

2020-21

MARATHWADA MITRA MANDAL'S
MMM COLLEGE OF PHARMACY
THERGAON, KALEWADI, PUNE- 411033

BALANCE SHEET AS ON 31st MARCH 2021

LIABILITIES	Sch No.	AMOUNT Rs.	ASSETS	Sch No.	AMOUNT Rs.
TRUST FUNDS	1	-	FIXED ASSETS	6	64,055,613.06
LOANS (SECURED OR UNSECURED)	2	-	INVESTMENTS	7	2,278,444.20
DEPOSIT (LIABILITY)	3	2,403,500.00	DEPOSIT (ASSETS)	8	12,167.00
LIABILITIES AND PROVISIONS	4	2,824,001.42	ADVANCES	9	-
INTER INSTITUTIONAL BALANCES (CR.)	5	99,357,894.43	OTHER CURRENT ASSETS	10	25,779,683.91
			CASH AND BANK BALANCES	11	2,268,775.41
			INTER INSTITUTIONAL BALANCES (DR.)	12	-
			INCOME & EXPENDITURE ACCOUNT	13	10,190,712.27
TOTAL Rs.		104,585,395.85	TOTAL Rs.		104,585,395.85

For KRISHNA RAWAS & ASSOCIATES
CHARTERED ACCOUNTANTS



CA., DR. K. M. RAWAS
Memb. No. 025675
(M. Com., F.C.A., Ph.D.)


UDIN-22035675AAAAAI4384



PRINCIPAL
Marathwada Mitra Mandal's
COLLEGE OF PHARMACY
Thergaon (Kalewadi), Pune-411 033


Treasurer
Marathwada Mitra Mandal
Deccan Gymkhana, Pune-4


Secretary
Marathwada Mitra Mandal
Deccan Gymkhana, Pune-4


Exe. President
Marathwada Mitra Mandal
Deccan Gymkhana, Pune-4

14 JAN 2022



MARATHWADA MITRA MANDAL'S
MMM COLLEGE OF PHARMACY
THERGAON, KALEWADI, PUNE- 411033

Schedule to and forming part of the Balance Sheet As on 31st March, 2021

AMOUNT Rs.

SCHEDULE 1 : TRUST FUNDS

- 1 Trust Fund

Total Rs. -

SCHEDULE 2 : LOANS (SECURED OR UNSECURED)

- 1 Loans - Secured

Total Rs. -

SCHEDULE 3 : DEPOSIT (LIABILITY)

1 Caution Money Deposit	587,500.00	
2 Laboratory Deposit	1,308,000.00	
3 Library Deposit	<u>508,000.00</u>	2,403,500.00
	Total Rs.	<u><u>2,403,500.00</u></u>

SCHEDULE 4 : LIABILITIES AND PROVISIONS

1 Salary Payable	1,458,999.00	
2 Sundry Creditors	644,223.88	
3 Duties & Taxes	318,351.54	
4 Employee Contribution To PF	57,814.00	
5 MM Co Op Society	98,600.00	
6 MM Sevak Kalyan Nidhi	11,800.00	
7 Corpus Fund	4,824.00	
8 Students Sport Fund	3,504.00	
9 Students Aid Fund	95,125.00	
10 Student Welfare Fund	<u>130,760.00</u>	2,824,001.42
	Total Rs.	<u><u>2,824,001.42</u></u>

SCHEDULE 5 : INTER INSTITUTIONAL BALANCES (CR.)

1 Marathwada Mitra Mandal		
Opening Balance	71,430,092.39	
Add: Receipts During the year	41,338,127.04	
Less : Payment during the year	<u>13,410,325.00</u>	99,357,894.43
	Total Rs.	<u><u>99,357,894.43</u></u>

SCHEDULE 7 : INVESTMENTS

1 FDR with Bank of India	671,398.00	
2 FDR with HDFC Bank	<u>1,607,046.20</u>	2,278,444.20
	Total Rs.	<u><u>2,278,444.20</u></u>



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MARATHWADA MITRA MANDAL'S
MMM COLLEGE OF PHARMACY
 THERGAON, KALEWADI, PUNE- 411033

Schedule to and forming part of the Balance Sheet As on 31st March, 2021

SCHEDULE 6 : FIXED ASSETS

STATEMENT OF DEPRECIATION FOR THE YEAR 2020-21

(Amount in Rs.)

