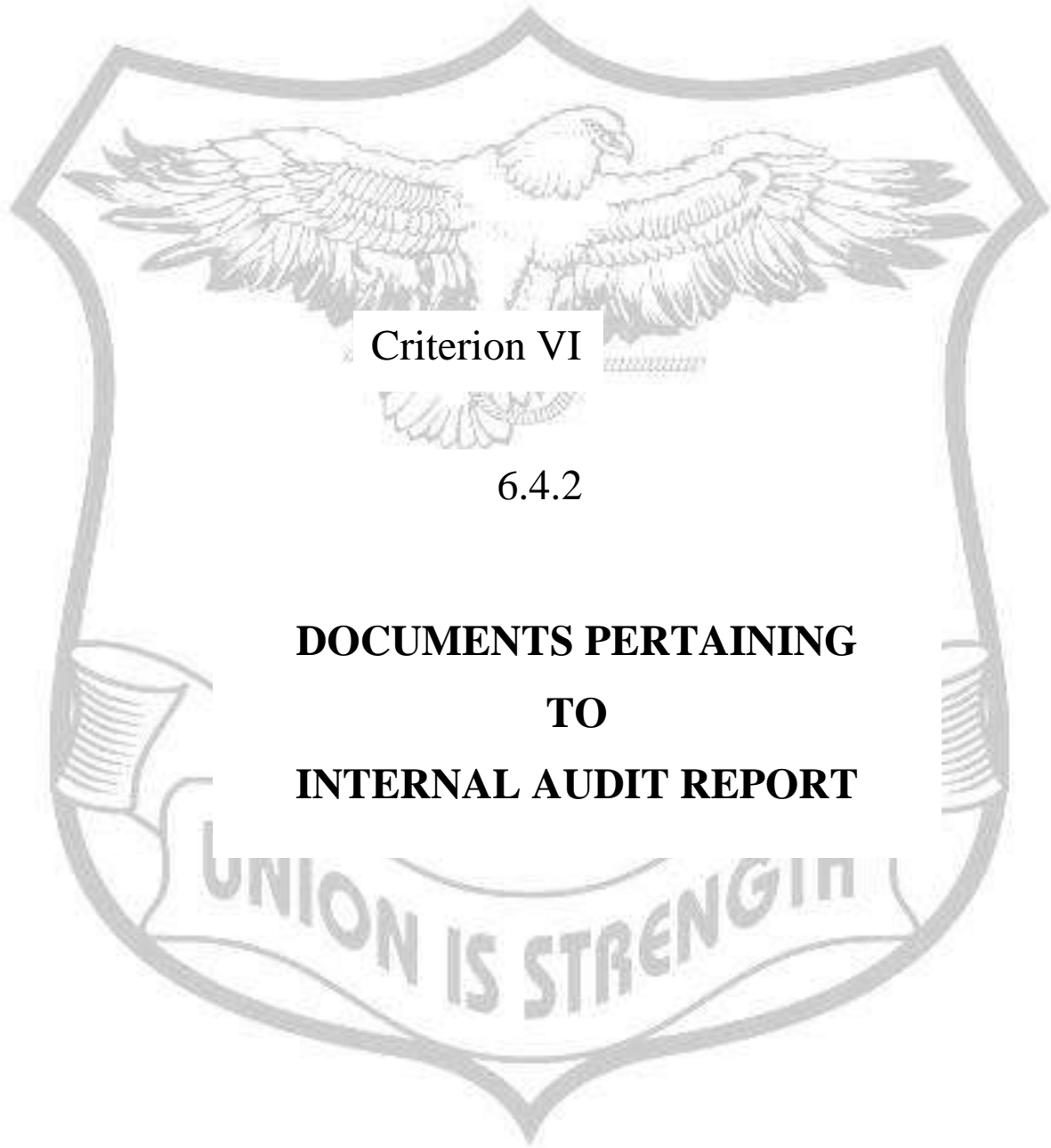


D.E.Society's

Brijlal Jindal College of Physiotherapy, Pune



Criterion VI

6.4.2

**DOCUMENTS PERTAINING
TO
INTERNAL AUDIT REPORT**

Unit No & Unit Name :- 62 D.E.Society's Brijlal Jindal College of Physiotherapy, Pune

