office

DHULE CHARITABLE SOCIETY- DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

DHULE

<u>AUDIT REPORT</u> <u>31/03/2018</u>

VIJAY M. RATHI

CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule 2 (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule 2 (02562) 236435



AUDITOR'S REPORT

To,
The Trustees / Principal
A.R.A. College Of Pharmacy – Nagaon
Branch Dhule Charitable Society – Dhule

We have audited the attached Balance Sheet of A.R.A. COLLEGE OF PHARMACY – NAGAON – DHULE _(Unit cum Branch of Dhule Charitable Society – Dhule) as at 31st March, 2018 and the Income and Expenditure Account for the year ended on that date annexed there to along with the Statement of Receipts and Payments for the period from 01/04/2017 to 31/03/2018. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principals used significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31st march 2018 and;
- (b) In the case of Income and Expenditure Account, of the <u>Deficit</u> for the year ended on that date.

Place: - Dhule

Date :- 17/09/2018

VIJAY M. RATHI CHARTERED ACCOUNTANT M.No. 036599

"Kishor Kunj", Marwadi Galli, Shirpur - 425 405. Dist. Dhule. 2 (02563) 255005, 255141

H. No. 1259/2, Back Lane, Agra Road, Near Gandhi Statue, Dhule - 424 001 ☎ (02562) 236435

DHULE CHARITABLE SOCIETY- DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

DHULE

FINANCIAL STATEMENTS 31/03/2018

DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018

RECEIPTS	AMOUNT RS.	AMOUNT RS.
TO OPENING BALANCES		
Cash In Hand		3535170.78
Jalgaon Janta Bank Ltd., Dhule	1843.00	
State Bank Of India A/c No.	1184372.00	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	23136.94	
Bank Of Maharashtra A/c No 20110702198	1762052.25	
30110702190	563766.59	
TO FUNDS		
Depreciation Fund		1220577.00
	1220577.00	
TO INTEREST ACCOUNT		
Saving Bank Interest		616.06
Jank interest	616.06	
TO GRANTS		
Book Bank Grant		687227.00
Examination Remuneration	94000.00	*
Examination Grant	398632.00	
Examination Grant	194595.00	
TO FEES		
Breakages		21416409.00
	60930.00	
Development Fees	2026159.00	
Eligibility Fees	59305.00	
Examination Fees Journal Fees	1500688.00	
	235760.00	
Other Fees	477369.00	
Prospectus Fees	31250.00	
Tuition Fees	16965208.00	
Verification Fees	59740.00	1.
	007 10.00	
TO SCHOLARSHIPS		E0E1244.00
Scholarship	5951314.00	5951314.00
TO BRANCH INTERNAL	0001014.00	2200000 00
Dhule Charitable Society Central Office - Dhule	30000.00	3260882.00
Institute Of Pharmacy	200000.00	
M Pharmacy College		
TO ANAMATS AND PAYABLES	3030882.00	
Koparkar Infocrafts Pvt.ltd.	140005.00	16816305.00
Sai Book Centre	149205.00	
Salary Payables	210681.00	
Solanki Enterprises	15793280.00	
Vmedlife Private Limited	285539.00	
	377600.00	

PAYMENTS	AMOUNT RS.	AMOUNT RS.
BY SALARY		17508355.00
Teaching Staff Salary	14742715.00	
Non Teaching Staff Salary	2765640.00	
BY EDUCATIONAL AND ADMINISTRATIVE EXPEND	CES	8188340.00
Advertisement Expenses	24048.00	1
Affiliation Fee	270000.00	
Audit Fees	26000.00	
Bank Commission	4345.00	
Computer Expenses	31535.00	
Conveyance Expenses	180000.00	
Depreciation	1220577.00	
Electrical Bill Expenses	44370.00	
Fees Refund	328174.00	
Garden Expenses	91720.00	
Guest Expenses	53393.00	
Guest Lecturer Remuneration	192900.00	
Laboratory Expenses	368786.00	
Library Expenses	30372.00	
Municipal Taxes	204049.00	
Newspaper And Magazine Expenses	8652.00	/
Office Expenses	160674.00	
Postage Expenses	1089.00	
Printing And Stationary	420271.00	
Provident Fund Administrative Charges	50796.00	
Provident Fund Contribution	448200.00	/ 24019.00
Repairing And Maintenance	860611.00	/
Seminar And Training Expenses	124330.00	
Software Expenses	575805.00	
Student Activity Account	34302.00	
Subscription And Journals	115350.00	
Telephone Expenses	4112.00	
Travelling Expenses	136969.00	
University Fees	60000.00	
Watchman Salary	279000.00	
Eligibility Fees	59305.00	
Examination Fees	1500688.00	
Processing Fee	218177.00	
Verification Fees	59740.00	

TO ACCOUNTS AS PER CONTRA

 Income Tax
 1028000.00

 Professional Tax
 82275.00

 Provident Fund
 604800.00

 T. D. S.
 11863.00

1726938.00

TOTAL RS.

54615438.84

PLACE: SHIRPUR DATE: 17/09/2018

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON DHULE CHARITABLE SOCIETY DHULE

BY SCHOLARSHIPS		5951314.00
Scholarship	5951314.00	
DV. I.O. V. D.		
BY MOVABLE PROPERTIES	,	1133938.00
Computer & Accessories	49675.00	
Furniture And Fixtures	737177.00	
Inverter	42700.00	
Laboratory Equipment	68705.00	
Library	210681.00	
Sound Systems	25000.00 🗸	
DV DDANGU INTERNAL		
BY BRANCH INTERNAL		4519730.40
Institute Of Pharmacy	24776.40	
M Pharmacy College	4494954.00	
BY ACCOUNTS PAYABLE		
A.K.Media	0400.00	12865593.00
Cyber Info Services	9130.00	
Examination Remuneration Payable	113022.00	
Salary Payables	69652.00	
Shriram Kamal Caterers	12292855.00	
Solanki Enterprises	50580.00	
Sonar Sunil Kashinath	74782.00	
	13000.00	
Student Deposits	163000.00	
Swami Xerox And Lamination	4572.00	
Vmedlife Private Limited	75000.00	
DV ACCOUNTS AS DED CONTRA		
BY ACCOUNTS AS PER CONTRA Income Tax		1570338.00
	1028000.00	
Professional Tax	82275.00	
Provident Fund	448200.00	
T. D. S.	11863.00	
BY GRANT ASSET		
Book Bank	0.4000	94000.00
BOOK BATIK	94000.00	
BY CLOSING BALANCES		2792920 44
Cash In Hand	31968.00	2783830.44
Jalgaon Janta Bank Ltd., Dhule	914481.60	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25	
State Bank Of India 176	24575.00	
Bank Of Maharashtra A/c No 20110702198		
_	50753.59	
	TOTAL RS.	54615438.84
	TOTAL NO.	04010438.84

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT

SHIRPUR MEM. NO. 36599 DHULE

MEM. NO. 36599
DHULE TO DHULE

DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31/03/2018

VIJAY M. RATHI B.COM,F.C.A. CHARTERED ACCOUNTANT

	EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
	TO EDUCATIONAL AND		BY INTEREST	
	ADMINISTRATIVE EXPENCES		Saving Bank Interest	616.06
	Advertisement Expenses	✓ 24048.00√	Saving Bank Interest	010.00
	Affiliation Fee	270000.00	BY GRANTS	
V	Audit Fees	/26000.00	Book Bank Grant	04000 00
	Bank Commission	4345.00	Examination Remuneration	94000.00 398632.00
	Computer Expenses	√31535.00 √31535.00√	Examination Grant	194595.00
	Conveyance Expenses	180000.00	Examination Grant	194595.00
	Depreciation Depreciation	1220577.00	DV FEES	
	Electrical Bill Expenses	/	BY FEES Drankerses	60020 00
	Fees Refund	44370.00	Breakages V	60930.00
		328174.00	Development Fees	2026159.00
	Garden Expenses	91720.00 V	Eligibility Fees	59305.00
	Guest Expenses	✓ 53393.00 √	Examination Fees	1500688.00
	Guest Lecturer	100000 001	Journal Fees	235760.00
K	Remuneration	192900.00	Other Fees	477369.00
1	Laboratory Expenses	368786.00 √	Prospectus Fees	31250.00
	Library Expenses	30372.00	Tuition Fees	16965208.00
	Municipal Taxes	√ 204049.00 √	Verification Fees	59740.00
	Newspaper And Magazine	1		
	Expenses	√8652.00√	BY INCOME AND EXPENDIT	URE
1	Office Expenses	160674.00	Deficit Transfer to	
	Postage Expenses	1089.00	Balance Sheet	3592442.94
	Printing And Stationary	420271.00 V		N. T. C.
	Provident Fund	/		- Marie - Service - Servic
1	Administrative Charges	√50796.00 [√]		
	Provident Fund	/ /		
	Contribution	V448200.00V/		1
V	Repairing And Maintenance	✓ 860611.00 √		
	Seminar And Training	1		
	Expenses	124330.00		
	Software Expenses	575805.00√		and the second
	Student Activity Account	√34302.00 V		
	Subscription And Journals	115350.00 V		
	Telephone Expenses	√ 4112.00 V		
	Travelling Expenses	/136969.00		* **
	University Fees	60000.00		
	Watchman Salary	√ 279000.00 √		
1	Eligibility Fees	59305.00		
1	Examination Fees	1500688.00		
1	Processing Fee	/ 218177.00		
	Verification Fees	59740.00		

Non Teaching Staff Salary V Teaching Staff Salary

2765640.00 14742715.00

TOTAL RS.

25696695.00

TOTAL RS.

25696695.00

PLACE:SHIRPUR

DATE: 17/09/2018

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON DHULE CHARITABLE SOCIETY- DHULE All str

VIJAY M. RATHI CHARTERED ACCOUNTANT

PER MY SEPARATE REPORT



DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON BALANCE SHEET AS AT 31/03/2018

LIABILITIES	AMOUNT RS.	AMOUNT RS.
FUNDS		13092801.00
Depreciation Fund	13092801.00	13032001.00
	•	
BRANCH INTERNAL		8895547.00
Dhule Charitable Society Central Office - Dhule	8695880.00	
Institute Of Pharmacy	199667.00	
ANAMATS AND PAYABLES		8345093.00
Examination Remuneration Payable	84358.00	0010000.00
Koparkar Infocrafts Pvt.Itd.	149205.00	
Sai Book Centre	210681.00	
Salary Payables	6764595.00	
Solanki Enterprises	285539.00	
Student Deposits	346180.00	
√ Vmedlife Private Limited	302600.00	
Provident Fund	173100.00	
Scholarship	28835.00	
INCOME AND EXPENDITURE		3483280.24
Balance As Per Last Balance Sheet Less:-Deficit for the year transferred from Income	7075723.18	0400200.24
and Expenditure Account	-3592442.94	

VIJAY M. RATHI B.COM,F.C.A CHARTERED ACCOUNTANT

ASSETS	AMOUNT RS.	AMOUNT RS.
IMMOVABLE PROPERTIES		8304016.00
Building	8304016.00	0304016.00
	0304010.00	
INVESTMENTS		2775724.10
F. D. R. Bank Of Maharashtra No. 132240	233846.00	2773724.10
F. D. R. Jalgaon Janata Bank No. 623898	169611.00	
F. D. R. Jalgaon Janata Bank No. 623899	9046.00	
F. D. R. Jalgaon Janata Bank No. 634794	162777.00	
F. D. R A. R. A. Patsanstha Dhule	1871155.10	
F. D. R. I. D. B. I Bank	329289.00	
	020200.00	
MOVABLE PROPERTIES		16109983.70
C.C.T.V. Camera System	107253.00	
Computer & Accessories	2126855.00	
Dead Stock	129563.00	
E P B X System	38710.00	
Fax Machine	16000.00	
Furniture And Fixtures	2663268.00	
Gas Fitings	40775.00	
Gymkhana Material	17843.00	
Inverter	79000.00	
Laboratory Equipment	5790011.00	
Library	4701379.70	
Projector Machine	41000.00	
R.O.Plant	97875.00	
Sound Systems	25000.00	
Stabilizer	3890.00	
Telephone Instrument	2200.00	
Thumb Machine	13200.00	
Water Cooler	65925.00	
Water Pump	18546.00	
Xerox Machine	131690.00	
ANAMAT AND DECEMAN		
ANAMAT AND RECEIVABLE		132149.00
A. R. A. Patsanstha Bank O D A/c	122711.00	
M.U.H.S. University	9438.00	

TOTAL RS.

33816721.24

PLACE: SHIRPUR DATE: 17/09/2018

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON DHULE CHARITABLE SOCIETY- DHULE

O MAGAON DHULE CO

BRANCH INTERNAL M Pharmacy College

3711018.00

3711018.00

2783830.44

CASH AND BANK BALANCES

Cash In Hand
Bank Of Maharashtra A/c No 20110702198
Indira Sahakari Bank Ltd - Dhule A/c No. 77
Jalgaon Janta Bank Ltd., Dhule
State Bank Of India 176

31968.00 50753.59 1762052.25 914481.60 24575.00

TOTAL RS. 33816721.24

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT



DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

YEAR:- 31ST MARCH 2018

Gross Block of Assets and Particulars of Depreciation

			No.	Sr.
2 *				Block Of Assets
w		Dep.	of	Rate
4	01/04/2017	as on	Block	Gross
5	30/09/	Up to	of Additions	Amount
6	30/09/	After	of Additions	Amount
7	Year	for The	Deductions	Amount Of
œ	31/03/2018	Block	Gross	Total
11	01/04/2017	Deprec.	Block	Gross
12	31/03/2018	The Year	Depre. for	Allowable
13	31/03/2018	Up To	Gross Dep.	Total
14	31/03/2018	End of the year	Balance at the	W. D. V.
14	31/03/2017	End of the year	Balance at the	W. D. V.