Sr. No.	Particulars	Dep. Rate	Opening Balance (WDV)	Additions during the Year		Deletion	Closing Balance	Total Depreciation	Closing WDV
				Before 30.09.2020	After 30.09.2020				
1	Building	10%	19,283,474.56	-	21,922,660.18	-	41,206,134.74	3,024,480.00	38,181,654.74
2	Computer Hardware	40%	334,208.00	5,251.00	1,196,778.00	-	1,536,237.00	375,139.00	1,161,098.00
3	Computer Softwares	40%	328,857.94	-	39,648.00	-	368,505.94	139,473.00	229,032.94
4	Furniture & Fixture	10%	7,347,483.00	4,528,370.00	123,098.00	-	11,998,951.00	1,193,740.00	10,805,211.00
5	Laboratory Equipments	15%	10,009,613.18	2,676,243.56	2,316,175.64	-	15,002,032.38	2,076,592.00	12,925,440.38
6	Library Books	40%	250,856.00	-	-	-	250,856.00	100,342.00	150,514.00
7	Scientific Journals	40%	176,053.00	-	124,610.00	-	300,663.00	95,343.00	205,320.00
8	Office Equipments	15%	467,461.00	-	-	-	467,461.00	70,119.00	397,342.00
	TOTAL Rs.		38,198,006.68	7,209,864.56	25,722,969.82	-	71,130,841.06	7,075,228.00	64,055,613.06



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MARATHWADA MITRA MANDAL'S
MMM COLLEGE OF PHARMACY
 THERGAON, KALEWADI, PUNE- 411033

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2021

EXPENDITURE	Sch No.	AMOUNT Rs.	INCOME	Sch No.	AMOUNT Rs.
TO			BY		
STAFF PAYMENTS & BENEFITS	15	21,214,144.00	ACADEMIC RECEIPTS	21	48,529,753.00
ACADEMIC EXPENSES	16	913,181.00	GRANTS & DONATIONS	22	992,497.00
ADMINISTRATIVE AND GENERAL EXPENSES	17	3,325,078.85	INTEREST	23	70,826.00
REPAIRS AND MAINTENANCE EXPENSES	18	1,273,690.84	OTHER INCOME	24	2,031,722.10
AUDIT FEES	19	12,980.00			
OTHER EXPENSES	20	-			
DEPRECIATION	6	7,075,228.00			
SURPLUS CARRIED OVER TO BALANCE SHEET	13	17,810,495.41			
TOTAL Rs.		51,624,798.10	TOTAL Rs.		51,624,798.10

For KRISHNA RAWAS & ASSOCIATES
 CHARTERED ACCOUNTANTS



CA., DR. K.M. RAWAS
 Memb. No. 085675
 (M.Com., F.C.A., Ph.D.)

UDIN-22035675 AAAAT 4384



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MARATHWADA MITRA MANDAL'S
MMM COLLEGE OF PHARMACY
 THERGAON, KALEWADI, PUNE- 411033

Schedule to and forming part of the Income and Expenditure Account for the FY 2020-21

AMOUNT Rs.

SCHEDULE 15 : STAFF PAYMENTS & BENEFITS

1	Salary Non-Teaching Staff	4,055,145.00	
2	Salary teaching Staff	15,144,513.00	
3	Grant Expenses	73,440.00	
4	Corona Policy Premium	21,079.00	
5	Gratuity Expenses	1,919,967.00	21,214,144.00
	Total Rs.		21,214,144.00

SCHEDULE 16 : ACADEMIC EXPENSES

1	Affiliation Fees	394,500.00	
2	Registration & Processing Fees	421,043.00	
3	Chemical Expenses	97,638.00	913,181.00
	Total Rs.		913,181.00

