHER CURRENT ASSETS</b>		13,311,070.22
1	Fees Receivable from Students for the year 2016-17	144,269.00	
2	Fees Receivable from Students for the year 2017-18	320,000.00	
3	Fees Receivable from Students for the year 2018-19	393,826.50	
4	Fees Receivable from Students for the year 2019-20	356,611.25	
5	Fees Receivable from Students for the year 2020-21	11,794,231.47	
6	Other Receivable	12,000.00	
7	Grants From AICTE Research Promotion Scheme 2017-18	51,932.00	
8	Pre-paid Affiliation Fee for P C I	200,000.00	
9	Pre-Paid University Affiliation Fees	38,200.00	
	<b>TOTAL</b>		<b>13,331,070.22</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (M. PHARM.)

KENNEDY ROAD, NEAR R. T.O., PUNE -411 001.

SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2021.

SCHEDULE " D" FIXED ASSETS

SR. NO.	PARTICULARS	W.D.V. AS ON 01.04.2020 RS.	ADDITIONS DURING THE YEAR RS.		TOTAL RS.	RATE OF DEP.	DEPRECIATION RS.	W.D.V. AS ON 31.03.2021 Rs.
			UP TO 30/9/2020	AFTER 30/9/2020				
I	Furniture, Fixture & Dead Stok	549,196.38	-	-	549,196.38	10%	54,919.64	494,276.74
II	Machinery, Tools & Equipments	4,248,146.67	-	-	4,248,146.67	15%	637,222.00	3,610,924.67
III	Computers	39,325.37	-	-	39,325.37	40%	15,730.15	23,595.22
IV	Library Books	127,780.55	94,650.00	48,559.00	270,989.55	40%	98,684.02	172,305.53
	TOTAL RS.	4,964,448.97	94,650.00	48,559.00	5,107,657.97		806,555.81	4,301,102.16



[BACK TO INDEX](#)

# AUDITED STATEMENT FOR Financial Year 2020-21

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2021.

## SCHEDULE " F" CASH AND BANK BALANCES

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
I	<b>Cash in Hand</b>	-	-
II	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c No. 04510100017266	1,351,141.70	
2	Bank of Baroda A/c No. 04510100017275	310,265.10	
3	Bank of Baroda A/c No. 04510200000881	99,878.39	
4	Bank of Baroda A/c No. 04510100019377	83,273.00	
5	Bank of Maharashtra A/c No. 60092787252	45,461.78	
6	Bank of Maharashtra A/c No. 60092787581	23,260.00	
7	Bank of Maharashtra A/c No. 60092787795	368,134.00	
8	Bank of Maharashtra A/c No. 60136910134	16,104.00	
9	Bank of Maharashtra A/c No. 60327084687	-	2,297,517.97
	<b>TOTAL</b>		<b>2,297,517.97</b>

## SCHEDULE " G" INCOME AND EXPENDITURES A/C

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>Balance as per last Balance Sheet - Deficit</b>	(32,627,114.52)	
	Add : Surplus for the year	511,345.94	(32,115,768.58)
	<b>TOTAL</b>		<b>(32,115,768.58)</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY -PH.D. RESEARCH CENTRE**

KENNEDY ROAD, NEAR RTO, PUNE 411 001

**FINANCIAL STATEMENTS  
2020 - 21**

1	AUDIT REPORT FOR THE YEAR 2020-21
2	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2021, ALONGWITH SCHEDULES
3	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2021, ALONGWITH SCHEDULES
4	BALANCE SHEET AS ON 31ST MARCH, 2021, ALONGWITH SCHEDULES



**R.P.MUTHA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune - 411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY (Ph. D Research Centre)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre),  
Kennedy Road,  
Pune - 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre), ("College") which comprises the Balance Sheet as at March 31st, 2021, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2021 and
- ii. In the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act,



1961 and the Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

### **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.

### **Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

For R.P. Mutha & Associates  
Chartered Accountants

*R.P. Mutha*

Rakesh Mutha  
Partner  
M No. 118465

Date: 30 JUL 2021

Place: Pune

UDIN :21118465 AAAACE5495



*[Signature]*

PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY



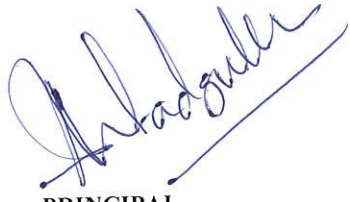


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**RECEIPT AND PAYMENT ACCOUNT**  
 FOR THE YEAR ENDED ON 31ST MARCH 2021.

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	197,825.24	By Other Expenditure	E	51,700.50
To Fee and Other Receipt	B	477,100.00			
To Other Receipts	C	425,400.00	By Other Payments	C	586,150.00
To Inter Institutional	D	626,445.00	By Inter Institutional	D	1,009,000.00
To Bank Interest		10,539.00	By Closing Balance	A	90,458.74
<b>TOTAL</b>		<b>1,737,309.24</b>	<b>TOTAL</b>		<b>1,737,309.24</b>

Date: 30 JUL 2021  
 Place: Pune



PRINCIPAL  
 AISSMS'S COLLEGE OF PHARMACY (Ph.D)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
 CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
 PARTNER

M. No. 118465  
 UDIN : 21118465 AAAAACE5495



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT**  
**ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021.**

**SCHEDULE " A" OPENING AND CLOSING BALANCE**

SR. NO.	PARTICULARS	OP. BALANCE 01.04.2020 Rs.	CL.BALANCE 31.03.2021 Rs.
<b>I</b>	<b>Cash in Hand</b>	2,118.00	-
<b>II</b>	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c. No. 04510100017267	91,414.60	52,906.60
2	Bank of Baroda A/c. No. 04510200000880	78,134.00	10,652.50
3	Bank of Maharashtra A/c. No. 60092788007	26,158.64	26,899.64
	<b>TOTAL</b>	<b>197,825.24</b>	<b>90,458.74</b>

**SCHEDULE "B" FEE AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEE</b>		
1	Application from Fees	2,400.00	
2	Laboratory & Drug Fees	20,000.00	
3	Library Fee	8,000.00	
4	Ph. D. Centre Fees	327,700.00	
5	Ph. D. Programme Fees	40,000.00	
6	Pilot Plant Fees	1,000.00	
7	University Fees	75,000.00	
8	Registration Fees	3,000.00	477,100.00
	<b>TOTAL</b>		<b>477,100.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT

ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021.

SCHEDULE "C" OTHER RECEIPTS AND PAYMENT

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
<b>I</b>	<b>OTHERS</b>		
1	Pre-Paid University Affiliation Fee	20,000.00	97,500.00
2	Guha Ashish S.	120,600.00	64,300.00
3	Reshma Mirajkar	19,000.00	19,000.00
4	Rahul Padalkar	20,000.00	20,000.00
5	Tejinder Kaur	163,800.00	124,600.00
6	Kulkarni Mrunalini H.	50,000.00	-
7	Bhalerao Swati Sahebrao	1,000.00	124,600.00
8	Sanas Prevana santoshkumar	31,000.00	124,600.00
9	Miscellaneous Advance	-	11,550.00
	<b>TOTAL</b>	<b>425,400.00</b>	<b>586,150.00</b>

SCHEDULE " D" INTER INSTITUTIONAL

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
1	All India Shri Shivaji Memorial Society	510,000.00	970,000.00
2	A I S S M S Collage Of Pharmacy (B. Pharmacy)	116,445.00	39,000.00
	<b>TOTAL</b>	<b>626,445.00</b>	<b>1,009,000.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT

ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021.

SCHEDULE " E" OTHER EXPENDITURE

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Honorarium Expenses	6,000.00	
2	University Affiliation Fees	20,000.00	
3	Bank charges	2,331.50	
4	Ph. D. Interview Expenses	18,945.00	
5	Printing & Stationery Expenses	2,360.00	
6	Tea & Refreshment Expenses	205.00	
7	Travelling & Conveyance Expenses	630.00	
8	Repair & Maintenance Expenses	1,229.00	51,700.50
<b>TOTAL</b>			<b>51,700.50</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S  
COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE  
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2021.

EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary & Other Expenditure	A	51,700.50	By Bank Interest		10,539.00
To Excess of Income over Expenditure		435,938.50	By Fee and Other Receipt	B	477,100.00
<b>TOTAL</b>		<b>487,639.00</b>	<b>TOTAL</b>		<b>487,639.00</b>

Date: 30 JUL 2021  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL

AISSMS'S COLLEGE OF PHARMACY (Ph.D)



RAKESH P. MUTHA

PARTNER

M. No. 118465

UDIN : 21118465 AAAACE5495



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES TO & FORMING PART OF THE **INCOME AND EXPENDITURE**  
 ACCOUNT FOR THE YEAR ENDED OF 31ST MARCH 2021.

**SCHEDULE " A " SALARY & OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		20,000.00
1	University Affiliation Fee	20,000.00	
<b>II</b>	<b>OTHER EXPENDITURE</b>		22,111.50
1	Bank Charges	2,331.50	
2	Tea & Refreshment Expenses	205.00	
3	Ph. D. Interview Expenses	18,945.00	
4	Travelling & Conveyance Expenses	630.00	
<b>III</b>	<b>PRINTING &amp; STATIONERY</b>		2,360.00
1	Printing & Stationery Expenses	2,360.00	
<b>IV</b>	<b>REPAIRS &amp; MAINTENANCE</b>		1,229.00
1	Repair & maintenance Expenses	1,229.00	
<b>V</b>	<b>HONORARIUM EXPENSES</b>		6,000.00
	<b>TOTAL</b>		<b>51,700.50</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES TO & FORMING PART OF THE **INCOME AND EXPENDITURE**  
 ACCOUNT FOR THE YEAR ENDED OF 31ST MARCH 2021.

**SCHEDULE " B " FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		327,700.00
1	Ph.D. Centre Fees	327,700.00	
<b>II</b>	<b>OTHER RECEIPTS</b>		149,400.00
1	Application from Fees	2,400.00	
2	Laboratory & Drug Fees	20,000.00	
3	Library Fees	8,000.00	
4	Ph. D. Programme Fees	40,000.00	
5	Pilot Plant Fees	1,000.00	
6	University Fees	75,000.00	
7	Registration Fees	3,000.00	
	<b>TOTAL</b>		<b>477,100.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

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**BALANCE SHEET**  
AS ON 31ST MARCH, 2021.

LIABILITIES	SCH.	AMOUNT Rs.	ASSETS	SCH.	AMOUNT Rs.
Current Liabilities	A	47,204.00	Current Assets : Deposits & Advances	C	510,200.00
Income & Expenditure A/c	B	3,310,067.74	Cash & Bank Balances	D	90,458.74
			Inter Institutional	E	2,756,613.00
<b>TOTAL</b>		<b>3,357,271.74</b>	<b>TOTAL</b>		<b>3,357,271.74</b>

Date: 30 JUL 2021  
Place: Pune



PRINCIPAL  
AISSMS'S COLLEGE OF PHARMACY (Ph.D)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 21118465 AAAAACE5495





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
 AS ON 31ST MARCH 2021.

**SCHEDULE " A" CURRENT LIABILITIES**

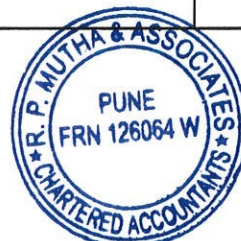
SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Misc. Advance		47,204.00
<b>TOTAL</b>			<b>47,204.00</b>

**SCHEDULE " B" INCOME AND EXPENDITURE ACCOUNT**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>Balance as per last Balance Sheet - Surplus</b> Add : Surplus for the year	2,874,129.24 435,938.50	3,310,067.74
<b>TOTAL</b>			<b>3,310,067.74</b>

**SCHEDULE " C" DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>FEES RECEIVABLE FROM STUDENTS</b> Year 2015-2016 Year 2019-2020 Year 2020-2021	4,000.00 191,500.00 217,200.00	412,700.00
2	Pre-Paid University Affiliation Fees		97,500.00
<b>TOTAL</b>			<b>510,200.00</b>





**AUDITED STATEMENT  
FOR FINANTIAL YEAR  
2019-20**

[contents](#)

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001

**FINANCIAL STATEMENTS**

**2019 - 20**

**2019-20**

I	AUDIT REPORT FOR THE YEAR 2019 - 20
II	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2020, ALONGWITH SCHEDULE
III	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2020, ALONGWITH SCHEDULE
IV	BALANCE SHEET AS ON 31 ST, MARCH, 2020, ALONG WITH SCHEDULE





**R.P.MUTHA& ASSOCIATES  
CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune –411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (B. PHARM)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm),  
Kennedy Road, Pune – 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm) Pune, ("College") which comprises the Balance Sheet as at March 31, 2020, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2020 and
- ii. In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by



the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules there under. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

### **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.

### **Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

For R.P. Mutha & Associates  
Chartered Accountants



Rakesh Mutha  
Partner  
M No. 118465

Date: 01 SEP 2020

Place: Pune

UDIN : 20118465 AAAA BZ9220



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**RECEIPT AND PAYMENT ACCOUNT**  
 FOR THE YEAR ENDED 31ST MARCH 2020.

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	37,06,802.95	By Salary Expenses	F	223,59,923.00
To Fees & Other Receipts	B	353,07,582.00	By Other Expenditure	G	122,68,368.34
To Bank Interest		1,43,506.00	By Fixed Assets	H	20,25,330.00
To Indirect Receipts	C	50,85,368.00	By Indirect Payments	C	31,98,133.00
To Other Receipts	D	554,28,711.78	By Other Payments	D	572,24,170.78
To Inter Institutional	E	310,11,214.28	By Inter Institutional	E	302,15,272.25
			By Closing Balance	A	33,91,987.64
<b>TOTAL</b>		<b>1306,83,185.01</b>	<b>TOTAL</b>		<b>1306,83,185.01</b>

Date: **01 SEP 2020**  
 Place: Pune

**AS PER OUR REPORT OF EVEN DATE**

**FOR R. P. MUTHA & ASSOCIATES  
 CHARTERED ACCOUNTANTS**



**PRINCIPAL  
 AISSMS's COLLEGE OF PHARMACY  
 (B. PHARM)**



**RAKESH P. MUTHA  
 PARTNER  
 M. NO. 118465**

UDIN :-20118465 AAAA BZ9220





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT ACCOUNT**  
FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " A" OPENING AND CLOSING BALANCES**

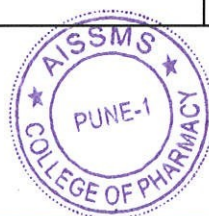
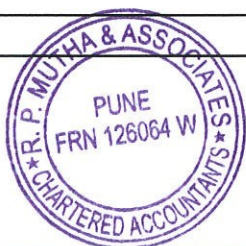
SR. NO.	PARTICULARS	OP. BALANCE 01.04.2019 Rs.	CL.BALANCE 31.03.2020 Rs.
I	<b>Cash in Hand</b>	-	59,996.00
II	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017265	17,93,320.45	2,96,171.15
2	Bank of Baroda A/c No. 04510100017272	1,01,867.60	1,05,337.60
3	Bank of Baroda A/c No. 04510100017276	2,49,717.60	2,58,077.60
4	Bank of Baroda A/c No. 04510100017268	1,97,893.60	9,52,026.85
5	Bank of Baroda A/c No. 04510200000882	3,32,016.00	3,23,592.28
6	Bank of Maharashtra A/c No. 60059078530	9,65,586.28	13,28,141.74
7	Bank of Maharashtra A/c No. 60092776476	41,429.78	42,835.78
8	Bank of Maharashtra A/c No. 60092787036	24,971.64	25,808.64
	<b>TOTAL</b>	<b>37,06,802.95</b>	<b>33,91,987.64</b>

**SCHEDULE " B" FEES RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	<b>FEES</b>		
1	Tuition Fee	316,73,181.00	
2	Development Fee	36,34,401.00	353,07,582.00
	<b>TOTAL</b>		<b>353,07,582.00</b>

**SCHEDULE " C" INDIRECT RECEIPTS & PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	Employees Provident Fund	6,71,542.00	6,10,458.00
2	Flood Affected Donations	58,702.00	58,702.00
3	Group Insurance Premium For Staff	24,071.00	24,071.00
4	Profession Tax	78,100.00	71,300.00
5	Provident Fund mgt. cont. Payable	61,084.00	-
6	Revenue Stamp	372.00	338.00
7	Salary Payable	14,51,658.00	-
8	SSPMS Employees Co-Op. Credit Society	13,82,339.00	12,55,764.00
9	TDS for Salary	13,57,500.00	11,77,500.00
	<b>TOTAL</b>	<b>50,85,368.00</b>	<b>31,98,133.00</b>

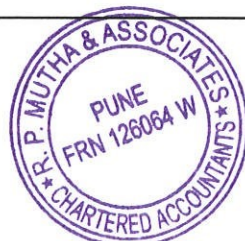


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>I</b>	<b>DEPOSIT</b>		
1	Caution Money Deposit	2,47,500.00	49,500.00
<b>II</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity	5,01,084.00	10,65,922.00
<b>III</b>	<b>CREDITORS</b>		
1	A Square Enterprises	14490.00	-
2	Balaji Multi Tek & Services Pvt. Ltd.	618419.00	618419.00
3	BSNL LANDLINE	10750.00	9502.00
4	DM Manpower Services Pvt. Ltd	923456.00	923456.00
5	Fantabeans Learning Center	12600.00	12600.00
6	FMA Digital	3480.00	3480.00
7	Glavan Scientific	3446.00	3446.00
8	IHHI Private Limited	100800.00	100800.00
9	Insights Success Media and Technology Pvt. Ltd.	17700.00	17700.00
10	IRA Enterprises	587050.00	587050.00
11	Laboworld	9079.00	5554.00
12	Laser Arts	45224.00	40143.00
13	Maharashtra Sales & Services	65564.00	65564.00
14	Mahavir Travel Service	144114.00	144114.00
15	M/s Patson's Creative Photographers	23030.00	-
16	Multi National Book Suppliers	55000.00	55000.00
17	N. Electronics Corporation	57560.00	57560.00
18	New Neeta Chemicals	266057.00	43223.00
19	Nirali Prakashan	16313.00	-
20	Nutrivet Life Sciences	26750.00	17400.00
21	Oceanic Enterprises	19418.00	1102.00
22	Peshave and Associates	43282.00	43282.00
23	Prabhat Signs Pvt. Ltd.	5643.00	5643.00
24	Prachi Garments	8379.00	8379.00
25	Purandar Publicity Pvt. Ltd.	69340.00	69340.00
26	Reliable Pest Control	172827.00	153624.00
27	Researchco Books & Perodicals Pvt. Ltd.	154110.00	8707.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

