

ANNASAHEB RAMESH AJMERA COLLEGE OF PHARMACY



Approved by PCI, New Delhi and affiliated to KBC North Maharashtra University, Jalgaon.

Accredited by NBA (B. Pharmacy)

President

Hon'ble Ashishji R. Ajmera
(B.Com, MBA)

Principal

Dr. Rajendra D. Wagh
(M.Pharm. Ph.D.)

Ref No.: DCS/ARACOP/

Date:

Key Indicator:	4.1.Physical Facilities
4.1.4 (4.1.2)	Average percentage of expenditure, excluding salary, for infrastructure augmentation during the last five years
File Description	Average percentage of expenditure, excluding salary, for infrastructure augmentation during the last five years

DVV Query

1. Provide the consolidated fund allocation towards infrastructure augmentation facilities duly certified by Principal and CA.
2. Highlight the relevant items in the audited income and expenditure statement.

DVV Clarification

1. The consolidated fund allocation towards infrastructure augmentation facilities duly certified by Principal and CA is provided.
2. The relevant items in the audited income and expenditure statement are highlighted for the last five years in audit reports.




Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

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Dr. Rajendra D. Wagh

(M.Pharm. Ph.D.)

Ref No.: DCS/ARACOP/

Date:

4.1.4	The relevant items in the audited income and expenditure statement are highlighted for the last five years in audit reports.
Sr. No.	Details of Documents
1	Undertaking for Financial Statement and Summary
2	Expenditure Statement for FY 2018-19
3	Expenditure Statement for FY 2019-20
4	Expenditure Statement for FY 2020-21
5	Expenditure Statement for FY 2021-22
6	Expenditure Statement for FY 2022-23



Rajendra D. Wagh
Principal

Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

Dhule Charitable Society's

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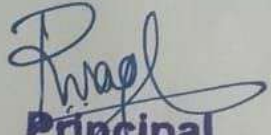
Ref No.: DCS/ARACOP/2023-24/25

Date: 08.07.2023

Undertaking

This is to certify that all financial statements provided for evaluation of NAAC are duly signed by me. This certificate issue for Authentication of audited financial statement for last 5 years by HEI authority.




Principal
A.R.A. College of Pharmacy
Nagaon, Dhule.

Expenditure Statement for 2018-19

off a

DHULE CHARITABLE SOCIETY- DHULE

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

AUDIT REPORT

31/03/2019

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, 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 of 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


Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.No. 036599



DHULE CHARITABLE SOCIETY- DHULE

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

BALANCE SHEET

31/03/2019

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.
<u>TO OPENING BALANCES</u>		2783830.44
Cash In Hand	31968.00	
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	
		1166296.00
<u>TO FUNDS</u>		
Depreciation Fund	1166296.00	
		25000.00
<u>TO GRANTS</u>		
Seminar And Training Grant	25000.00	
		29123557.50
<u>TO FEES</u>		
Breakages	93805.00	
Development Fees	1976061.00	
Journal Fees	240610.00	
Prospectus Fees	28050.00	
Seminar Registration Fee	131400.00	
Tuition Fee	26653631.50	
		453390.00
<u>TO FEES FOR UNIVERSITY</u>		
Other Fees	453390.00	
		12500833.50
<u>TO SCHOLARSHIPS</u>		
Scholarship	12500833.50	
		5788081.75
<u>TO BRANCH INTERNAL</u>		
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	
		18546603.00
<u>TO ANAMATS AND PAYABLES</u>		
Examination Remuneration Payable	357907.00	
Jinendra Scientific	197505.00	
M. U. H. S University	9438.00	



Praj
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

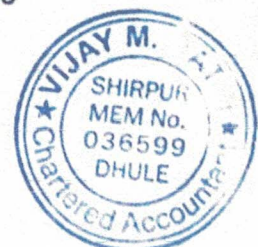


VIJAY M. RATHI
B.COM,F.C.A
CHARTERED ACCOUNTANT

<u>PAYMENTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>BY SALARY</u>		19059955.00
Non Teaching Staff	2868390.00	
Teaching Staff Salary	<u>16191565.00</u>	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		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	
Repairing And Maintenance	<u>1409992.00</u>	
Seminar And Training Expenses	234908.00	
Staff Welfare Expenses	40000.00	
Student Activity Account	84024.00	
Subscription And Journals	88152.00	




Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule



Sai Book Centre
Salary Payables
Solanki Enterprises

169168.00
17225290.00
587295.00

TO ACCOUNTS AS PER CONTRA

Income Tax
Life Insurance Premium
Professional Tax
Provident Fund
T. D. S.