SCHEDULE 17 : ADMINISTRATIVE AND GENERAL EXPENSES

1	Advertisement Expenses	17,551.00	
2	Bank Charges & Commission	15,988.79	
3	Housekeeping Expenses	886,344.96	
4	Electricity Expenses	553,680.00	
5	Property Tax & Insurance	1,039,892.50	
6	Meeting and Committee, Patent Expenses	139,775.00	
7	Office Expenses	39,097.00	
8	Postage Expenses	7,087.00	
9	SPPU Prorata Fees	55,613.00	
10	Printing & Stationery Expenses	210,324.00	
11	Professional & Legal Charges	97,214.60	
12	Telephone & Communication Expenses	239,170.00	
13	Travelling and Conveyance	23,341.00	3,325,078.85
	Total Rs.		3,325,078.85

SCHEDULE 18 : REPAIRS AND MAINTENANCE EXPENSES

1	Repairs & Maintenance - Computer	62,266.20	
2	Repairs & Maintenance - Electrical	754,267.00	
3	Repairs & Maintenance - Furniture	126,089.00	
4	Repairs & Maintenance - Building	103,660.80	
5	Repairs & Maintenance - Equipment Lab	227,407.84	1,273,690.84



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Schedule to and forming part of the Income and Expenditure Account for the FY 2020-21

		AMOUNT Rs.	
Total Rs.		1,273,690.84	
SCHEDULE 19 : AUDIT FEES			
1	Audit fee	12,980.00	
Total Rs.		12,980.00	
SCHEDULE 20 : OTHER EXPENSES			
1	Other Expenses	-	
Total Rs.		-	
SCHEDULE 21 : ACADEMIC RECEIPTS			
1	Student Fees	42,976,185.00	
2	SWD Fees	5,553,568.00	48,529,753.00
Total Rs.		48,529,753.00	
SCHEDULE 22 : GRANTS & DONATIONS			
1	SPPU Pune Grants	992,497.00	
Total Rs.		992,497.00	
SCHEDULE 23 : INTEREST			
1	Interest on Savings Bank	70,826.00	
Total Rs.		70,826.00	
SCHEDULE 24 : OTHER INCOME			
1	Sample Analysis/ Misc Receipts	1,971,274.66	
2	D Pharm Journal Fees	6,232.00	
3	Sale of Scrap	54,215.44	2,031,722.10
Total Rs.		2,031,722.10	



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MARATHWADA MITRA MANDAL'S
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RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31st MARCH 2021

RECEIPT	Ann. No.	AMOUNT Rs.	PAYMENT	Ann. No.	AMOUNT Rs.
TO			BY		
OPENING BALANCE	A	5,153,206.17	FIXED ASSETS	P	-
CURRENT LIABILITIES	B	2,921,300.88	CURRENT LIABILITIES	B	17,767,012.04
INVESTMENTS	C	-	INVESTMENT	C	-
LOANS & ADVANCES	D	-	LOANS & ADVANCES	D	-
DEPOSIT (ASSETS)	E	-	DEPOSIT (ASSETS)	E	-
OTHER CURRENT ASSETS	F	22,165,869.09	OTHER CURRENT ASSETS	F	130,325.00
BRANCH \ DIVISIONS	G	12,475,000.00	BRANCH \ DIVISIONS	G	13,280,000.00
ACADEMIC RECEIPTS	H	5,553,568.00	ACADEMIC RECEIPTS	H	118,760.00
ACADEMIC EXPENSES	I	-	ACADEMIC EXPENSES	I	36,000.00
ADMIN. AND GENERAL EXPENSES	J	-	ADMIN. AND GENERAL EXPENSES	J	59,502.69
DEPOSIT (LIABILITY)	K	-	DEPOSIT (LIABILITY)	K	4,000.00
OTHER INCOME	L	332,525.00	OTHER INCOME	L	-
INTEREST	M	-	OTHER EXPENSES	Q	-
GRANT & DONATION	N	992,497.00	REPAIRS AND MAINTENANCE	R	-
TRUST FUND	O	-	TRUST FUND	O	-
STAFF PAYMENTS & BENEFITS	S	-	STAFF PAYMENTS & BENEFITS	S	15,929,771.00
FIXED ASSETS	P	180.00	CLOSING BALANCE	A	2,268,775.41
REPAIRS AND MAINTENANCE	R	-	GRANT & DONATION	N	-
TOTAL Rs.		49,594,146.14	TOTAL Rs.		49,594,146.14