NO.	PARTICULARS	RECEIPTS	PAYMENT
<b>III</b>	<b>CREDITORS</b>		
28	R. P. Mutha & Associates	10943.00	5093.00
29	R. R. Enterprises	92953.00	45913.00
30	Sai Samarth Constructions	33516.00	33516.00
31	Shourya Enterprises	32340.00	32340.00
32	Shree Engineering Works	17269.00	9002.00
33	Sourav Scientific	5995.00	5995.00
34	Sparkle Enterrprises	49650.00	19984.00
35	Sunilata Enterprises	5800.00	5800.00
36	TATA Teleservices ( Maharashtra ) Limited.	345850.00	345850.00
37	Techjockey Infotech Private Limited	4720.00	4720.00
38	Thakur Publication Pvt. Ltd.	11557.00	-
39	T Infosystem	35640.00	35640.00
40	Uniciti Solutions Pvt. Ltd.	6675.00	6675.00
41	Vallabh Sales Corporation	1229528.00	1229528.00
42	Varad Enterprises	5075.00	5075.00
<b>IV</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year 2016-2017	25,530.00	890.00
2	Year 2017-2018	713.00	58.00
3	Year 2018-2019	22,07,225.75	43,595.50
4	Year 2019-2020	315,41,936.53	369,21,299.28
<b>V</b>	<b>SCHOLARSHIP PAYABLE</b>		
1	EBC Scholarship 2018-19	5,35,457.75	5,35,457.75
2	EBC Scholarship 2019-20	10,34,556.25	10,34,556.25
<b>VI</b>	<b>SCHOLARSHIP/ FREESHIP RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR 2018-2019</b>		
1	OBC Freeship 2018-19	4,84,570.50	4,84,570.50
2	OBC Scholarship 2018-2019	4,69,481.75	4,69,481.75
3	SBC Freeship 2018-2019	93,405.50	93,405.50
4	SC Freeship 2018-2019	6,92,050.00	6,92,050.00
5	SC Scholarship 2018-2019	11,02,510.50	11,02,510.50



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

NO.	PARTICULARS	RECEIPTS	PAYMENT
<b>A</b>	<b>FOR 2018-2019</b>		
6	ST Freeship 2018-2019	4,24,294.00	4,24,294.00
7	ST Scholarship 2018-2019	46,425.00	46,425.00
8	VJNT Freeship 2018-2019	4,28,585.50	4,28,585.50
9	VJNT Scholarship 2018-2019	8,55,445.00	8,55,445.00
<b>B</b>	<b>FOR 2019-2020</b>		
1	OBC Freeship 2019-20	5,68,588.50	5,68,588.50
2	OBC Scholarship 2019-2020	6,67,305.75	6,67,305.75
3	SBC Freeship 2019-2020	46,129.50	46,129.50
4	SC Freeship 2019-2020	3,77,165.50	3,77,165.50
5	SC Scholarship 2019-2020	13,38,418.50	13,38,418.50
6	ST Freeship 2019-2020	2,00,891.00	2,00,891.00
7	ST Scholarship 2019-2020	3,58,644.00	3,58,644.00
8	VJNT Freeship 2019-2020	3,78,998.00	3,78,998.00
9	VJNT Scholarship 2019-2020	9,07,645.00	9,07,645.00
<b>VII</b>	<b>UNIVERSITY RESEARCH PROJECT</b>		
1	Dr. Mrinalini Chintamani Damle	-	2,713.00
2	Dr. Trupti Sameer Chitre	-	3,446.00
<b>VIII</b>	<b>OTHERS</b>		
1	TDS (Non-Salary)	1,27,909.00	1,15,533.00
2	In-House Project	1,19,960.00	42,589.00
3	Two Day National Level Seminar-2018-19	70,423.00	-
4	A I S H E Remuneration	3,500.00	3,500.00
5	Caution Money Deposit	-	1,93,000.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>VIII</b>	<b>OTHERS</b>		
6	Mr.Rahul R. Padalkar	9,862.00	3,601.00
7	Staff Remuneration of Transcript	2,800.00	4,813.00
8	Students Aid Fund	49,000.00	-
9	University Eligibility Fees	56,900.00	56,900.00
10	University Exam Fees	14,16,908.00	13,78,628.00
11	University Examination	7,93,831.00	10,40,632.50
12	Loans & Advances	3,06,670.00	3,06,670.00
13	Mah-DBT Scholarship-2019-20	12,05,793.00	-
14	Misc. Advance	1,73,117.00	-
15	Pre-Paid Affiliation Fees for PCI	1,50,000.00	1,00,000.00
16	State Common Entrance Test Cell	46,090.00	46,090.00
17	Security Deposit- Bhagwati Handlooms	-	9,059.00
18	Security Deposit- Ira Enterprises	-	33,753.00
19	Security Deposit- Sai Samarth Contructions	-	11,192.00
	<b>TOTAL</b>	<b>554,28,711.78</b>	<b>572,24,170.78</b>

**SCHEDULE " E" INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	All India Shri Shivaji Memorial Society	281,45,489.78	297,57,000.00
2	A I S S M S College of M. Pharmacy	28,65,724.50	4,38,108.25
3	Ph. D. Research Center	-	20,164.00
	<b>TOTAL</b>	<b>310,11,214.28</b>	<b>302,15,272.25</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " F " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	139,27,225.00	
2	Non-Teaching Staff Salary	71,26,257.00	
3	Gratuity	5,01,084.00	
4	Visiting / Guest Lecturer Salary	33,300.00	
5	PF Management Contribution	6,71,542.00	
6	EPF Administration Charges	1,00,515.00	223,59,923.00
	<b>TOTAL</b>		<b>223,59,923.00</b>

**SCHEDULE " G " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Advertisement Expenses	1,11,652.00	
2	Affiliation for PCI	1,50,000.00	
3	AICTE Fee	15,000.00	
4	Animal House Expenses	42,750.00	
5	Audit Fee	41,552.00	
6	Bank Charges	4,126.34	
7	Building Maintenance	8,59,027.00	
8	Building Rent	12,88,541.00	
9	Cultural Activities Expenses	4,310.00	
10	Educational Tour Expenses	10,000.00	
11	Staff Development Expenses	59,925.00	
12	Fuel Expenses	4,500.00	
13	Admission Regulating Authority Fee	40,000.00	
14	House Keeping Charges	9,42,300.00	
15	Internet Charges	3,96,937.00	
16	Xerox Expenses	1,521.00	
17	Laboratory Chemicals & Expenses	62,232.00	
18	Laboratory Glassware	1,54,967.00	
19	Medicinal Garden Expenses	480.00	
20	Miscellaneous Expenses	2,317.00	
21	News Paper & Periodicals Expenses	14,943.00	
22	National Service Scheme Expenses	50,612.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " G " OTHER EXPENDITURES**

NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
23	Personality Development Expenses for Staff	1,500.00	
24	Pest Control Expenses	1,76,355.00	
25	Postage Expenses	944.00	
26	Printing & Strationery Expenses	6,80,615.00	
27	Professional Fees	1,19,701.00	
28	Professional Tax for Employer	2,500.00	
29	Property Tax	8,21,342.00	
30	Repairs & Maintenance Expenses- Computer	52,854.00	
31	Repairs & Maintenance Expenses- Machinery	2,03,705.00	
32	Repairs & Maintenance Expenses- Others	93,773.00	
33	Riding Department Expenses	68,016.00	
34	School Bus Expenses	41,763.00	
35	Security Services Expenses	22,91,772.00	
36	Electricity Expenses	24,94,168.00	
37	Software Expenses	2,84,805.00	
38	Function & Ceremony Expenses	71,500.00	
39	Staff Welfare Expenses	10,198.00	
40	Staff Unifrom Expenses	4,250.00	
41	Sudent Activities Expenses	4,38,257.00	
42	Tea & Refreshment Expenses	8,638.00	
43	Telephone Expenses	12,450.00	
44	Travelling & Conveyance Expenses	24,536.00	
45	University Affiliation Fees	13,000.00	
46	Pune City Zonal Sports Committee Pro-Rata Fee	2,664.00	
47	University Ashwamegh Krida Pro-rata Fee	5,800.00	
48	University Computer Fees	5,800.00	
49	University Development Fund	14,500.00	
50	University Disaster Fund Contribution	2,900.00	
51	University Students Insurance Fund Contribution	2,900.00	
52	University Students Welfare Fund Contribution	5,800.00	
53	University Corpus Fund Contribution	1,160.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " G " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
54	University Gymkhana Fees	5,800.00	
55	University Health Center Fees	2,080.00	
56	University NSS Fees	2,900.00	
57	Website Development And Maintenance Charges	41,560.00	
58	Interest on TDS	170.00	122,68,368.34
	<b>TOTAL</b>		<b>122,68,368.34</b>

**SCHEDULE " H " FIXED ASSETS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Machinery, Tools & Equipments	25,819.00	
2	Furniture, Fixture & Dead Stock	5,87,050.00	
3	Computer	11,77,756.00	
4	Library Books	2,34,705.00	20,25,330.00
	<b>TOTAL</b>		<b>20,25,330.00</b>





ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (B.PHARM.)  
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

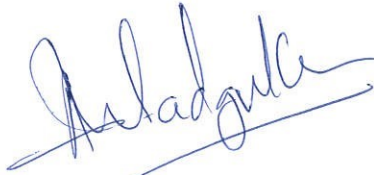
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2020.

EXPENDITURE	SCH	AMOUNT RS.	INCOME	SCH	AMOUNT RS.
To Salary Expenses	A	223,59,923.00	By Fees & Other Receipts	C	353,07,582.00
To Other Expenditure	B	122,68,368.34	By Bank Interest		1,43,506.00
To Depreciation		12,58,927.19	By Excess of Expenditure over Income		4,36,130.53
<b>TOTAL</b>		<b>358,87,218.53</b>	<b>TOTAL</b>		<b>358,87,218.53</b>

Date: 01 SEP 2020  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465



UDIN :-20118465 AAAA BZ9220



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " A " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Teaching Staff Salary	139,27,225.00	
2	Non-Teaching Staff Salary	71,26,257.00	
3	Gratuity	5,01,084.00	
4	Visiting / Guest Lecturer Salary	33,300.00	
5	PF Management Contribution	6,71,542.00	
6	EPF Administration Charges	1,00,515.00	223,59,923.00
<b>TOTAL</b>			<b>223,59,923.00</b>

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		2,18,000.00
1	Pharmacy Council Of India Affiliation fee	1,50,000.00	
2	AICTE Affiliation Fee	15,000.00	
3	Admission Regulataing Authority Fee	40,000.00	
4	University Affiliation Fees	13,000.00	
<b>II</b>	<b>AUDIT &amp; PROFESSIONAL FEES</b>		1,61,253.00
1	Audit Fee	41,552.00	
2	Professional Fees	1,19,701.00	
<b>III</b>	<b>CLEANING &amp; HOUSEKEEPING</b>		11,18,655.00
1	House Keeping Charges	9,42,300.00	
2	Pest Control Expenses	1,76,355.00	
<b>IV</b>	<b>FUEL EXPENSES</b>		4,500.00
1	Fuel Expenses	4,500.00	
<b>V</b>	<b>FUNCTION &amp; CEREMONY EXPENSES</b>		71,500.00
1	Spandan-2019-20	71,500.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>VI</b>	<b>LABORATORY EXPENSES</b>		<b>2,17,199.00</b>
1	Laboratory Chemicals / Expenses	62,232.00	
2	Laboratory Glassware	1,54,967.00	
<b>VII</b>	<b>OTHER EXPENDITURE</b>		<b>63,29,733.34</b>
1	Advertisement Expenses	1,11,652.00	
2	Animal House Expenses	42,750.00	
3	Bank Charges	4,126.34	
4	Electricity Expenses	24,94,168.00	
5	Building Rent	12,88,541.00	
6	Medicinal Garden Expenses	480.00	
7	Security Services Expenses	22,91,772.00	
8	Miscellaneous Expenses	2,317.00	
9	News Paper & Periodicals Expenses	14,943.00	
10	Staff Uniform Expenses	4,250.00	
11	Tea & Refreshment Expenses	8,638.00	
12	Travelling & Conveyance Expenses	24,536.00	
13	Website development and Maintenance Charges	41,560.00	
<b>VIII</b>	<b>PRINTING &amp; STATIONERY</b>		<b>6,83,080.00</b>
1	Printing & Stationery Expenses	6,80,615.00	
2	Postage Expenses	944.00	
3	Xerox Expenses	1,521.00	
<b>IX</b>	<b>RATES &amp; TAXES</b>		<b>8,24,012.00</b>
1	Property Tax	8,21,342.00	
2	Interest on TDS	170.00	
3	Profession Tax for Employer	2,500.00	
<b>X</b>	<b>REPAIRS &amp; MAINTENANCE</b>		<b>12,09,359.00</b>
1	Building Maintenance	8,59,027.00	
2	Repairs & Maintenance Expenses- Computer	52,854.00	
3	Repairs & Maintenance Expenses- Machinery	2,03,705.00	
4	Repairs & Maintenance Expenses- Others	93,773.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " B " OTHER EXPENDITURE**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>XI</b>	<b>STAFF DEVELOPMENT</b>		71,623.00
1	Personality Development Expenses	1,500.00	
2	Staff Welfare Expenses	10,198.00	
3	Staff Development Expenses	59,925.00	
<b>XII</b>	<b>STUDENT DEVELOPMENT</b>		60,612.00
1	Educational Tour Expenses	10,000.00	
2	National Service Scheme Expenses	50,612.00	
<b>XIII</b>	<b>STUDENT WELFARE</b>		5,52,346.00
1	Cultural Activities Expenses	4,310.00	
2	Riding Department Expenses	68,016.00	
3	School Bus Expenses	41,763.00	
4	Student Activities Expenses	4,38,257.00	
<b>XIV</b>	<b>TELEPHONE &amp; INTERNET EXPENSES</b>		4,09,387.00
1	Internet Charges	3,96,937.00	
2	Telephone Expenses	12,450.00	
<b>XV</b>	<b>UNIVERSITY CHARGES</b>		52,304.00
1	Pune City Zonal Sports Committee Pro-Rata Fee	2,664.00	
2	University Ashwamegh Krida Pro-rata Fee	5,800.00	
3	University Computer Fees	5,800.00	
4	University Development Fund	14,500.00	
5	University Disaster Fund Contribution	2,900.00	
6	University Students Insurance Fund Contribution	2,900.00	
7	University Students Welfare Fund Contribution	5,800.00	
8	University Corpus Fund Contribution	1,160.00	
9	University Gymkhana Fees	5,800.00	
10	University Health Center Fees	2,080.00	
11	University NSS Fees	2,900.00	
<b>XVI</b>	<b>SOFTWARE EXPENSES</b>		2,84,805.00
<b>TOTAL</b>			<b>122,68,368.34</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE "C" FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		353,07,582.00
1	Tuition Fee	316,73,181.00	
2	Development Fee	36,34,401.00	
	<b>TOTAL</b>		<b>353,07,582.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( B. PHARM.)

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

BALANCE SHEET

AS ON 31ST MARCH, 2020.

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
Deposits	A	7,50,936.00	Fixed Assets	D	67,41,243.60
Current Liabilities & Provisions	B	47,11,737.00	Current Assets: Deposits & Advances	E	124,57,420.25
Inter Institutional	C	299,70,487.71	Cash & Bank Balances	F	33,91,987.64
			Income & Expenditure A/c	G	128,42,509.22
<b>TOTAL</b>		<b>354,33,160.71</b>	<b>TOTAL</b>		<b>354,33,160.71</b>

Date: 01 SEP 2020

Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465

UDIN :-20118465 AAAABZ9220



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2020.

**SCHEDULE " A" FUNDS AND DEPOSITS**

SR. NO.	PARTICULARS	AMOUNT RS.
<b>A</b>	<b>Funds</b>	
1	Student Aid Fund	4,41,625.00
<b>B</b>	<b>Deposits</b>	
1	Caution Money Deposit	1,98,000.00
2	Security Deposit ( Party )	1,11,311.00
<b>TOTAL RS</b>		<b>7,50,936.00</b>

**SCHEDULE " B" CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>CURRENT LIABILITIES</b>		
<b>PROVISIONS</b>			5,01,084.00
1	Provision for Gratuity	5,01,084.00	
<b>II</b>	<b>SUNDRY CREDITORS</b>		6,14,962.00
1	Abhisudan and Ubhe Sports India Pvt Ltd.	33789.00	
2	A Square Enterprises	14490.00	
3	BSNL LANDLINE	1248.00	
4	Laboworld	3525.00	
5	Laser Arts	5081.00	
6	M/s Patson's Creative Photographers	23030.00	
7	New Neeta Chemicals	222834.00	
8	Nirali Prakashan	16313.00	
9	Nutrivet Life Sciences	9350.00	
10	Oceanic Enterprises	18316.00	
11	Reliable Pest Control	19203.00	
12	Researchco Books & Perodicals Pvt. Ltd.	145403.00	
13	R. P. Mutha & Associates	5850.00	
14	R. R. Enterprises	47040.00	
15	Shree Engineering Works	8267.00	
16	Sparkle Enterprises	29666.00	
17	Thakur Publication Pvt. Ltd.	11557.00	



**ALLINDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2020.**

**SCHEDULE "D" FIXED ASSETS**

SR. NO.	PARTICULARS	W.D.V. AS ON 01.04.2019 RS.	ADDITIONS DURING THE YEAR RS.		TOTAL RS.	RATE OF DEPRECIATION	DEPRECIATION AMOUNT RS.	W.D.V. AS ON 31.03.2020. Rs.
			UP TO 30/9/2019	AFTER 30/9/2019				
I	Furniture	26,84,816.02	-	5,87,050.00	32,71,866.02	10%	2,97,834.10	29,74,031.92
II	Electrical Fittings	40,389.52	-	-	40,389.52	10%	4,038.95	36,350.57
III	Machinery, Tools & Equipments	25,59,508.02	5,995.00	19,824.00	25,85,327.02	15%	3,86,312.25	21,99,014.77
III	Computers	3,50,822.15	-	11,77,756.00	15,28,578.15	40%	3,75,880.06	11,52,698.09
IV	Library Books	3,39,305.08	60,994.00	1,73,711.00	5,74,010.08	40%	1,94,861.83	3,79,148.25
<b>TOTAL RS.</b>					<b>80,00,170.79</b>		<b>12,58,927.19</b>	<b>67,41,243.60</b>





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2020.