1098365.00
240000.00
85900.00
666900.00
20157.00

2111322.00



[Signature]
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmore
College of Pharmacy, Nagpur, Dhule



Telephone Expenses	2304.00
Transportation Expenses	1400.00
Travelling Expenses	101855.00
Watchman Salary	306310.00

BY FEES FOR UNIVERSITY PAYMENT

Other Fees	82714.00
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BY SCHOLARSHIPS

Scholarship	12529668.50
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BY MOVABLE PROPERTIES

Computer & Accessories	376500.00 ✓
Dead Stock	4980.00 ✓
Laboratory Equipment	197505.00 ✓
Library	169168.00 ✓
Other Equipment	40218.00 ✓
Projector Machine	37000.00 ✓
Water Pump	2400.00 ✓

BY BRANCH INTERNAL

Dhule Charitable Society Central Office - Dhule	135000.00
Institute Of Pharmacy	199667.00
M Pharmacy College	7548237.76

BY ACCOUNTS PAYABLE

Cylinder Deposits	6800.00
Examination Remuneration Payable	442265.00
Koparkar Info crafts Pvt.ltd.	149205.00
Prepaid Quick Heal	46020.00
Sai Book Centre	210681.00
Salary Payables	17462910.00
Solanki Enterprises	285539.00
Student Deposits	100000.00
Vmedlife Private Limited	302600.00

BY ACCOUNTS AS PER CONTRA

Income Tax	1098365.00
Life Insurance Premium	240000.00
Professional Tax	85900.00
Provident Fund	840000.00
T. D. S.	20157.00

BY CLOSING BALANCES

Cash In Hand	134.00
Jalgaon Janta Bank Ltd., Dhule	536149.60

82714.00

12529668.50

827771.00

7882904.76

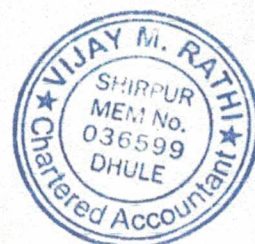
19006020.00

2284422.00

2894627.22



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Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagarn, Dhule

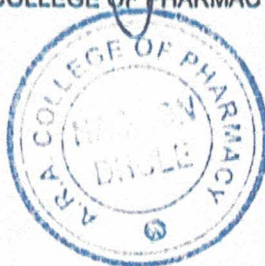


TOTAL RS. 72498914.19

PLACE:SHIRPUR
DATE:27/06/2019

Rajal
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



Rajal
Principal

Dhule Charitable Society
Annasaheb Ramesh Ajmore
College of Pharmacy, Nagaon, Dhule

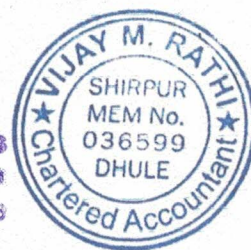
DHULE CHARITABLE SOCIETY- DHULE
A.R.A. COLLEGE OF PHARMACY- NAGAON
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2019

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		<u>BY GRANTS</u>	
Advertisement Expenses	34197.00 ✓	Seminar And Training	
Affiliation Fee	560000.00 ✓	Grant	(25000.00 *
Annual Maintenance Charges	84660.00 ✓	<u>BY FEES</u>	
Audit Fees	31860.00 ✓	Breakages	93805.00
Bank Commission	5975.71 ✓	Development Fees	1976061.00
Computer Expenses	70160.00 ✓	Journal Fees	240610.00
Conveyance Expenses	180000.00 ✓	Prospectus Fees	28050.00
Depreciation	1166296.00 ✓	Seminar Registration Fee	131400.00
Educational Expenses	35580.00 ✓	Tuition Fee	26653631.50 *
Educational Tours Expenses	11894.00 ✓	Other Fees	453390.00
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 ✓		
Student Activity Account	84024.00 ✓		
Subscription And Journals	88152.00 ✓		