Audit Document List FY 2022-23

Index

Sr No	Particular	Remark
1	Last Year Balance sheet (FY 2021-22)	Verified
2	Balance Sheet	Verified
3	Income & Expense A/c	Verified
3	Trial Balance	Verified
4	Bank Reconciliation :-	
	Bank Reconciliation in Tally Print 31 March 2020	Verified
	Bank Balance Statements 31 March 2020	Verified
	Fixed Deposit :-	
5	a) Fixed Deposit Xerox	Verified
	b) Interest Statements	Verified
	c) TDS Statements	Verified
	d) Accrued Interest & TDS Statements Up to 31/03/2020	Verified
	TDS 194 C & 184 J (26 Q - Non Salary TDS) :-	
6	a) Monthly Challan, 194 C	Verified
	a) Monthly Challan, 194 J	Verified
	b) Provisional Receipt (Quarterly Return)	Verified
	TDS 192 B - (24Q - Salary TDS) :-	
7	a) Monthly Challan, 192B	Verified
	b) Provisional Receipt (Quarterly Return)	Verified
	Professional Tax :-	
8	a) Professional Tax Monthly Challan	Verified
	b) Professional Tax Return Receipt Monthly / Yearly	Verified
9	Provident Fund Monthly Statements (DES Staff)	Verified
10	Fixed Asset Voucher Xerox	Verified

Name of the Staff : Smt. Radhika Apte

Designation : Accountant

Mo no:-7030527670

Name of the Unit Head : Dr.Snehal Joshi (PT)

Designation : Principal & Professor

Mo no:- 9225340940

Name of the Chife Finance Officer : Shri. Chandrashekhar Powar

Designation : Chief Finance Officer

Mo no:-9850259380

Date :

Chief Financial Officer

Deccan Education Society, Pune

TRUE COPY

PRINCIPAL
D. E. Society's Brijlal Jindal
College of Physiotherapy
Pune-4.



Unit No & Unit Name :- 62 D.E.Society's Brijlal Jindal College of Physiotherapy, Pune

Audit Document List FY 2021-22

Index

Sr No	Particular	Remark
1	Last Year Balance sheet (FY 2020-21)	Verified
2	Balance Sheet	Verified
3	Income & Expense A/c	Verified
3	Trial Balance	Verified
4	Bank Reconciliation :-	
	Bank Reconciliation in Tally Print 31 March 2020	Verified
	Bank Balance Statements 31 March 2020	Verified
	Fixed Deposit :-	
5	a) Fixed Deposit Xerox	Verified
	b) Interest Statements	Verified
	c) TDS Statements	Verified
	d) Accrued Interest & TDS Statements Up to 31/03/2020	Verified
	TDS 194 C & 184 J (26 Q - Non Salary TDS) :-	
6	a) Monthly Challan, 194 C	Verified
	a) Monthly Challan, 194 J	Verified
	b) Provisional Receipt (Quarterly Return)	Verified
	TDS 192 B - (24Q - Salary TDS) :-	
7	a) Monthly Challan, 192B	Verified
	b) Provisional Receipt (Quarterly Return)	Verified
	Professional Tax :-	
8	a) Professional Tax Monthly Challan	Verified
	b) Professional Tax Return Receipt Monthly / Yearly	Verified
9	Provident Fund Monthly Statements (DES Staff)	Verified
10	Fixed Asset Voucher Xerox	Verified

Name of the Staff : Smt. Radhika Apte

Designation : Accountant

Mo no:-7030527670

Name of the Unit Head : Dr.Snehal Joshi(PT)

Designation : Principal & Professor

Mo no:- 9225340940

Name of the Chife Finance Officer : Shri. Chandrashekhar Powar

Designation : Chief Finance Officer

Mo no:-9850259380

Date :

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Be

Chief Financial Officer
Deccan Education Society, Pune

TRUE COPY

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PRINCIPAL
D. E. Society's Brijlal Jindal
College of Physiotherapy
Pune-4.