For KRISHNA RAWAS & ASSOCIATES
 CHARTERED ACCOUNTANTS



CA., DR. K.M. RAWAS
 Memb. No. 025675
 (M.Com., F.C.A., Ph.D.)

UDIN-22035675AAAAAI6384



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MARATHWADA MITRA MANDAL'S
MMM COLLEGE OF PHARMACY
 THERGAON, KALEWADI, PUNE- 411033

Schedule to and forming part of the Receipts & Payments Account for the FY 2020-21

ANNEXURE - A : CASH & BANK BALANCES

	OPENING BAL (`)	CLOSING BAL (`)
1 Cash in hand	192.00	32.00
2 Bank Of India - 008	3,294,223.18	1,525,345.94
3 Bank Of India 0093	26,349.05	26,349.05
4 Bank Of India 1055	16,962.89	33,059.13
5 Bank Of Maharashtra 7490	57,924.22	197,969.10
6 HDFC Bank - 7575	5,328.00	5,328.00
7 HDFC Bank - 7606	1,752,226.83	480,692.19
Total Rs.	5,153,206.17	2,268,775.41

ANNEXURE - B : CURRENT LIABILITIES

1 Employees contribution to Provident Fund	587,162.00	
2 Income Tax	871,500.00	
3 OUTPUT CGST 9%	1,939.50	
4 OUTPUT SGST 9%	1,939.50	
5 MMM Employees Credit Co-operative Society Ltd.	554,407.00	626,607.00
6 MMM Sevak kalyan Nidhi	95,250.00	106,100.00
7 Professional Tax	75,800.00	
8 Corona Policy Premium	21,079.00	21,079.00
9 Sundry Creditors	712,223.88	791,758.00
10 PM Relief Fund		52,214.00
11 Salary Payable		16,169,254.04
Total Rs.	2,921,300.88	17,767,012.04

ANNEXURE - C : INVESTMENTS

- 1 FDR -HDFC Bank

Total Rs.	-	-
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ANNEXURE - D : LOANS & ADVANCES

- 1 Advances to Staff

Total Rs.	-	-
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ANNEXURE - E : DEPOSIT (ASSETS)

- 1 Deposit

Total Rs.	-	-
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ANNEXURE - F : OTHER CURRENT ASSETS

1 Fees Receivable 20-21	20,187,152.09	-
2 Fees Receivable 19-20	1,978,717.00	-
3 TDS Receivable -2021	-	130,325.00

Total Rs.	22,165,869.09	130,325.00
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MARATHWADA MITRA MANDAL'S
MMM COLLEGE OF PHARMACY
 THERGAON, KALEWADI, PUNE- 411033

Schedule to and forming part of the Receipts & Payments Account for the FY 2020-21

ANNEXURE - G : BRANCH \ DIVISIONS

- 1 Marathwada Mitra Mandal

	12,475,000.00	13,280,000.00
Total Rs.	12,475,000.00	13,280,000.00

ANNEXURE - H : ACADEMIC RECEIPTS

- 1 Development Fees - B-Pharm
 2 Development Fees-D.pharm
 3 Tuition Fees B- Pharm
 4 Tuition Fees-D Pharm
 5 SWD/EBC/ST Fees

	-	11,583.00
	-	6,936.00
	-	69,709.00
	-	30,532.00
	5,553,568.00	-
Total Rs.	5,553,568.00	118,760.00

ANNEXURE - I : ACADEMIC EXPENSES

- 1 Affiliation MSBTE Fees
 2 SPPU Pune Grant Expenses

	-	35,000.00
	-	1,000.00
Total Rs.	-	36,000.00

ANNEXURE - J : ADMIN. AND GENERAL EXPENSES

- 1 Bank Interest & Commission
 2 Meeting % Committee Expenses
 3 Corona Policy Premium Employer Share