9	8	7	0	C)	4	w	2		C)				B)			1
		_									N	_				A)
Fax Machine	Xerox Machine	Inverter	Telephone Instrument	Water Coolers	Gas Fitting	Water Pump	Gymkhana Equipments	Lab Equipments	EQUIPMENTS AND MACHINERY	Sub Total	Furniture and Fixture	Dead Stocks	FURNITURE AND FIXTURES	Sub Total	Building	LAND AND BUILDING
15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	HINERY		15.00%	15.00%	RES		2.50%	
16000.00	131691.00	36300.00	2200.00	65925.00	40775.00	18546.00	17843.00	5721306.00		2055654.00	1546091.00	509563.00		8304016.00	8304016.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68705.00		737177.00	737177.00	0.00		0.00	0.00	
		42700.00						0.00		0.00	0.00	0.00		0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	
16000.00	131691.00	79000.00	2200.00	65925.00	40775.00	18546.00	17843.00	5790011.00		2792831.00	2283268.00	509563.00		8304016.00	8304016.00	
11376.00	64464.00	21258.00	1771.00	36729.00	33615.00	15288.00	14709.00	3390076.00		904350.00	714064.00	190286.00		1963470.00	1963470.00	
694.00	10084.00	5459.00	64.00	4379.00	1074.00	489.00	470.00	359990.00		283273.00	235381.00	47892.00		158514.00	158514.00	
694.00 12070.00	74548.00	26717.00	1835.00	41108.00	34689.00	15777.00	15179.00	3750066.00		1187623.00	949445.00	238178.00		2121984.00	2121984.00	
3930.00	57143.00	52283.00	365.00	24817.00	6086.00	2769.00	2664.00	2039945.00		1605208.00	1333823.00	271385.00		6182032.00	6182032.00	
4624.00	67227.00	15042.00	429.00	29196.00	7160.00	3258.00	3134.00	2331230.00		1151304.00	832027.00	319277.00		6340546.00	6340546.00	

			N	_	0		16	15	14	ವ	12	1	10
GRAND TOTAL RS		TOTAL RS.	Computer	Library and Books	OTHER ASSETS	Sub Total	Thumb Machine	Sound System	Projector	CCTV Camera	EPBX System	R.O. Plant	Stabilizer
Principal	5		25.00%	25.00%			15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
23280062.70		6567878.70	2077180.00	4490698.70		6352514.00	13200.00	0.00	41000.00	107253.00	38710.00	97875.00	3890.00
941459.00		135577.00	49675.00	85902.00		68705.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
192479.00		124779.00	0.00	124779.00		67700.00		25000.00					
0.00		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24289221.70		6703455.70	2126855.00	4576600.70		6488919.00	13200.00	25000.00	41000.00	107253.00	38710.00	97875.00	3890.00
11872224.00		5302726.00	1413093.00	3889633.00		3701678.00	990.00	0.00	3075.00	39062.00	19133.00	48864.00	1268.00
1220577.00 13092801.00		365780.00	178441.00	187339.00		413010.00	1832.00	1875.00	5689.00	10229.00	2937.00	7352.00	393.00
13092801.00		5668506.00	1591534.00	4076972.00		4114688.00	2822.00	1875.00	8764.00	49291.00	22070.00	56216.00	1661.00
11196420.70		1034949.70	535321.00	499628.70		2374231.00	10378.00	23125.00	32236.00	57962.00	16640.00	41659.00	2229.00
11407838.70		1265152.70	664087.00	601065.70		2650836.00	12210.00	0.00	37925.00	68191.00	19577.00	49011.00	2622.00

A. R. A. COLLEGE OF PHARMACY - NAGAON

A.R.A. COLLEGE OF PHARMACY - NAGAON BRANCH DHULE CHARITABLE SOCIETY – DHULE SIGNIFICANT ACCOUNTING POLICIES AND THE REMARKS FOR THE YEAR ENDING 31ST MARCH 2018

1) SIGNIFICANT ACCOUNTING POLICIES:

The financial statements are prepared under the historical cost convention, and on the basis of a going concern.

a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.

2) DEPRECIATION:-

a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.

3) FIXED ASSETS :-

a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.

b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.

c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.

4) REVENUE RECOGNITION :-

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

5) GOVERMENT GRANTS :-

a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.

b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.

c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.

6) OTHER POINTS

a) Balances of the accounts are taken as per the ledgers only and are not confirmed

b) The provisions in respect of TDS needs to be properly taken care of.

Place: - Dhule

Date :- 17/09/2018

A.R.A. College Of Pharmacy

(B Pharmacy) - Nagaon

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599

M. A

36599

DHULE CHARITABLE SOCIETY- DHULE

A.R.A. COLLEGE OF PHARMACY (B. PHARMACY) NAGAON - DHULE

<u>31/03/2019</u>

VIJAY M. RATHI

CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule @ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule @ (02562) 236435

Vijay M. Rathi B.Com. F.C.A. CHARTERED ACCOUNTANT



AUDITOR'S REPORT

To. The Trustees / Principal A.R.A. College Of Pharmacy - Nagaon Branch Dhule Charitable Society - Dhule

We have audited the attached Balance Sheet of A.R.A. COLLEGE OF PHARMACY -NAGAON - DHULE _(Unit cum Branch of Dhule Charitable Society - Dhule) as at 31st March, 2019 and the Income and Expenditure Account for the year ended on that date annexed there to along with the Statement of Receipts and Payments for the period from 01/04/2018 to 31/03/2019. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principals used significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31st march 2019 and;
- (b) In the case of Income and Expenditure Account, of the Surplus for the year ended on that date.

Place: - Dhule Date :- 27/06/2019

> VIJAY M. RATHI HARTERED ACCOUNTANT M.No. 036599

"Kishor Kunj", Marwadi Galli, Shirpur - 425 405. Dist. Dhule. 26 (02563) 255005, 255141

DHULE CHARITABLE SOCIETY- DHULE

A.R.A. COLLEGE OF PHARMACY NAGAON - DHULE

BALANCE SHEET31/03/2019

DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

RECEIPTS	AMOUNT RS.	AMOUNT RS.
TO OPENING BALANCES		2783830.44
Cash In Hand	31968.00	2/03030.44
Jalgaon Janta Bank Ltd., Dhule	914481.60	
State Bank Of India A/c No.	24575.00	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25	
Bank Of Maharashtra A/c No 20110702198	50753.59	
	00700.00	
TO FUNDS		1166296.00
Depreciation Fund	1166296.00	1100200100
TO GRANTS		25000.00
Seminar And Training Grant	25000.00	
TO FEES		29123557.50
Breakages	93805.00	
Development Fees	1976061.00	
Journal Fees	240610.00	
Prospectus Fees	28050.00	
Seminar Registration Fee	131400.00	
Tuition Fee	26653631.50	
TO FEES FOR UNIVERSITY		453390.00
Other Fees	453390.00	
TO SCHOLARSHIPS		12500833.50
Scholarship	12500833.50	
TO BRANCH INTERNAL		5788081.75
Dhule Charitable Society Central Office - Dhule	135000.00	
Institute Of Pharmacy	145000.00	
K. C. Ajmera Ayurved Mahavidyalaya	235000.00	
M Pharmacy College	5273081.75	
TO ANAMATS AND PAYABLES		18546603.00
Examination Remuneration Payable	357907.00	
Jinendra Scientific	197505.00	
M. U. H. S University	9438.00	

VIJAY M. RATHI B.COM,F.C.A CHARTERED ACCOUNTANT

PAYMENTS	AMOUNT RS.	AMOUNT RS.
BY SALARY		19059955.00
Non Teaching Staff	2868390.00	19059955.00
Teaching Staff Salary	16191565.00	
BY EDUCATIONAL AND ADMINISTRATIVE EX	PENCES	7930831.71
Advertisement Expenses	34197.00	
Affiliation Fee	560000.00	
Annual Maintenance Charges	84660.00	
Audit Fees	31860.00	
Bank Commission	5975.71	
Computer Expenses	70160.00	
Conveyance Expenses	180000.00	
Depreciation	1166296.00	
Educational Expenses	35580.00	
Educational Tours Expenses	11894.00	
Electrical Bill Expenses	103490.00	
Fees Refund	201322.00	
Garden Expenses	88195.00	
Guest Expenses	61197.00	
Guest Lecture Honorarium Expenses	159770.00	
Internet Expenses	39825.00	
Laboratory Expenses	622633.00	
Library Expenses	1300.00	
Newspaper And Magazine Expenses	11402.00	
Office Expenses	196662.00	
Postage Expenses	989.00	
Printing And Stationary	434209.00	
Processing Fee	577840.00	
Property Tax	55600.00	
Provident Fund Administrative Charges	93330.00	
Provident Fund Contribution	823500.00	
Registration Fees	10000.00	1
Repairing And Maintenance	1409992.00	
Seminar And Training Expenses	234908.00	
Staff Welfare Expenses	40000.00	
Student Activity Account	84024.00	
Subscription And Journals	88152.00	
	00102.00	

Sai Book Centre Salary Payables Solanki Enterprises	169168.00 17225290.00 587295.00	
TO ACCOUNTS AS PER CONTRA	1009365 00	2111322.00
Income Tax Life Insurance Premium	1098365.00 240000.00	
Professional Tax	. 85900.00	
Provident Fund	666900.00	
T. D. S.	20157.00	

Telephone Expenses Transportation Expenses Travelling Expenses Watchman Salary	2304.00 1400.00 101855.00 306310.00	
BY FEES FOR UNIVERSITY PAYMENT Other Fees	82714.00	82714.00
BY SCHOLARSHIPS Scholarship	12529668.50	12529668.50
BY MOVABLE PROPERTIES Computer & Accessories Dead Stock Laboratory Equipment Library Other Equipment Projector Machine Water Pump	376500.00 4980.00 197505.00 169168.00 40218.00 37000.00 2400.00	827771.00
BY BRANCH INTERNAL Dhule Charitable Society Central Office - Dhule Institute Of Pharmacy M Pharmacy College	135000.00 199667.00 7548237.76	7882904.76
BY ACCOUNTS PAYABLE Cylinder Deposits Examination Remuneration Payable Koparkar Info crafts Pvt.ltd. Prepaid Quick Heal Sai Book Centre Salary Payables Solanki Enterprises Student Deposits Vmedlife Private Limited	6800.00 442265.00 149205.00 46020.00 210681.00 17462910.00 285539.00 100000.00 302600.00	19006020.00
BY ACCOUNTS AS PER CONTRA Income Tax Life Insurance Premium Professional Tax Provident Fund T. D. S.	1098365.00 240000.00 85900.00 840000.00 20157.00	2894627.22
BY CLOSING BALANCES Cash In Hand Jalgaon Janta Bank Ltd., Dhule	134.00 536149.60	2034021.22

TOTAL RS. 72498914.19

PLACE:SHIRPUR DATE:27/06/2019

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON

U

State Bank Of India A/c No. Indira Sahakari Bank Ltd - Dhule A/c No. 77 Bank Of Maharashtra A/c No 20110702198

68824.41 1762052.25 527466.96

TOTAL RS.

72498914.19

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT



DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31/03/2019

VIJAY M. RATHI B.COM,F.C.A. CHARTERED ACCOUNTANT

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
TO EDUCATIONAL AND		BY GRANTS	
ADMINISTRATIVE EXPENCE	S	Seminar And Training	
Advertisement Expenses	34197.00	Grant	25000.00
Affiliation Fee	560000.00		
Annual Maintenance		BY FEES	
Charges	84660.00	Breakages	93805.00
Audit Fees	31860.00	Development Fees	1976061.00
Bank Commission	5975.71	Journal Fees	240610.00
Computer Expenses	70160.00	Prospectus Fees	28050.00
Conveyance Expenses	180000.00	Seminar Registration Fee	131400.00
Depreciation	1166296.00	Tuition Fee	26653631.50
Educational Expenses	35580.00	Other Fees	453390.00 V
Educational Tours			
Expenses	11894.00		
Electrical Bill Expenses	103490.00		
Fees Refund	201322.00		
Garden Expenses	88195.00		
Guest Expenses	61197.00		
Guest Lecture Honorarium			
	159770.00		
Internet Expenses	39825.00		
Laboratory Expenses	622633.00	,	
Library Expenses	1300.00		
Newspaper And Magazine			
Expenses	11402.00		
Office Expenses	196662.00		
Postage Expenses	989.00		
Printing And Stationary	434209.00		
Processing Fee	577840.00		
Property Tax	55600.00		
Provident Fund			
Administrative Charges	93330.00		
Provident Fund			
Contribution	823500.00		
Registration Fees	10000.00		
Repairing And Maintenance	1409992.00		
Seminar And Training			
Expenses	234908.00		
Staff Welfare Expenses	40000.00	1	
Student Activity Account	84024.00 \		
Subscription And Journals	88152.00		

Telephone Expenses	2304.00
Transportation Expenses	1400.00
Travelling Expenses	101855.00
Watchman Salary	306310.00 🗸
Other Fees	82714.00
Non Teaching Staff	2868390.00
Teaching Staff Salary	16191565.00 √

TO INCOME AND EXPENDITURE

Surplus Transfer to

Balance Sheet 2528446.79

TOTAL RS. 29601947.50

PLACE: SHIRPUR DATE: 27/06/2019

A.R.A. COLLEGE OF PHARMACY- NAGAON

TOTAL RS. 29601947.50

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT



DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON BALANCE SHEET AS AT 31/03/2019

LIABILITIES	AMOUNT RS.	AMOUNT RS.
FUNDS		14259097.00
Depreciation Fund	14259097.00	
BRANCH INTERNAL		9075880.00
Dhule Charitable Society Central Office - Dhule	8695880.00	
Institute Of Pharmacy	145000.00	
K. C. Ajmera Ayurved Mahavidyalaya	235000.00	
ANAMATS AND PAYABLES		7727123.00
Jinendra Scientific	197505.00	
Sai Book Centre	169168.00	
Salary Payables	6526975.00	
Solanki Enterprises	587295.00	
Student Deposits	246180.00	
INCOME AND EXPENDITURE		6011727.03
Balance As Per Last Balance Sheet	3483280.24	
Add:-Surplus for the year transferred from Income and Expenditure Account	2528446.79	

VIJAY M. RATHI B.COM,F.C.A CHARTERED ACCOUNTANT

ASSETS	AMOUNT RS.	AMOUNT RS.
IMMOVADI E DDODEDTIES		8304016.00
IMMOVABLE PROPERTIES Building	8304016.00	
Building		
INVESTMENTS		2775724.10
F. D. R. Bank Of Maharashtra No. 132240	233846.00	
F. D. R. Jalgaon Janata Bank No. 623898	169611.00	
F. D. R. Jalgaon Janata Bank No. 623899	9046.00	
F. D. R. Jalgaon Janata Bank No. 634794	162777.00	
F. D. R A. R. A. Patsanstha Dhule	1871155.10	
F. D. R. I. D. B. I Bank	329289.00	
		4000775470
MOVABLE PROPERTIES		16937754.70
C. C. T. V. Camera System	107253.00	
Computer & Accessories	2503355.00	
Dead Stock	134543.00	
E P B X System	38710.00	
Fax Machine	16000.00	
Furniture And Fixtures	2663268.00	
Gas Feting	40775.00	**
Gymkhana Material	17843.00	
Inverter	79000.00	
Laboratory Equipment	5987516.00 4870547.70	
Library	40218.00	
Other Equipment	78000.00	
Projector Machine	97875.00	
R.O.Plant	25000.00	
Sound Systems	3890.00	
Stabilizer Talanhana Instrument	2200.00	
Telephone Instrument Thumb Machine	13200.00	
Water Cooler	65925.00	
Water Pump	20946.00	
Xerox Machine	131690.00	
ACTON MIGORITIO		1
ANAMAT AND RECEIVABLE		175531.00
A. R. A. Patsanstha Bank O D A/c	122711.00	
Cylinder Deposits	6800.00	
Prepaid Quick Heal	46020.00	

TOTAL RS.