Unit No & Unit Name :- 62 D.E.Society's Brijlal Jindal College of Physiotherapy,Pune

Audit Document List FY 2020-21

Index

Sr No	Particular	Remark
1	Last Year Balance sheet (FY2019-20)	Verified
2	Balance Sheet	Verified
3	Income & Expense A/c	Verified
3	Trial Balance	Verified
4	Bank Reconciliation :-	
	Bank Reconciliation in Tally Print 31 March 2020	Verified
	Bank Balance Statements 31 March 2020	Verified
	Fixed Deposit :-	
5	a) Fixed Deposit Xerox	Verified
	b) Interest Statements	Verified
	c) TDS Statements	Verified
	d) Accrued Interest & TDS Statements Up to 31/03/2020	Verified
	TDS 194 C & 184 J (26 Q - Non Salary TDS) :-	
6	a) Monthly Challan, 194 C	Verified
	a) Monthly Challan, 194 J	Verified
	b) Provisional Receipt (Quarterly Return)	Verified
	TDS 192 B - (24Q - Salary TDS) :-	
7	a) Monthly Challan, 192B	Verified
	b) Provisional Receipt (Quarterly Return)	Verified
	Professional Tax :-	
8	a) Professional Tax Monthly Challan	Verified
	b) Professional Tax Return Receipt Monthly / Yearly	Verified
9	Provident Fund Monthly Statements (DES Staff)	Verified
10	Fixed Asset Voucher Xerox	Verified

Name of the Staff : Smt. Radhika Apte

Designation : Accountant

Mo no:-7030527670

Name of the Unit Head : Smt. Aparna Sadhale

Designation : Principal & Professor

Mo no:- 9225340940

Name of the Chife Finance Officer : Shri. Chandrashekhar Powar

Designation : Chief Finance Officer

Mo no:-9850259380

Date : **TRUE COPY**

R. Apte

A. Sadhale

Ch. Powar

Chief Financial Officer
Deccan Education Society, Pune

PRINCIPAL




D. E. Society's Brijlal Jindal
College of Physiotherapy
Pune-4.



Unit No & Unit Name :- 62 D.E.Society's Brijlal Jindal College of Physiotherapy, Pune

Audit Document List FY 2019-20

Index

Sr No	Particular	Remark
1	Last Year Balance sheet (FY2018-19)	Verified
2	Balance Sheet	Verified
3	Income & Expense A/c	Verified
3	Trial Balance	Verified
4	Bank Reconciliation :-	
	Bank Reconciliation in Tally Print 31 March 2020	Verified
	Bank Balance Statements 31 March 2020	Verified
	Fixed Deposit :-	
5	a) Fixed Deposit Xerox	Verified
	b) Interest Statements	Verified
	c) TDS Statements	Verified
	d) Acrued Interest & TDS Statements Up to 31/03/2019	Verified
	TDS 194 C & 184 J (26 Q - Non Salary TDS) :-	
6	a) Monthly Challan, 194 C	Verified
	a) Monthly Challan, 194 J	Verified
	b) Provisional Receipt (Quarterly Return)	Verified
	TDS 192 B - (24Q - Salary TDS) :-	
7	a) Monthly Challan, 192B	Verified
	b) Provisional Receipt (Quarterly Return)	Verified
	Professional Tax :-	
8	a) Professional Tax Monthly Challan	Verified
	b) Professional Tax Return Receipt Monthly / Yearly	Verified
9	Provident Fund Monthly Statements (DES Staff)	Verified
10	Fixed Asset Voucher Xerox	Verified
	Name of the Staff : Smt. Radhika Apte	
	Designation : Accountant	
	Mo no:-7030527670	
	Name of the Unit Head : Smt. Aparna Sadhale	
	Designation : Principal & Professor	
	Mo no:- 9225340940	
	Name of the Chife Finance Officer : Shri. Chandrashekhar Powar	
	Designation : Chief Finance Officer	
	Mo no:-9850259380	
	Date :	Chief Financial Officer Deccan Education Society, Pune

TRUE COPY

PRINCIPAL
D. E. Society's Brijlal Jindal
College of Physiotherapy
Pune-4.