	-	13,423.69
	-	25,000.00
	-	21,079.00
Total Rs.	-	59,502.69

ANNEXURE - K : DEPOSIT (LIABILITY)

- 1 Caution Money Deposit
 2 Laboratory Deposit
 3 Library Deposit

	-	1,000.00
	-	2,000.00
	-	1,000.00
Total Rs.	-	4,000.00

ANNEXURE - L : OTHER INCOME

- 1 Sample Analysis / Miscellaneous Receipts
 2 D Pharm Journal Fees
 3 MSBTE ENROLMENT FEES

	311,271.00	-
	7,600.00	-
	13,654.00	-
Total Rs.	332,525.00	-



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MARATHWADA MITRA MANDAL'S
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 THERGAON, KALEWADI, PUNE- 411033

Schedule to and forming part of the Receipts & Payments Account for the FY 2020-21

ANNEXURE - M : INTEREST

- 1 Interest on - Savings Account

Total Rs. -

ANNEXURE - N : GRANT & DONATION

- 1 AICTE MODROBS GRANT
 2 AICTE STTP GRANT
 3 MSBTE EXAM GRANT
 4 SPPU EXAM GRANT
 5 SPPU NSS GRANT
 6 STATE CET CELL DTE

93,000.00
 369,667.00
 6,000.00
 494,310.00
 17,750.00
 11,770.00

Total Rs. 992,497.00

ANNEXURE - O : TRUST FUND

- 1 Corpus Fund

Total Rs. -

ANNEXURE - P : FIXED ASSETS

- 1 Library
 2 Scientific Journals & Periodicals

180.00

Total Rs. 180.00

ANNEXURE - Q : OTHER EXPENSES

- 1 Audit Fees

Total Rs. -

ANNEXURE - R : REPAIRS AND MAINTENANCE

- 1 Repairs & Maintenance - Electrical

Total Rs. -

ANNEXURE - S : STAFF PAYMENTS & BENEFITS

- 1 Salary Non-teaching
 2 Salary teaching Staff B-Pharm
 3 Salary teaching Staff D-Pharm
 4 Salary teaching Staff M-Pharm
 5 Stipend Expenses

2,844,259.00

10,064,386.00

822,926.00

2,116,910.00

81,290.00

Total Rs. 15,929,771.00



14 JAN 2022

Krishna Rawas & Associates

CHARTERED ACCOUNTANTS

CA K.M.Rawas

Chartered Accountant

M.Com. F.C.A.,M.No.35675

Flat No.9, Phule Corner,
Pune Satara Road,
Above Hostel Panchami,
Parvati, Pune 411 009.

To,

The Principal

Marathwada Mitra Mandal's

College of Pharmacy

Thergaon

PUNE – 411 033

SUB: Audit Report of your Institution for the financial year 2020-2021

Sir,

With reference to the above mentioned subject, we have completed the audit of your institutions for the **financial year 2020-2021** which includes Balance-Sheet as at **31st March, 2021** and the annexed Income & Expenditure Account for the financial year ended on that date.

1. The Financial statements of **Marathwada Mitra Mandal's College of Pharmacy ,PUNE – 411 033** for the year ended **31st March,2021** incorporates approtionable and or identifiable Assets, Liabilities and Expenditure of the **Marathwada Mitra Mandal, Pune** relating to this Institute.
2. The attached financial statements are the primary responsibility of the Trust's management. Our responsibility is to express an opinion on this financial statement based on our audit.
3. We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on test basis, evidence supporting the amounts and disclosers in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