37073827.03

PLACE:SHIRPUR DATE:27/06/2019

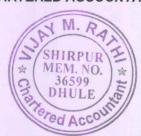
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON

BRANCH INTERNAL		5986174.01
M Pharmacy College	5986174.01	
CASH AND BANK BALANCES		2894627.22
Cash In Hand	134.00	
Bank Of Maharashtra A/c No 20110702198	527466.96	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25	
Jalgaon Janta Bank Ltd., Dhule	536149.60	
State Bank Of India A/c No.	68824.41	
	TOTAL RS.	37073827.03

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT



DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

YEAR:- 31ST MARCH 2019

Gross Block of Assets and Particulars of Depreciation

00	7	თ	Ch	4	ω	2	_	0		N	_	B		_	2	-			No.	Sr.
Xerox Machine	Inverter	Telephone Instrument	Water Coolers	Gas Fitting	Water Pump	Gymkhana Equipment	Lab Equipment	EQUIPMENTS AND MACHINERY	Sub Total	Furniture and Fixture	Dead Stocks	FURNITURE AND FIXTURES	Sub Total	Building	LAND AND BUILDING	2				Block Of Assets
15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	CHINERY		15.00%	15.00%	URES		2.50%		3		Dep.	Qf	Rate
131691.00	79000.00	2200.00	65925.00	40775.00	18546.00	17843.00	5790011.00		2792831.00	2283268.00	509563.00		8304016.00	8304016.00		4	01/04/2018	as on	Block	Gross
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		4980.00	0.00	4980.00		0.00	0.00		Sh.	30/09/	Up to	of Additions	Amount
0.00	0.00	0.00	0.00	0.00	2400.00	0.00	197505.00		0.00	0.00	0.00		0.00	0.00		6	30/09/	After	of Additions	Amount
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00		7	Year	for The	Deductions	Amount Of
131691.00	79000.00	2200.00	65925.00	40775.00	20946.00	17843.00	5987516.00		2797811.00	2283268.00	514543.00		8304016.00	8304016.00		80	31/03/2019	Block	Gross	Total
74548.00	26717.00	1835.00	41108.00	34689.00	15777.00	15179.00	3750066.00		1187623.00	949445.00	238178.00		2121984.00	2121984.00		#	01/04/2018	Deprec.	Block	Gross
8571.00	7842.00	55.00	3723.00	913.00	595.00	400.00	320805.00		241528.00	200073.00	41455.00		154551.00	154551.00		12	31/03/2019	The Year	Depre. for	Allowable
83119.00	34559.00	1890.00	44831.00	35602.00	16372.00	15579.00	4070871.00		1429151.00	1149518.00	279633.00		2276535.00	2276535.00		13	31/03/2019	Up To	Gross Dep.	Total
48572.00	44441.00	310.00	21094.00	5173.00	4574.00	2264.00	1916645.00		1368660.00	1133750.00	234910.00		6027481.00	6027481.00		14	31/03/2019	End of the year	Balance at the	W. D. V.
57143.00	52283.00	365.00	24817.00	6086.00	2769.00	2664.00	2039945.00		1605208.00	1333823.00	271385.00		6182032.00	6182032.00		14	31/03/2018	End of the year	Balance at the	W. D. V.

			2	_	9		7		o	Oi	4	ω	2			
	GRAND TOTAL RS	TOTAL RS.	Computer	Library and Books	OTHER ASSETS	Sub Total	Thumb Machine		Other Equipment	Sound System	Projector	CCTV Camera	EPBX System	R.O. Plant	Stabilizer	Fax Machine
100	0		25.00%	25.00%			15.00%		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
	() 24414000.70	6828234.70	2126855.00	4701379.70		6488919.00	10200.00	13200 00	0.00	25000.00	41000.00	107253.00	38710.00	97875.00	3890.00	16000.00
	550599.00	508619.00	376500.00	132119.00		37000.00	0.00	000	0.00	0.00	37000.00	0.00	0.00	0.00	0.00	0.00
	277172.00	37049.00	0.00	37049.00		240123.00	0.00	0.00	40218.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	25241771.70	7373902.70	2503355.00	4870547.70		6766042.00		13200.00	40218.00	25000.00	78000.00	107253.00	38710.00	97875.00	3890.00	16000.00
	13092801.00	5668506.00	1591534.00	4076972.00		4114688.00		2822.00	0.00	1875.00	8764.00	49291.00	22070.00	56216.00	1661.00	12070.00
	1166296.00	390523.00	22/90000	162568.00		379694.00		1557.00	3016.00	3469.00	10385.00	8694.00	2496.00	6249.00	334.00	590.00
	14259097.00	6059029.00	1817407.00	1819/89 00	200	4494382.00		4379.00	3016.00	5344.00	19149.00	57985.00	24566.00	62465.00	1995.00	12660.00
	10982674.70	1314873.70		683866 00	63100770	727 1000.00	00 03374660	8821.00	37202.00	19656.00	58851.00	49268.00	14144.00	35410.00	1895.00	3340.00
	11196420.70	1034949./0	1000	535321.00	499628 70	1011100	2374231 00	10378.00	0.00	23125.00	32236.00	5/962.00	16640.00	41659.00	2229.00	3930.00

A. R. A. COLLEGE OF PHARMACY - NAGAON

A.R.A. COLLEGE OF PHARMACY - NAGAON BRANCH DHULE CHARITABLE SOCIETY - DHULE SIGNIFICANT ACCOUNTING POLICIES AND THE REMARKS FOR THE YEAR ENDING 31ST MARCH 2019

1) SIGNIFICANT ACCOUNTING POLICIES:

The financial statements are prepared under the historical cost convention, and on the basis of a going concern.

a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.

2) DEPRECIATION:-

a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.

3) FIXED ASSETS :-

a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.

b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.

c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.

4) REVENUE RECOGNITION:-

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

5) GOVERMENT GRANTS :-

a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.

b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.

c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.

6) OTHER POINTS

a) Balances of the accounts are taken as per the ledgers only and are not confirmed

b) The provisions in respect of TDS needs to be properly taken care of.

Place: - Dhule

Date :- 27/06/2019

A.R.A. College Of Pharmacy

(B Pharmacy) - Nagaon

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599



DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY (B. PHARMACY) NAGAON- DHULE

<u>AUDIT REPORT</u> <u>31/03/2020</u>

VIJAY M. RATHI

CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule 2 (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule 2 (02562) 236435

AUDITOR'S REPORT

To,
The Trustees / Principal
A.R.A. College Of Pharmacy – Nagaon
Branch Dhule Charitable Society – Dhule

We have audited the attached Balance Sheet of A.R.A. COLLEGE OF PHARMACY – NAGAON – DHULE _(Unit cum Branch of Dhule Charitable Society – Dhule) as at date annexed there to along with the Statement of Receipts and Payments for the period from 01/04/2019 to 31/03/2020. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principals used significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31st march 2020 and;
- (b) In the case of Income and Expenditure Account, of the <u>Deficit</u> for the year ended on that date.

Place : - Dhule Date :- 25/09/2020

> VIJAY M. RATHI CHARTERED ACCOUNTANT

M.No. 036599 Udin 20036599AAAAHT2971



DHULE CHARITABLE SOCIETY- DHULE A. R. A. COLLEGE OF PHARMACY (B PHARMACY) NAGAON - DHULE

FINANCIAL STATEMENTS 31/03/2020

DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON DHULE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

RECEIPTS		干拉
NEOEIF 13	AMOUNT RS.	AMOUNT RS.
TO OPENING BALANCES		
Cash In Hand		2894627.22
Jalgaon Janta Bank Ltd., Dhule	134.00	
State Bank Of India A/c No.	536149.60	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	68824.41	
Bank Of Maharashtra A/c No 20110702198	1762052.25	
37 Manarashira A/C NO 20110/02198	527466.96	
TO FUNDS		
Depreciation Fund		1068988.00
2 Spresiation Fully	1068988.00	
TO GRANTS		
Examination Remuneration		294170.00
Examination Remuneration	294170.00	
TO FEES		
Development Fees		23973513.50
Journal Fees	2076749.00	
	199720.00	
Prospectus Fees	32005.00	
Seminar Registration Fee Tuition Fees	93900.00	
Tultion Fees	21571139.50	
TO FEED TOO		
TO FEES FOR UNIVERSITY		1369345.00
Eligibility Fees	44105.00	1303343.00
Examination Fee	824388.00	
Other Fees	500852.00	
TO SCHOLARSHIPS		0467045 50
Scholarship	9167845.50	9167845.50
	0107040.00	
TO BRANCH INTERNAL		4040400 0=
Institute Of Pharmacy	150000.00	4216160.25
M Pharmacy College	4066160.25	*
	4000100.23	
TO ANAMATS AND PAYABLES		10100100
Beniwal Keshardev Mangalaram	231175.00	19408486.00
Chirai furniture & Hardware		
K.k.labour Multiservice	144973.00	
Mayur Offset	144400.00	
	12294.00	

VIJAY M. RATHI B.COM,F.C.A CHARTERED ACCOUNTANT

PAYMENTS	AMOUNT RS.	AMOUNT RS.	
BY SALARY		20391725.00	0
Von Teaching Staff Salary	4065276.00		
Teaching Staff Salary	16326449.00		
BY EDUCATIONAL AND ADMINISTRA	TIVE EXPENCES	7272752.72	
A.R.C.Remunaration	109738.00		
Advertisement Expenses	128959.00		
Affiliation Fee	745000.00		
Audit Fees	35400.00		
Bank Commission	6645.72		
Computer Expenses	140785.00		
Conveyance Expenses	161000.00		
Depreciation	1068988.00		
Diwali Bonus	250000.00		
Electrical Bill Expenses	102690.00		
Fees Refund	385480.00 0		
Fine Expenses	10000.00		
Garden Expenses	26260.00		
Guest Expenses	68507.00		
Internet Expenses	19912.00		
Laboratory Expenses	384060.00		
Library Expenses	19470.00		
Meeting Expenses	12000.00		
Newspaper And Magazine Expenses	7802.00	-	
Office Expenses	205150.00		
P. F. Administrative Charges	71588.00		
Postage Expenses	1846.00		
Printing Expenses	624774.00		
Processing Fee	40000.00		
Property Tax	55600.00		
Provident Fund Contribution	631656.00		
Registration Fees	10800.00		
Repairs And Maintenance	1260912.00		
Seminar And Training Expenses	175553.00		
Stationary Expenses	66894.00		
Student Activity Account	55275.00		
Travelling Expenses	51308.00		
Transming Experiess			

Palesha Electricals Sai Book Centre Salary Payables Solanki Enterprises Swami Xerox And Lamination Tushar Offset Printers Uday Store	34578.00 17966.00 18356911.00 43671.00 3000.00 401569.00 17949.00	
TO ACCOUNTS AS PER CONTRA Income Tax Professional Tax Provident Fund T. D. S.	1171430.00 91400.00 771984.00 34832.00	2069646.00

Vatchman Salary	338700.00	
Y FEES FOR UNIVERSITY PAYMENT		
ligibility Fees		965052.00
xamination Fee	44105.00	
)ther Fees	824388.00	
/mer rees	96559.00	
Y SCHOLARSHIPS		
cholarship	0407045.55	9167845.50
	9167845.50	
3Y MOVABLE PROPERTIES		
ir Condition		293210.00
urniture And Fixtures	b 118800.00	
	156444.00	
Library	17966.00	
3Y BRANCH INTERNAL	Constitution of the Consti	
hule Charitable Society Central Office - Dhule		6359452.40
C. Ajmera Ayurved Mahavidyalaya	60000.00	
1 Pharmacy College	135000.00	
11 Harriday College	6164452.40	
BY ACCOUNTS PAYABLE		
Beniwal Keshardev Mangalaram		15640713.00
Chirai furniture & Hardware	100000.00	
linendra Scientific	50000.00	
(.k.labour Multiservice	197505.00	
Sai Book Centre	99280.00	
Salary Payables	169168.00	
Solanki Enterprises	14208699.00	
Student Deposits	554061.00	
Tushar Offset Printers	60000.00	
/ M Edulite	200000.00	
/ M Edulite	2000.00	
BY ACCOUNTS AS PER CONTRA		Na serious, codes des co
ncome Tax	- 4444000 00	1851851.00
Professional Tax	1141600.00	
Provident Fund	63900.00	
Г. D. S.	631656.00	
	14695.00	
BY GRANTS		
Examination Remuneration	007000 00	297032.00
_	297032.00	
BY CLOSING BALANCES		2222447.05
Cash In Hand	7420.00	2223147.85
Jalgaon Janta Bank Ltd., Dhule		
State Bank Of India A/c No.	133895.60	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	55153.75	
2,140,10.17	1762052.25	

TOTAL RS. 64462781.47

PLACE: SHIRPUR DATE: 25/09/2020

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON

TEGH OF PHARMACY-N

TOTAL RS.

64462781.47

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT Udin 20036599AAAAHT2971



A.R.A. COLLEGE OF PHARMACY- NAGAON DHULE

VIJAY M. RATHI B.COM,F.C.A. CHARTERED ACCOUNTANT

TATEMENT OF INCOME AND EXPENDITURE OR THE YEAR ENDED ON 31/03/2020

XPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
TO EDUCATIONAL AND		BY GRANTS	
ADMINISTRATIVE EXPEND	ES	Examination Remuneration	294170.00 V
A.R.C.Remunaration	109738.00		201110.00
Advertisement Expenses	128959.00	BY FEES	
Affiliation Fee	745000.00	Development Fees	2076749.00
Audit Fees	● 35400.00 ✓	Journal Fees	199720.00
Bank Commission	6645.72	Prospectus Fees	32005.00
Computer Expenses	■ 140785.00 V	Seminar Registration Fee	93900.00
Conveyance Expenses	161000.00 V	Tuition Fees	21571139.50
Depreciation	(1068988.00	Eligibility Fees	44105.00
Diwali Bonus	5 250000.00 V	Examination Fee	824388.00
Electrical Bill Expenses	102690.00 V	Other Fees	500852.00
Fees Refund	385480.00	7	000002.00
Fine Expenses	10000.00 🗸	BY INCOME AND EXPENDIT	URE
Garden Expenses	26260.00	Deficit Transfer to	<u> </u>
Guest Expenses	68507.00	Balance Sheet	3289533.22
Internet Expenses	19912.00	/	0200000.22
Laboratory Expenses	384060.00		
Library Expenses	19470.00		
Meeting Expenses	12000.00 V		
Newspaper And Magazine		/	
Expenses	7802.00 V		
Office Expenses	205150.00		
P. F. Administrative	.0		
Charges	71588.00		
Postage Expenses	1846.00		
Printing Expenses	624774.00 V		
Processing Fee	40000.00		-
Property Tax	55600.00		
Provident Fund			
Contribution	© 631656.00 V	/	
Registration Fees	10800.00		
Repairs And Maintenance	1260912.00		
Seminar And Training	1		
Expenses	(175553.00)		
Stationary Expenses	66894.00		
Student Activity Account	55275.00		
Travelling Expenses	51308.00		
Watchman Salary	6 338700.00		
Eligibility Fees	44105.00		
Examination Fee	824388.00		
Other Fees	96559.00		1
Non Teaching Staff Salary	4065276.00		
Teaching Staff Salary	16326449.00		

Other Fees Non Teaching Staff Salary Teaching Staff Salary

96559.00 4065276.00 16326449.00

TO GRANTS

Examination Remuneration

297032.00

TOTAL RS.