Unit No & Unit Name :- 62 D.E.Society's Brijlal Jindal College of Physiotherapy,Pune

Audit Document List FY 2018-19

Index

Sr No	Particular	Remark
1	Last Year Balance sheet (FY 2017-18)	Verified
2	Balance Sheet	Verified
3	Income & Expense A/c	Verified
3	Trial Balance	Verified
4	Bank Reconciliation :-	
	Bank Reconciliation in Tally Print 31 March 2018	Verified
	Bank Balance Statements 31 March 2018	Verified
	Fixed Deposit :-	
5	a) Fixed Deposit Xerox	Verified
	b) Interest Statements	Verified
	c) TDS Statements	Verified
	d) Accrued Interest & TDS Statements Up to 31/03/2018	Verified
6	TDS 194 C & 184 J (26 Q - Non Salary TDS) :-	
	a) Monthly Challan, 194 C	Verified
	a) Monthly Challan, 194 J	Verified
	b) Provisional Receipt (Quarterly Return)	Verified
7	TDS 192 B - (24Q - Salary TDS) :-	
	a) Monthly Challan, 192B	Verified
	b) Provisional Receipt (Quarterly Return)	Verified
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	a) Professional Tax Monthly Challan	Verified
	b) Professional Tax Return Receipt Monthly / Yearly	Verified
9	Provident Fund Monthly Statements (DES Staff)	Verified
10	Fixed Asset Voucher Xerox	Verified

Name of the Staff : Smt. Radhika Apte

Designation : Accountant

Mo no:-7030527670

Name of the Unit Head : Smt. Aparna Sadhale

Designation : Principal & Professor

Mo no:- 9225340940

Name of the Chife Finance Officer : Shri. Chandrashekhar Powar

Designation : Chief Finance Officer

Mo no:-9850259380

Date :

[Signature]

[Signature]

Chief Financial Officer
Deccan Education Society, Pune

TRUE COPY



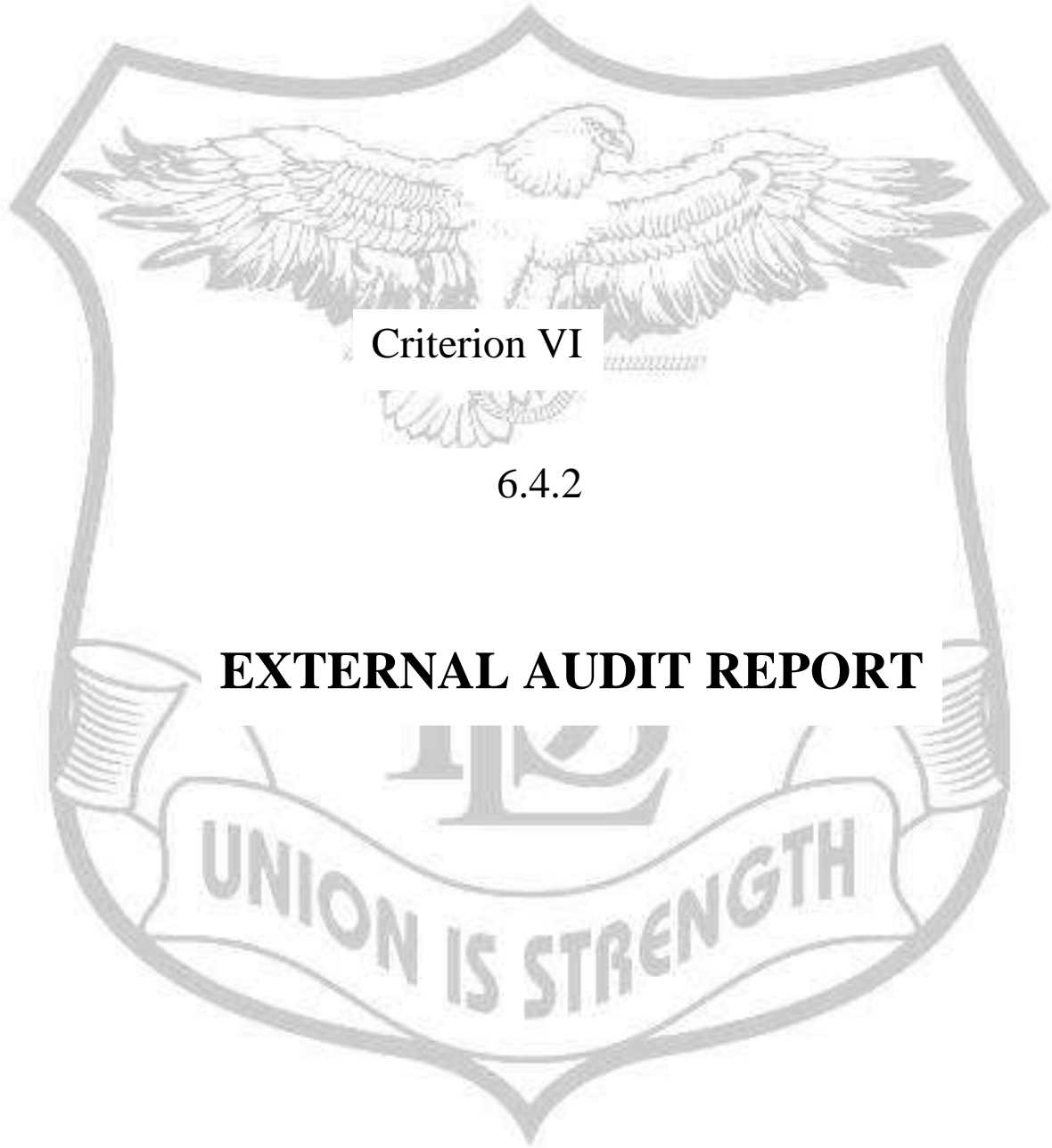
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PRINCIPAL
D E Society's Brijlal Jindal
College of Physiotherapy
Pune - 4