**SCHEDULE " E" CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>DEPOSITS</b>		46,100.00
1	Telephone Deposit	30,000.00	
2	Gas Cylinder Deposit	16,100.00	
<b>II</b>	<b>UNIVERSITY RESEARCH PROJECT</b>		96,263.00
1	Dr. Ashwini R. Madgulkar	11,818.00	
2	Dr. Mrinalini Chintamani Damle	3,535.00	
3	Dr. Trupti Sameer Chitre	20,051.00	
4	Prof.Amruta Nikhil Avalaskar	8,154.00	
5	Prof. Kalyani Dharendra Asgaonkar	10,643.00	
6	Prof. Reshma Nilesh Mirajkar	29,065.00	
7	Prof. Swati Goverdhan Narkhede	12,997.00	
<b>III</b>	<b>FEES RECEIVABLE FROM STUDENTS</b>		108,97,024.25
1	Year 2012-2013	18,981.00	
2	Year 2013-2014	2,360.00	
3	Year 2015-2016	1,56,617.00	
4	Year 2017-2018	1,87,665.00	
5	Year 2018-2019	2,68,730.50	
6	Year 2019-2020	102,62,670.75	
<b>IV</b>	<b>FEES RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR THE YEAR 2010-2011</b>		7,37,111.00
1	OBC Scholarship 2010-11	6,23,747.00	
2	SBC Freeship 2010-11	56,682.00	
3	SBC Scholarship 2010-11	56,682.00	
<b>B</b>	<b>FOR THE YEAR 2011-2012</b>		2,85,194.00
1	NT Freeship 2011-12	2,85,194.00	
<b>C</b>	<b>FOR THE YEAR 2017-2018</b>		2,91,904.00
1	O B C Freeship 2017-18	45,000.00	
2	O B C Scholarship 2017-2018	1,48,396.00	
3	V J N T Freeship 2017-2018	98,508.00	
<b>V</b>	Advances to Peshave & Associates		3,824.00
<b>VI</b>	Pre-Paid Affiliation Fee for PCI		1,00,000.00
<b>TOTAL</b>			<b>124,57,420.25</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2020.

**SCHEDULE " F" CASH AND BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
	<b>Cash in Hand</b>		59,996.00
<b>I</b>	<b>Cash at Bank</b>		33,31,991.64
1	Bank of Baroda A/c No. 04510100017265	2,96,171.15	
2	Bank of Baroda A/c No. 04510100017272	1,05,337.60	
3	Bank of Baroda A/c No. 04510100017276	2,58,077.60	
4	Bank of Baroda A/c No. 04510100017268	9,52,026.85	
5	Bank of Baroda A/c No. 04510200000882	3,23,592.28	
6	Bank of Maharashtra A/c No. 60059078530	13,28,141.74	
7	Bank of Maharashtra A/c No. 60092776476	42,835.78	
8	Bank of Maharashtra A/c No. 60092787036	25,808.64	
	<b>TOTAL</b>		<b>33,91,987.64</b>

**SCHEDULE " G" INCOME AND EXPENDITURES A/C**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>Income and Expenditure A/c - Deficit</b>		128,42,509.22
	Balance as per last Balance Sheet (Deficit)	124,06,378.69	
	Add : Deficit for the year	4,36,130.53	
	<b>TOTAL</b>		<b>128,42,509.22</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001

**FINANCIAL STATEMENTS**

**2019 - 20**

I	AUDIT REPORT FOR THE YEAR 2019 - 20
II	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2020, ALONGWITH SCHEDULE
III	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2020, ALONGWITH SCHEDULE
IV	BALANCE SHEET AS ON 31 ST, MARCH, 2020, ALONG WITH SCHEDULE



# R.P.MUTHA& ASSOCIATES

## CHARTERED ACCOUNTANTS

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune –411 004

### ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S COLLEGE OF PHARMACY (M. PHARM)

#### INDEPENDENT AUDITOR'S REPORT

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm),  
Kennedy Road,  
Pune – 411 001

#### Report on the standalone Financial Statements

#### Opinion

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm) Pune, ("College") which comprises the Balance Sheet as at March 31, 2020, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

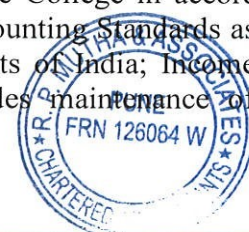
- In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2020 and
- In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibility of Management for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules there under. This responsibility also includes maintenance of adequate



accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

### **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.

### **Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

For R.P. Mutha & Associates  
Chartered Accountants



Rakesh Mutha  
Partner  
M No. 118465

Date: 01 SEP 2020

Place: Pune

UDIN : 20118465 AAAAA3225



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( M. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**RECEIPT AND PAYMENT ACCOUNT**  
 FOR THE YEAR ENDED ON 31ST MARCH 2020.

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	7,41,470.84	By Salary Expenses	F	138,83,266.00
To Fees & Other Receipts	B	167,90,280.00	By Other Expenditure	G	44,69,545.25
To Bank Interest		49,406.00	By Fixed Assets	H	2,30,601.00
To Indirect Receipts	C	33,17,209.00	By Indirect Payments	C	21,74,788.00
To Other Receipts	D	233,47,333.03	By Other Payments	D	250,68,110.00
To Inter Institutional	E	174,68,265.85	By Inter Institutional	E	136,11,724.50
			By Closing Balance	A	22,75,929.97
<b>TOTAL</b>		<b>617,13,964.72</b>	<b>TOTAL</b>		<b>617,13,964.72</b>

Date: 01 SEP 2020.  
 Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
 CHARTERED ACCOUNTANTS



PRINCIPAL  
 AISSMS's COLLEGE OF PHARMACY  
 (M. PHARM)



RAKESH P. MUTHA  
 PARTNER  
 M. NO. 118465

UDIN :-20118465 AAAACA3225



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " A" OPENING AND CLOSING BALANCES**

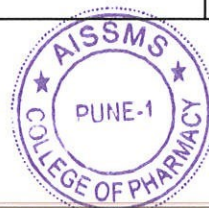
SR. NO.	PARTICULARS	OP. BALANCE 01.04.2019 Rs.	CL. BALANCE 31.03.2020 Rs.
<b>I</b>	<b>Cash in Hand</b>	-	8,950.00
<b>II</b>	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017266	1,53,506.60	8,38,306.70
2	Bank of Baroda A/c No. 04510100017275	48,834.60	2,71,954.10
3	Bank of Baroda A/c No. 04510200000881	37,996.86	6,35,576.39
4	Bank of Baroda A/c No. 04510100019377	78,980.00	80,650.00
5	Bank of Maharashtra A/c No. 60092787252	42,769.78	44,209.78
6	Bank of Maharashtra A/c No. 60092787581	21,887.00	22,619.00
7	Bank of Maharashtra A/c No. 60092787795	3,46,255.00	3,58,002.00
8	Bank of Maharashtra A/c No. 60136910134	6,241.00	15,662.00
9	Bank of Maharashtra A/c No. 60327084687	5,000.00	-
	<b>TOTAL</b>	<b>7,41,470.84</b>	<b>22,75,929.97</b>

**SCHEDULE " B" FEES RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Tuition Fee	150,88,895.00	
2	Development Fee	17,01,385.00	167,90,280.00
	<b>TOTAL</b>		<b>167,90,280.00</b>

**SCHEDULE " C" INDIRECT RECEIPTS & PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	Employees Provident Fund	3,17,247.00	2,90,247.00
2	Employees Provident Fund Payable	27,000.00	-
3	Flood Affected Donations	37,019.00	37,019.00
4	Group Insurance Premium For Staff	8,372.00	8,372.00
5	LIC Premium	8,568.00	7,854.00
6	Profession Tax	36,700.00	33,700.00
7	Revenue Stamp	177.00	162.00
8	Salary Payable	8,50,970.00	-
9	SSPMS Employees Co-Op. Credit Society	5,40,156.00	4,93,434.00
10	TDS for Salary	14,91,000.00	13,04,000.00
	<b>TOTAL</b>	<b>33,17,209.00</b>	<b>21,74,788.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>RECEIPTS Rs.</b>	<b>PAYMENT Rs.</b>
<b>I</b>	<b>DEPOSIT</b>		
1	Caution Money Deposit	1,25,500.00	1,16,500.00
<b>II</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity	2,58,332.00	5,37,177.00
<b>III</b>	<b>CREDITORS</b>		
1	Alovie Technology	33,040.00	33,040.00
2	Anatek Services Pvt. Ltd.	2,42,805.00	2,42,805.00
3	Anchrom Enterprises (I) Pvt. Ltd.	51,920.00	51,920.00
4	Balaji Multi Tek & Services Pvt. Ltd.	37,652.00	37,652.00
5	Deluxe Industrial Gases	4,914.00	4,914.00
6	DM Manpower Services Pvt. Ltd.	5,07,900.00	2,53,950.00
7	Global Enterprises	1,23,850.00	1,23,850.00
8	Labindia Analytical Instruments Pvt. Ltd.	46,020.00	46,020.00
9	Laboworld	54,227.00	-
10	Labultima Process Technologies Pvt. Ltd.	1,71,620.00	1,71,620.00
11	Laser Arts	14,490.00	14,490.00
12	Mahavir Travel Service	5,934.00	5,934.00
13	Max Powertron	1,69,464.00	1,69,464.00
14	Merit Enterprises	46,355.00	46,355.00
15	Multi - National Book Suppliers	15,620.00	15,620.00
16	New Neeta Chemicals	46,828.00	41,518.00
17	Nutrivet Life Sciences	38,100.00	38,100.00
18	Otis Elevator Company ( India ) Limited	2,51,206.00	2,51,206.00
19	Passco Environmental Solutions Pvt. Ltd.	30,000.00	22,000.00
20	Patson's Creative Photographers	9,800.00	9,800.00
21	P C Chem	5,782.00	5,782.00
22	Pooja International Packers & Movers	10,000.00	10,000.00
23	Prabhat Signs Pvt. Ltd.	1,748.00	1,748.00
24	Prachi Garments	21,070.00	21,070.00
25	Purandar Publicity Pvt. Ltd.	94,554.00	94,554.00
26	Reliable Pest Control	38,406.00	38,406.00
27	Researchco Book & Periodicals Pvt. Ltd.	12,987.00	12,987.00
28	R. P. Mutha & Associates	5,310.00	5,310.00
29	R R Enterprises	17,150.00	17,150.00
30	Sai Samarth Constructions	8,569.00	8,569.00
31	Shivatva Enterprises	12,136.00	12,136.00
32	Shree Engineering	1,923.00	1,923.00





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>III</b>	<b>CREDITORS</b>		
33	Shree Engineering Work	86,150.00	67,315.00
34	Shreeniwas Marketing	19,116.00	-
35	Subodh Trading Company	69,207.00	-
36	Suntek Services	38,114.00	38,114.00
37	TATA Teleservices ( Maharashtra ) Ltd.	1,61,292.00	1,61,292.00
38	Thermolab Sales and Services Pvt. Ltd.	27,258.00	27,258.00
39	T-Infosystem	14,400.00	14,400.00
40	Varad Enterprises	1,68,024.00	1,68,024.00
41	Vijay Chemicals	26,594.00	26,594.00
<b>IV</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year 2016-2017	1,764.00	-
2	Year 2017-2018	21,840.00	4,001.00
3	Year 2018-2019	21,45,889.00	1,45,377.00
3	Year 2019-2020	127,80,791.78	170,67,725.00
<b>V</b>	<b>SCHOLARSHIP/ FREESHIP RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR 2018-2019</b>		
1	OBC Scholarship 2018-2019	4,84,239.50	4,84,239.50
2	SC Scholarship 2018-2019	5,64,206.00	5,64,206.00
3	ST Freeship 2018-2019	1,42,261.00	1,42,261.00
4	ST Scholarship 2018-2019	78,630.50	78,630.50
5	VJNT Scholarship 2018-2019	2,90,636.00	2,90,636.00
<b>B</b>	<b>FOR 2019-2020</b>		
1	OBC Scholarship 2019-2020	3,07,739.25	3,07,739.25
2	SC Scholarship 2019-2020	5,65,964.50	5,65,964.50
3	ST Freeship 2019-2020	1,00,840.50	1,00,840.50
4	ST Scholarship 2019-2020	70,785.00	70,785.00
5	VJNT Scholarship 2019-2020	4,12,235.00	4,12,235.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>RECEIPTS Rs.</b>	<b>PAYMENT Rs.</b>
<b>VI</b>	<b>OTHERS</b>		
1	TDS (Non-Salary)	1,17,253.00	1,02,245.00
2	Industrial Project	20,900.00	26,179.00
3	Project of In-House	10,600.00	19,128.00
4	University Exam. fee	5,230.00	5,230.00
5	Advance to Staff & Suppliers	5,91,828.00	5,05,735.00
6	Grant from AICTE Research Promotion Scheme 2017-18	-	73,658.00
7	Grant from AICTE Skill And Personality Development Centre	3,11,650.00	-
8	Earn & Learn Scheme	6,500.00	7,425.00
9	CAP M. Pharm. April/May 2019	48,454.00	48,454.00
10	Student Aid Fund	16,000.00	-
11	Misc. Advance	2,37,299.50	-
12	Pre-Paid Affiliation Fees for PCI	2,00,000.00	2,00,000.00
13	Pre-Paid University Affiliation Fees	-	51,200.00
14	Pre-Paid Repaire & Maintenance- Machinery	23,602.00	1,62,821.25
15	E B C Scholarship-2018-2019	1,80,455.00	1,80,455.00
16	E B C Scholarship-2019-2020	4,84,372.50	4,84,372.50
	<b>TOTAL</b>	<b>233,47,333.03</b>	<b>250,68,110.00</b>

**SCHEDULE " E" INTER INSTITUTIONAL**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>RECEIPTS Rs.</b>	<b>PAYMENT Rs.</b>
1	All India Shri Shivaji Memorial Society	170,30,157.60	107,46,000.00
2	AISSMS College of Pharmacy ( B.Pharmacy)	4,38,108.25	28,65,724.50
	<b>TOTAL</b>	<b>174,68,265.85</b>	<b>136,11,724.50</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

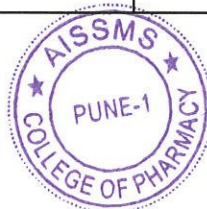
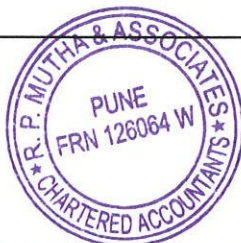
SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " F " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	110,35,279.00	
2	Non- Teaching Staff Salary	21,01,609.00	
3	Gratuity	2,58,332.00	
4	Visiting/ Guest Lecturer Salary & Honorarium	1,23,000.00	
5	PF Management Contribution	3,17,247.00	
6	EPF Administration Charges	47,799.00	138,83,266.00
	<b>TOTAL</b>		<b>138,83,266.00</b>

**SCHEDULE " G " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>A</b>	<b>Other Expenses :</b>		
1	Advertisement Expenses	1,07,454.00	
2	Animal House Expenses	99,139.00	
3	Audit Fee	19,760.00	
4	AISSMS Excellence Awards-2019	75,000.00	
5	P C I Affiliation fee	2,00,000.00	
6	Bank Charges	2,375.50	
7	Building Maintenance	4,29,514.00	
8	Building Rent	6,44,270.00	
9	Fuel Expenses	6,000.00	
10	House Keeping Charges	5,18,264.00	
11	Laboratory Chemicals & Expenses	75,734.00	
12	Miscellaneous Expenses	1,405.00	
13	News Paper & Perodicals Expenses	280.00	
14	Pest Control Expenses	39,190.00	
15	Postage Expenses	1,069.00	
16	Printing & Stationery Expenses	2,23,364.00	
17	Repair & Maintenance Expenses -Building	8,744.00	
18	Repair & Maintenance Expenses -Computer	55,779.00	
19	Repair & Maintenance Expenses -Machinery	9,45,572.75	
20	Repair & Maintenance Expenses -Others	1,43,096.00	
21	Staff Unifrom Expenses	21,500.00	
22	Students Activity Expenses	94,294.00	
23	Telephone Expenses	809.00	
24	Tea & Refreshment Expenses	3,416.00	
25	Travelling & Conveyance Expenses	12,087.00	
26	Profession Fees	34,118.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT** ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " G " OTHER EXPENDITURES**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT Rs.</b>	<b>AMOUNT Rs.</b>
<b>A</b>	<b>Other Expenses :</b>		
27	Xerox Expenses	723.00	
28	Property Tax	3,90,584.00	
29	Staff Welfare Expenses	11,380.00	
30	Riding Department Expenses	32,345.00	
31	Cultural Programme Expenses	2,050.00	
32	School Bus Expenses	19,860.00	
33	Internet Charges	6,020.00	
34	Internet Lease Line Charges	1,79,213.00	
35	Processing Fees For Admission Regulating Authority	30,000.00	
36	Pune City Zonal Sports Committee Prorata Fee	882.00	
37	University Ashwamegh Krida Pro-Rata Fee	1,960.00	
38	University Computer Fee	1,960.00	
39	University Corpus Fund	392.00	
40	University Development Fund	4,900.00	
41	University Disater Fund	980.00	
42	University Gymkhana Fee	1,960.00	
43	University Insurance Fund Contribution	980.00	
44	University N S S Fee	980.00	
45	University Registration Fee	1,250.00	
46	University Students Welfare Fund	1,960.00	
47	Website Development and Maintance Charges	16,932.00	44,69,545.25
	<b>TOTAL</b>		<b>44,69,545.25</b>

**SCHEDULE " H " FIXED ASSETS**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT Rs.</b>	<b>AMOUNT Rs.</b>
1	Machinery, Tools & Equipments	2,01,994.00	
2	Library Boks	28,607.00	2,30,601.00
	<b>TOTAL</b>		<b>2,30,601.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S**

**COLLEGE OF PHARMACY (M.PHARM.)**

KENNEDY ROAD NEAR R.T.O., PUNE- 411001

**INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED ON 31ST MARCH 2020.

EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary Expenses	A	138,83,266.00	By Fees & Other Receipts	C	167,90,280.00
To Other Expenditures	B	44,69,545.25	By Bank Interest		49,406.00
To Depreciation		9,04,372.68	By Excess of Expenditure over Income		24,17,497.93
<b>TOTAL</b>		<b>192,57,183.93</b>	<b>TOTAL</b>		<b>192,57,183.93</b>