28926561.72

TOTAL RS. 28926561.72

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT Udin 20036599AAAAHT2971



PLACE: SHIRPUR DATE:25/09/2020

A.R.A. COLLEGE OF PHARMACY- NAGAON

DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON DHULE BALANCE SHEET AS AT 31/03/2020

LIABILITIES	AMOUNT RS.	AMOUNT RS.
FUNDS		15328085.00 √
Depreciation Fund	15328085.00	
BRANCH INTERNAL		9030880.00
Dhule Charitable Society Central Office - Dhule	8635880.00	
Institute Of Pharmacy	295000.00 ₹	
K. C. Ajmera Ayurved Mahavidyalaya	100000.00	
ANAMATS AND PAYABLES		11714691.00
Beniwal Keshardev Mangalaram	131175.00	V 40 15 1
Chirai furniture & Hardware	94973.00	1979/
K.k.labour Multiservice	45120.00	
Mayur Offset	12294.00	
Palesha Electricals	34578.00 🗸	
Sai Book Centre	17966.00	
Salary Payables	10675187.00	/
Solanki Enterprises	76905.00	,
Student Deposits	186180.00	
Swami Xerox And Lamination	3000.00	
Tushar Offset Printers	201569.00	/
Uday Store	17949.00	
Income Tax	n 29830.00 V	
Professional Tax	27500.00	
Provident Fund	Ø 140328.00 V	
T. D. S.	20137.00	
INCOME AND EXPENDITURE		2722193.81
INCOME AND EXPENDITURE	6011727.03	2122193.01
Balance As Per Last Balance Sheet	6011727.03	
Less:-Deficit for the year transferred from Income and Expenditure Account	-3289533.22	

VIJAY M. RATHI B.COM,F.C.A CHARTERED ACCOUNTANT

ASSETS	AMOUNT RS.	AMOUNT RS.
MMOVABLE PROPERTIES		9204046.00
Building	8204040.00	8304016.00 🗸
Julianig	8304016.00	
NVESTMENTS		2775724.10 √
F. D. R. Bank Of Maharashtra No. 132240	233846.00	
F. D. R. Jalgaon Janata Bank No. 623898	169611.00 🗸	
F. D. R. Jalgaon Janata Bank No. 623899	9046.00	
F. D. R. Jalgaon Janata Bank No. 634794	162777.00	
F. D. R A. R. A. Patsanstha Dhule	1871155.10	
F. D. R. I. D. B. I., Bank	329289.00	
MOVABLE PROPERTIES	OF THE BUILDING	17230964.70
Air Condition	118800.00	
C. C. T. V. Camera System	107253.00	
Computer & Accessories	2503355.00	
Dead Stock	134543.00	
E P B X System	38710.00	
Fax Machine	16000.00	
Furniture And Fixtures	2819712.00	
Gas Feeting	40775.00	
Gymkhana Material	17843.00	
Inverter	79000.00 🗸	
Laboratory Equipment	5987516.00	
Library	4888513.70	
Other Equipment	40218.00	-
Projector Machine	78000.00	
R.O.Plant	97875.00	
Sound Systems	25000.00	
Stabilizer	3890.00	
Telephone Instrument	2200.00	
Thumb Machine	13200.00	
Water Cooler	65925.00	
Water Pump	20946.00	
Xerox Machine	131690.00	
ANAMAT AND RECEIVABLE		477504 60 1
A. R. A. Patsanstha Bank O D A/c	122711.00	177531.00
Cylinder Deposits	6800.00	
	0000.00	

TOTAL RS.

38795849.81

0.00

PLACE:SHIRPUR DATE:25/09/2020

Principal

R.A. COLLEGE OF PHARMACY

A.R.A. COLLEGE OF PHARMACY- NAGAON

Prepaid Quick Heal V M Edulite

46020.00 2000.00

7420.00

264626.25

133895.60

55153.75

1762052.25

BRANCH INTERNAL

8084466.16

8084466.16

M Pharmacy College

2223147.85

CASH AND BANK BALANCES

Cash In Hand Bank Of Maharashtra A/c No 20110702198 Indira Sahakari Bank Ltd - Dhule A/c No. 77 Jalgaon Janta Bank Ltd., Dhule State Bank Of India A/c No.

TOTAL RS.

38795849.81

0.00

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT Udin 20036599AAAAHT2971



Prepaid Quick Heal V M Edulite

46020.00

BRANCH INTERNAL

M Pharmacy College

8084466.16

8084466.16

2223147.85

CASH AND BANK BALANCES

Cash In Hand
Bank Of Maharashtra A/c No 20110702198
Indira Sahakari Bank Ltd - Dhule A/c No. 77
Jalgaon Janta Bank Ltd., Dhule
State Bank Of India A/c No.

7420.00 264626.25 1762052.25

133895.60 55153.75

TOTAL RS.

38795849.81

0.00

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT Udin 20036599AAAAHT2971



DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

YEAR:- 31ST MARCH 2020

Gross Block of Assets and Particulars of Depreciation

State Stat		The state of the s				200							
Deep, Block Block Affettions Affettions Block Bl	Sr.	Block Of Assets	Rate	Gross	Amount	Amount	Amount Of	Total	Gross	Allowable	Total	N C W	2 4 33
Popposition	No.		of	Block	of Additions	of Additions	Deductions	Gross	Block	Depre, for	Gross Den	Rafance at the	W. D. V.
AMD AND BUILDING 2.004 2.00 0			Dep.	as on	Up to	After	for The	Block	Deprec.	The Year	Up To	End of the year	calance at me
Part	1			01/04/2019	30/09/	30/09/	Year	31/03/2020	01/04/2019	34/03/2020	0.000	and or me year	end of the year
Publishing 2.86% 83304016.00 0.00	-	2	en	4	ц	c				2110312020	31/03/2020	31/03/2020	31/03/2019
Publishing 2560% 8304016.00 0.00 0.00 8304016.00 22778535.00 150087.00 2427222.00 8876794					0	0	1	8	11	12	13	14	14
Sub-Total State 15.00% State S	(A)	LAND AND BUILDING	(5)										
Sub Total Sub		Building	2.50%	8304016.00	0.00	0.00	00.00	8304016.00	2276535.00	150687.00	2427222 00	5876794 00	O FORFECTA
Point Stocks 15,00% 15,00% 15,044,00 0.00 0.00 0.00 214543.00 174543.00 196665.00 1966665.00 196665.00 196665.00 196665.00 196665.00 196665.00 196665.00		Sub Total		8304016.00	0.00	0.00	00:00	8304016.00	2276535.00	150687.00	2427222 00	5878794 00	6027464.0
Telephone Instrument 15.00% 514543.00 0.00 0.00 0.00 51443.00 0.2064256.00 149571.00 199673.00	B)	FURNITURE AND FIX	TURES										0027401.0
Fluititure and Fixture 15 00% 2283258.00 156444.00 0.00 0.00 2439712.00 1449518.00 1343047.00 1096665.00 10066665.00 1006665.00 10066665.00 1006665.00 1006665.00 10066665.00 10066665.00 1006		Dead Stocks	15.00%	514543.00	0.00	0.00	0.00	514543.00	279633.00	35237.00	314870.00	199673 00	234910 0
Sub Trial 2797811.00 156444.00 0.00 0.00 2954255.00 1429151.00 228766.00 1657917.00 1229638.00 EQUIPMENTS AND MACHINEXY 15.00% 6987516.00 0.00 0.00 0.00 0.00 17843.00 4070871.00 287497.00 4358368.00 1629148.00 Gymikhana Equipment 15.00% 17843.00 0.00 0.00 0.00 17843.00 44775.00 48770.00 15919.00 1524.00 Water Pump 15.00% 0.00 0.00 0.00 0.00 17843.00 44831.00 34578.00 1524.00 Water Coolers 15.00% 0.00 0.00 0.00 0.00 44775.00 776.00 776.00 17930.00 Water Coolers 15.00% 0.00 0.00 0.00 0.00 44775.00 776.00 47795.00 263.00 Water Coolers 15.00% 0.00 0.00 0.00 0.00 0.00 44831.00 4776.00 4779.00 1937.00 Water Coolers <t< td=""><td></td><td>Furniture and Fixture</td><td>15.00%</td><td>2283268.00</td><td>156444.00</td><td>0.00</td><td>0.00</td><td>2439712.00</td><td>1149518.00</td><td>193529.00</td><td>1343047.00</td><td>1096665 00</td><td>1133750.0</td></t<>		Furniture and Fixture	15.00%	2283268.00	156444.00	0.00	0.00	2439712.00	1149518.00	193529.00	1343047.00	1096665 00	1133750.0
EQUIPMENTS AND MACHINERY Lab Equipment 15.00% 5987516.00 0.00 0.00 0.00 0.00 17843.00 4070871.00 287497.00 4353368.00 1629148.00 Gymkhana Equipment 15.00% 17843.00 0.00 0.00 0.00 17843.00 15579.00 340.00 15919.00 152148.00 Water Pump 15.00% 20946.00 0.00 0.00 0.00 17843.00 16579.00 17919.00 1924.00 Water Pump 15.00% 40775.00 0.00 0.00 0.00 40775.00 35602.00 1798.00 17930.00 Water Coclers 15.00% 2200.00 0.00 0.00 0.00 44931.00 3764.00 47995.00 17930.00 Telephone Instrument 15.00% 2200.00 0.00 0.00 0.00 2200.00 47.00 1937.00 263.00 Water Coclers 15.00% 79000.00 0.00 0.00 0.00 2200.00 47.00 1937.00 263.00 Water Coclers		Sub Total		2797811.00	156444.00	0.00	0.00	2954255.00	1429151.00	228766.00	1657917.00	1296338.00	1368660 0
T5.00% 5987516.00 0.00 0.00 0.00 0.00 0.00 0.00 17843.00 4070871.00 287497.00 438368.00 1629148.00 1924.00 tpment 15.00% 17843.00 0.00 0.00 0.00 0.00 17843.00 15579.00 340.00 15919.00 1924.00 15.00% 20946.00 0.00 0.00 0.00 0.00 40775.00 46837.00 3686.00 17058.00 3888.00 mmmt 15.00% 40775.00 0.00 0.00 0.00 65925.00 4776.00 47795.00 4397.00 ment 15.00% 0.00 0.00 0.00 0.00 40775.00 4776.00 4779.0 4775.00 <t< td=""><td></td><td>EQUIPMENTS AND M</td><td>ACHINERY</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		EQUIPMENTS AND M	ACHINERY										
T5.00% 17843.00 0.00 0.00 0.00 17843.00 15579.00 340.00 15919.00 1924.00 15.00% 20946.00 0.00 0.00 0.00 0.00 0.00 1788.00 3888.00 15.00% 40775.00 0.00 0.00 0.00 0.00 40775.00 776.00 36378.00 4397.00 mment 15.00% 22200.00 0.00 0.00 0.00 2200.00 44831.00 3169.00 47.00 1937.00 263.00 15.00% 15.00% 131691.00 0.00 0.00 0.00 0.00 22200.00 47.00 1937.00 263.00 15.00% 131691.00 0.00 0.00 0.00 0.00 131691.00 7286.00 90405.00 41226.00 41286.00 41286.00		Lab Equipment	15.00%	5987516.00	0.00	0.00	0.00	5987516.00	4070871.00	287497.00	4358368.00	1629148.00	1016645 00
15.00% 20946.00 16372.00 686.00 17058.00 388.00 15.00% 40775.00 0.00 0.00 0.00 40775.00 35602.00 776.00 36378.00 4397.00 minent 15.00% 65925.00 0.00 0.00 0.00 55925.00 44831.00 47.00 1937.00 263.00 15.00% 75000.00 0.00 0.00 0.00 0.00 47.00 1937.00 263.00 15.00% 131691.00 0.00 0.00 0.00 131691.00 34559.00 6666.00 41225.00 41226.00 41286.00		Gymkhana Equipment	15.00%	17843.00	00.00	0.00	00.00	17843.00	15579.00	340.00	15919.00	1924 00	00 K2CC
15.00% 40775.00 0.00 0.00 40775.00 35602.00 776.00 36378.00 4397.00 timent 15.00% 65825.00 0.00 0.00 0.00 0.00 2200.00 17930.00 263.00 tis.00% 79000.00 0.00 0.00 0.00 0.00 79000.00 34559.00 6666.00 41225.00 41225.00 41226.00 <td></td> <td>Water Pump</td> <td>15.00%</td> <td>20946.00</td> <td>00'0</td> <td>0.00</td> <td>0.00</td> <td>20946.00</td> <td>16372.00</td> <td>686.00</td> <td>17058.00</td> <td>3888.00</td> <td>4574.00</td>		Water Pump	15.00%	20946.00	00'0	0.00	0.00	20946.00	16372.00	686.00	17058.00	3888.00	4574.00
15.00% 65825.00 0.00 0.00 0.00 65925.00 44831.00 3164.00 47.995.00 17930.00 263.00 unrent 15.00% 2200.00 0.00 0.00 0.00 0.00 0.00 0.00 47.00 1937.00 263.00 4 15.00% 73000.00 0.00 0.00 0.00 0.00 0.00 41225.00 41225.00 4 15.00% 131691.00 0.00 0.00 0.00 131691.00 7286.00 90405.00 41286.00 4		Gas Fitting	15.00%	40775.00	00.00	0.00	0.00	40775.00	35602.00	776.00	36378,00	4397.00	5173.00
15.00% 2200.00 0.00		Water Coolers	15.00%	65925.00	00.00	0.00	0.00	65925.00	44831.00	3164.00	47995.00	17930.00	21094.00
15.00% 79000.00 0.00 0.00 0.00 79000.00 34559.00 6666.00 41225.00 37775.00 44 15.00% 131691.00 0.00 0.00 0.00 131691.00 83119.00 7286.00 90405.00 41286.00		Telephone Instrument	15.00%	2200.00	0.00	00.00	0.00	2200.00	1890.00	47.00	1937.00	263.00	310.00
15.00% 131691.00 0.00 0.00 0.00 131691.00 83119.00 7286.00 90405.00 41286.00		Inverter	15.00%	79000.00	0.00	0.00	00.00	79000.00	34559.00	6666.00	41225.00	37775.00	44441,00
		Xerox Machine	15.00%	131691.00	0.00	00.00	0.00	131691.00	83119.00	7286.00	90405.00	41286.00	48572 00