D.E.Society's

Brijlal Jindal College of Physiotherapy, Pune



Criterion VI

6.4.2

EXTERNAL AUDIT REPORT

UNION IS STRENGTH

Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

102, R. K. Classic, New D. P. Rd., Opp. Ashish Garden, Kothrud, Pune 411029
Tel:91-020-25399914; E-mail: suneel@gtgca.com

Managing Partner:

S. M. Ghatpande, M. Com.; Dip. Lit (Fr.) LL. B.; A.C.I.S. (U.K.), F.C.A.

Independent Auditors' Report

To,
The Secretary,
Deccan Education Society,
Pune-411004.

Report on the Financial Statements

We have audited the financial statements of **Deccan Education Society's Brijlal Jindal College of Physiotherapy, Pune**, which comprise the

- Balance Sheet as at the **31st March 2023**
- Statement of Income & Expenditure for the year ended on that date
- Receipts & Payments Account for the year ended on that date
- Notes to the financial statements, including a summary of significant accounting policies.

Accordingly, we report as under:

- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
- In our opinion, proper books of account as required by law have been kept by the institution, so far as appears from our examination of those books;
- The Balance Sheet, the Statement of Income & Expenditure and the Receipts & Payments of the institution dealt with by this report are in agreement with the books of account;

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the accompanying financial statements give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view of in accordance with the accounting principles generally accepted in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

- In the case of the Balance Sheet, of the state of affairs of the institution as at the **31st March 2023**; and
- In the case of the Statement of Income & Expenditure, of the **deficit** of the institution for the year ended on that date.
- In the case of the Statement of Statement of Receipts & Payments, of the **cash flows** of the institution for the year ended on that date.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of the institution is responsible for -

- the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and the aforesaid Accounting Standards,
- the design and maintenance of such internal control as management determines is necessary relevant to the preparation and presentation of these financial statements that are free from material misstatement, whether due to fraud or error
- for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
- overseeing the entity's financial reporting process.

Auditor's Responsibilities 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 on these financial statements based on our audit.

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.

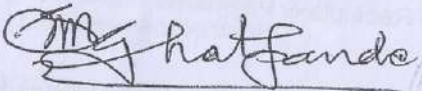
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We conducted our audit in accordance with the Auditing & Assurance Standards issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to issue our report.