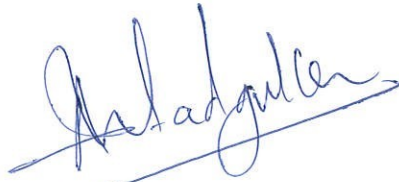
Date:

**01 SEP 2020**

Place: Pune

**AS PER OUR REPORT OF EVEN DATE**

**FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS**



**PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)**



**RAKESH P. MUTHA  
PARTNER  
M. NO. 118465**



UDIN :- 20118465 AAAACA3225



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " A " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	110,35,279.00	
3	Non- Teaching Staff Salary	21,01,609.00	
4	Gratuity	2,58,332.00	
5	Visiting/ Guest Lecturer Salary & Honorarium	1,23,000.00	
6	PF Management Contribution	3,17,247.00	
7	EPF Administration Charges	47,799.00	138,83,266.00
<b>TOTAL</b>			<b>138,83,266.00</b>

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		2,30,000.00
1	P C I Affiliation fee	2,00,000.00	
2	Processing Fees for Admission Regulating Authority	30,000.00	
<b>II</b>	<b>AUDIT &amp; PROFESSIONAL FEES</b>		53,878.00
1	Audit Fee	19,760.00	
2	Professional Fee	34,118.00	
<b>III</b>	<b>CLEANING &amp; HOUSEKEEPING</b>		5,57,454.00
1	House Keeping Charges	5,18,264.00	
2	Pest Control Expenses	39,190.00	
<b>IV</b>	<b>LABORATORY EXPENSES</b>		75,734.00
1	Laboratory Chemicals / Expenses	75,734.00	
<b>V</b>	<b>OTHER EXPENDITURE</b>		8,87,358.50
1	Advertisement Expenses	1,07,454.00	
2	Animal House Expenses	99,139.00	
3	Bank Charges	2,375.50	
4	Building Rent	6,44,270.00	
5	Miscellaneous Expenses	1,405.00	
6	News Paper & Periodicals Expenses	280.00	
7	Website Development and Maintenance Charges	16,932.00	
8	Tea & Refreshment Expenses	3,416.00	
9	Travelling & Conveyance Expenses	12,087.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

**KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " B " OTHER EXPENDITURES**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT Rs.</b>	<b>AMOUNT Rs.</b>
<b>VI</b>	<b>PRINTING &amp; STATIONERY</b>		2,25,156.00
1	Postage Expenses	1,069.00	
2	Printing & Stationery Expenses	2,23,364.00	
3	Xerox Expenses	723.00	
<b>VII</b>	<b>RATE AND TAXES</b>		3,90,584.00
1	Property Tax	3,90,584.00	
<b>VIII</b>	<b>REPAIRS &amp; MAINTENANCE</b>		15,82,705.75
1	Building Maintenance	4,29,514.00	
2	Repairs & Maintenance Expenses -Computer	55,779.00	
3	Repairs & Maintenance Expenses -Machinery	9,45,572.75	
4	Repairs & Maintenance Expenses -Others	1,43,096.00	
5	Repairs & Maintenance Expenses -Building	8,744.00	
<b>IX</b>	<b>STAFF WELFARE</b>		32,880.00
1	Staff Unifrom Expenses	21,500.00	
2	Staff Welfare Expenses	11,380.00	
<b>X</b>	<b>STAFF DEVELOPMENT</b>		75,000.00
1	AISSMS Excellence Awards-2019	75,000.00	
<b>XI</b>	<b>STUDENT DEVELOPMENT</b>		32,345.00
1	Riding Department Expenses	32,345.00	
<b>XII</b>	<b>STUDENT WELFARE</b>		1,16,204.00
1	Cultural Programme Expenses	2,050.00	
2	School Bus Expenses	19,860.00	
3	Students Activities Expenses	94,294.00	
<b>XIII</b>	<b>TELEPHONE AND INTERNET</b>		1,86,042.00
1	Internet Charges	6,020.00	
2	Internet Lease Line Charges	1,79,213.00	
3	Telephone Expenses	809.00	
<b>XIV</b>	<b>UNIVERSITY CHARGES</b>		18,204.00
1	Pune City Zonal Sports Committee Prorata Fee	882.00	
2	University Ashwamegh Krida Pro-Rata Fee	1,960.00	
3	University Computer Fee	1,960.00	
4	University Corpus Fund	392.00	
5	University Development Fund	4,900.00	
6	University Disater Fund	980.00	
7	University Gymkhana Fee	1,960.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " B " OTHER EXPENDITURES**

NO.	PARTICULARS	AMOUNT	AMOUNT
<b>XIV</b>	<b>UNIVERSITY CHARGES</b>		
8	University Insurance Fund Contribution	980.00	
9	University N S S Fee	980.00	
10	University Registration Fee	1,250.00	
11	University Students Welfare Fund	1,960.00	
<b>XV</b>	<b>PETROL &amp; FUEL</b>		
1	Fuel Expenses		6,000.00
<b>TOTAL</b>			<b>44,69,545.25</b>

**SCHEDULE " C " FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Tuition Fee	150,88,895.00	
2	Development Fee	17,01,385.00	167,90,280.00
<b>TOTAL</b>			<b>167,90,280.00</b>





ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)

KENNEDY ROAD , NEAR R.T.O , PUNE -411 001.

BALANCE SHEET

AS ON 31ST MARCH, 2020.

LIABILITIES	SCH.	AMOUNT Rs.	ASSETS	SCH.	AMOUNT Rs.
Deposits	A	2,89,936.00	Fixed Assets	D	49,64,448.97
Current Liabilities & Provisions	B	26,64,485.75	Current Assets : Deposits & Advances	E	74,86,292.72
Inter Institutional	C	443,99,364.43	Cash & Bank Balances	F	22,75,929.97
			Income & Expenditure A/c	G	326,27,114.52
<b>TOTAL</b>		<b>473,53,786.18</b>	<b>TOTAL</b>		<b>473,53,786.18</b>

Date:

01 SEP 2020

Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



RAKESH P. MUTHA  
PARTNER  
M. NO. 118465

UDIN :- 20118465 AAAACA3225



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( M. PHARM.)**

KENNEDY ROAD, NEAR R.T.O., PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2020

**SCHEDULE " A" DEPOSITS & FUNDS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>DEPOSITS &amp; FUNDS</b>		2,89,936.00
1	Caution Money Deposit	1,08,500.00	
2	Student Aid Fund	1,61,000.00	
3	Security Deposit- Rudra Enterprises	20,436.00	
	<b>TOTAL</b>		<b>2,89,936.00</b>

**SCHEDULE " B" CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>CURRENT LIABILITIES</b>		
<b>I</b>	<b>PROVISION</b>		2,58,332.00
1	Provision for Gratuity	2,58,332.00	
<b>II</b>	<b>SUNDRY CREDITORS</b>		4,44,221.00
1	DM Manpower Services Pvt. Ltd.	2,53,950.00	
2	Laboworld	54,227.00	
3	New Neeta Chemicals	5,310.00	
4	Passco Environmental Solutions Pvt. Ltd.	8,000.00	
5	Shree Engineering	18,835.00	
6	Shreeniwas Marketing	19,116.00	
7	Subodh Trading Company	69,207.00	
8	Yash Enterprises	15,576.00	
<b>III</b>	<b>OTHERS</b>		19,61,932.75
1	Fees Payable to Students for the Year 2017-2018	5,989.00	
2	Fees Payable to Students for the Year 2018-2019	16,098.50	
3	Fees Payable to Students for the Year 2019-2020	48,467.75	
4	TDS - Suppliers	15,008.00	
5	Grants From AICTE Research Promotion Scheme 2017-18	1,75,799.00	
6	Grants From Skill and Personslity Development Centre	3,11,650.00	
7	Misc. Advance	2,37,299.50	
8	Project of In-House	4,600.00	
9	Salary Deduction	11,42,421.00	
10	Industrial Project	4,600.00	
	<b>TOTAL</b>		<b>26,64,485.75</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2020.

**SCHEDULE " C" INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	All India Shri Shivaji Memorial Society	521,22,622.68	
2	AISSMS College of Pharmacy (B. Pharmacy)	(77,03,113.25)	
3	AISSMS College of Pharmacy (Ph. D. Research Center)	(20,145.00)	443,99,364.43
<b>TOTAL</b>			<b>443,99,364.43</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2020.**

**SCHEDULE " D " FIXED ASSETS**

SR. NO.	PARTICULARS	W.D.V. AS ON 01.04.2019 RS.	ADDITIONS DURING THE YEAR RS.		TOTAL RS.	RATE OF DEP.	DEPRECIATION RS.	W.D.V. AS ON 31.03.2020 Rs.
			UP TO 30/9/2019	AFTER 30/9/2019				
I	Furniture, Fixture & Dead Stok	6,10,218.20	-	-	6,10,218.20	10%	61,021.82	5,49,196.38
II	Machinery, Tools & Equipments	47,78,099.58	1,099.00	2,00,895.00	49,80,093.58	15%	7,31,946.91	42,48,146.67
III	Computers	65,542.29	-	-	65,542.29	40%	26,216.92	39,325.37
IV	Library Books	1,84,360.58	28,607.00	-	2,12,967.58	40%	85,187.03	1,27,780.55
	<b>TOTAL RS.</b>	<b>56,38,220.65</b>	<b>29,706.00</b>	<b>2,00,895.00</b>	<b>58,68,821.65</b>		<b>9,04,372.68</b>	<b>49,64,448.97</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( M. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2020.

**SCHEDULE " E" CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>DEPOSIT</b>		20,000.00
1	Security Deposit- Passco Solutions Pvt. Ltd.	20,000.00	
<b>II</b>	<b>OTHER CURRENT ASSETS</b>		74,66,292.72
1	Fees Receivable from Students for the year 2016-17	1,44,269.00	
2	Fees Receivable from Students for the year 2017-18	3,25,628.00	
3	Fees Receivable from Students for the year 2018-19	3,30,656.50	
4	Fees Receivable from Students for the year 2019-20	62,50,792.97	
5	Earn & Learn Scheme	925.00	
6	Pre-paid Affiliation Fee for P C I	2,00,000.00	
7	Pre-Paid Repaire & Maintenance- Machinery	1,62,821.25	
8	Pre-Paid University Affiliation Fees	51,200.00	
	<b>TOTAL</b>		<b>74,86,292.72</b>

**SCHEDULE " F" CASH AND BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>Cash in Hand</b>	-	8,950.00
<b>II</b>	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c No. 04510100017266	8,38,306.70	
2	Bank of Baroda A/c No. 04510100017275	2,71,954.10	
3	Bank of Baroda A/c No. 04510200000881	6,35,576.39	
4	Bank of Baroda A/c No. 04510100019377	80,650.00	
5	Bank of Maharashtra A/c No. 60092787252	44,209.78	
6	Bank of Maharashtra A/c No. 60092787581	22,619.00	
7	Bank of Maharashtra A/c No. 60092787795	3,58,002.00	
8	Bank of Maharashtra A/c No. 60136910134	15,662.00	
9	Bank of Maharashtra A/c No. 60327084687	-	22,66,979.97
	<b>TOTAL</b>		<b>22,75,929.97</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
AS ON 31ST MARCH 2020.

**SCHEDULE " G" INCOME AND EXPENDITURES A/C**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Balance as per last Balance Sheet - Deficit Add : Deficit for the year	302,09,616.59 24,17,497.93	326,27,114.52
<b>TOTAL</b>			<b>326,27,114.52</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

[back to index](#)

**COLLEGE OF PHARMACY -PH.D. RESEARCH CENTRE**

KENNEDY ROAD, NEAR RTO, PUNE 411 001

**FINANCIAL STATEMENTS  
2019 - 20**

1	AUDIT REPORT FOR THE YEAR 2019-20
2	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2020, ALONGWITH SCHEDULES
3	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2020
4	BALANCE SHEET AS ON 31ST MARCH, 2020, ALONGWITH SCHEDULES



**R.P.MUTHA& ASSOCIATES  
CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune –411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (Ph. D Research Centre)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre),  
Kennedy Road,  
Pune – 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre), ("*College*") which comprises the Balance Sheet as at March 31, 2020, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

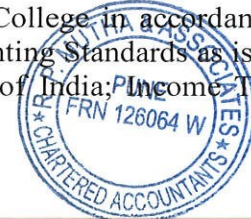
- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2020 and
- ii. In the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act,





1961 and the Rules there under. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

### **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.

### **Report**

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

For R.P. Mutha & Associates  
Chartered Accountants



Rakesh Mutha  
Partner  
M No. 118465



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY



Date: 01 SEP 2020

Place: Pune

UDIN : 20118465 AAAACB7839

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**RECEIPT AND PAYMENT ACCOUNT**  
FOR THE YEAR ENDED ON 31ST MARCH 2020.

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	1,49,779.24	By Other Expenditure	E	2,19,395.00
To Fee and Other Receipt	B	6,27,000.00			
To Other Receipts	C	6,83,529.00	By Other Payments	C	6,78,000.00
To Inter Institutional	D	20,164.00	By Inter Institutional	D	3,90,000.00
To Bank Interest		4,748.00	By Closing Balance	A	1,97,825.24
<b>TOTAL</b>		<b>14,85,220.24</b>	<b>TOTAL</b>		<b>14,85,220.24</b>

Date: **01 SEP 2020**  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL

AISSMS'S COLLEGE OF PHARMACY (Ph.D)



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 20118465 AAAACB7839



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT**  
ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " A" OPENING AND CLOSING BALANCE**

SR. NO.	PARTICULARS	OP. BALANCE 01.04.2019 Rs.	CL.BALANCE 31.03.2020 Rs.
<b>I</b>	<b>Cash in Hand</b>	-	2,118.00
<b>II</b>	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c. No. 04510100017267	1,21,999.60	91,414.60
2	Bank of Baroda A/c. No. 04510200000880	2,480.00	78,134.00
3	Bank of Maharashtra A/c. No. 60092788007	25,299.64	26,158.64
	<b>TOTAL</b>	<b>1,49,779.24</b>	<b>1,97,825.24</b>

**SCHEDULE "B" FEE AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEE</b>		
1	Application from Fee	3,000.00	
2	Laboratory & Drug Fee	25,000.00	
3	Library Fee	10,000.00	
4	Ph. D. Centre Fee	4,85,000.00	
5	Ph. D. Programe Fee	50,000.00	
6	University Fees	49,000.00	
7	Registration Fee	5,000.00	6,27,000.00
	<b>TOTAL</b>		<b>6,27,000.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT

ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020.

SCHEDULE "C" OTHER RECEIPTS AND PAYMENT

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
<b>I</b>	<b>OTHERS</b>		
1	Advance to Mrs. K. D. Asgaonkar	19,000.00	19,000.00
2	Pre-Paid University Affiliation Fee	1,86,875.00	20,000.00
3	Tejinder Kaur	1,50,000.00	1,28,600.00
4	Jarande Suvarna Shivaji	1,24,600.00	1,24,600.00
5	Kulkarni Mrunalini H.	50,000.00	1,24,600.00
6	Morey Revindra Sudhakar	20,000.00	1,24,600.00
7	Patil Shital Manoj	62,300.00	1,24,600.00
8	Miscellaneous Advance	70,754.00	12,000.00
<b>TOTAL</b>		<b>6,83,529.00</b>	<b>6,78,000.00</b>

SCHEDULE " D" INTER INSTITUTIONAL

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
1	All India Shri Shivaji Memorial Society	-	3,90,000.00
2	A I S S M S Collage Of Pharmacy	20,164.00	-
<b>TOTAL</b>		<b>20,164.00</b>	<b>3,90,000.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **RECEIPT & PAYMENT**  
ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020.

**SCHEDULE " E" OTHER EXPENDITURE**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Honorarium to Ph. D Guid	5,500.00	
2	University Affiliation Fees	1,86,875.00	
3	Postage expenses	82.00	
4	Lab. Chemicals / Expenses	2,512.00	
5	Miscellaneous Expenses	1,626.00	
6	Ph. D. Interview Expenses	18,974.00	
7	Printing & Stationery Expenses	1,343.00	
8	Tea & Refreshment Expenses	1,454.00	
9	Travelling & Conveyance Expenses	865.00	
10	University Ashwamedh Fees	20.00	
11	University Computer Fees	20.00	
12	University Corpus Fund	4.00	
13	University Development Fund	50.00	
14	University Disaster Fund	10.00	
15	University Gymkhana Fees	20.00	
16	University Insurance Scheme	10.00	
17	University NSS Fees	10.00	
18	University Students Welfare Fund	20.00	2,19,395.00
<b>TOTAL</b>			<b>2,19,395.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

**INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED ON 31ST MARCH 2020.

EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary & Other Expenditure	A	2,19,395.00	By Bank Interest		4,748.00
To Excess of Income over Expenditure		4,12,353.00	By Fee and Other Receipt	B	6,27,000.00
<b>TOTAL</b>		<b>6,31,748.00</b>	<b>TOTAL</b>		<b>6,31,748.00</b>

Date: 01 SEP 2020

Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL

AISSMS'S COLLEGE OF PHARMACY (Ph.D)



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 20118465 AAAACB7839



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES TO & FORMING PART OF THE **INCOME AND EXPENDITURE**  
 ACCOUNT FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " A " SALARY & OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		1,86,875.00
1	University Affiliation Fee	1,86,875.00	
<b>II</b>	<b>OTHER EXPENDITURE</b>		25,431.00
2	Lab. Chemicals / Expenses	2,512.00	
3	Miscellaneous Expenses	1,626.00	
4	Tea & Refreshment Expenses	1,454.00	
5	Ph. D. Interview Expenses	18,974.00	
6	Travelling & Conveyance Expenses	865.00	
<b>III</b>	<b>PRINTING &amp; STATIONERY</b>		1,425.00
1	Postage Expenses	82.00	
2	Printing & Stationery Expenses	1,343.00	
<b>IV</b>	<b>UNIVERSITY CHARGES</b>		164.00
1	University Ashwamedh Fees	20.00	
2	University Computer Fees	20.00	
3	University Corpus Fund	4.00	
4	University Development Fund	50.00	
5	University Disaster Fund	10.00	
6	University Gymkhana Fees	20.00	
7	University Insurance Scheme	10.00	
8	University NSS Fees	10.00	
9	University Students Welfare Fund	20.00	
<b>V</b>	<b>HONORARIUM TO GUIDE</b>		5,500.00
	<b>TOTAL</b>		<b>2,19,395.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES TO & FORMING PART OF THE **INCOME AND EXPENDITURE**  
 ACCOUNT FOR THE YEAR ENDED OF 31ST MARCH 2020.