10982674.70	10206896.70	15328085.00	1068988.00 15328085.00	14259097.00	25534981.70	0.00	17966.00	275244.00	25241771.70	"	GRAND TOTAL RS.
1314873.70	1001874.70	6389994.00	330965.00	6059029.00	7391868.70	0.00	17966.00	0.00	7373902.70		TOTAL RS.
683866.00	512899.00	1990456.00	170967.00	1819489.00	2503355.00	0.00	00:00	0.00	2503355.00	25.00%	Computer
631007.70	488975.70	4399538.00	159998.00	4239540.00	4888513.70	00.00	17966.00	0.00	4870547.70	25.00%	Library and Books
											OTHER ASSETS
2271660.00	2031890.00	4852952.00	358570.00	4494382.00	6884842.00	00.00	00:00	118800.00	6766042.00		Sub Total
00'0	100980.00	17820.00	17820.00	0.00	118800.00	00.00	00.00	118800.00	0.00	15.00%	Air Conditioner
8821.00	7498.00	5702.00	1323.00	4379.00	13200.00	0.00	0.00	0.00	13200.00	15.00%	Thumb Machine
37202.00	31622.00	8596.00	5580.00	3016.00	40218.00	0.00	00'0	0.00	40218.00	15.00%	Other Equipment
19656.00	16708.00	8292.00	2948.00	5344.00	25000.00	0.00	0.00	0.00	25000,00	15.00%	Sound System
58851.00	50023.00	27977.00	8828.00	19149.00	78000.00	0.00	00.00	0.00	78000.00	15.00%	Projector
49268.00	41878.00	65375.00	7390.00	57985.00	107253.00	00.00	00.00	0.00	107253.00	15.00%	CCTV Camera
14144.00	12022.00	26688.00	2122.00	24566.00	38710.00	0.00	00.00	0.00	38710.00	15.00%	EPBX System
35410.00	30098.00	67777.00	5312.00	62465.00	97875.00	00.00	00.00	00.00	97875.00	15.00%	R.O. Plant
1895,00	1611.00	2279.00	284.00	1995.00	3890.00	0.00	00.00	00.00	3890.00	15.00%	Stabilizer
3340,00	2839.00	13161.00	501.00	12660.00	16000.00	0.00	00.00	0.00	16000.00	15.00%	Fax Machine

A. R. A. COLLEGE OF PHARMACY - NAGAON NAGAON

A.R.A. COLLEGE OF PHARMACY - NAGAON BRANCH DHULE CHARITABLE SOCIETY - DHULE SIGNIFICANT ACCOUNTING POLICIES AND THE REMARKS FOR THE YEAR ENDING 31ST MARCH 2020

1) SIGNIFICANT ACCOUNTING POLICIES:

The financial statements are prepared under the historical cost convention, and on the basis of a going concern.

a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.

2) DEPRECIATION:-

a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.

3) FIXED ASSETS:-

a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.

b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.

c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.

4) REVENUE RECOGNITION :-

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

5) GOVERMENT GRANTS:-

a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.

b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.

c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.

6) OTHER POINTS

a) Balances of the accounts are taken as per the ledgers only and are not confirmed

b) The provisions in respect of TDS needs to be properly taken care of.

Place: - Dhule

Date :- 25/09/2020

A.R.A. College Of Pharmacy

(B Pharmacy) Nagaon

MAGAON

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599

Udin 20036599AAAAHT2971





DHULE CHARITABLE SOCIETY- DHULE A R A COLLEGE OF PHARMACY (B PHARMACY) NAGAON - DHULE

<u>AUDIT REPORT</u> <u>31/03/2021</u>

VIJAY M. RATHI

CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule @ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule 🕿 (02562) 236435



AUDITOR'S REPORT

To,
The Trustees / Principal
A.R.A. College Of Pharmacy – Nagaon
Branch Dhule Charitable Society – Dhule

We have audited the attached Balance Sheet of A.R.A. COLLEGE OF PHARMACY – NAGAON – DHULE _(Unit cum Branch of Dhule Charitable Society – Dhule) as at 31st March, 2021 and the Income and Expenditure Account for the year ended on that date annexed there to along with the Statement of Receipts and Payments for the period from 01/04/2020 to 31/03/2021. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principals used significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31st march 2021 and;
- (b) In the case of Income and Expenditure Account, of the <u>Surplus</u> for the year ended on that date.

Place: - Dhule

Date :- 28/03/2022

VIJAY M. RATHI CHARTERED ACCOUNTANT

M.No. 036599 Udin- 22036599AFTSIE9459



DHULE CHARITABLE SOCIETY- DHULE A R A COLLEGE OF PHARMACY (B PHARMACY) NAGAON DHULE

FINANCIAL STATEMENTS 31/03/2021

DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

RECEIPTS	AMOUNT RS.	AMOUNT RS.
		2223147.85
TO OPENING BALANCES	7420.00	2223147.03
Cash In Hand	133895.60	
Jalgaon Janta Bank Ltd., Dhule	55153.75	
State Bank Of India A/c No.	1762052.25	
Indira Sahakari Bank Ltd - Dhule A/c No. 77		
Bank Of Maharashtra A/c No 20110702198	264626.25	
TO FUNDS		896624.00
Depreciation Fund	896624.00	
		90175.00
TO GRANTS	60175.00	<i>y</i> ••••••
Examination Remuneration	30000.00	
Seminar And Training Grant	30000.00	
TO FEES		28229491.50
Development Fees	2022636.00	
Eligibility Fees	64250.00	
Examination Fees	209010.00	
Fees	8023603.00	
Journal Fees	88120.00	
Other Fees	426833.00	
	35250.00	
Prospectus Fees Tuition Fee	17359789.50	
		8672070.50
TO SCHOLARSHIPS	0070070 50	8672070.50
Scholarship	8672070.50	
TO BRANCH INTERNAL		8575420.75
D Pharmacy Nagaon	1312478.00	
Dhule Charitable Society Central Office - Dhule		
Diffule Charitable dedicty Contract Charitable	3600000.00	
M Pharmacy College	3662942.75	
		19766305.00
TO ANAMATS AND PAYABLES	29960.00	10700000100
Biyani Technology		
K.k.labour Multiservice	141120.00	
Prepaid Quick Heal	46020.00	
Rapid Test	19800.00	
Salary Payables	18614528.00	
Shree Ranisati Home Appliances	280530.00	
Shri Vijay M. Rathi	35400.00	

VIJAY M. RATHI B.COM,F.C.A CHARTERED ACCOUNTANT

PAYMENTS	AMOUNT RS.	AMOUNT RS.
BY SALARY		20870326.00
Non Teaching Staff Salary	5136288.00	20070020.00
Teaching Staff Salary	15582038.00	
Watchman Salary	152000.00	
BY EDUCATIONAL AND ADMINISTRATIVE	EXPENCES	4390757.90
Advertisement Expenses	13734.00	4000101.00
Affiliation Fees	164000.00	
Audit Fees	35400.00	
Bank Commission	2774.90	
Computer Expenses	343186.00	
Conveyance Expenses	165000.00	
Depreciation	896624.00	
Electrical Bill Expenses	59360.00	
Examination Remuneration	60175.00	
Fees Refund	373030.00	
Fine Expenses	1000.00	
Garden Expenses	12355.00	. A division franchis
Guest Expenses	4073.00	
Internet Expenses	19913.00	
Laboratory Expenses	673002.00	
Library Expenses	14495.00	
Newspaper And Magazine Expenses	7661.00	
Office Expenses	78457.00	
P. F. Administrative Charges	101744.00	
Postage Expenses	426.00	
Printing Expenses	67812.00	
Property Tax	55600.00	
Provident Fund Contribution	897732.00	
Repairing And Maintenance	198867.00	
Seminar And Training Expenses	73474.00	
Stationary Expenses	10360.00	
Student Activity Account	6000.00	
Travelling Expenses	54503.00	
	04000.00	
BY FEES FOR UNIVERSITY PAYMENT	- 1941	346340.00
Eligibility Fees	64250.00	370070.00
Examination Fee	209010.00	
Other Fees	73080.00	
0.1101 1 000	7 3000.00	

Solanki Enterprises V M Edulite	366947.00 232000.00	
TO ACCOUNTS AS PER CONTRA		2097701.00
Income Tax	1163030.00	
Professional Tax	95200.00	
Provident Fund	825768.00	
T. D. S.	13703.00	
1. D. O.		

TOTAL RS. 70550935.60

PLACE: DHULE DATE: 22/03/2022

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON

BY SCHOLARSHIPS Scholarship 8672070.50	2070.50
	0431.00
D Pharmacy Nagaon 1054908.00	
M Pharmacy College 4215523.00	
BY ACCOUNTS PAYABLE 25834	4770.00
	4770.00
Biyani Technology 29960.00 Chirai furniture & Hardware 94973.00	
Fees Receivable 8023603.00	
K k lab arm Multinamina	
Mayur Offset 165120.00	
Rapid Test 19800.00	
Salary Payables 16221051.00	
Shree Ranisati Home Appliances 206695.00	
Shri Vijay M. Rathi 35400.00	
Solanki Enterprises 400181.00	
Student Deposits 40000.00	
Swami Xerox And Lamination 3000.00	
Tushar Offset Printers 201569.00	
Uday Store 17949.00	
V M Edulite 232000.00	
	854.00
Income Tax 1192860.00	
Professional Tax 115125.00	
Provident Fund 897732.00	
T. D. S20137.00	
BY CLOSING BALANCES 2940	386.20
Cash In Hand 1007.00	300.20
Jalgaon Janta Bank Ltd., Dhule 618753.60	
State Bank Of India A/c No. 66447.47	
Indira Sahakari Bank Ltd - Dhule A/c No. 77 1762052.25	
Bank Of Maharashtra A/c No 20110702198 492125.88	

TOTAL RS.

70550935.60

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT UDIN - 22036599AFTSIE9459



DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31/03/2021

VIJAY M. RATHI B.COM,F.C.A. CHARTERED ACCOUNTANT

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS
TO EDUCATIONAL AND		BY GRANTS	
ADMINISTRATIVE EXPENCES	3	Grants	90175.00
Advertisement Expenses	13734.00 🕯	/	* *
Affiliation Fees	164000.00 🕏	BY FEES	
Audit Fees	35400.00 √	Fees	28229491.50
Bank Commission	2774.90 √	,	
Computer Expenses	343186.00	/	
Conveyance Expenses	165000.00 🗸		
Depreciation	896624.00	,	
Electrical Bill Expenses	59360.00 √	7	
Examination Remuneration	60175.00	1	
Fees Refund	373030.00		
Fine Expenses	1000.00 √	/	
Garden Expenses	12355.00	7	
Guest Expenses	4073.00	/	
Internet Expenses	19913.00		
Laboratory Expenses	673002.00	1	
Library Expenses	14495.00		
Newspaper And Magazine	7661.00		
Office Expenses	78457.00	1	
P. F. Administrative Chs	101744.00 💆	7	
Postage Expenses	426.00	1	
Printing Expenses	67812.00		
Property Tax	55600.00	//	
Provident Fund Cont	897732.00 V		
Repairing And Maintenance	198867.00	,	
Seminar And Training	73474.00	1	
Stationary Expenses	10360.00	1/	
Student Activity Account	6000.00	1	
Travelling Expenses	54503.00		
Eligibility Fees	64250.00		
Examination Fee	209010.00	<i>(</i>)	
Other Fees	73080.00		
Non Teaching Staff Salary	5136288.00		
Teaching Staff Salary	15582038.00		
Watchman Salary	152000.00		
TO INCOME AND EXPENDIT			
Surplus Transfer to	2712242.60		
Balance Sheet	2112272.00		The state of the s

PLACE: DHULE DATE: 22/03/2022

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON

TOTAL RS.

28319666.50

TOTAL RS.

28319666.50

PER MY SEPARATE REPORT

/ SPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AFTSIE9459

DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON BALANCE SHEET AS AT 31/03/2021

BALANCE SHEET AS AT STROOT 2021	AMOUNT RS.	AMOUNT RS.
LIABILITIES	AIVIOUNT IXO.	
LIABILITIES		16224709.00
<u>FUNDS</u>	16224709.00	e e e Maranalisada
Depreciation Fund		12888450.00
BRANCH INTERNAL D Pharmacy Nagaon D Pharmacy Nagaon	257570.00	
Dhule Charitable Society Central Office - Dhule	12235880.00	
	295000.00	
Institute Of Pharmacy	100000.00	
K. C. Ajmera Ayurved Mahavidyalaya —		13495656.00
ANAMATS AND PAYABLES	21120.00	
K.k.labour Multiservice	34578.00	
Palesha Electricals	17966.00	
Sai Book Centre	13068664.00	-60
Salary Pavables	73835.00	
Shree Ranisati Home Appliances	43671.00	
Solanki Enterprises	146180.00	
Student Deposits	7575.00	
Professional Tax	68364.00	
Provident Fund	13703.00	
T. D. S.	687798	= 40.442G A
IDITUDE		5434436.4
INCOME AND EXPENDITURE Balance As Per Last Balance Sheet Balance As Per Last Balance Sheet	2722193.81	
Add:-Surplus for the year transferred from Income and Expenditure Account	2712242.60	
and Experiorate Account		

VIJAY M. RATHI B.COM,F.C.A CHARTERED ACCOUNTANT

ASSETS	AMOUNT RS.	AMOUNT RS.
IMMOVABLE PROPERTIES		8304016.00
Building	8304016.00	
INVESTMENTS		2775724.10
F. D. R. Bank Of Maharashtra No. 132240	233846.00	
F. D. R. Jalgaon Janata Bank No. 623898	169611.00	
F. D. R. Jalgaon Janata Bank No. 623899	9046.00	
F. D. R. Jalgaon Janata Bank No. 634794	162777.00	
F. D. R A. R. A. Patsanstha Dhule	1871155.10	
F. D. R. I. D. B. I Bank	329289.00	
MOVARI E PROPERTIES	State of the state	17230964.70
MOVABLE PROPERTIES	118800.00	
Air Condition C. C. T. V. Camera System	107253.00	
	2503355.00	
Computer & Accessories	134543.00	
Dead Stock	38710.00	
E P B X System	16000.00	
Fax Machine Furniture And Fixtures	2819712.00	
	40775.00	
Gas Feeting	17843.00	
Gymkhana Material Inverter	79000.00	
Laboratory Equipment	5987516.00	
Library	4888513.70	
Other Equipment	40218.00	
Projector Machine	78000.00	
R.O.Plant	97875.00	
Sound Systems	25000.00	
Stabilizer	3890.00	
Telephone Instrument	2200.00	
Thumb Machine	13200.00	
Water Cooler	65925.00	
Water Pump	20946.00	
Xerox Machine	131690.00	
ANAMAT AND RECEIVABLE		8155114.00
A. R. A. Patsanstha Bank O D A/c	122711.00	
Cylinder Deposits	6800.00	
Fees Receivable	8023603.00	
V M Edulite	2000.00	

TOTAL RS.