Ansa
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmeri
College of Pharmacy, Nagaon, Dhule



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

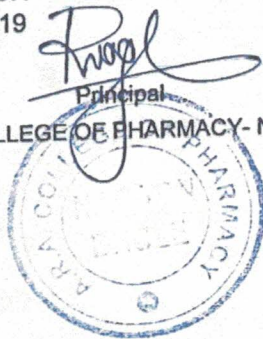
Surplus Transfer to
Balance Sheet 2528446.79

TOTAL RS. 29601947.50

TOTAL RS. 29601947.50

PLACE:SHIRPUR
DATE:27/06/2019

A.R.A. COLLEGE OF PHARMACY- NAGAON



Principal

**Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule**

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

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



Principal
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

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

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>IMMOVABLE PROPERTIES</u>		8304016.00
Building	<u>8304016.00</u>	
<u>INVESTMENTS</u>		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	<u>329289.00</u>	
<u>MOVABLE PROPERTIES</u>		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	
Library	4870547.70	
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	<u>131690.00</u>	
<u>ANAMAT AND RECEIVABLE</u>		175531.00
A. R. A. Patsanstha Bank O D A/c	122711.00	
Cylinder Deposits	6800.00	
Prepaid Quick Heal	<u>46020.00</u>	



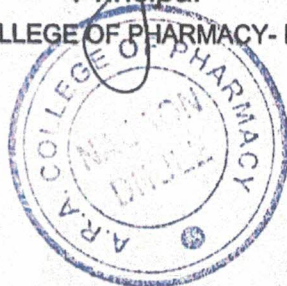
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Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmore
College of Pharmacy, Nagaon, Dhule

PLACE:SHIRPUR
DATE:27/06/2019

TOTAL RS. 37073827.03

R. Raj
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



R. Raj
Principal

Dhule Charitable Society's
Annasaheb Ramesh Ajmeri
College of Pharmacy, Nagaon, Dhule



BRANCH INTERNAL
M Pharmacy College

5986174.01

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
VIJAY M. RATHI

CHARTERED ACCOUNTANT



R. Rathi
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

DHULE CHARITABLE SOCIETY - DHULE
A. R. A. COLLEGE OF PHARMACY - NAGAON
YEAR:- 31ST MARCH 2019

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2018	Amount of Additions Up to 30/09/2019	Amount of Additions After 30/09/2019	Amount Of Deductions for The Year	Total Gross Block 31/03/2019	Gross Block Deprec. 01/04/2018	Allowable Depre. for The Year 31/03/2019	Total Gross Dep. Up To 31/03/2019	W. D. V. Balance at the End of the year 31/03/2019	W. D. V. Balance at the End of the year 31/03/2018
1	2	3	4	5	6	7	8	11	12	13	14	14
A) LAND AND BUILDING												
1	Building	2.50%	8304016.00	0.00	0.00	0.00	8304016.00	2121984.00	154551.00	2276535.00	6027481.00	6182032.00
	Sub Total		8304016.00	0.00	0.00	0.00	8304016.00	2121984.00	154551.00	2276535.00	6027481.00	6182032.00
B) FURNITURE AND FIXTURES												
1	Dead Stocks	15.00%	509563.00	4980.00	0.00	0.00	514543.00	238178.00	41455.00	279633.00	234910.00	271385.00
2	Furniture and Fixture	15.00%	2283268.00	0.00	0.00	0.00	2283268.00	949445.00	200073.00	1149518.00	1133750.00	1333823.00
	Sub Total		2792831.00	4980.00	0.00	0.00	2797811.00	1187623.00	241528.00	1429151.00	1368660.00	1605208.00
C) EQUIPMENTS AND MACHINERY												
1	Lab Equipment	15.00%	5790011.00	0.00	197505.00	0.00	5987516.00	3750066.00	320805.00	4070871.00	1916645.00	2039945.00
2	Gymkhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	15179.00	400.00	15579.00	2264.00	2664.00
3	Water Pump	15.00%	18546.00	0.00	2400.00	0.00	20946.00	15777.00	595.00	16372.00	4574.00	2769.00
4	Gas Fitting	15.00%	40775.00	0.00	0.00	0.00	40775.00	34689.00	913.00	35602.00	5173.00	6086.00
5	Water Coolers	15.00%	65925.00	0.00	0.00	0.00	65925.00	41108.00	3723.00	44831.00	21094.00	24817.00
6	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200.00	1835.00	55.00	1890.00	310.00	365.00
7	Inverter	15.00%	79000.00	0.00	0.00	0.00	79000.00	26717.00	7842.00	34559.00	4441.00	52283.00
8	Xerox Machine	15.00%	131691.00	0.00	0.00	0.00	131691.00	74548.00	8571.00	83119.00	48572.00	57143.00