**SCHEDULE " B " FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		4,85,000.00
1	Ph.D. Centre Fees	4,85,000.00	
<b>II</b>	<b>OTHER RECEIPTS</b>		1,42,000.00
1	Application From Fees	3,000.00	
2	Laboratory & Drug Fees	25,000.00	
3	Library Fees	10,000.00	
4	Ph. D. Programe Fees	50,000.00	
5	University Fees	49,000.00	
6	Registration Fees	5,000.00	
	<b>TOTAL</b>		<b>6,27,000.00</b>





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**BALANCE SHEET**  
AS ON 31ST MARCH, 2020.

LIABILITIES	SCH.	AMOUNT Rs.	ASSETS	SCH.	AMOUNT Rs.
Current Liabilities	A	58,754.00	Current Assets :		
			Deposits & Advances	C	3,61,000.00
Income & Expenditure A/c	B	28,74,129.24	Cash & Bank Balances	D	1,97,825.24
			Inter Institutional	E	23,74,058.00
<b>TOTAL</b>		<b>29,32,883.24</b>	<b>TOTAL</b>		<b>29,32,883.24</b>

Date: **01 SEP 2020**  
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS'S COLLEGE OF PHARMACY (Ph.D)



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 20118465 ADAAOCB7839



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE **BALANCE SHEET**  
 AS ON 31ST MARCH 2020.

**SCHEDULE " A" CURRENT LIABILITIES**

SR.N O.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Misc. Advance		58,754.00
<b>TOTAL</b>			<b>58,754.00</b>

**SCHEDULE " B" INCOME AND EXPENDITURE ACCOUNT**

SR.N O.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>Balance as per last Balance Sheet - Surplus</b>	24,61,776.24	
	Add : Surplus for the year	4,12,353.00	28,74,129.24
<b>TOTAL</b>			<b>28,74,129.24</b>

**SCHEDULE " C" DEPOSITS AND ADVANCES**

SR.N O.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<b>FEES RECEIVABLE FROM STUDENTS</b>		3,41,000.00
	Year 2015-2016	99,500.00	
	Year 2019-2020	2,41,500.00	
2	Pre-Paid University Affiliation Fees		20,000.00
<b>TOTAL</b>			<b>3,61,000.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET**  
**AS ON 31ST MARCH 2020.**

**SCHEDULE " D" CASH AND BANK BALANCES**

SR.N O.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>Cash in Hand</b>	-	2,118.00
<b>II</b>	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c. No. 04510100017267	91,414.60	
2	Bank of Baroda A/c. No. 04510200000880	78,134.00	
3	Bank of Maharashtra A/C. NO. 60092788007	26,158.64	1,95,707.24
<b>TOTAL</b>			<b>1,97,825.24</b>

**SCHEDULE " E" INTER INSTITUTIONAL**

SR.N O.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	All India Shri Shivaji Memorial Society	28,60,320.00	
2	AISSMS College of Pharmacy (B. Pharmacy)	(4,66,117.00)	
3	AISSMS College of Pharmacy (M. Pharmacy)	(20,145.00)	23,74,058.00
<b>TOTAL</b>			<b>23,74,058.00</b>



**Academic Year  
2018-19**

[Back to Content](#) ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (B. PHARM.)

KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001

FINANCIAL STATEMENTS

2018 - 19

1	AUDIT REPORT FOR THE YEAR 2018 - 19
2	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2019, ALONGWITH SCHEDULE
3	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2019, ALONGWITH SCHEDULE
4	BALANCE SHEET AS ON 31 ST, MARCH, 2019, ALONG WITH SCHEDULE



**R.P.MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune -411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY (B. PHARM)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm),  
Kennedy Road, Pune - 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm) Pune, ("*College*") which comprises the Balance Sheet as at March 31, 2019, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2019 and
- ii. In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by



the Accounting Standards Board, Institute of Chartered Accountants of India; Bombay Public Trust Act, 1950; Societies Registration Act, 1860; Income Tax Act, 1961 and the Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College 's financial reporting process

### **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.

### **Report**

we further report that:


- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

For R.P. Mutha & Associates  
Chartered Accountants

  
Rakesh Mutha  
Partner  
M No. 118465

Date: 12 AUG 2019  
Place: Pune  
UDIN :19118465 AAAAEC1235



  
PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**RECEIPT AND PAYMENT ACCOUNT**  
 FOR THE YEAR ENDED 31ST MARCH 2019.

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	21,35,101.42	By Salary Expenses	F	214,74,257.00
To Fees & Other Receipts	B	267,03,288.00	By Other Expenditure	G	118,01,343.22
To Bank Interest		1,88,626.00	By Fixed Assets	H	8,33,455.00
To Indirect Receipts	C	32,28,919.00	By Indirect Payments	C	32,28,919.00
To Other Receipts	D	519,18,872.00	By Other Payments	D	529,81,266.93
To Inter Institutional	E	302,67,954.68	By Inter Institutional	E	204,16,717.00
			By Closing Balance	A	37,06,802.95
<b>TOTAL</b>		<b>1144,42,761.10</b>	<b>TOTAL</b>		<b>1144,42,761.10</b>

Date: **12 AUG 2019**  
 Place: Pune

*[Handwritten Signature]*

PRINCIPAL  
 AISSMS's COLLEGE OF PHARMACY  
 (B. PHARM)

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
 CHARTERED ACCOUNTANTS

*[Handwritten Signature]*

RAKESH P. MUTHA  
 PARTNER  
 M. No. 118465  
 UDIN : 19118465 AAAAEC1235





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " A" OPENING AND CLOSING BALANCES**

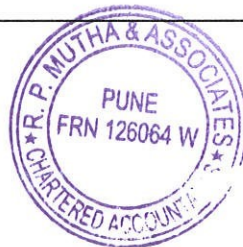
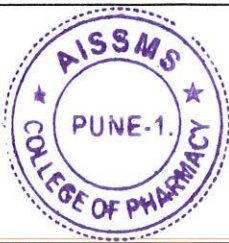
SR. NO.	PARTICULARS	OP. BALANCE 01.04.2018 Rs.	CL.BALANCE 31.03.2019 Rs.
I	<b>Cash in Hand</b>	-	-
II	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017265	3,75,099.00	17,93,320.45
2	Bank of Baroda A/c No. 04510100017272	98,122.00	1,01,867.60
3	Bank of Baroda A/c No. 04510100017276	3,84,868.00	2,49,717.60
4	Bank of Baroda A/c No. 04510100017268	1,14,619.00	1,97,893.60
5	Bank of Baroda A/c No. 04510200000882	38,039.00	3,32,016.00
6	Bank of Maharashtra A/c No. 60059078530	10,60,227.00	9,65,586.28
7	Bank of Maharashtra A/c No. 60092776476	40,011.78	41,429.78
8	Bank of Maharashtra A/c No. 60092787036	24,115.64	24,971.64
	<b>TOTAL</b>	<b>21,35,101.42</b>	<b>37,06,802.95</b>

**SCHEDULE " B" FEES RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	<b>FEES</b>		
1	Tuition Fee	241,95,338.00	
2	Development Fee	25,07,950.00	267,03,288.00
	<b>TOTAL</b>		<b>267,03,288.00</b>

**SCHEDULE " C" INDIRECT RECEIPTS & PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	Employees Provident Fund	6,39,162.00	6,39,162.00
2	Profession Tax	74,600.00	74,600.00
3	SSPMS Employees Co-Op. Credit Society	10,35,957.00	10,35,957.00
4	TDS for Salary	14,79,200.00	14,79,200.00
	<b>TOTAL</b>	<b>32,28,919.00</b>	<b>32,28,919.00</b>

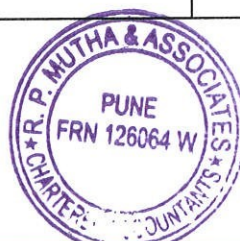
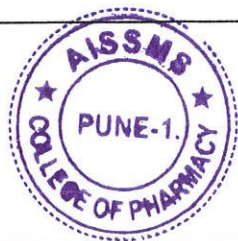


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>I</b>	<b>DEPOSIT</b>		
1	Caution Money Deposit	34,500.00	44,500.00
<b>II</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity	10,65,922.00	18,75,203.68
2	Telephone Expenses Payable	-	419.00
<b>III</b>	<b>CREDITORS</b>		
1	Aary Sales & Services	1,26,337.00	1,26,337.00
2	Agilent Technology India Pvt. Ltd.	41,562.00	41,562.00
3	Ajinkya Enterprises	65,447.00	81,696.00
4	AlmaShines Technologies Pvt. Ltd.	-	33,984.00
5	Amir Mohamadeafi Shaikh	-	44,100.00
6	Aniket Engineering	25,672.00	25,672.00
7	Annwenshan SciTech Pvt. Ltd.	15,000.00	15,000.00
8	Anya Landmark	20,93,143.00	20,93,143.00
9	Arya Enterprises	42,875.00	42,875.00
10	Ashok Sports Co.	79,548.00	1,05,087.00
11	Bhagwati Handlooms	1,68,497.00	1,68,497.00
12	Bharti Logistics	61,653.00	1,29,774.00
13	BSNL Landline	11,171.00	11,171.00
14	Designer Concepts	61,460.00	61,460.00
15	Digvijay Enterprises	9,450.00	9,450.00
16	DM Manpower Services Pvt. Ltd.	7,27,222.00	8,31,111.00
17	Glavan Scientific	1,18,254.00	2,27,015.00
18	Health Education Bureau	34,185.00	34,185.00
19	IHHI Private Limited	1,75,680.00	1,75,680.00
20	Infinity Engineering Solutions	29,500.00	29,500.00
21	IRA Enterprises	6,37,574.00	6,37,574.00
22	Jagdamba Arts	10,040.00	23,665.00
23	Laboworld	30,209.00	51,499.00
24	Laser Arts	1,11,614.00	1,26,799.00
25	Mahavir Travel Services	91,530.00	91,530.00
26	Micro-Filt India	29,789.00	29,789.00
27	M/s. Patson's Creative Photographers	33,026.00	33,026.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>III</b>	<b>CREDITORS</b>		
28	Multi-National Book Suppliers	7,419.00	46,764.00
29	New Neeta Chemicals	2,54,003.00	6,17,093.00
30	Nirali Prakashan	21,383.00	57,833.00
31	Nutrivet Life Sciences	27,350.00	27,350.00
32	Oceanic Enterprises	78,045.00	78,045.00
33	Otis Elivator Company India Ltd.	4,78,734.00	7,00,256.00
34	Pardeshi Art Studio	53,900.00	53,900.00
35	Precise Digital Automation Systems ( I ) Pvt. Ltd.	173.00	6,984.00
36	Peshave and Associates	42,975.00	42,975.00
37	P. N. Enterprises	1,18,803.00	1,18,803.00
38	Prabhat Signs Pvt. Ltd.	2,766.00	2,766.00
39	Purandar Publicity Pvt. Ltd.	1,08,457.00	1,08,457.00
40	Reliable Pest Control	4,60,418.00	4,73,816.00
41	Renu Enterprises	57,082.00	57,082.00
42	Reseacho Books & Perodicals Pvt. Ltd.	2,09,746.00	3,54,119.00
43	R P Mutha & Associates	14,120.00	14,120.00
44	R.R. Enterprises	1,09,023.00	1,09,023.00
45	Sagar Printers	49,640.00	49,640.00
46	Sai Samarth Constructions	2,08,161.00	2,08,161.00
47	Samutkarsh	-	96,410.00
48	Shankar Baba Enterprises	10,620.00	10,620.00
49	Shree Engineering Works	59,665.00	59,665.00
50	Shri IPR services	1,500.00	3,000.00
51	Shubham Garments	20,033.00	20,033.00
52	Sparkle Enterprises	10,195.00	10,195.00
53	Sukra Grafix	1,890.00	77,085.00
54	Sunilata Enterprises	47,383.00	47,383.00
55	TATA Tele Business Services	1,84,336.00	1,84,336.00
56	Tenberry Technology LLP	1,73,700.00	1,73,700.00
57	Thakur Publication Pvt. Ltd.	-	12,675.00
58	T Infosystem	44,100.00	44,100.00
59	Uniciti Solutions Pvt Ltd.	9,322.00	9,322.00
60	Varad Enterprises	5,66,670.00	5,66,670.00

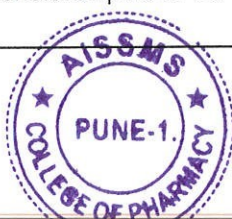


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>III</b>	<b>CREDITORS</b>		
61	Vidyut Dalan	1,09,935.00	1,39,748.00
62	Vijay Chemicals	50,992.00	1,32,929.00
63	V J Instruments	50,740.00	50,740.00
64	Vzen Infotech	21,068.00	21,068.00
65	Yucca Enterprises	4,036.00	4,036.00
<b>IV</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year 2011-2012	-	42,516.00
2	Year 2012-2013	-	16,857.00
3	Year 2015-2016	660.00	-
4	Year 2016-2017	5,668.00	-
5	Year 2017-2018	11,78,323.00	58,825.00
6	Year 2018-2019	221,29,115.25	280,32,772.00
<b>V</b>	<b>SCHOLARSHIP PAYABLE</b>		
1	EBC Scholarship 2018-2019	2,94,706.00	2,94,706.00
2	Sundry Debtors - Not Traceable	20,000.00	-
<b>VI</b>	<b>SCHOLARSHIP/ FREESHIP RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b><u>FOR 2016-2017</u></b>		
1	OBC Scholarship 2016-2017	2,89,137.00	3,787.00
2	VJNT Freeship 2016-2017	96,364.00	96,364.00
<b>B</b>	<b><u>FOR 2017-2018</u></b>		
1	O B C Freeship 2017-18	5,03,975.00	2,55,110.00
2	O B C Scholarship 2017-2018	21,85,346.00	9,15,210.00
3	S B C Freeship 2017-2018	2,02,442.00	5,050.00
4	S C Freeship 2017-2018	7,74,606.00	20,330.00
5	S C Scholarship 2017-2018	27,03,862.00	15,21,205.00
6	ST Freeship 2017-2018	3,04,513.00	3,04,513.00
7	ST Scholarship 2017-2018	4,53,267.00	4,53,267.00
8	VJNT Freeship 2017-2018	9,03,536.00	22,860.00
9	VJNT Scholarship 2017-2018	20,51,869.00	7,85,731.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>C</b>	<b>FOR 2018-2019</b>		
1	O B C Freeship 2018-19	4,78,730.50	4,78,730.50
2	O B C Scholarship 2018-2019	3,72,096.50	3,72,096.50
3	S B C Freeship 2018-2019	91,945.50	91,945.50
4	S C Freeship 2018-2019	1,60,027.00	1,60,027.00
5	S C Scholarship 2018-2019	4,70,049.50	4,70,049.50
6	ST Scholarship 2018-2019	46,425.00	46,425.00
7	V J N T Freeship 2018-2019	3,32,826.50	3,32,826.50
8	V J N T Scholarship 2018-2019	5,63,349.00	5,63,349.00
<b>VII</b>	<b>UNIVERSITY RESEARCH PROJECT</b>		
1	Dr. Monica R.P. Rao	-	32,583.00
2	Dr. Mrinalini Chintamani Damle	31,057.00	48,622.00
3	Dr. Santosh V. Gandhi	-	10,000.00
4	Dr. Shashikant V. Bhandari	-	21,801.00
5	Dr. Trupti Sameer Chitre	57,997.00	92,016.00
6	Prof. Amruta Nikhil Avalaskar	62,163.00	91,129.00
7	Prof. Kalyani Dharendra Asgaonkar	58,144.00	78,180.00
8	Prof. Padmanabh B. Deshpande	-	7,485.00
9	Prof. Reshma Nilesh Mirajkar	58,568.00	71,571.00
10	Prof. Shital Manoj Patil	-	5,000.00
11	Prof. Swati Govardhan Narkhede	52,574.00	17,164.00
<b>VIII</b>	<b>OTHERS</b>		
1	TDS (Non-Salary)	1,94,314.00	1,90,490.00
2	In-House Project	85,420.00	66,526.00
3	Education Bank Loan	36,254.00	36,254.00
4	A I S H E Remuneration	3,500.00	-
5	Avishkar Competition 2017-18	10,000.00	10,000.00
6	Excess Fee Received From SWDSO 2017-2018	4,664.00	-
7	CAP For Admission- 2017-18	-	20,050.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>VIII</b>	<b>OTHERS</b>		
8	Group Insurance Primium For Staff	18,981.00	18,981.00
9	Mr.Rahul R. Padalkar	3,601.00	-
10	Staff Remuneration of Transcript	4,813.00	7,000.00
11	Students Aid Fund	38,000.00	-
12	University Eligibility Fees	23,100.00	23,100.00
13	University Exam Fees	11,93,065.00	11,93,065.00
14	University Examination	8,35,801.50	8,97,493.00
15	Loans & Advances	20,52,829.00	18,10,517.00
16	Grant For Smart Board System	1,00,000.00	1,00,000.00
17	Receivable Two Day National Level Seminar 2018-19	-	70,423.00
18	EBC Scholarship 2018-19	5,35,457.75	5,35,457.75
19	Pre-Paid Affiliation Fees for PCI	-	1,50,000.00
20	Pre-Paid Fees Regulating Authority 2017-18	41,571.00	-
21	National Service Scheme ( NSS )	39,601.00	39,601.00
22	Security Deposit- Anya Landmark	1,11,311.00	-
23	Security Deposit- Bhagwati Handlooms	9,059.00	-
24	Security Deposit- Ira Enterprises	33,753.00	-
25	Security Deposit- Sai Samarth Contructions	11,192.00	-
	<b>TOTAL</b>	<b>519,18,872.00</b>	<b>529,81,266.93</b>

**SCHEDULE " E" INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	All India Shri Shivaji Memorial Society	280,11,168.68	195,10,000.00
2	A I S S M S College of M. Pharmacy	22,56,786.00	7,88,053.00
3	Ph. D. Research Center	-	1,18,664.00
	<b>TOTAL</b>	<b>302,67,954.68</b>	<b>204,16,717.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " F " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	133,88,809.00	
2	Non-Teaching Staff Salary	63,09,451.00	
3	Gratuity	10,65,922.00	
4	Visiting / Guest Lecturer Salary	13,800.00	
5	PF Management Contribution	6,39,162.00	
6	EPF Administration Charges	57,113.00	214,74,257.00
	<b>TOTAL</b>		<b>214,74,257.00</b>