PLACE: DHULE DATE: 22/03/2022

A.R.A. COLLEGE OF PHARMACY- NAGAON

BRANCH INTERNAL

M Pharmacy College

8637046.41

CASH AND BANK BALANCES

Cash In Hand Bank Of Maharashtra A/c No 20110702198 Indira Sahakari Bank Ltd - Dhule A/c No. 77 Jalgaon Janta Bank Ltd., Dhule State Bank Of India A/c No.

863	704	6.4	1

2940386.20

492125.88 1762052.25

618753.60 66447.47

1007.00

TOTAL RS.

48043251.41

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT UDIN - 22036599AFTSIE9459



DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON YEAR:- 31ST MARCH 2021

Gross Block of Assets and Particulars of Depreciation

Sr.	Block Of Assets	Rate	Gross	Amount	Amount	Amount	T-40F				S	50 00 00 00 00 00 00 00 00 00 00 00 00 0
No.		ŏ	Block	of Additions	of Additions	Daductions	200	2000	Allowable	lotal	W. D. V.	W. D. V.
		;			SHORINGIN	Deductions	Gross	Block	Depre. for	Gross Dep.	Balance at the	Balance at the
	2	Dep.	as on	Up to	After	for The	Block	Deprec.	The Year	Up To	End of the year	End of the year
T			01/04/2020	30/09/	30/09/	Year	31/03/2021	01/04/2020	31/03/2021	31/03/2021	31/03/2021	31/03/2020
-	2	3	4	5	9	7		-	12	, 5	7	77
(A	LAND AND BUILDING								!	2	<u> </u>	4
_	Building	2.50%	8304016.00	0.00	0.00	0.00	8304016.00	2427222.00	146920,00	2574142.00	5729874.00	5876794.00
	Sub Total		8304016.00	0.00	0.00	00.00	8304016.00	2427222.00	146920.00	2574142.00	5729874.00	5876794.00
B)	FURNITURE AND FIXTURES	TURES					-					
-	Dead Stocks	15.00%	514543.00	00.00	0.00	0.00	514543.00	314870.00	29951.00	344821.00	169722.00	199673.00
7	Furniture and Fixture	15.00%	2439712.00	0.00	0.00	00.00	2439712.00	1343047.00	164500.00	1507547.00	932165.00	1096665.00
	Sub Total	.,	2954255.00	0.00	0.00	0.00	2954255.00	1657917.00	194451.00	1852368.00	1101887.00	1296338.00
Ô	EQUIPMENTS AND MACHINERY	ACHINERY										
-	Lab Equipment	15.00%	5987516.00	00.00	0.00	0.00	5987516.00	4358368.00	244372.00	4602740.00	1384776.00	1629148.00
7	Gymkhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	15919.00	289.00	16208.00	1635.00	1924.00
က	Water Pump	15.00%	20946.00	0.00	0.00	00.00	20946.00	17058.00	583.00	17641.00	3305.00	3888.00
4	Gas Fitting	15.00%	40775.00	0.00	0.00	0.00	40775.00	36378.00	00.009	37038.00	3737.00	4397.00
2	Water Coolers	15.00%	65925.00	0.00	0.00	0.00	65925.00	47995.00	2690.00	50685.00	15240.00	17930.00
9	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200.00	1937.00	39.00	1976.00	224.00	263.00

41286.00

37775.00

32109.00

46891.00

5666.00

41225.00

79000.00

0.00

0.00

0.00

15.00%

0.00

79000.00

Inverter
Xerox Machine

6193.00

6	Fax Machine	15.00%	16000.00	00.00	0.00	0.00	16000.00	13161.00	426.00	13587.00	2413.00	2839.00	
10	Stabilizer	15.00%	3890.00	0.00	0.00	0.00	3890.00	2279.00	242.00	2521.00	1369.00	1611.00	
1	R.O. Plant	15.00%	97875.00	0.00	0.00	0.00	97875.00	67777.00	4515.00	72292.00	25583.00	30098.00	
12	EPBX System	15.00%	38710.00	0.00	0.00	0.00	38710.00	26688.00	1803.00	28491.00	10219.00	12022.00	
13	CCTV Camera	15.00%	107253.00	0.00	0.00	0.00	107253.00	65375.00	6282.00	71657.00	35596.00	41878.00	
14	Projector	15.00%	78000.00	0.00	0.00	0.00	78000.00	27977.00	7503.00	35480.00	42520.00	50023.00	
12	Sound System	15.00%	25000.00	0.00	0.00	0.00	25000.00	8292.00	2506.00	10798.00	14202.00	16708.00	
16	Other Equipment	15.00%	40218.00	0.00	0.00	0.00	40218.00	8596.00	4743.00	+13339.00	26879.00	31622.00	
17	Thumb Machine	15.00%	13200.00	0.00	0.00	0.00	13200.00	5702.00	1125.00	6827.00	6373.00	7498.00	
8	Air Conditioner	15.00%	118800.00	0.00	00.00	0.00	118800.00	17820.00	15147.00	32967.00	85833.00	100980.00	
	Sub Total		6884842.00	0.00	0.00	0.00	6884842.00	4852952.00	304784.00	5157736.00	1727106.00	2031890.00	
(a)	OTHER ASSETS												
_	Library and Books	25.00%	4888513.70	00.00	0.00	0.00	4888513.70	4399538.00	122244.00	4521782.00	366731.70	488975.70	
2	Computer	25.00%	2503355.00	0.00	0.00	00.00	2503355.00	1990456.00	128225.00	2118681.00	384674.00	512899.00	
	TOTAL RS.		7391868.70	0.00	0.00	00:00	7391868.70	6389994.00	250469.00	6640463.00	751405.70	1001874.70	
	GRAND TOTAL RS.	**	25534981.70	0.00	0.00	0.00	25534981.70	15328085.00	896624.00	896624.00 16224709.00	9310272.70	10206896.70	

A. R. A. COLLEGE OF PHARMACY - NAGAON

A.R.A. COLLEGE OF PHARMACY - NAGAON BRANCH DHULE CHARITABLE SOCIETY - DHULE SIGNIFICANT ACCOUNTING POLICIES AND THE REMARKS FOR THE YEAR ENDING 31ST MARCH 2021

1) SIGNIFICANT ACCOUNTING POLICIES:

The financial statements are prepared under the historical cost convention, and on the basis of a going concern.

a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.

2) DEPRECIATION:-

a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.

3) FIXED ASSETS :-

a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.

- b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.
- c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.

4) REVENUE RECOGNITION :-

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

5) GOVERMENT GRANTS :-

- a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
- b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.
- c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.

6) OTHER POINTS

- a) Balances of the accounts are taken as per the ledgers only and are not confirmed
- b) The provisions in respect of TDS needs to be properly taken care of.

Place: - Dhule

Date :- 28/03/2022

A.R.A. College Of Pharmacy

(B Pharmacy) - Nagaon

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599

<u>DHULE CHARITABLE SOCIETY- DHULE</u> <u>A.R.A. COLLEGE OF PHARMACY (B PHARM)</u> <u>NAGAON - DHULE</u>

<u>AUDIT REPORT</u> <u>31/03/2022</u>

VIJAY M. RATHI

CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule @ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule 🕿 (02562) 236435



AUDITOR'S REPORT

To,
The Trustees / Principal
A.R.A. College Of Pharmacy – Nagaon
Branch Dhule Charitable Society – Dhule

We have audited the attached Balance Sheet of A.R.A. COLLEGE OF PHARMACY – NAGAON – DHULE _(Unit cum Branch of Dhule Charitable Society – Dhule) as at 31st March, 2022 and the Income and Expenditure Account for the year ended on that date annexed there to along with the Statement of Receipts and Payments for the period from 01/04/2021 to 31/03/2022. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principals used significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31^{st} march 2022 and;
- (b) In the case of Income and Expenditure Account, of the <u>Deficit</u> for the year ended on that date.

Place: - Dhule

Date: 20/09/2022

VIJAY M. RATHI CHARTERED ACCOUNTANT

M.No. 036599 Udin- 22036599AZNWBR9460

MEM.No. 036599 SHIRPUR

DHULE CHARITABLE SOCIETY – DHULE A. R. A. COLLEGE OF PHARMACY (B PHARMACY) NAGAON – DHULE

FINANCIAL STATEMENTTS 31/03/2022

DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

RECEIPTS	AMOUNT RS.	AMOUNT RS.
TO OPENING BALANCES		2940386.20
Cash In Hand	1007.00	
Jalgaon Janta Bank Ltd., Dhule	618753.60	
State Bank Of India A/c No.	66447.47	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25	
Bank Of Maharashtra A/c No 20110702198	492125.88	
TO FUNDS		771250.00
Depreciation Fund	771250.00	
TO FEES		26754948.50
Development Fees	2193881.00	/
Exam Form Fees	1484.00 √	
Journal Fees	212926.00 🖠	
Other Fees	191143.00	
Prospectus Fees	13000.00	
Tuition Fee	24142514.50	
TO FEES FOR UNIVERSITY	e e e e e e e e e e e e e e e e e e e	428166.00
Eligibility Fees	44450.00	
Examination Fee	383716.00 √	
TO SCHOLARSHIPS		11144991.50
Scholarship	11144991.50	
TO BRANCH INTERNAL		12354445.25
D Pharmacy Nagaon	5561861.00	
M Pharmacy College	6792585.25	
TO ANAMATS AND PAYABLES		27009912.00
Beniwal Keshardev Mangalaram	740780.00	
Fees Receivable	7781874.00	
K.k.labour Multiservice	46658.00	
Salary Payables	17976024.00	
Shree Ranisati Home Appliances	46330.00	
Solanki Enterprises	418246.00	
TO ACCOUNTS AS PER CONTRA		1981110.00
Income Tax	1125424.00	
Professional Tax	87175.00	
Provident Fund	727333.00	

VIJAY M. RATHI B.COM,F.C.A CHARTERED ACCOUNTANT

PAYMENTS	AMOUNT RS.	AMOUNT RS.
BY SALARY		
Non Teaching Staff Salary	1001000 00	19984456.00
Sweeper Salary	4904226.00	
Teaching Staff Salary	68500.00	
	15011730.00	
BY EDUCATIONAL AND ADMINISTRATIVE E	EXPENCES	7532743.09
Advertisement Expenses	2350.00	1002145.09
Affiliation Fee	188000.00	
Bank Commission	4937.09	
C. C. Avenue Expenses	10591.00	
Computer Expenses	161900.00	
Conveyance Expenses	117000.00	
Depreciation	771250.00	
Electrical Bill Expenses	97550.00	
Examination Remuneration	5670.00	
Fees Refund	216331.00	
Garden Expenses	61600.00	
Internet Expenses	19912.00	
Laboratory Expenses	465557.00	
Meeting Expenses	9000.00	
N. B. A. Fees	118000.00	
Newspaper And Magazine Expenses	10312.00	
Office Expenses	87687.00	
P. F. Administrative Charges	86219.00	
Printing And Stationary	245698.00	
Processing Fee	105900.00	
Property Tax	550961.00	
Provident Fund Contribution	734497.00	
Repairing And Maintenance	2953865.00	
Security Expenses	293396.00	
Service Charges	12332.00	
Stationary Expenses	22923.00	
Subscription And Journals	154700.00	
ravelling Expenses	24605.00	
BY FEES FOR UNIVERSITY PAYMENT		
ligibility Fees		471524.00
xamination Fee	44450.00	
Other Fees	383716.00	
	43358.00	

TOTAL RS.

83385210.45

PLACE: DHULE DATE: 20/09/2022

Principal
A.R.A. COLLEGE OF PHARMACY- NAGAON

BY SCHOLARSHIPS Scholarship	11144991.50	11144991.50
BY MOVABLE PROPERTIES Dead Stock Furniture And Fixtures Laboratory Equipment Other Equipment	28350.00 49650.00 70292.00 24440.00	172732.00
BY BRANCH INTERNAL D Pharmacy Nagaon M Pharmacy College Rashi Medicals Generic	2803746.00 7500010.00 100000.00	10403756.00
BY ACCOUNTS PAYABLE Beniwal Keshardev Mangalaram Bombay Intelligent Security K.k.labour Multiservice Sai Book Centre Salary Payables Shree Ranisati Home Appliances Solanki Enterprises Student Deposits	440000.00 4820.00 67778.00 17966.00 27914735.00 120165.00 404735.00 85000.00	29055199.00
BY ACCOUNTS AS PER CONTRA Income Tax Professional Tax Provident Fund T. D. S.	1125424.00 87725.00 734497.00 46761.00	1994407.00
BY CLOSING BALANCES Cash In Hand Jalgaon Janta Bank Ltd., Dhule State Bank Of India A/c No. Indira Sahakari Bank Ltd - Dhule A/c No. 77 Bank Of Maharashtra A/c No 20110702198	3007.00 618195.88 172354.90 1762052.25 69791.83	2625401.86

TOTAL RS. 83

83385210.45

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT UDIN - 22036599AZNWBR9460



DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31/03/2022

VIJAY M. RATHI B.COM, F.C.A. CHARTERED ACCOUNTANT

EXPENDITURE	AMOUNT RS.	INCOME	
TO EDUCATIONAL AND		BY FEES	AMOUNT RS.
ADMINISTRATIVE EXPENCES		Fees	, O.
Advertisement Expenses	2350.00 🗸	1 665	27183114.50
Affiliation Fee	188000.00	BY INCOME AND	
Bank Commission	4937.09	BY INCOME AND EXPENDIT	<u>URE</u>
C. C. Avenue Expenses	10591.00	Delicit Transfer to	
Computer Expenses	161900.00	Balance Sheet	805608.59
Conveyance Expenses	117000.00	/	
**Depreciation	771250.00		
Electrical Bill Expenses	97550.00		
Examination Remuneration			
Fees Refund	5670.00		
Garden Expenses	216331.00		
Internet Expenses	61600.00		
Laboratory Expenses	19912.00		
Meeting Expenses	465557.00√		
N. B. A. Fees	9000.00 🗸		
Newspaper And Magazine	118000.00		
Expenses	//		
Office Expenses	10312.00		
P. F. Administrative	87687.00		
Charges	11		
Printing And Stationary	86219.00		
Processing Fee	245698.00		
Property Tax	105900.00		
Provident Fund	550961.00		
Contribution			
Renairing And Marie	734497.00		
Security Expenses	2953865.00		
Service Charges	293396.00		
Stationary Expenses	12332.00		
Subscription And I	22923.00 🔻		
Subscription And Journals	154700.00		
Travelling Expenses Eligibility Fees	24605.00 🗸		
Examination Fee	44450.00		
Other Fees	383716.00		
0.1101.1.002	43358.00 1		
Non Teaching Staff Salary 4	904226.00		
owcoper Salary	68500.00		
Teaching Staff Salary 150	011730.00		

TOTAL RS.