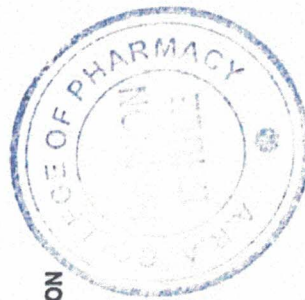
Rao
Principal
Dhule Charitable Society's
Anantashree Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

9	Fax Machine	15.00%	16000.00	0.00	0.00	0.00	16000.00	12070.00	590.00	12660.00	3340.00	3930.00
10	Stabilizer	15.00%	3890.00	0.00	0.00	0.00	3890.00	1661.00	334.00	1995.00	1895.00	2229.00
11	R.O. Plant	15.00%	97875.00	0.00	0.00	0.00	97875.00	56216.00	6249.00	62465.00	35410.00	41659.00
12	EPBX System	15.00%	38710.00	0.00	0.00	0.00	38710.00	22070.00	2496.00	24566.00	14144.00	16640.00
13	CCTV Camera	15.00%	107253.00	0.00	0.00	0.00	107253.00	49291.00	8694.00	57985.00	49268.00	57962.00
14	Projector	15.00%	41000.00	37000.00	0.00	0.00	78000.00	8764.00	10385.00	19149.00	58851.00	32236.00
15	Sound System	15.00%	25000.00	0.00	0.00	0.00	25000.00	1875.00	3469.00	5344.00	19656.00	23125.00
16	Other Equipment	15.00%	0.00	0.00	40218.00	0.00	40218.00	0.00	3016.00	3016.00	37202.00	0.00
17	Thumb Machine	15.00%	13200.00	0.00	0.00	0.00	13200.00	2822.00	1557.00	4379.00	8821.00	10378.00
Sub Total			6488919.00	37000.00	240123.00	0.00	6766042.00	4114688.00	379694.00	4494382.00	2271660.00	2374231.00

D) OTHER ASSETS

1	Library and Books	25.00%	4701379.70	132119.00	37049.00	0.00	4870547.70	4076972.00	162568.00	4239540.00	631007.70	499628.70
2	Computer	25.00%	2126855.00	376500.00	0.00	0.00	2503355.00	1591534.00	227955.00	1819489.00	683866.00	535321.00
TOTAL RS.			6828234.70	508619.00	37049.00	0.00	7373902.70	5668506.00	390523.00	6059029.00	1314873.70	1034949.70
GRAND TOTAL RS.			24414000.70	550599.00	277172.00	0.00	25241771.70	13092801.00	1166296.00	14259097.00	10982674.70	11186420.70

A. R. A. COLLEGE OF PHARMACY - NAGAON



Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Maharashtra

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.