**SCHEDULE " G " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Advertisement Expenses	1,50,148.00	
2	AICTE Fee	2,00,000.00	
3	Animal House Expenses	45,350.00	
4	Audit Fee	29,990.00	
5	Bank Charges	16,056.22	
6	Building Maintenance	8,59,027.00	
7	Building Rent	12,88,541.00	
8	Cultural Activities Expenses	3,201.00	
9	DTE Fees	60,000.00	
10	Educational Tour Expenses	54,205.00	
11	Staff Development Expenses	44,826.00	
12	Fee Regulating Authority	41,571.00	
13	Fuel Expenses	4,500.00	
14	Admission Regulating Authority Fee	35,960.00	
15	House Keeping Charges	7,42,063.00	
16	Internet Charges	2,15,554.00	
17	Xerox Expenses	1,621.00	
18	Laboratory Chemicals / Expenses	1,55,802.00	

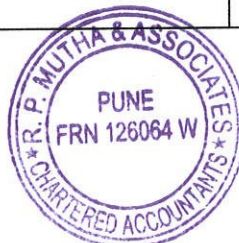
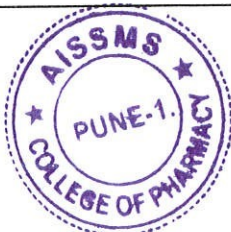


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " G " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
19	Laboratory Glassware	1,35,298.00	
20	Memorial Garden Expenses	1,754.00	
21	Miscellaneous Expenses	14,323.00	
22	NAAC Processing Fee	1,77,000.00	
23	News Paper & Perodicals Expenses	34,247.00	
24	NPW-2018	3,000.00	
25	Parents Meet Expenses	2,000.00	
26	BOBCARDS Expences	2,360.00	
27	Pest Control Expenses	1,05,266.00	
28	Pharmacy Council Of India	1,00,000.00	
29	Postage Expenses	2,954.00	
30	Printing & Strationery Expenses	6,46,005.00	
31	Prize Fund Expenses	249.00	
32	Professional Fees	1,04,385.00	
33	Property Tax	8,15,144.00	
34	PCI Registration Charges	10,118.00	
35	Repairs & Maintenance Expenses- Computer	64,247.00	
36	Repairs & Maintenance Expenses- Machinery	8,74,267.00	
37	Repairs & Maintenance Expenses- Others	47,755.00	
38	Repairs & Maintenance Expenses- Furniture	2,47,863.00	
39	Repairs & Maintenance Expenses- Building	30,86,011.00	
40	Riding Department Expenses	58,935.00	
41	School Bus Expenses	37,394.00	
42	Electricity Expenses	2,894.00	
43	Software Expenses	91,267.00	
44	Synapse-2018	92,045.00	
45	Sports Expenses	39,774.00	
46	Staff Unifrom Expenses	20,090.00	
47	Sudent Activities Expenses	1,10,877.00	
48	Tea & Refreshment Expenses	30,628.00	
49	Telephone Expenses	12,722.00	
50	Travelling & Conveyance Expenses	15,195.00	
51	Two Day National Level Seminar 2018-19	55,996.00	





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY ( B. PHARM.)**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULE FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
 FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " G " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
52	NAAC Peer Committee Expenses	4,56,646.00	
53	Office Expenses	53,980.00	
54	Personality Deveopment Training Progtamme For Students	1,98,815.00	
55	Pune City Zonal Sports Committee Pro-Rata Fee	2,214.00	
56	University Ashwamegh Krida Pro-rata Fee	4,760.00	
57	University Computer Fees	4,760.00	
58	University Development Fund	11,900.00	
59	University Disaster Fund Contribution	2,380.00	
60	University Students Insurance Fund Contribution	2,380.00	
61	University Students Welfare Fund Contribution	4,760.00	
62	University Corpus Fund Contribution	952.00	
63	University Gymkhana Fees	4,760.00	
64	University Health Center Fees	1,400.00	
65	University NSS Fees	2,380.00	
66	Water Charges	8,407.00	
67	Website Development And Maintenance Charges	49,000.00	
68	Web Hosting Expenses	1,371.00	118,01,343.22
	<b>TOTAL</b>		<b>118,01,343.22</b>

**SCHEDULE " H " FIXED ASSETS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Machinery, Tools & Equipments	77,063.00	
2	Furniture, Fixture & Dead Stock	5,24,433.00	
3	Computer	51,000.00	
4	Library Books	1,80,959.00	8,33,455.00
	<b>TOTAL</b>		<b>8,33,455.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (B.PHARM.)  
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2019.

EXPENDITURE	SCH	AMOUNT RS.	INCOME	SCH	AMOUNT RS.
To Salary Expenses	A	214,74,257.00	By Fees & Other Receipts	C	267,03,288.00
To Other Expenditure	B	118,01,343.22	By Bank Interest		1,88,626.00
To Depreciation		11,01,308.80	By Excess of Expenditure over Income		74,84,995.02
<b>TOTAL</b>		<b>343,76,909.02</b>	<b>TOTAL</b>		<b>343,76,909.02</b>

12 AUG 2019

Date:  
Place: Pune



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 19118465 AAAAEC1235



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " A " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Teaching Staff Salary	133,88,809.00	
2	Non-Teaching Staff Salary	63,09,451.00	
3	Gratuity	10,65,922.00	
4	Visiting / Guest Lecturer Salary	13,800.00	
5	PF Management Contribution	6,39,162.00	
6	EPF Administration Charges	57,113.00	214,74,257.00
<b>TOTAL</b>			<b>214,74,257.00</b>

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		
1	Pharmacy Council Of India Affiliation fee	1,00,000.00	
2	AICTE Affiliation Fee	2,00,000.00	
3	Admission Regulataing Authority Fee	35,960.00	
4	Fee Regulataing Authority	41,571.00	
5	NAAC Processing Fee	1,77,000.00	
6	P C I Registration Fee	10,118.00	
7	D T E Fees	60,000.00	6,24,649.00
<b>II</b>	<b>AUDIT &amp; PROFESSIONAL FEES</b>		
1	Audit Fee	29,990.00	
2	Professional Fees	1,04,385.00	1,34,375.00
<b>III</b>	<b>CLEANING &amp; HOUSEKEEPING</b>		
1	House Keeping Charges	7,42,063.00	
2	Pest Control Expenses	1,05,266.00	8,47,329.00
<b>IV</b>	<b>FUEL EXPENSES</b>		
1	Fuel Expenses		4,500.00
<b>V</b>	<b>LABORATORY EXPENSES</b>		
1	Laboratory Chemicals / Expenses	1,55,802.00	
2	Laboratory Glassware	1,35,298.00	2,91,100.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>VI</b>	<b>OTHER EXPENDITURE</b>		
1	Advertisement Expenses	1,50,148.00	
2	Animal House Expenses	45,350.00	
3	Bank Charges	16,056.22	
4	BOBCARDS Expenses	2,360.00	
5	Building Rent	12,88,541.00	
6	Memorial Garden Expenses	1,754.00	
7	Miscellaneous Expenses	14,323.00	
8	News Paper & Perodicals Expenses	34,247.00	
9	Office Expenses	53,980.00	
10	Staff Unifrom Expenses	20,090.00	
11	Tea & Refreshment Expenses	30,628.00	
12	Travelling & Conveyance Expenses	15,195.00	
13	Website Hosting Expenses	1,371.00	
14	Website development and Maintanance Charges	49,000.00	17,23,043.22
<b>VII</b>	<b>PRINTING &amp; STATIONERY</b>		
1	Printing & Strationery Expenses	6,46,005.00	
2	Postage Expenses	2,954.00	
3	Xerox Expenses	1,621.00	6,50,580.00
<b>VIII</b>	<b>RATES &amp; TAXES</b>		
1	Property Tax	8,15,144.00	
2	Water Charges	8,407.00	8,23,551.00
<b>IX</b>	<b>REPAIRS &amp; MAINTENANCE</b>		
1	Building Maintenance	8,59,027.00	
2	Repairs & Maintenance Expenses- Computer	64,247.00	
3	Repairs & Maintenance Expenses- Machinery	8,74,267.00	
4	Repairs & Maintenance Expenses- Furniture	2,47,863.00	
5	Repairs & Maintenance Expenses- Building	30,86,011.00	
6	Repairs & Maintenance Expenses- Others	47,755.00	51,79,170.00
<b>X</b>	<b>STAFF DEVELOPMENT</b>		
1	Staff Development Expenses		44,826.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " B " OTHER EXPENDITURE**

Sr. No.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>XI</b>	<b>STUDENT DEVELOPMENT</b>		
1	Educational Tour Expenses	54,205.00	
2	NPW -2018 Expenses	3,000.00	
3	Personality Development Training Programme for Students	1,98,815.00	
4	Two Day National Level Seminar 2018-19	55,996.00	3,12,016.00
<b>XII</b>	<b>STUDENT WELFARE</b>		
1	Parents Meet Expenses	2,000.00	
2	Cultural Activities Expenses	3,201.00	
3	Prize Fund Expenses	249.00	
4	Riding Department Expenses	58,935.00	
5	School Bus Expenses	37,394.00	
6	Sports Expenses	39,774.00	
7	Student Activities Expenses	1,10,877.00	
8	Synapse-2018	92,045.00	3,44,475.00
<b>XIII</b>	<b>TELEPHONE &amp; INTERNET EXPENSES</b>		
1	Internet Charges	2,15,554.00	
2	Telephone Expenses	12,722.00	2,28,276.00
<b>XIV</b>	<b>UNIVERSITY CHARGES</b>		
1	Pune City Zonal Sports Committee Pro-Rata Fee	2,214.00	
2	University Ashwamegh Krida Pro-rata Fee	4,760.00	
3	University Computer Fees	4,760.00	
4	University Development Fund	11,900.00	
5	University Disaster Fund Contribution	2,380.00	
6	University Students Insurance Fund Contribution	2,380.00	
7	University Students Welfare Fund Contribution	4,760.00	
8	University Corpus Fund Contribution	952.00	
9	University Gymkhana Fees	4,760.00	
10	University Health Center Fees	1,400.00	
11	University NSS Fees	2,380.00	42,646.00
<b>XV</b>	<b>SOFTWARE EXPENSES</b>		91,267.00
<b>XVI</b>	<b>ELECTRICITY EXPENSES</b>		2,894.00
<b>XVII</b>	<b>NAAC PEER COMMITTEE EXPENSES</b>		4,56,646.00
	<b>TOTAL</b>		<b>118,01,343.22</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (B. PHARM.)**

KENNEDY ROAD , NEAR R.T.O, PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE "C" FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	<b>FEES</b>		
1	Tuition Fee	241,95,338.00	
2	Development Fee	25,07,950.00	267,03,288.00
<b>TOTAL</b>			<b>267,03,288.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

BALANCE SHEET  
AS ON 31ST MARCH, 2019.

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
Deposits	A	7,50,940.00	Fixed Assets	D	59,74,840.79
Current Liabilities & Provisions	B	16,58,198.50	Current Assets: Deposits & Advances	E	94,95,661.75
Inter Institutional	C	291,74,545.68	Cash & Bank Balances	F	37,06,802.95
			Income & Expenditure A/c	G	124,06,378.69
<b>TOTAL</b>		<b>315,83,684.18</b>	<b>TOTAL</b>		<b>315,83,684.18</b>

Date: 12 AUG 2019  
Place: Pune



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(B. PHARM)

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 19118465 AAAAEC1235



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

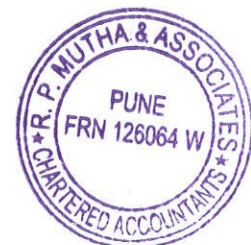
SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2019.

**SCHEDULE " A" FUNDS AND DEPOSITS**

SR. NO.	PARTICULARS	AMOUNT RS.
<b>A</b>	<b>Funds</b>	
1	Student Aid Fund	3,92,625.00
<b>B</b>	<b>Deposits</b>	
1	Caution Money Deposit	1,93,000.00
2	Security Deposit ( Party )	1,65,315.00
<b>TOTAL RS</b>		<b>7,50,940.00</b>

**SCHEDULE " B" CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
	<b>CURRENT LIABILITIES</b>		
<b>I</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity		10,65,922.00
<b>I</b>	<b>SUNDRY CREDITORS</b>		33,789.00
<b>II</b>	<b>PROJECT IN-HOUSE</b>		
1	Project of Bathe Dhyana	4,500.00	
2	Project of Chaitali Shah	4,800.00	
3	Project of Choudhari Laxmi	5,000.00	
4	Project of Dr. Shrilata Rangoonwala	3,430.00	
5	Project of Deokar Ashwini Suresh	4,620.00	
6	Project of Ghadge Dhairysheel. M.	72,910.00	
7	Project of Divya Mehta	7,500.00	
8	Project of Gaurav Arun Mahajan	4,200.00	
9	Project of Nishigandha Patil	4,650.00	
10	Project of Phable Akshay Shivaji	4,500.00	
11	Project of Jaiswal Shivam Santosh	6,000.00	
12	Project of Regude Handrashekhar S.	4,460.00	
13	Project of Nishant Kolhe	6,000.00	
14	Project of Sania Ambade	3,598.00	
15	Project of Sharvari Milind Kshirsagar	4,550.00	
16	Project of Tejas M. Athavale	5,680.00	
17	Project of Pooja Auti	7,500.00	
18	Project of Yash J. Nandwani	4,730.00	
			1,58,628.00





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY ( B. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2019.

**SCHEDULE " B" CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>III</b>	<b>AMOUNT PAYABLE TO STUDENTS</b>		
1	Year 2014-2015		2,656.00
<b>IV</b>	<b>OTHERS</b>		
1	AISHE Remuneration	3,500.00	
2	Excess Fee Received From SWDSO2017-18	4,664.00	
3	Mr. Rahul Padalkar	3,601.00	
4	Staff Remuneration of Transcript	4,813.00	
5	Duties & Taxes	3,824.00	
6	Sundry Debtors- Not Tranceable	20,000.00	
7	University Examination	3,56,801.50	3,97,203.50
<b>TOTAL</b>			<b>16,58,198.50</b>

**SCHEDULE " C" INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	All India Shri Shivaji Memorial Society	243,45,001.68	
2	AISSMS College of Pharmacy ( M. Pharmacy)	52,75,497.00	
3	AISSMS College of Pharmacy (Ph. D. Research Center)	(4,45,953.00)	291,74,545.68
<b>TOTAL</b>			<b>291,74,545.68</b>



**ALLINDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2019.**

**SCHEDULE "D" FIXED ASSETS**

SR. NO.	PARTICULERS	W.D.V. AS ON 01.04.2018 RS.	ADDITIONS DURING THE YEAR RS.		TOTAL RS.	RATE OF DEPRECIATION	DEPRECIATION AMOUNT RS.	W.D.V. AS ON 31.03.2019. Rs.
			UP TO 30/9/2018	AFTER 30/9/2018				
I	Furniture	24,29,560.74	-	5,24,433.00	29,53,993.74	10%	2,69,177.72	26,84,816.02
II	Electrical Fittings	44,877.24	-	-	44,877.24	10%	4,487.72	40,389.52
III	Machinery, Tools & Equipments	29,27,323.23	-	77,063.00	30,04,386.23	15%	4,44,878.21	25,59,508.02
III	Computers	5,16,703.58	-	51,000.00	5,67,703.58	40%	2,16,881.43	3,50,822.15
IV	Library Books	3,24,229.80	-	1,80,959.00	5,05,188.80	40%	1,65,883.72	3,39,305.08
	<b>TOTAL RS.</b>	<b>62,42,694.59</b>	<b>-</b>	<b>8,33,455.00</b>	<b>70,76,149.59</b>		<b>11,01,308.80</b>	<b>59,74,840.79</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( B. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE BALANCE SHEET

AS ON 31ST MARCH 2019.

**SCHEDULE " E" CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>I</b>	<b>DEPOSITS</b>		
1	Telephone Deposit	30,000.00	
2	Gas Cylinder Deposit	16,100.00	46,100.00
<b>II</b>	<b>UNIVERSITY RESEARCH PROJECT</b>		
1	Dr. Ashwini R. Madgulkar	11,818.00	
2	Dr. Mrinalini Chintamani Damle	822.00	
3	Dr. Trupti Sameer Chitre	16,605.00	
4	Prof.Amruta Nikhil Avalaskar	8,154.00	
5	Prof. Kalyani Dharendra Asgaonkar	10,643.00	
6	Prof. Reshma Nilesh Mirajkar	29,065.00	
7	Prof. Swati Goverdhan Narkhede	12,997.00	90,104.00
<b>III</b>	<b>FEES RECEIVABLE FROM STUDENTS</b>		
1	Year 2012-2013	18,981.00	
2	Year 2013-2014	2,360.00	
3	Year 2015-2016	1,56,617.00	
4	Year 2016-2017	18,995.00	
5	Year 2017-2018	2,74,399.00	
6	Year 2018-2019	72,49,589.75	77,20,941.75
<b>IV</b>	<b>FEES RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b>FOR THE YEAR 2010-2011</b>		
1	OBC Scholarship 2010-11	6,23,747.00	
2	SBC Freeship 2010-11	56,682.00	
3	SBC Scholarship 2010-11	56,682.00	7,37,111.00
<b>B</b>	<b>FOR THE YEAR 2011-2012</b>		
1	NT Freeship 2011-12		2,85,194.00
<b>C</b>	<b>FOR THE YEAR 2017-2018</b>		
1	O B C Freeship 2017-18	45,000.00	
2	O B C Scholarship 2017-2018	1,48,396.00	
3	V J N T Freeship 2017-2018	98,508.00	2,91,904.00



[BACK TO INDEX](#)

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( B. PHARM.)

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2019.