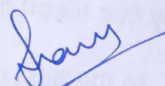
An audit includes

- a) performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- b) evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants



S. M. Ghatpande
Partner
Membership No. 30462
Place: Pune
Date: 2nd May 2023
UDIN: 23030462BGXMX1086



PRINCIPAL
D. E. Society's Brijlal Jindal
College of Physiotherapy
Pune - 4

62

Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

102, R. K. Classic, New D. P. Rd., Opp. Ashish Garden, Kothrud, Pune 411029
Tel:91-020-25399914; E-mail: suneel@gtgca.com

Managing Partner:

S. M. Ghatpande, M. Com.; Dip. Lit (Fr.) LL. B.; A.C.I.S. (U.K.), F.C.A.

Independent Auditors' Report

To,
The Secretary,
Deccan Education Society,
Pune-411004.

Report on the Financial Statements

We have audited the financial statements of **Deccan Education Society's Brijlal Jindal College of Physiotherapy, Pune**, which comprise the

- a) Balance Sheet as at the **31st March 2022**
- b) Statement of Income & Expenditure for the year ended on that date
- c) Receipts & Payments Account for the year ended on that date
- d) Notes to the financial statements, including a summary of significant accounting policies.

Accordingly, we report as under:

- a) We have 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 institution, so far as appears from our examination of those books;
- c) The Balance Sheet, the Statement of Income & Expenditure and the Receipts & Payments of the institution dealt with by this report are in agreement with the books of account;

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the accompanying financial statements give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view of in accordance with the accounting principles generally accepted in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

- a) In the case of the Balance Sheet, of the state of affairs of the institution as at the **31st March 2022**; and
- b) In the case of the Statement of Income & Expenditure, of the **deficit** of the institution for the year ended on that date.
- c) In the case of the Statement of Receipts & Payments, of the **cash flows** of the institution for the year ended on that date.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of the institution is responsible for -

- a) the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and the aforesaid Accounting Standards,
- b) the design and maintenance of such internal control as management determines is necessary relevant to the preparation and presentation of these financial statements that are free from material misstatement, whether due to fraud or error
- c) for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
- d) overseeing the entity's financial reporting process.



Auditor's Responsibilities 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 on these financial statements based on our audit.

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.

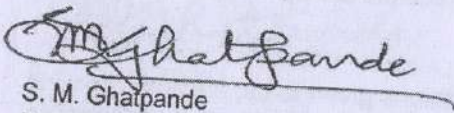
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We conducted our audit in accordance with the Auditing & Assurance Standards issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to issue our report.

An audit includes

- a) performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- b) evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants



S. M. Ghatpande
Partner

Membership No. 30462

Place: Pune

Date: 1st June 2022

UDIN: 22030462AMRGXR1690





PRINCIPAL

D. E. Society's Brijlal Jindal
College of Physiotherapy
Pune-4.



Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

102, R. K. Classic, New D. P. Rd., Opp. Ashish Garden, Kothrud, Pune 411029
Tel: 91-020-25399914; E-mail: suneel@gtgca.com

Managing Partner:

S. M. Ghatpande, M. Com.; Dip. Lit (Fr.) LL. B.; A.C.I.S. (U.K.), F.C.A.
Independent Auditors' Report

To,
The Secretary,
Deccan Education Society,
Pune-411004

Report on the Financial Statements

We have audited the financial statements of Deccan Education Society's Brijlal Jindal College of Physiotherapy, Pune, which comprise the

- Balance Sheet as at the 31st March 2021
- Statement of Income & Expenditure for the year ended on that date
- Receipts & Payments Account for the year ended on that date
- Notes to the financial statements, including a summary of significant accounting policies.