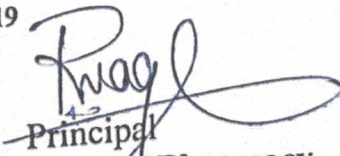
5) GOVERNMENT GRANTS :-

- 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


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




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599




Principal
Dhule Charitable Society's
Annasaheb Ramesh Airmale
College of Pharmacy, Nagaon, Dhule

Expenditure Statement for 2019-20

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

AUDIT REPORT

31/03/2020

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, 2020 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 01/04/2019 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 of 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 Deficit for the year ended on that date.

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


Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule




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

<u>RECEIPTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>TO OPENING BALANCES</u>		2894627.22
Cash In Hand	134.00	
Jalgaon Janta Bank Ltd., Dhule	536149.60	
State Bank Of India A/c No.	68824.41	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25	
Bank Of Maharashtra A/c No 20110702198	527466.96	
		1068988.00
<u>TO FUNDS</u>		
Depreciation Fund	1068988.00	
		294170.00
<u>TO GRANTS</u>		
Examination Remuneration	294170.00	
		23973513.50
<u>TO FEES</u>		
Development Fees	2076749.00	
Journal Fees	199720.00	
Prospectus Fees	32005.00	
Seminar Registration Fee	93900.00	
Tuition Fees	21571139.50	
		1369345.00
<u>TO FEES FOR UNIVERSITY</u>		
Eligibility Fees	44105.00	
Examination Fee	824388.00	
Other Fees	500852.00	
		9167845.50
<u>TO SCHOLARSHIPS</u>		
Scholarship	9167845.50	
		4216160.25
<u>TO BRANCH INTERNAL</u>		
Institute Of Pharmacy	150000.00	
M Pharmacy College	4066160.25	
		19408486.00
<u>TO ANAMATS AND PAYABLES</u>		
Beniwal Keshardev Mangalaram	231175.00	
Chirai furniture & Hardware	144973.00	
K.k.labour Multiservice	144400.00	
Mayur Offset	12294.00	

Rajesh
Principal

Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule



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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
BY SALARY		20391725.00
Non Teaching Staff Salary	4065276.00	
Teaching Staff Salary	16326449.00	
BY EDUCATIONAL AND ADMINISTRATIVE EXPENSES		7272752.72
A.R.C.Remuneration	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	
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	



Principal
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule



Palesha Electricals	34578.00
Sai Book Centre	17966.00
Salary Payables	18356911.00
Solanki Enterprises	43671.00
Swami Xerox And Lamination	3000.00
Tushar Offset Printers	401569.00
Uday Store	17949.00

TO ACCOUNTS AS PER CONTRA

Income Tax	1171430.00
Professional Tax	91400.00
Provident Fund	771984.00
T. D. S.	34832.00

2069646.00



R. Raj
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule



Watchman Salary

338700.00

BY FEES FOR UNIVERSITY PAYMENT

Eligibility Fees

44105.00

Examination Fee

824388.00

Other Fees

96559.00

BY SCHOLARSHIPS

Scholarship

9167845.50

BY MOVABLE PROPERTIES

Air Condition

✓ 118800.00

Furniture And Fixtures

✓ 156444.00

Library

✓ 17966.00 ✓

BY BRANCH INTERNAL

Dhule Charitable Society Central Office - Dhule

60000.00

K. C. Ajmera Ayurved Mahavidyalaya

135000.00

M Pharmacy College

6164452.40

BY ACCOUNTS PAYABLE

Beniwal Keshardev Mangalaram

100000.00

Chirai furniture & Hardware

50000.00

Jinendra Scientific

197505.00

K.k.labour Multiservice

99280.00

Sai Book Centre

169168.00

Salary Payables

14208699.00

Solanki Enterprises

554061.00

Student Deposits

60000.00

Tushar Offset Printers

200000.00

V M Edulite

2000.00

BY ACCOUNTS AS PER CONTRA

Income Tax

1141600.00

Professional Tax

63900.00

Provident Fund

631656.00

T. D. S.

14695.00

BY GRANTS

Examination Remuneration

297032.00

BY CLOSING BALANCES

Cash In Hand

7420.00

Jalgaon Janta Bank Ltd., Dhule

133895.60

State Bank Of India A/c No.