**SCHEDULE " E" CURRENT ASSETS, DEPOSITS AND ADVANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
V	Misc. Advance		1,00,060.00
VI	Pre-Paid Affiliation Fees for PCI		1,50,000.00
VII	Grant Receivable From University		70,423.00
VIII	Advances to Peshave & Associates		3,824.00
<b>TOTAL</b>			<b>94,95,661.75</b>

**SCHEDULE " F" CASH AND BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
I	<b>Cash at Bank</b>		
1	Bank of Baroda A/c No. 04510100017265	17,93,320.45	
2	Bank of Baroda A/c No. 04510100017272	1,01,867.60	
3	Bank of Baroda A/c No. 04510100017276	2,49,717.60	
4	Bank of Baroda A/c No. 04510100017268	1,97,893.60	
5	Bank of Baroda A/c No. 04510200000882	3,32,016.00	
6	Bank of Maharashtra A/c No. 60059078530	9,65,586.28	
7	Bank of Maharashtra A/c No. 60092776476	41,429.78	
8	Bank of Maharashtra A/c No. 60092787036	24,971.64	37,06,802.95
<b>TOTAL</b>			<b>37,06,802.95</b>

**SCHEDULE " G" INCOME AND EXPENDITURES A/C**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
I	<b>Income and Expenditure A/c - Deficit</b>		
	Balance as per last Balance Sheet (Surplus)	49,21,383.67	
	Add : Deficit for the year	74,84,995.02	124,06,378.69
<b>TOTAL</b>			<b>124,06,378.69</b>



**AUDITED STATEMENT FOR FINANCIAL YEAR  
2018-19**

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

**KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001**

**FINANCIAL STATEMENTS**

**2018 - 19**

1	AUDIT REPORT FOR THE YEAR 2018 - 19
2	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2019, ALONGWITH SCHEDULE
3	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2019, ALONGWITH SCHEDULE
4	BALANCE SHEET AS ON 31 ST, MARCH, 2019, ALONG WITH SCHEDULE



**R.P.MUTHA& ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune –411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY (M. PHARM)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm),  
Kennedy Road,  
Pune – 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm) Pune, ("College") which comprises the Balance Sheet as at March 31, 2019, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2019 and
- ii. In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Bombay Public Trust Act, 1950; Societies Registration Act, 1860; Income Tax Act, 1961 and the Rules thereunder. This



responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College 's financial reporting process

### **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.

### **Report**

we further report that:


- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

For R.P. Mutha & Associates  
Chartered Accountants

  
Rakesh Mutha  
Partner  
M No. 118465



Date: **12 AUG 2019**  
Place: Pune  
UDIN : 19118465 **AAAAED 6769**

  
PRINGIPAL  
AISSMS's COLLEGE OF PHARMACY





ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2019.

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	6,13,057.78	By Salary Expenses	F	135,41,289.00
To Fees & Other Receipts	B	145,42,689.00	By Other Expenditure	G	43,72,805.94
To Bank Interest		77,826.00	By Fixed Assets	H	6,39,279.00
To Indirect Receipts	C	22,68,250.00	By Indirect Payments	C	22,68,250.00
To Other Receipts	D	261,39,203.00	By Other Payments	D	265,64,688.00
To Inter Institutional	E	182,67,852.00	By Inter Institutional	E	137,81,095.00
			By Closing Balance	A	7,41,470.84
<b>TOTAL</b>		<b>619,08,877.78</b>	<b>TOTAL</b>		<b>619,08,877.78</b>

Date: 12 AUG 2019  
Place: Pune



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER

M. No. 118465  
UDIN : 19118465 AAAAED 6769



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " A" OPENING AND CLOSING BALANCES**

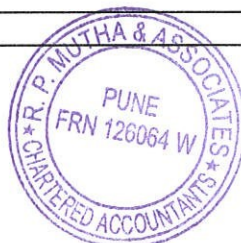
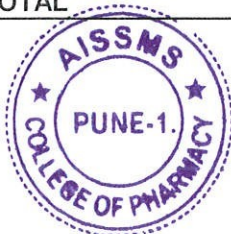
SR. NO.	PARTICULARS	OP. BALANCE 01.04.2018 Rs.	CL.BALANCE 31.03.2019 Rs.
I	<b>Cash in Hand</b>	-	-
II	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c No. 04510100017266	41,218.00	1,53,506.60
2	Bank of Baroda A/c No. 04510100017275	47,057.00	48,834.60
3	Bank of Baroda A/c No. 04510200000881	54,659.00	37,996.86
4	Bank of Baroda A/c No. 04510100019377	67,347.00	78,980.00
5	Bank of Maharashtra A/c No. 60092787252	41,304.78	42,769.78
6	Bank of Maharashtra A/c No. 60092787581	21,138.00	21,887.00
7	Bank of Maharashtra A/c No. 60092787795	3,34,396.00	3,46,255.00
8	Bank of Maharashtra A/c No. 60136910134	5,938.00	6,241.00
9	Bank of Maharashtra A/c No. 60327084687	-	5,000.00
	<b>TOTAL</b>	<b>6,13,057.78</b>	<b>7,41,470.84</b>

**SCHEDULE " B" FEES RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	<b>FEES</b>		
1	Tuition Fee	132,33,639.00	
2	Development Fee	13,09,050.00	145,42,689.00
	<b>TOTAL</b>		<b>145,42,689.00</b>

**SCHEDULE " C" INDIRECT RECEIPTS & PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	Employees Provident Fund	3,22,246.00	3,22,246.00
2	Profession Tax	37,600.00	37,600.00
3	SSPMS Employees Co-Op. Credit Society	4,49,915.00	4,49,915.00
4	TDS for Salary	14,47,500.00	14,47,500.00
5	LIC Premium	10,989.00	10,989.00
	<b>TOTAL</b>	<b>22,68,250.00</b>	<b>22,68,250.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

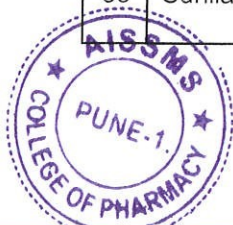
**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>I</b>	<b>DEPOSIT</b>		
1	Caution Money Deposit	27,500.00	25,500.00
<b>II</b>	<b>PROVISIONS</b>		
1	Provision for Gratuity	5,37,177.00	12,99,421.00
<b>III</b>	<b>CREDITORS</b>		
1	AISSMS College of H.M.C.T.	30,000.00	30,000.00
2	Ajinkya Enterprises	61,420.00	61,420.00
3	Anatek Services Pvt. Ltd.	1,23,421.00	1,23,421.00
4	Anchrom Analytical Pvt. Ltd.	2,51,350.00	2,51,350.00
5	Anchrom Enterprises (I) Pvt. Ltd.	49,560.00	49,560.00
6	Apex Subscription Pvt Ltd.	84,436.00	84,436.00
7	Biz Print Media Technologies Pvt. Ltd.	15,000.00	15,000.00
8	Daccess Security Systems Pvt. Ltd.	1,71,162.00	1,71,162.00
9	DM Manpower Services Pvt. Ltd.	5,19,445.00	5,19,445.00
10	Global Bioresearch Solution Pvt Ltd.	18,000.00	18,000.00
11	Inkarp Instruments Pvt. Ltd.	18,74,250.00	18,74,250.00
12	Inkarp Instruments Services	20,444.00	20,444.00
13	Karnawati Engineering Limited	9,440.00	9,440.00
14	Labindia Analytical Instruments Pvt. Ltd.	23,600.00	23,600.00
15	Laboworld	52,057.00	52,057.00
16	Lablink	3,09,160.00	3,09,160.00
17	Laser Arts	21,353.00	21,353.00
18	Max Powertron	16,860.00	16,860.00
19	M/s Shamantak Enterprises	4,700.00	4,700.00
20	Multi National Book Suppliers	24,905.00	24,905.00
21	New Neeta Chemicals	2,42,649.00	4,38,653.00
22	Nutrivet Life Sciences	16,400.00	16,400.00
23	Oceanic Enterprises	-	97,869.00
24	Pardeshi Art Studio	17,640.00	17,640.00
25	Passco Enviromental Solutions Pvt. Ltd.	36,560.00	36,560.00
26	Precise Digital Automation Systems ( I ) Pvt. Ltd.	2,951.00	2,951.00
27	Purandar Publicity Pvt. Ltd.	40,933.00	40,933.00
28	Reliable Pest Control	73,685.00	73,685.00
29	Renu Enterprises	19,646.00	19,646.00
30	Researchco Book & perodials Pvt. Ltd.	1,37,654.00	1,37,654.00
31	R. P. Mutha & Associates	3,540.00	3,540.00
32	R R Enterprises	8,949.00	8,949.00
33	Sunilata Enterprises	55,003.00	55,003.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

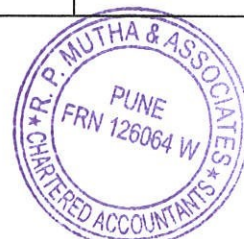
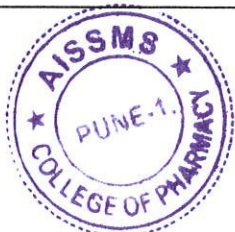
**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>III</b>	<b>CREDITORS</b>		
34	Saurashtra Marketing Corporation	36,232.00	36,232.00
35	Strom Energie Pvt. Ltd.	28,762.00	28,762.00
36	Sunshine Enterprises	1,67,560.00	1,67,560.00
37	Thermolab Sales and Services Pvt Ltd.	24,780.00	24,780.00
38	Varad Enterprises	2,13,700.00	2,13,700.00
39	Varun Textile	2,140.00	2,140.00
40	Vidyut Dalan	11,523.00	11,523.00
41	Vijay Chemicals	46,828.00	46,828.00
42	VRK Nutritional Solutions	17,000.00	17,000.00
43	Yash Enterprises	31,152.00	15,576.00
<b>IV</b>	<b>FEE RECEIVABLE FROM STUDENTS</b>		
1	Year 2015-2016	-	4,216.00
2	Year 2016-2017	1,38,623.00	923.00
3	Year 2017-2018	5,38,590.00	43,824.00
3	Year 2018-2019	117,82,263.00	147,62,161.00
<b>V</b>	<b>SCHOLARSHIP/ FREESHIP RECEIVABLE FROM SDSWO</b>		
<b>A</b>	<b><u>FOR 2016-2017</u></b>		
1	O B C Scholarship 2016-2017	2,18,181.00	-
<b>B</b>	<b><u>FOR 2017-2018</u></b>		
1	O B C Scholarship 2017-2018	8,49,781.00	-
2	S B C Scholarship 2017-2018	2,90,910.00	-
3	S C Scholarship 2017-2018	14,40,000.00	-
4	VJNT Scholarship 2017-2018	7,27,275.00	-
5	S T Scholarship 2017-2018	1,45,455.00	1,45,455.00
<b>C</b>	<b><u>FOR 2018-2019</u></b>		
1	O B C Scholarship 2018-2019	4,65,409.50	4,65,409.50
2	S T Scholarship 2018-2019	78,630.50	78,630.50
3	S C Scholarship 2018-2019	5,54,061.00	5,54,061.00
4	VJNT Scholarship 2018-2019	2,87,716.00	2,87,716.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " D" OTHER RECEIPTS AND PAYMENTS**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
<b>VI</b>	<b>OTHERS</b>		
1	TDS (Non-Salary)	55,538.00	55,538.00
2	Industrial Project	79,880.00	74,601.00
3	Project of In-House	-	11,480.00
4	University Eligibility Fees	16,800.00	16,800.00
5	University Exam. fee	6,580.00	6,580.00
6	Advance to Staff & Suppliers	25,03,950.00	7,15,793.00
7	Grant from AICTE Research Promotion Scheme 2017-18	-	20,56,262.00
8	Grant from AICTE Research Promotion Scheme	14,536.00	-
9	Earn & Learn Scheme	37,825.00	37,825.00
10	CAP M. Pharm. April/May 2018	59,184.00	59,184.00
11	CAP M. Pharm. Oct./Nov. 2018	81,488.00	81,488.00
12	Group Insurance Premium For Staff	6,602.00	6,602.00
13	Student Aid Fund	21,500.00	-
14	Excess Scholarship 2016-17	-	94,696.00
15	Excess Scholarship 2017-18	47,993.00	47,993.00
16	Pre-Paid Affiliation Fees for PCI	-	2,00,000.00
17	Pre-Paid Repaire & Maintenance- Machinery	-	23,602.00
18	E B C Scholarship-2018-2019	1,80,455.00	1,80,455.00
19	Misc. Advance	29,450.00	29,450.00
20	Fees Receivable 2013-14	-	4,875.00
	<b>TOTAL</b>	<b>261,39,203.00</b>	<b>265,64,688.00</b>

**SCHEDULE " E" INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENT Rs.
1	All India Shri Shivaji Memorial Society	179,95,490.00	120,40,000.00
2	AISSMS College of Pharmacy ( B.Pharmacy)	2,72,362.00	17,41,095.00
	<b>TOTAL</b>	<b>182,67,852.00</b>	<b>137,81,095.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " F " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	107,73,828.00	
2	Non- Teaching Staff Salary	18,73,239.00	
3	Gratuity	5,37,177.00	
4	Visiting/ Guest Lecturer Salary/ Honorarium	4,000.00	
5	PF Management Contribution	3,22,246.00	
6	EPF Administration Charges	30,799.00	135,41,289.00
	<b>TOTAL</b>		<b>135,41,289.00</b>

**SCHEDULE " G " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Advertisement Expenses	63,058.00	
2	Animal House Expenses	68,762.00	
3	Audit Fee	16,172.00	
4	P C I Affiliation fee	2,00,000.00	
5	Bank Charges	3,945.80	
6	Building Maintenance	4,29,514.00	
7	Building Rent	6,44,270.00	
8	Educational Tour Expenses	29,231.00	
9	Fuel Expenses	1,000.00	
10	House Keeping Charges	5,30,045.00	
11	Industrial Visit Expenses	385.00	
12	Laboratory Chemicals / Expenses	3,78,556.00	
13	Laboratory Glassware Expenses	1,18,330.00	
14	Miscellaneous Expenses	12,035.00	
15	News Paper & Periodicals Expenses	83,106.14	
16	Personality Development Training Programme for Students	2,217.00	
17	Pest Control Expenses	75,190.00	
18	Postage Expenses	1,927.00	



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " G " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
19	Printing & Stationery Expenses	2,86,553.00	
20	Repair & Maintenance Expenses -Computer	2,19,029.00	
21	Repair & Maintenance Expenses -Machinery	4,39,197.00	
22	Repair & Maintenance Expenses -Others	13,449.00	
23	Repairs to Electricity Expenses	1,560.00	
24	Staff Unifrom Expenses	2,140.00	
25	Students Activity Expenses	65,541.00	
26	Telephone Expenses	1,062.00	
27	Tea & Refreshment Expenses	4,649.00	
28	Travelling & Conveyance Expenses	12,793.00	
29	Professional Fees	47,097.00	
30	University Affiliation Fees	25,200.00	
31	Memorial Garden Expnses	946.00	
32	Xerox Expenses	874.00	
33	Property Tax	4,39,574.00	
34	Staff Welfare Expenses	9,765.00	
35	Riding Department Expenses	31,781.00	
36	Cultural Programme Expenses	1,726.00	
37	Prize Fund Expenses	134.00	
38	School Bus Expenses	20,165.00	
39	Staff Development Expenses	31,110.00	
40	Internet Charges	5,575.00	
41	Processing Fees For Admission Regulating Authority	31,880.00	
42	Pune City Zonal Sports Committee Prorata Fee	810.00	
43	University Ashwamegh Krida Pro-Rata Fee	1,800.00	
44	University Computer Fee	1,800.00	
45	University Corpus Fund	360.00	
46	University Development Fund	4,500.00	
47	University Disater Fund	900.00	
48	University Gymkhana Fee	1,800.00	
49	University health Centre Fee	1,220.00	
50	University Insurance Fund Contribution	900.00	
51	University N S S Fee	900.00	
52	University Registration Fee	1,200.00	
53	University Students Welfare Fund	1,800.00	
54	Water Charges	4,533.00	
55	Web Hosting Charges	739.00	43,72,805.94
	<b>TOTAL</b>		<b>43,72,805.94</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " H " FIXED ASSETS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Machinery, Tools & Equipments	4,76,720.00	6,39,279.00
2	Library Boks	1,62,559.00	
	<b>TOTAL</b>		<b>6,39,279.00</b>





ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (M.PHARM.)

KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED ON 31ST MARCH 2019.

EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary Expenses	A	135,41,289.00	By Fees & Other Receipts	C	145,42,689.00
To Other Expenditures	B	43,72,805.94	By Bank Interest		77,826.00
To Depreciation		9,81,348.11	By Excess of Expenditure over Income		42,74,928.05
<b>TOTAL</b>		<b>188,95,443.05</b>	<b>TOTAL</b>		<b>188,95,443.05</b>

Date: 12 AUG 2019  
Place: Pune



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER  
M. No. 118465  
UDIN : 19118465 ~~AAAAED~~ 6769



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " A " SALARY EXPENSES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	107,73,828.00	
3	Non- Teaching Staff Salary	18,73,239.00	
4	Gratuity	5,37,177.00	
5	Visiting/ Guest Lecturer Salary/ Honorarium	4,000.00	
6	PF Management Contribution	3,22,246.00	
7	EPF Administration Charges	30,799.00	135,41,289.00
<b>TOTAL</b>			<b>135,41,289.00</b>

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		
1	P C I Affiliation fee	2,00,000.00	
2	Processing Fees for Admission Regulating Authority	31,880.00	
3	University Affiliation Fees	25,200.00	2,57,080.00
<b>II</b>	<b>AUDIT &amp; PROFESSIONAL FEES</b>		
1	Audit Fee	16,172.00	
2	Professional Fee	47,097.00	63,269.00
<b>III</b>	<b>CLEANING &amp; HOUSEKEEPING</b>		
1	House Keeping Charges	5,30,045.00	
2	Pest Control Expenses	75,190.00	6,05,235.00
<b>IV</b>	<b>LABORATORY EXPENSES</b>		
1	Laboratory Chemicals / Expenses	3,78,556.00	
2	Laboratory Glassware Expenses	1,18,330.00	4,96,886.00
<b>V</b>	<b>OTHER EXPENDITURE</b>		
1	Advertisement Expenses	63,058.00	
2	Animal House Expenses	68,762.00	
3	Bank Charges	3,945.80	
4	Memorial Garden Expenses	946.00	
5	Miscellaneous Expenses	12,035.00	
6	News Paper & Perodicals Expenses	83,106.14	
7	Web Hosting Charges	739.00	
8	Tea & Refreshment Expenses	4,649.00	
9	Travelling & Conveyance Expenses	12,793.00	2,50,033.94



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>VI</b>	<b>PRINTING &amp; STATIONERY</b>		
1	Postage Expenses	1,927.00	
2	Printing & Stationery Expenses	2,86,553.00	
3	Xerox Expenses	874.00	2,89,354.00
<b>VII</b>	<b>RATE AND TAXES</b>		
1	Property Tax	4,39,574.00	
2	Water Charges	4,533.00	4,44,107.00
<b>VIII</b>	<b>REPAIRS &amp; MAINTENANCE</b>		
1	Building Maintenance	4,29,514.00	
2	Repairs & Maintenance Expenses -Computer	2,19,029.00	
3	Repairs & Maintenance Expenses -Machinery	4,39,197.00	
4	Repairs & Maintenance Expenses -Others	13,449.00	
5	Repairs & Maintenance Expenses -Electricity	1,560.00	11,02,749.00
<b>IX</b>	<b>STAFF WELFARE</b>		
1	Staff Development Expenses	31,110.00	
2	Staff Unifrom Expenses	2,140.00	
3	Staff Welfare Expenses	9,765.00	43,015.00
<b>X</b>	<b>STUDENT DEVELOPMENT</b>		
1	Educational Tour Expenses	29,231.00	
2	Industrial Visit Expenses	385.00	
3	Personality Devemopment Training Programme for Students	2,217.00	
4	Riding Department Expenses	31,781.00	63,614.00
<b>XI</b>	<b>STUDENT WELFARE</b>		
1	Cultural Programme Expenses	1,726.00	
2	Prize Fund Expenses	134.00	
3	School Bus Expenses	20,165.00	
4	Students Activities Expenses	65,541.00	87,566.00
<b>XII</b>	<b>TELEPHONE AND INTERNET</b>		
1	Internet Charges	5,575.00	
2	Telephone Expenses	1,062.00	6,637.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " B " OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>XIII</b>	<b>UNIVERSITY CHARGES</b>		
1	Pune City Zonal Sports Committee Prorata Fee	810.00	
2	University Ashwamegh Krida Pro-Rata Fee	1,800.00	
3	University Computer Fee	1,800.00	
4	University Corpus Fund	360.00	
5	University Development Fund	4,500.00	
6	University Disater Fund	900.00	
7	University Gymkhana Fee	1,800.00	
8	University health Centre Fee	1,220.00	
9	University Insurance Fund Contribution	900.00	
10	University N S S Fee	900.00	
11	University Registration Fee	1,200.00	
12	University Students Welfare Fund	1,800.00	17,990.00
<b>XIV</b>	<b>PETROL &amp; FUEL</b>		
1	Fuel Expenses		1,000.00
<b>XVI</b>	<b>Building Rent</b>		6,44,270.00
<b>TOTAL</b>			<b>43,72,805.94</b>

**SCHEDULE " C " FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>1</b>	<b>FEES</b>		
1	Tuition Fee	132,33,639.00	
2	Development Fee	13,09,050.00	145,42,689.00
<b>TOTAL</b>			<b>145,42,689.00</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)

KENNEDY ROAD , NEAR R.T.O , PUNE -411 001.