Accordingly, we report as under:

- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
- In our opinion, proper books of account as required by law have been kept by the institution, so far as appears from our examination of those books;
- The Balance Sheet, the Statement of Income & Expenditure and the Receipts & Payments of the institution dealt with by this report are in agreement with the books of account.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the accompanying financial statements give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view of in accordance with the accounting principles generally accepted in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

- In the case of the Balance Sheet, of the state of affairs of the institution as at the 31st March 2021; and
- In the case of the Statement of Income & Expenditure, of the surplus of the institution for the year ended on that date.
- In the case of the Statement of Statement of Receipts & Payments, of the cash flows of the institution for the year ended on that date.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of the institution is responsible for -

- the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and the aforesaid Accounting Standards.
- the design and maintenance of such internal control as management determines is necessary relevant to the preparation and presentation of these financial statements that are free from material misstatement, whether due to fraud or error
- for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so
- overseeing the entity's financial reporting process.



Auditor's Responsibilities 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 on these financial statements based on our audit.

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.

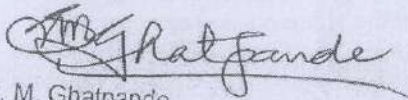
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We conducted our audit in accordance with the Auditing & Assurance Standards issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to issue our report.

An audit includes

- a) performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- b) evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants



S. M. Ghatpande

Partner

Membership No. 30462

Place Pune

Date: 5th July 2021

UDIN: 21030462AAAAEH4072



PRINCIPAL

D. E. Society's Brijlal Jindal
College of Physiotherapy
Pune-4.



Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

102, P. K. Classic, New D. P. Rd., Opp. Ashish Garden, Kothrud, Pune-411029

Tel: 91-020-25399914; E-mail: suneel@gkgca.com

Managing Partner:

S. M. Ghatpande, M. Com., Dip. Lit (Fr.) LL. B., A.C.I.S. (U.K.), F.C.A.

Independent Auditors' Report

To,

The Secretary,

Deccan Education Society,

Pune-411004.

Report on the Financial Statements

We have audited the financial statements of Deccan Education Society's Brijlal Jindal College of Physiotherapy, Pune, which comprise the

- Balance Sheet as at the 31st March 2020
- Statement of Income & Expenditure for the year ended on that date
- Receipts & Payments Account for the year ended on that date
- Notes to the financial statements, including a summary of significant accounting policies.

Accordingly, we report as under:

- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
- In our opinion, proper books of account as required by law have been kept by the institution, so far as appears from our examination of those books;
- The Balance Sheet, the Statement of Income & Expenditure and the Receipts & Payments of the institution dealt with by this report are in agreement with the books of account.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the accompanying financial statements give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view of in accordance with the accounting principles generally accepted in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

- In the case of the Balance Sheet, of the state of affairs of the institution as at the 31st March 2020; and
- In the case of the Statement of Income & Expenditure, of the deficit of the institution for the year ended on that date.
- In the case of the Statement of Receipts & Payments, of the cash flows of the institution for the year ended on that date.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of the institution is responsible for -

- the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and the aforesaid Accounting Standards,
- the design and maintenance of such internal control as management determines is necessary relevant to the preparation and presentation of these financial statements that are free from material misstatement, whether due to fraud or error
- for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
- overseeing the entity's financial reporting process.



Auditor's Responsibilities 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 on these financial statements based on our audit.

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.

We conducted our audit in accordance with the Auditing & Assurance Standards issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to issue our report.

An audit includes

- a) performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- b) evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants

S. M. Ghatpande
Partner
Membership No. 30462
Place: Pune
Date: 29th September 2020
UDIN: 20030462AAAACO5293



PRINCIPAL
D. E. Society's Brijlal Jindal
College of Physiotherapy
Pune-4.



Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

102, R. K. Classic, New D. P. Rd., Opp. Ashish Garden, Kothrud, Pune 411029
Tel:91-020-25399914; E-mail: suneel@gtgca.com

Managing Partner:

S. M. Ghatpande, M. Com.; Dip. Lit (Fr.) LL. B.; A.C.I.S. (U.K.), F.C.A.

Independent Auditors' Report

To,

The Secretary,
Deccan Education Society,
Pune-411004.

Report on the Financial Statements

We have audited the financial statements of Deccan Education Society's Brijlal Jindal College of Physiotherapy, Pune, which comprise the

- a) Balance Sheet as at the 31st March 2019
- b) Statement of Income & Expenditure for the year ended on that date
- c) Receipts & Payments Account for the year ended on that date
- d) Notes to the financial statements, including a summary of significant accounting policies.