27988723.09

PLACE: DHULE DATE: 20/09/2022

Principal

WOO

A.R.A. COLLEGE OF RHARMACY- NAGAON

TOTAL RS. 27988723.09

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT UDIN - 22036599AZNWBR9460



DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON BALANCE SHEET AS AT 31/03/2022

	AMOUNT RS.	AMOUNT RS.
LIABILITIES		
		16995959.00
<u>FUNDS</u>	16995959.00	
Depreciation Fund -		Avenue Alexandria
y and		15646565.00
BRANCH INTERNAL	3015685.00	
D Pharmacy Nagaon	12235880.00	
Dhule Charitable Society Central Office - Dhule	295000.00	
Institute Of Pharmacy	100000.00	
K. C. Ajmera Ayurved Mahavidyalaya		
		3660018.00
ANAMATS AND PAYABLES	300780.00	
Beniwal Keshardev Mangalaram	34578.00	
Palesha Electricals	3129953.00	
Salary Payables	57182.00	
Solanki Enterprises	61180.00	
Student Deposits	7025.00	
Professional Tax	61200.00	
Provident Fund	8120.00	
T. D. S.		
		4628827.8
INCOME AND EXPENDITURE	5434436.41	
Balance As Per Last Balance Sheet		
Less:-Deficit for the year transferred from Income	-805608.59	
and Expenditure Account		



VIJAY M. RATHI B.COM,F.C.A CHARTERED ACCOUNTANT

ASSETS	AMOUNT RS.	AMOUNT RS.
IMMOVABLE PROPERTIES		The state of the s
Building		8304016.00
in the second se	8304016.00	
INVESTMENTS		
D. R. Bank Of Maharashtra No. 132240		2775724.10
F. D. R. Jalgaon Janata Bank No. 623898	233846.00	
F. D. R. Jalgaon Janata Bank No. 623899	169611.00	
F. D. R. Jalgaon Janata Bank No. 634794	9046.00	
F. D. R A. R. A. Patsanstha Dhule	162777.00	
F. D. R. I. D. B. I Bank	1871155.10	
. D. N. I. D. B. I Bank	329289.00	
MOVABLE PROPERTIES		
Air Condition		17403696.70
C. C. T. V. Camera System	118800.00	
Computer & Accessories	107253.00	
Dead Stock	2503355.00	
E P B X System	162893.00	
ax Machine	38710.00	
urniture And Fixtures	16000.00	
as Fittlings	2869362.00	
Vmkhana Mataria	40775.00	
ymkhana Material verter	17843.00	
	79000.00	
aboratory Equipment brary	6057808.00	
	4888513.70	
ther Equipment	64658.00	
rojector Machine .O.Plant	78000.00	
ound Systems	97875.00	
dabilizer	25000.00	
elephone Instrument	3890.00	
numb Machine	2200.00	
ater Cooler	13200.00	
ater Pump	65925.00	
erox Machine	20946.00	
TOX Machine	131690.00	
IAMAT AND RECEIVABLE		
R. A. Patsanstha Bank O D A/c		378060.00
mbay Intelligent Security	122711.00	
linder Deposits	4820.00	
	6800.00	

TOTAL RS.

PLACE: DHULE DATE: 20/09/2022

Principal
A.R.A. COLLEGE OF PHARMACY- NAGAON

Fees Receivable 241729.00 V M Edulite 2000.00 **BRANCH INTERNAL** M Pharmacy College 9444471.16 9344471.16 Rashi Medicals Generic 100000.00 CASH AND BANK BALANCES 2625401.86 Cash In Hand Bank Of Maharashtra A/c No 20110702198 3007.00 69791.83 Indira Sahakari Bank Ltd - Dhule A/c No. 77 1762052.25 Jalgaon Janta Bank Ltd., Dhule 618195.88 State Bank Of India A/c No. 172354.90

PER MY SEPARATE REPORT

TOTAL RS.

40931369.82

VIJAY M. RATHI CHARTERED ACCOUNTANT UDIN - 22036599AZNWBR9460



DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

YEAR:- 31ST MARCH 2022

Gross Block of Assets and Particulars of Depreciation

Sr.	Block Of Assets	Rafe	0.000									
N			01088	Amount	Amount	Amount Of	Total	Gross	Allowable	Total	W.D.V	X C W
V		ŏ	Block	of Additions	of Additions	Deductions	Gross	Block	Depre, for	Gross Den	Balanco of the	W. D. V.
		Dep.	as on	Up to	After	for The	Block	Denrec	> 1		Daigilice at the	balance at the
T			01/04/2021	30/09/	30/09/	Vear	24/02/2022		I ne Year	Up To	End of the year	End of the year
-	2	m	4	u			3110312022	01/04/2021	31/03/2022	31/03/2022	31/03/2022	31/03/2021
3				0	9	7	8	11	12	7	77	
8	LAND AND BUILDING	/Pi								2	*	14
-	Building	2.50%	8304016.00	0.00	0.00	0.00	8304016.00	2574142.00	143247 00	2717260 00		
	Sub Total		8304016.00	00:00	00.00	0.00	8304016.00	2574142.00	143247 00	2747380.00	2286627.00	5729874.00
8	FURNITURE AND FIXTURES	TURES							00:	00.802.11	2286627.00	5729874.00
_	Dead Stocks	15.00%	514543.00	0.00	28350.00	0.00	542893.00	344821.00	27585 00	277406 00		
7	Furniture and Fixture	15.00%	2439712.00	0.00	49650.00	0.00	2489362.00	1507547 00	142540.00	212400.00	1/048/.00	169722.00
	Sub Total	"	2954255.00	0.00	78000.00	00:00	3032255 00	1952269 00	145048,00	1651096.00	838266.00	932165.00
()	EQUIPMENTS AND MACHINERY	CHINERY			26115		100	00.000.00	17 1134.00	2023502.00	1008753.00	1101887.00
	Lab Equipment	15.00%	5987516.00	13511 00	5678100	000						
	Complete T			200	20/01.00	0.00	6057808.00	4602740.00	214002.00	4816742.00	1241066.00	1384776.00
	Gymkhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	16208.00	245.00	16453.00	1390 00	1635.00
	Water Pump	15.00%	20946.00	0.00	0.00	0.00	20946.00	17641.00	496.00	18137 00	00000	00.0001
	Gas Fitting	15.00%	40775.00	0.00	0.00	0.00	40775.00	37038.00	561.00	27500.00	7003.00	3305.00
	Water Coolers	15.00%	65925.00	0.00	0.00	0.00	65925.00	50685 00	00 9800	00.86616	31/6.00	3737.00
	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200 00	1078.00	2200.00	52971.00	12954.00	15240.00
	Inverter	15.00%	79000.00	0.00	0.00	0.00	79000.00	46891.00	34.00	2010.00	190.00	224.00
	Xerox Machine	15.00%	131691.00	0.00	0.00	0.00	131691.00	96598.00	5264.00	101862.00	27293.00	32109.00
											2007700	22095.00

0200700	8711751 70	771250.00 16995959 00	771250.00	16224709.00	25707713.70	0.00	134781.00	37951.00	25534981.70		GINGING TOTAL KS.
751405.70	563553.70	6828315.00	187852.00	6640463.00	7391868.70	0.00	0.00	0.00	7391868.70	"	
384674.00	288505.00	2214850.00	96169.00	2118681.00	2503355.00	0.00	00.00	0.00	2503355.00	23.00%	TOTAL DE
366731.70	275048.70	4613465.00	91683.00	4521782.00	4888513.70	0.00	0.00	0.00	4888513.70	25.00%	Library and Books
											OTHER ASSETS
1727106.00	1552821.00	5426753.00	269017.00	5157736.00	6979574.00	0.00	56781.00	37951.00	0004842.00		
85833.00	72958.00	42842.00	1207 3.00	20.100				22054 00	688484200		Sub Total
	00 03000	45847.00	12875 00	32967.00	118800.00	0.00	0.00	0.00	118800.00	15.00%	Air Conditioner
00 2229	5417.00	7783.00	956.00	6827.00	13200.00	0.00	0.00	0.00	13200.00	15.00%	I numb Machine
26879.00	43621.00	21037.00	7698.00	13339.00	64658.00	0.00	0.00	24440.00	40218.00	75.00%	mandinka
14202.00	12072.00	12928.00	2130.00	10798.00	25000.00	0.00	0.00	0.00	23000.00	0000	
42520.00	36142.00	41858.00	6378.00	35480.00	78000.00	0.00	0.00	0.00	7 0000.00		Count Contant
35596.00	30257.00	76996.00	5339.00	71657.00	107253.00	0.00	0.00	0.00		900	Projector
10219.00	8686.00	30024.00	00.555					000	107253 00	15.00%	CCTV Camera
23383.00	00.04712	30024.00	1533 00	28491.00	38710.00	0.00	00.00	0.00	38710.00	15.00%	EPBX System
25582.00	21746 00	76129.00	3837.00	72292.00	97875.00	0.00	00.00	0.00	97875.00	15.00%	T IGIII
1369.00	1164.00	2726.00	205.00	2521.00	3890.00	0.00	0.00	0.00	3890.00	13.00%	P O Dlane
2413.00	2051.00	13949.00	362.00	13587.00	16000.00	0.00	00.00	0.00	00.000ar	15.00%	Stahilizer

MARMACY - NAGAON

A.R.A. COLLEGE OF PHARMACY - NAGAON BRANCH DHULE CHARITABLE SOCIETY - DHULE SIGNIFICANT ACCOUNTING POLICIES AND THE REMARKS FOR THE YEAR ENDING 31ST MARCH 2022

SIGNIFICANT ACCOUNTING POLICIES: 1)

The financial statements are prepared under the historical cost convention, and on the basis of a going concern.

a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.

2) **DEPRECIATION:-**

Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.

3) FIXED ASSETS:-

a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.

The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.

Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.

4) **REVENUE RECOGNITION:-**

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

GOVERMENT GRANTS:-

The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.

b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.

c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.

OTHER POINTS 6)

Balances of the accounts are taken as per the ledgers only and are not confirmed

b) The provisions in respect of TDS needs to be properly taken care of.

Place: - Dhule

Date :- 20/09/202

A.R.A. College Of Pharmacy

(B Pharmacy) - Nagaon

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599

Udin-22036599AZNWBR9460



<u>A. R. A. COLLEGE OF PHARMACY</u> NAGAON - DHULE

<u>AUDIT REPORT</u>
<u>31/03/2023</u>

VIJAY M. RATHI

CHARTERED ACCOUNTANT

CTS No. 1965, Old Library Road, Shirpur Dist - Dhule 425 405 Cell No. 8329784210



AUDITOR'S REPORT

To, The Trustees / Principal A.R.A. College Of Pharmacy – Nagaon Branch Dhule Charitable Society – Dhule

We have audited the attached Balance Sheet of A.R.A. COLLEGE OF PHARMACY – NAGAON – DHULE _(Unit cum Branch of Dhule Charitable Society – Dhule) as at 31st March, 2023 and the Income and Expenditure Account for the year ended on that date annexed there to along with the Statement of Receipts and Payments for the period from 01/04/2022 to 31/03/2023. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principals used significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31st march 2023 and;
- (b) In the case of Income and Expenditure Account, of the <u>Deficit</u> for the year ended on that date.

Place: - Dhule

Date:- 03/08/2023

VIJAY M. RATHI CHARTERED ACCOUNTANT M.No. 036599

din- 23036599BGTDQN9499

Email: vmrathi555@gmail.com

DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

VIJAY M. RATHI B.COM,F.C.A. CHARTERED ACCOUNTANT

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
		DV CALADY	23769106.00
TO OPENING BALANCES	<u>2625401.86</u>	BY SALARY	6716199.00
Cash In Hand	3007.00	Non Teaching Staff Salary	33500.00
Jalgaon Janta Bank Ltd.,		Sweeper Salary	17019407.00
Ohule	618195.88	Teaching Staff Salary	17010407.00
State Bank Of India A/c	.=0054.00	BY EDUCATIONAL AND	12944880.30
No.	172354.90	BY EDUCATIONAL AND	
ndira Sahakari Bank Ltd		ADMINISTRATIVE EXPENCES	42117.00
Dhule A/c No. 77	1762052.25	Advertisement Expenses	301000.0
Bank Of Maharashtra A/c		Affiliation Fee	73160.0
No 20110702198	69791.83	Audit Fees	4111.3
		Bank Commission	4972.2
TO FUNDS	<u>928554.00</u>	C. C. Avenue Expenses	33663.0
Depreciation Fund	928554.00	Computer Expenses	222500.0
5001.001.001		Conveyance Expenses	
TO INTEREST ACCOUNT	178375.00	Depreciation	928554.0
D. R. Interest	178375.00	Electrical Bill Expenses	153320.0
. D. IX. III.o.oo		Examination Remuneration	303520.0
TO GRANTS	303520.00	Fees Refund	344316.0
Examination Remuneration	303520.00	Fine Expenses	5500.
Examination (Contantinuo		Garden Expenses	80810.
TO FEES	36180400.00	Guest Expenses	26896.
Development Fees	3210151.00	Guest Honorarium Expenses	6000.
Journal Fees	209283.00	Internet Expenses	26000.
	678269.00	Laboratory Expenses	512931.
Other Fees	13400.00	Library Expenses	13570.
Prospectus Fees	44400.00	Newspaper And Magazine	
Seminar Registration Fee	32024897.00	Expenses	9123.
Tuition Fees	02024007.00	Office Expenses	187393.
	1172708.00	P. F. Administrative	
TO FEES FOR UNIVERSIT'	69168.00	Charges	84014
Eligibility Fees	1103540.00	Parents Meet Expenses	7440
Examination Fee	1103340.00	Postage Expenses	2085
	15718299.20	Printing Expenses	207755
TO BRANCH INTERNAL	6339099.00	Processing Fee	118500
D Pharmacy Nagaon	6339099.00	Property Tax	229756
Dhule Charitable Society	686044.70	Provident Fund	
Central Office - Dhule		Contribution	741600
M Pharmacy College	8693155.50	Repairs And Maintenance	6914743
	00404040 00	Review Application Fee	50000
TO ANAMATS AND PAYAB	<u>26161948.00</u>	Security Expenses	526513
Abhiram Lighting And	E00 100 00	Seminar And Training	
Decor	509499.00		109285
Atmasuman Buildcon Pvt		Expenses	126519
Ltd	499680.00	Software Expenses	77