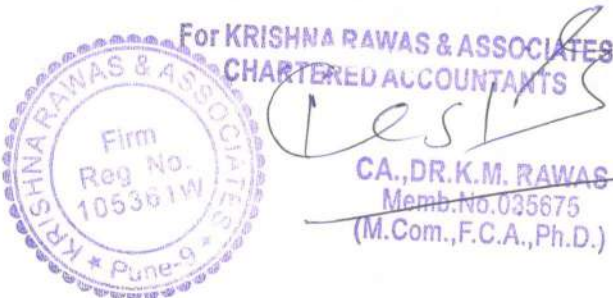
Subject to clause 1) to 3) above and our comments in the said annexure referred above, we report that;

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion, the Institution has kept proper books of account as required by law, so far as appear from our examination of the books.
- c. The balance sheet and income & expenditure account dealt with by the report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us, the said accounts, read with the notes thereon , give the information required by the Bombay Public Trust Act, 1950, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Thanking you,

For Krishna Rawas & Associates

Chartered Accountants



CA K.M. Rawas

Chartered Accountant

M.Com. F.C.A. M.No.35675

Date: 14/01/2022

UDIN : 22035675AAAAAI4384

NOTES FORMING PART OF ACCOUNTS & ACCOUNTING POLICIES F.Y 2020-2021

Significant Accounting Policies:-

The Financial statements are prepared under going Concern and historical cost convention and materially comply with the accounting standards issued by the Institute of Chartered Accountants of India.

Accounting Policies

Significant accounting policies adopted and consistently followed in the preparation and presentation of financial statements, disclosed in the following paragraphs, form part of the financial statements and they confirm to major considerations such as prudence, substance over form & materiality.

Contingencies & Events occurring after the Balance Sheet date

There are no contingencies (conditions or situations) the outcome of which is known or determined on occurrences or non-occurrences of certain future events.

There are no significant or material events, both favorable & unfavorable, occurred between Balance Sheet date & the date on which financial statements are approved.

Excess of Income / Expenditure for the Period, Prior Period Items & Changes in Accounting Policies

All Items of incomes & expenses, recognized in a period are included in determination of excess of income or expenditure for the period unless an accounting standard required or permitted otherwise.

There are no other materials or significant prior period items or extra ordinary items or extra ordinary items having a material effect on the financial statements in the current period or future periods.

There is no change in the accounting policies having a material effect on the financial statements in the current period or future periods.

Fixed Assets & Depreciation

Fixed assets are stated at opening WDV less depreciation for the year i.e. value of gross block of assets is not disclosed.

Depreciation has been consistently calculated, on all fixed assets, on WDV method, as per rates specified in Income-Tax Act 1961, as amended from time to time. The financial statements disclosed depreciation for the current year only. The accumulated amount of depreciation up to the date of Balance Sheet, on all assets in active use on the date of Balance Sheet, along with historical cost of acquisition of all such assets is not disclosed.

Revenue Recognition

Revenues from student fees are recognized on receipt (cash) basis, except bank interest on fixed deposits, which is recognized on accrued basis.

Retirement benefits

Retirement's benefits to its employees are in the nature of provident fund contribution & gratuity only.

Investments

Current Investments are valued at lower of cost or fair market value. Investments being long term stated at cost.

Government Grants:

Grants received from statutory bodies & Government has been accounted on receipt basis. Grants received from statutory bodies & Government has been accounted on receipt basis.

General

Balances of & transactions with creditors & with the parties under the head loans & advances, deposits, & current liabilities, where the duly confirmed statements of accounts were not obtained, are subject to confirmation & adjustments, if any.

Current Assets, loans & advances are realizable approximately at the value shown in the Balance Sheet.

Previous year figures have been regrouped & rearranged wherever necessary to make them comparable with current year's figures.

All fixed assets stated in the financial statements are in existence and in active use for the activity of the Institution, on and up to the date of Balance Sheet.

Figures have been rounded off to the nearest rupee.

For Krishna Rawas & Associates

Chartered Accountants

For KRISHNA RAWAS & ASSOCIATES
CHARTERED ACCOUNTANTS

CA K.M. Rawas
Chartered Accountant
M.Com. F.C.A. M.No.35675

Date: 14/01/2022

UDIN : 22035675AAAAA14384



CA. DR K.M. RAWAS
Memb.No.035675
(M.Com., F.C.A., Ph.D.)