Accordingly, we report as under:

- a) We have 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 institution, so far as appears from our examination of those books;
- c) The Balance Sheet, the Statement of Income & Expenditure and the Receipts & Payments of the institution dealt with by this report are in agreement with the books of account;

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the accompanying financial statements give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view of in accordance with the accounting principles generally accepted in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

- a) In the case of the Balance Sheet, of the state of affairs of the institution as at the 31st March 2019; and
- b) In the case of the Statement of Income & Expenditure, of the deficit of the institution for the year ended on that date.
- c) In the case of the Statement of Statement of Receipts & Payments, of the cash flows of the institution for the year ended on that date.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of the institution is responsible for -

- a) the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and the aforesaid Accounting Standards,
- b) the design and maintenance of such internal control as management determines is necessary relevant to the preparation and presentation of these financial statements that are free from material misstatement, whether due to fraud or error
- c) for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
- d) overseeing the entity's financial reporting process.



Auditor's Responsibilities 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 on these financial statements based on our audit.

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.

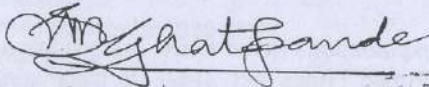
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We conducted our audit in accordance with the Auditing & Assurance Standards issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to issue our report.

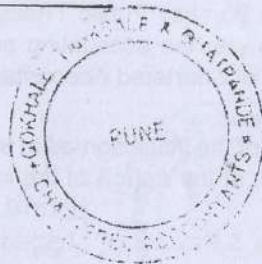
An audit includes

- a) performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- b) evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants



S. M. Ghatpande
Partner
Membership No. 30462
Place: Pune
Date: 31st May 2019



PRINCIPAL

D. E. Society's Brijjal Jindal
College of Physiotherapy
Pune-4.



Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

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Tel.91-020-25389154; 25388390; 25399914; Fax.91-020-25389302, E-mail: suneel@gtgca.com

Managing Partner:

S. M. Ghatpande, M. Com.; Dip. Lit (Fr.) LL. B.; A.C.I.S. (U.K.), F.C.A.

Independent Auditors' Report

To,
The Secretary,
Deccan Education Society,
Pune-411004.

Report on the Financial Statements

We have audited the financial statements of Deccan Education Society's Brijlal Jindal College of Physiotherapy, Pune, which comprise the

- a) Balance Sheet as at the 31st March 2018
- b) Statement of Income & Expenditure for the year ended on that date
- c) Receipts & Payments Account for the year ended on that date

Management Responsibility for the financial statements

The Management of the institution is responsible for -

- a) the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the institution in accordance with the accounting principles generally accepted in India, including accounting standards mandated by the Institute of Chartered Accountants of India and are free from material misstatement, whether due to fraud or error
- b) the design and maintenance of the internal control relevant to the preparation and presentation of these financial statements.

Auditors' Responsibility

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

An audit includes

- a) performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- b) evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

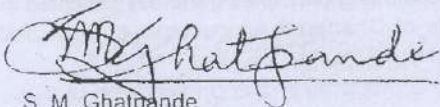
In our opinion, to the best of our information and according to the explanations given to us, the financial statements, read with the notes thereon, give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Balance Sheet, of the state of affairs of the institution as at the 31st March 2018, and
- b) In the case of the Statement of Income & Expenditure, of the surplus of the institution for the year ended on that date.
- c) In the case of the Receipts & Payments Account, of the cash flows of the institution for the year ended on that date.

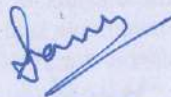
Accordingly, we report as under:

- a) We have 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 institution, so far as appears from our examination of those books;
- c) The Balance Sheet, the Statement of Income & Expenditure and the Receipts & Payments Account of the institution dealt with by this report are in agreement with the books of account.

For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants



S. M. Ghatpande
Partner
Membership No. 030462
Place: Pune
Date: 30th July 2018



PRINCIPAL
D. E. Society's Brijlal Jindal
College of Physiotherapy
Pune-4.