BALANCE SHEET

AS ON 31ST MARCH, 2019.

LIABILITIES	SCH.	AMOUNT Rs.	ASSETS	SCH.	AMOUNT Rs.
Deposits	A	2,64,936.00	Fixed Assets	D	56,38,220.65
Current Liabilities & Provisions	B	8,72,924.75	Current Assets : Deposits & Advances	E	50,91,375.75
Inter Institutional	C	405,42,823.08	Cash & Bank Balances	F	7,41,470.84
			Income & Expenditure A/c	G	302,09,616.59
<b>TOTAL</b>		<b>416,80,683.83</b>	<b>TOTAL</b>		<b>416,80,683.83</b>

Date:

12 AUG 2019

Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



PRINCIPAL  
AISSMS's COLLEGE OF PHARMACY  
(M. PHARM)



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 19118465 AAAA ED 6769



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( M. PHARM.)**

KENNEDY ROAD, NEAR R.T.O., PUNE -411 001.

SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2019

**SCHEDULE " A" DEPOSITS & FUNDS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>DEPOSITS &amp; FUNDS</b>		
1	Caution Money Deposit	99,500.00	
2	Student Aid Fund	1,45,000.00	
3	Security Deposit- Rudra Enterprises	20,436.00	2,64,936.00
	<b>TOTAL</b>		<b>2,64,936.00</b>

**SCHEDULE " B" CURRENT LIABILITIES & PROVISIONS**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
<b>A</b>	<b>CURRENT LIABILITIES</b>		
<b>I</b>	<b>PROVISION</b>		
1	Provision for Gratuity		5,37,177.00
<b>II</b>	<b>CREDITORS</b>		
1	Yash Enterprises	15,576.00	15,576.00
<b>III</b>	<b>OTHERS</b>		
1	Fees Payable to Students for the Year 2017-2018	9,980.00	
2	Fees Payable to Students for the Year 2018-2019	37,727.75	
3	Grants From AICTE Research Promotion Scheme 2017-18	2,49,457.00	
4	Project of In-House	13,128.00	
5	Industrial Project	9,879.00	3,20,171.75
	<b>TOTAL</b>		<b>8,72,924.75</b>

**SCHEDULE " C" INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	All India Shri Shivaji Memorial Society	458,38,465.08	
2	AISSMS College of Pharmacy (B. Pharmacy)	(52,75,497.00)	
3	AISSMS College of Pharmacy (Ph. D. Research Center)	(20,145.00)	405,42,823.08
	<b>TOTAL</b>		<b>405,42,823.08</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY (M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2019.

**SCHEDULE " D " FIXED ASSETS**

SR. NO.	PARTICULARS	W.D.V. AS ON 01.04.2018 RS.	ADDITIONS DURING THE YEAR RS.		TOTAL RS.	RATE OF DEP.	DEPRECIATION RS.	W.D.V. AS ON 31.03.2019 Rs.
			UP TO 30/9/2019	AFTER 30/9/2019				
I	Furniture, Fixture & Dead Stok	6,78,020.22	-	-	6,78,020.22	10%	67,802.02	6,10,218.20
II	Machinery, Tools & Equipments	51,02,510.09	-	4,76,720.00	55,79,230.09	15%	8,01,130.51	47,78,099.58
III	Computers	1,09,237.15	-	-	1,09,237.15	40%	43,694.86	65,542.29
IV	Library Books	90,522.30	-	1,62,559.00	2,53,081.30	40%	68,720.72	1,84,360.58
	<b>TOTAL RS.</b>	<b>59,80,289.76</b>	<b>-</b>	<b>6,39,279.00</b>	<b>66,19,568.76</b>		<b>9,81,348.11</b>	<b>56,38,220.65</b>



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY ( M. PHARM.)

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2019.

SCHEDULE " E" CURRENT ASSETS, DEPOSITS AND ADVANCES

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
I	<b>DEPOSIT</b>		
1	Security Deposit- Passco Solutions Pvt. Ltd.	20,000.00	20,000.00
I	<b>ADVANCES</b>		
1	Advance to Labultima	86,093.00	86,093.00
II	<b>OTHER CURRENT ASSETS</b>		
1	Fees Receivable from Students for the year 2016-17	1,46,033.00	
2	Fees Receivable from Students for the year 2017-18	3,47,458.00	
3	Fees Receivable from Students for the year 2018-19	42,68,189.75	
4	Pre-paid Affiliation Fee for P C I	2,00,000.00	
5	Pre-Paid Repaire & Maintenance- Machinery	23,602.00	49,85,282.75
	<b>TOTAL</b>		<b>50,91,375.75</b>





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**

**COLLEGE OF PHARMACY ( M. PHARM.)**

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS ON 31ST MARCH 2019.

**SCHEDULE " F" CASH AND BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
I	Cash in Hand	-	
II	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c No. 04510100017266	1,53,506.60	
2	Bank of Baroda A/c No. 04510100017275	48,834.60	
3	Bank of Baroda A/c No. 04510200000881	37,996.86	
4	Bank of Baroda A/c No. 04510100019377	78,980.00	
5	Bank of Maharashtra A/c No. 60092787252	42,769.78	
6	Bank of Maharashtra A/c No. 60092787581	21,887.00	
7	Bank of Maharashtra A/c No. 60092787795	3,46,255.00	
8	Bank of Maharashtra A/c No. 60136910134	6,241.00	
9	Bank of Maharashtra A/c No. 60327084687	5,000.00	7,41,470.84
	<b>TOTAL</b>		<b>7,41,470.84</b>

**SCHEDULE " G" INCOME AND EXPENDITURES A/C**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Balance as per last Balance Sheet - Deficit	259,34,688.54	
	Add : Deficit for the year	42,74,928.05	302,09,616.59
	<b>TOTAL</b>		<b>302,09,616.59</b>





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
COLLEGE OF PHARMACY -PH.D. RESEARCH CENTRE  
KENNEDY ROAD, NEAR RTO, PUNE 411 001

**FINANCIAL STATEMENTS**  
**2018 - 19**

1	AUDIT REPORT FOR THE YEAR 2018-19
2	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2019, ALONGWITH SCHEDULES
3	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2019
4	BALANCE SHEET AS ON 31ST MARCH, 2019, ALONGWITH SCHEDULES



**R.P.MUTHA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

B-8 Garden View Apartment, Opp. Ozone Guest House, Near Mhatre Bridge,  
Erandwane, Pune - 411 004

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY (Ph. D Research Centre)**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal  
All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre),  
Kennedy Road,  
Pune - 411 001

**Report on the standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre), ("*College*") which comprises the Balance Sheet as at March 31, 2019, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2019 and
- ii. In the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Bombay Public Trust



Act, 1950; Societies Registration Act, 1860; Income Tax Act, 1961 and the Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College 's financial reporting process

### 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.

### Report

we further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

For R.P. Mutha & Associates  
Chartered Accountants



Rakesh Mutha  
Partner  
M No. 118465



PRINGIPAL  
AISSMS's COLLEGE OF PHARMACY

Date:

12 AUG 2019

Place: Pune

UDIN :19118465 AAAAEE8999



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

**RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2019.**

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	2,65,573.64	By Other Expenditure	E	1,20,787.40
To Fee and Other Receipt	B	2,27,536.00			
To Other Receipts	C	4,14,100.00	By Other Payments	C	4,43,975.00
To Inter Institutional	D	1,98,664.00	By Inter Institutional	D	4,00,000.00
To Bank Interest		8,668.00	By Closing Balance	A	1,49,779.24
<b>TOTAL</b>		<b>11,14,541.64</b>	<b>TOTAL</b>		<b>11,14,541.64</b>

Date: 12 AUG 2019  
Place: Pune



PRINCIPAL  
AISSMS'S COLLEGE OF PHARMACY (Ph.D)

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER

M. No. 118465

UDIN : 19118465 AAAAEE8999



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT  
 ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " A" OPENING AND CLOSING BALANCE**

SR. NO.	PARTICULARS	OP. BALANCE 01.04.2018 Rs.	CL.BALANCE 31.03.2019 Rs.
<b>I</b>	<b>Cash in Hand</b>	-	-
<b>II</b>	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c. No. 04510100017267	1,71,211.00	1,21,999.60
2	Bank of Baroda A/c. No. 04510200000880	69,928.00	2,480.00
3	Bank of Maharashtra A/c. No. 60092788007	24,434.64	25,299.64
	<b>TOTAL</b>	<b>2,65,573.64</b>	<b>1,49,779.24</b>

**SCHEDULE "B" FEE AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEE</b>		
1	Application from Fee	1,200.00	
2	Laboratory & Drug Fee	6,000.00	
3	Library Fee	4,000.00	
4	Ph. D. Centre Fee	1,94,000.00	
5	Ph. D. Programe Fee	10,000.00	
6	Ph. D. Tuition Fee	5,000.00	
7	Pilot Plant Fee	1,000.00	
8	University Fees	5,836.00	
9	Registration Fee	500.00	2,27,536.00
	<b>TOTAL</b>		<b>2,27,536.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT  
 ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE "C" OTHER RECEIPTS AND PAYMENT**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
<b>I</b>	<b>OTHERS</b>		
1	Advance to Mrs. K. D. Asgaonkar	22,000.00	22,000.00
2	Pre-Paid University Affiliation Fee	59,000.00	88,875.00
3	Padalkar Rahul Ravindra	1,06,100.00	1,06,100.00
4	Agrawal Babita Anil	1,46,600.00	1,46,600.00
5	University Eligibility Fee	400.00	400.00
6	Miscellaneous Advance	80,000.00	80,000.00
<b>TOTAL</b>		<b>4,14,100.00</b>	<b>4,43,975.00</b>

**SCHEDULE " D" INTER INSTITUTIONAL**

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
1	All India Shri Shivaji Memorial Society	80,000.00	4,00,000.00
2	A I S S M S Collage Of Pharmacy ( B.Pharmacy)	1,18,664.00	-
<b>TOTAL</b>		<b>1,98,664.00</b>	<b>4,00,000.00</b>





**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE RECEIPT & PAYMENT  
ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019.

**SCHEDULE " E" OTHER EXPENDITURE**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Honorarium to Ph. D Guid	3,000.00	
2	Bank Charges	183.40	
3	University Affiliation Fees	88,625.00	
4	Postage expenses	117.00	
5	Lab. Chemicals / Expenses	8,333.00	
6	Miscellaneous Expenses	959.00	
7	Printing & Stationery Expenses	605.00	
8	Repair & Maintenance Expenses	680.00	
9	Interview Expenses	9,090.00	
10	Fuel Expense	3,500.00	
11	Office Expenses	1,500.00	
12	Tea & Refreshment Expenses	2,095.00	
13	Travelling & Conveyance Expenses	2,100.00	1,20,787.40
<b>TOTAL</b>			<b>1,20,787.40</b>




**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

**INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED ON 31ST MARCH 2019.

EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary & Other Expenditure	A	1,20,787.40	By Bank Interest		8,668.00
To Excess of Income over Expenditure		1,15,416.60	By Fee and Other Receipt	B	2,27,536.00
<b>TOTAL</b>		<b>2,36,204.00</b>	<b>TOTAL</b>		<b>2,36,204.00</b>

Date: **12 AUG 2019**  
Place: Pune



PRINCIPAL  
AISSMS'S COLLEGE OF PHARMACY (Ph.D)

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER  
M. No. 118465  
UDIN : 19118465 AAAAE E8999

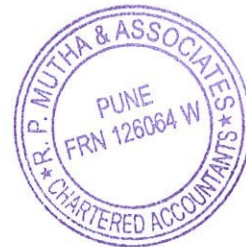


**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES TO & FORMING PART OF THE INCOME AND EXPENDITURE  
ACCOUNT FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " A " SALARY & OTHER EXPENDITURES**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>AFFILIATION &amp; OTHER FEES</b>		
1	University Affiliation Fee	88,625.00	88,625.00
<b>II</b>	<b>OTHER EXPENDITURE</b>		
1	Bank Charges	183.40	
2	Lab. Chemicals / Expenses	8,333.00	
3	Miscellaneous Expenses	959.00	
4	Tea & Refreshment Expenses	2,095.00	
5	Office Expenses	1,500.00	
6	Travelling & Conveyance Expenses	2,100.00	15,170.40
<b>III</b>	<b>PRINTING &amp; STATIONERY</b>		
1	Postage Expenses	117.00	
2	Printing & Stationery Expenses	605.00	722.00
<b>IV</b>	<b>REPAIRS &amp; MAINTENANCE</b>		
1	Repairs & Maintenance - Others	680.00	680.00
<b>V</b>	<b>FUEL EXPENSES</b>		3,500.00
<b>VI</b>	<b>HONORARIUM TO GUIDE</b>		3,000.00
<b>VII</b>	<b>STUDENTS WELFARE AND DEVELOPMENT</b>		
1	Interview Expenses	9,090.00	9,090.00
	<b>TOTAL</b>		<b>1,20,787.40</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S  
COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.**

SCHEDULES TO & FORMING PART OF THE INCOME AND EXPENDITURE  
ACCOUNT FOR THE YEAR ENDED OF 31ST MARCH 2019.

**SCHEDULE " B " FEES AND OTHER RECEIPTS**

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b>FEES</b>		
1	Ph.D. Centre Fees	1,94,000.00	
2	Ph. D. Tuition fee	5,000.00	1,99,000.00
<b>II</b>	<b>OTHER RECEIPTS</b>		
1	Application From Fees	1,200.00	
2	Laboratory & Drug Fees	6,000.00	
3	Library Fees	4,000.00	
4	Ph. D. Programe Fees	10,000.00	
5	Pilot Plant Fees	1,000.00	
6	University Fees	5,836.00	
7	Registration Fees	500.00	28,536.00
	<b>TOTAL</b>		<b>2,27,536.00</b>



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

**BALANCE SHEET**  
AS ON 31ST MARCH, 2019.

LIABILITIES	SCH.	AMOUNT Rs.	ASSETS	SCH.	AMOUNT Rs.
Income & Expenditure A/c	A	24,61,776.24	Current Assets :		
			Deposits & Advances	B	3,07,775.00
			Cash & Bank Balances	C	1,49,779.24
			Inter Institutional	D	20,04,222.00
<b>TOTAL</b>		<b>24,61,776.24</b>	<b>TOTAL</b>		<b>24,61,776.24</b>

Date:  
Place: Pune

12 AUG 2019



PRINCIPAL  
AISSMS'S COLLEGE OF PHARMACY (Ph.D)

AS PER OUR REPORT OF EVEN DATE

FOR R. P. MUTHA & ASSOCIATES  
CHARTERED ACCOUNTANTS



RAKESH P. MUTHA  
PARTNER  
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UDIN : 19118465 AAAAEE8999



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S**  
**COLLEGE OF PHARMACY - PH. D. RESEARCH CENTRE**  
 KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

SCHEDULES FORMING PART OF THE BALANCE SHEET  
 AS ON 31ST MARCH 2019.

**SCHEDULE " A" INCOME AND EXPENDITURE ACCOUNT**

SR. NO.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Balance as per last Balance Sheet - Surplus Add: Surplus for the year	23,46,359.64 1,15,416.60	24,61,776.24
<b>TOTAL</b>			<b>24,61,776.24</b>

**SCHEDULE " B" DEPOSITS AND ADVANCES**

SR.N O.	PARTICULARS	AMOUNT RS.
1	<b>FEES RECEIVABLE FROM STUDENTS</b> Year 2015-2016	1,20,900.00
2	Pre-Paid University Affiliation Fees	1,86,875.00
<b>TOTAL</b>		<b>3,07,775.00</b>

**SCHEDULE " C" CASH AND BANK BALANCES**

SR.N O.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
I	<b>Cash in Hand</b>	-	
II	<b>CASH AT BANK</b>		
1	Bank of Baroda A/c. No. 04510100017267	1,21,999.60	
2	Bank of Baroda A/c. No. 04510200000880	2,480.00	
3	Bank of Maharashtra A/C. NO. 60092788007	25,299.64	1,49,779.24
<b>TOTAL</b>			<b>1,49,779.24</b>



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