		Oracta Evponsos	40630.00
Beniwal Keshardev		Sports Expenses	88268.00
Mangalaram	302000.00	Stationary Expenses	29964.00
Bombay Intelligent		Student Activity Account	75860.00
Security	516975.00	Subscription And Journals	14160.00
Chaitanya Telecom	235710.00	Teachers Membership Fees	177159.00
Cut N Carve	43695.00	Travelling Expenses	105657.70
Dhanshree Marketing	19116.00	University Fees	15515.00
Examination Remuneration		Water Tax	13313.00
Payable	180640.00	TO THE POST OF THE	
Fees Receivable	241729.00	BY FEES FOR UNIVERSITY	4000002 70
Hafeezudding Shaikh	255360.00	PAYMENT	1906993.70
Hotel Royal Rasraj	5254.00	Eligibility Fees	69168.00
Krishna Services	12910.00	Examination Fee	1103540.00
Palesha Electricals	202839.00		0.00
S.v.patel Timbers	571951.00	BY INVESTMENTS	0.00
S.V.pater Timbers		F. D. R. Bank Of	
Sai Krupa Media And	9941.00	Maharashtra No. 132240	191323.00
Communication	21491549.00	F. D. R. Jalgaon Janata	
Salary Payables	2110101010	Bank No. 623898	179433.00
Shree Nanak Hardware And	195441.00	F. D. R. Jalgaon Janata	
Interiors	100441.00	Bank No. 623899	9568.00
Shrinivas Caterers And	51000.00	F. D. R. Jalgaon Janata	
Decorators	367588.00	Bank No. 737616	77399.00
Solanki Enterprises	16000.00	F. D. R. I. D. B. I Bank	276562.70
Sunil More	85082.00		
Uday Store	22000.00	BY MOVABLE PROPERTIE	<u>2189678.00</u>
Umesh Santosh Hire	30465.00	C. C. T. V. Camera System	235710.00
Unicom Computers	30400.00	Computer & Accessories	
Utsav Steel Furniture	179524.00		570600.00
	116000.00	Dead Stock	13700.00
V M Edulite	110000.00	E P B X System	12910.00
	2240580.00	Furniture And Fixtures	179524.00
TO ACCOUNTS AS PER CO	1489157.00	Laboratory Equipment	560723.00
Income Tax		Library	468871.00
Provident Fund	689400.00	Projector Machine	83000.00
T. D. S.	62023.00	Thumb Machine	12000.00
	700007.00	Water Cooler	39290.00
TO INVESTMENTS	792827.00	Water Pump	13350.00
F. D. R. Bank Of	105100.00	vvater i ump	
Maharashtra No. 132240	425169.00	BY BRANCH INTERNAL	16403250.00
F. D. R. Jalgaon Janata		D Pharmacy Nagaon	5697612.00
Bank No. 623898	349044.00	Institute Of Pharmacy	295000.00
F. D. R. Jalgaon Janata		K. C. Ajmera Ayurved	
Bank No. 623899	18614.00		100000.00
		Mahavidyalaya M Pharmacy College	10310638.00
		M Pharmacy College	
		BY ACCOUNTS PAYABLE	22045704.00
		Abhiram Lighting And	
			324773.00
		Decor Atmasuman Buildcon Pvt	
			272215.00
		Ltd	

Beniwal Keshardev Mangalaram	500780.00
Bombay Intelligent	
Security	479466.00
Cylinder Deposits	7200.00
Dhanshree Marketing	16200.00
Hafeezudding Shaikh	189060.00
Palesha Electricals	191139.00
Salary Payables	19453023.00
Shree Nanak Hardware And	
Interiors	115734.00
Sunil More	79000.00
Uday Store	70675.00
Umesh Santosh Hire	42000.00
Unicom Computers	28315.00
Utsav Steel Furniture	162124.00
V M Edulite	114000.00
BY ACCOUNTS AS PER CO	2298141.00
Income Tax	1482057.00
Professional Tax	6625.00
Provident Fund	741600.00
T. D. S.	67859.00
BY CLOSING BALANCES	4744860.06
Cash In Hand	14681.00
Jalgaon Janta Bank Ltd.,	1359832.14
Dhule State Bank Of India A/c	
No.	64297.86
Indira Sahakari Bank Ltd	1762052.25
- Dhule A/c No. 77	1702032.23
Bank Of Maharashtra A/c No 20110702198	1543996.81

TOTAL RS. 86302613.06

TOTAL RS. 86302613.06

PLACE: DHULE DATE: 03/08/2023

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A.R.A. COLLEGE OF RHARMACY- NAGAON

DHULE CHARITABLE SOCIETY- DHULE

Nagaon, Dhule VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599

PER MY SEPARATE REPORT

UDIN - 23036599BGTDQN9499



DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31/03/2023

VIJAY M. RATHI B.COM, F.C.A. CHARTERED ACCOUNTANT

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES	37886694.30	BY INTEREST Interest	178375.00 178375.00
Educational And Administrative Expenses	37886694.30	BY GRANTS Grants	303520.00 303520.00
		BY FEES Fees	37353108.00 37353108.00
		BY INCOME AND EXPENDITURE	<u>51691.30</u>
		Deficit Transfer to Balance Sheet	51691.30

TOTAL RS.

37886694.30

TOTAL RS.

PER MY SEPARATE REPORT

37886694.30

PLACE: DHULE

DATE: 03/08/2023

Principa

A.R.A. COLLEGE OF PHARMACY- NAGAON DHULE CHARITABLE SOCIETY- DHULE

sahab Range

Nagaon, Dhula Maharashtra

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599 UDIN - 23036599BGTDQN9499



DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON BALANCE SHEET AS AT 31/03/2023

VIJAY M. RATHI B.COM,F.C.A. CHARTERED ACCOUNTANT

LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
FUNDS	17924513.00	IMMOVABLE PROPERTIES	8304016.00
FUNDS Depression Fund	17924513.00	Building	8304016.00
Depreciation Fund	17924515.00	Dananig	
BRANCH INTERNAL	16579096.70	INVESTMENTS	2717182.80
D Pharmacy Nagaon	3657172.00	F. D. R. Jalgaon Janata	
Dhule Charitable Society		Bank No. 737616	240176.00
Central Office - Dhule	12921924.70	F. D. R A. R. A.	
		Patsanstha Dhule	1871155.10
ANAMATS AND PAYABLES	7560352.00	F. D. R. I. D. B. I	
Abhiram Lighting And		Bank	605851.70
Decor	184726.00		
Atmasuman Buildcon Pvt		MOVABLE PROPERTIES	<u>19593374.70</u>
Ltd	227465.00	Air Condition	118800.00
Beniwal Keshardev		C. C. T. V. Camera System	342963.00
Delliwai Resilaidev		Computer & Accessories	
Mangalaram	102000.00		3073955.00
Bombay Intelligent		Dead Stock	176593.00
Security	32689.00	E P B X System	51620.00
Chaitanya Telecom	235710.00	Fax Machine	16000.00
Cut N Carve	43695.00	Furniture And Fixtures	3048886.00
Dhanshree Marketing	2916.00	Gas Fiting	40775.00
Examination Remuneration		Gymkhana Material	17843.00
Payable	180640.00	Inverter	79000.00
Hafeezudding Shaikh	66300.00	Laboratory Equipment	6618531.00
Hotel Royal Rasraj	5254.00	Library	5357384.70
Krishna Services	12910.00	Other Equipment	64658.00
Palesha Electricals	46278.00	Projector Machine	161000.00
S.v.patel Timbers	571951.00	R.O.Plant	97875.00
Sai Krupa Media And		Sound Systems	25000.00
Communication	9941.00	Stabilizer	3890.00
Salary Payables	5168479.00	Telephone Instrument	2200.00
Shree Nanak Hardware And		Thumb Machine	25200.00
Interiors	79707.00	Water Cooler	105215.00
Shrinivas Caterers And		Water Pump	34296.00
Decorators	51000.00	Xerox Machine	131690.00
Solanki Enterprises	424770.00		
Student Deposits	61180.00	ANAMAT AND RECEIVABL	<u>219711.00</u>
	14407.00	A. R. A. Patsanstha Bank	
Uday Store	2150.00	O D A/c	122711.00
Unicom Computers Utsav Steel Furniture	17400.00	Cylinder Deposits	14000.00
Income Tax	7100.00	Sunil More	63000.00
	400.00	Umesh Santosh Hire	20000.00
Professional Tax	9000.00		
Provident Fund	2284.00	BRANCH INTERNAL	11061953.66
T. D. S.		M Pharmacy College	10961953.66

INCOME AND EXPENDITU	4577136.52	Rashi Medicals Generic	100000.00
Balance As Per Last Balance Sheet	4628827.82	CASH AND BANK BALANC Cash In Hand	4744860.06 14681.00
Less:-Deficit for the year transferred from		Bank Of Maharashtra A/c No 20110702198	1543996.81
Income and Expenditure Account	-51691.30	Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25
		Jalgaon Janta Bank Ltd., Dhule	1359832.14
		State Bank Of India A/c No.	64297.86

TOTAL RS.

46641098.22

TOTAL RS.

46641098.22

0.00

PLACE: DHULE

DATE: 03/08/2023

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON DHULE CHARITABLE SOCIETY- DHULE



PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599
UDIN - 23036599BGTDQN9499



DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

YEAR:- 31ST MARCH 2023

Gross Block of Assets and Particulars of Depreciation

Sr.	Block Of Assets	Rate	Gross	Amount	Amount	Amount Of	Total	Gross	Allowable	Total	W. D. V.	W. D. V.
No.		ŏ	Block	of Additions	of Additions	Deductions	Gross	Block	Depre. for	Gross Dep.	Balance at the	Balance at the
		Dep.	as on	Up to	After	for The	Block	Deprec.	The Year	Up To	End of the year	End of the year
			01/04/2022	30/08/	30/09/	Year	31/03/2023	01/04/2022	31/03/2023	31/03/2023	31/03/2023	31/03/2022
-	2	6	4	2	9	7	80	11	12	13	14	14
F	LAND AND BUILDING											
-	Building	2.50%	8304016.00	0.00	0.00	0.00	8304016.00	2717389.00	139666.00	2857055.00	5446961.00	5586627.00
	Sub Total		8304016.00	0.00	0.00	0.00	8304016.00	2717389.00	139666.00	2857055.00	5446961.00	5586627.00
B)	FURNITURE AND FIXTURES	TURES										
-	Dead Stocks	15.00%	542893.00	0.00	13700.00	0.00	556593.00	372406.00	26601.00	399007.00	157586.00	170487.00
7	Furniture and Fixture	15.00%	2489362.00	0.00	179524.00	0.00	2668886.00	1651096.00	139204.00	1790300.00	878586.00	838266.00
	Sub Total		3032255.00	0.00	193224.00	0.00	3225479.00	2023502.00	165805.00	2189307.00	1036172.00	1008753.00
Ô	EQUIPMENTS AND MACHINERY	ACHINERY										
-	Lab Equipment	15.00%	6057808.00	13511.00	547212.00	0.00	6057808.00	4816742.00	229227.00	5045969.00	1011839.00	1241066.00
7	Gymkhana Equipment	15.00%	17843.00	00.00	00.00	0.00	17843.00	16453.00	209.00	16662.00	1181.00	1390.00
က	Water Pump	15.00%	20946.00	13350.00	0.00	0.00	20946.00	18137.00	2424.00	20561.00	385.00	2809.00
4	Gas Fitting	15.00%	40775.00	0.00	00.00	0.00	40775.00	37599.00	476.00	38075.00	2700.00	3176.00
40	Water Coolers	15.00%	65925.00	00.00	39290.00	0.00	65925.00	52971.00	4890.00	57861.00	8064.00	12954.00
9	Telephone Instrument	15.00%	2200.00	00.00	00.00	0.00	2200.00	2010.00	29.00	2039.00	161.00	190.00
7	Inverter	15.00%	79000.00	00.00	0.00	0.00	79000.00	51707.00	4094.00	55801.00	23199.00	27293.00
00	Xerox Machine	15.00%	131691.00	00.00	0.00	0.00	131691.00	101862.00	4474.00	106336.00	25355.00	29829.00

	2		320001.00	00.00000000	20340400.10	0.00	1/98433.00	391245.00	25/0//13./0		GRAND TOTAL RS.	
8711754 70	9015895 70	47924543 00	028554 00	4600505000	25040408 70	000	00 00700017	20,000				
563553.70	1286654.70	7144685.00	316370.00	6828315.00	8431339.70	0.00	675087.00	364384.00	7391868.70		TOTAL RS.	
288505.00	715654.00	2358301.00	143451.00	2214850.00	3073955.00	0.00	570600.00	00.00	2503355.00	25.00%	Computer	2
275048.70	571000.70	4786384.00	172919.00	4613465.00	5357384.70	0.00	104487.00	364384.00	4888513.70	25.00%	Library and Books	-
											OTHER ASSETS	(a
1552821.00	1246108.00	5733466.00	306713.00	5426753.00	6979574.00	0.00	930122.00	26861.00	6979574.00		Sub Total	
72958.00	62014.00	26786.00	10944.00	45842.00	118800.00	00.00	00.00	0.00	118800.00	15.00%	Air Conditioner	18
5417.00	3704.00	9496.00	1713.00	7783.00	13200.00	00.00	12000.00	00.00	13200.00	15.00%	Thumb Machine	17
43621.00	37078.00	27580.00	6543.00	21037.00	64658.00	0.00	00.00	00.00	64658.00	15.00%	Other Equipment	16
12072.00	10261.00	14739.00	1811.00	12928.00	25000.00	0.00	00.00	00.00	25000.00	15.00%	Sound System	15
36142.00	24496.00	53504.00	11646.00	41858.00	78000.00	0.00	83000.00	0.00	78000.00	15.00%	Projector	4
30257.00	8040.00	99213.00	22217.00	76996.00	107253.00	0.00	235710.00	0.00	107253.00	15.00%	CCTV Camera	13
8686.00	6415.00	32295.00	2271.00	30024.00	38710.00	0.00	12910.00	0.00	38710.00	15.00%	EPBX System	12
21746.00	18484.00	79391.00	3262.00	76129.00	97875.00	0.00	0.00	0.00	97875.00	15.00%	R.O. Plant	Ξ
1164.00	00.686	2901.00	175.00	2726.00	3890.00	0.00	0.00	0.00	3890.00	15.00%	Stabilizer	10
2051.00	1743.00	14257.00	308.00	13949.00	16000.00	0.00	00.00	0.00	16000.00	15.00%	Fax Machine	6

A. R. A. COLLEGE OF PHARMACY - NAGAON



A.R.A. COLLEGE OF PHARMACY - NAGAON BRANCH DHULE CHARITABLE SOCIETY - DHULE SIGNIFICANT ACCOUNTING POLICIES AND THE REMARKS FOR THE YEAR ENDING 31ST MARCH 2023

1) **SIGNIFICANT ACCOUNTING POLICIES:**

The financial statements are prepared under the historical cost convention, and on the basis of a going concern.

The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.

2) **DEPRECIATION:-**

Depreciation is provided on Written Down Value Method as per the provision and a) rates Specified by Shikshan Shulk Samiti.

FIXED ASSETS :-3)

a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.

The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.

Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.

REVENUE RECOGNITION:-4)

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

GOVERMENT GRANTS:-

a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.

b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.

The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.

6) **OTHER POINTS**

a) Balances of the accounts are taken as per the ledgers only and are not confirmed

b) The provisions in respect of TDS needs to be properly taken care of.

Place: - Dhule

Date:- 03/08/2023

A.R.A. College Of Pharmacy (B Pharmacy) - Nagaon

states Rames

Nagaon, Dhule Maharashtra

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599

Udin-23036599BGTDQN9499