55153.75

Indira Sahakari Bank Ltd - Dhule A/c No. 77

1762052.25

965052.00

9167845.50

293210.00

6359452.40

15640713.00

1851851.00

297032.00

2223147.85



Principal
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Dhule

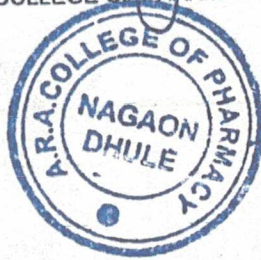


TOTAL RS. 64462781.47

PLACE: SHIRPUR
DATE: 25/09/2020

Raghu
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



Raghu
Principal

Dhule Charitable Society's
Annasaheb Ramesh Ajpure
College of Pharmacy, Nagaon, Dhule

Bank Of Maharashtra A/c No 20110702198

264626.25

TOTAL RS. 64462781.47

PER MY SEPARATE REPORT


VIJAY M. RATHI
CHARTERED ACCOUNTANT
Udin 20036599AAAHT2971




Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmeri
College of Pharmacy, Nagaon, Dhule

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

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

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2020

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES		BY GRANTS	
A.R.C.Remuneration	✓ 109738.00	Examination Remuneration	294170.00 ✓
Advertisement Expenses	✓ 28959.00	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	Seminar Registration Fee	93900.00 ✓
Conveyance Expenses	✓ 161000.00	Tuition Fees	21571139.50
Depreciation	✓ 1068988.00	Eligibility Fees	44105.00
Diwali Bonus	✓ 250000.00	Examination Fee	824388.00 ✓
Electrical Bill Expenses	✓ 102690.00	Other Fees	500852.00 ✓
Fees Refund	✓ 385480.00		
Fine Expenses	10000.00	BY INCOME AND EXPENDITURE	
Garden Expenses	✓ 26260.00	Deficit Transfer to	
Guest Expenses	✓ 68507.00	Balance Sheet	3289533.22
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		
Watchman Salary	✓ 338700.00		
Eligibility Fees	44105.00		
Examination Fee	824388.00		
Other Fees	✓ 96559.00		
Non Teaching Staff Salary	✓ 4065276.00		
Teaching Staff Salary	✓ 16326449.00		



P. Raj
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

Other Fees	96559.00 ✓
Non Teaching Staff Salary	4065276.00
Teaching Staff Salary	16326449.00

TO GRANTS

Examination Remuneration	297032.00
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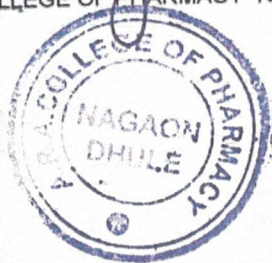
TOTAL RS. 28926561.72

PLACE:SHIRPUR

DATE:25/09/2020

R. Nagl
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



TOTAL RS. 28926561.72

PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI

CHARTERED ACCOUNTANT

Udin 20036599AAAAHT2971



R. Nagl
Principal

Dhule Charitable Society's
Annasaheb Ramesh A...
College of Pharmacy, Nagaon, Dhule

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

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>FUNDS</u>		
Depreciation Fund	15328085.00	15328085.00
<u>BRANCH INTERNAL</u>		
Dhule Charitable Society Central Office - Dhule	8635880.00	
Institute Of Pharmacy	295000.00	
K. C. Ajmera Ayurved Mahavidyalaya	100000.00	9030880.00
<u>ANAMATS AND PAYABLES</u>		
Beniwal Keshardev Mangalaram	131175.00	
Chirai furniture & Hardware	94973.00	
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	29830.00	
Professional Tax	27500.00	
Provident Fund	140328.00	
T. D. S.	20137.00	
<u>INCOME AND EXPENDITURE</u>		
Balance As Per Last Balance Sheet	6011727.03	2722193.81
Less:-Deficit for the year transferred from Income and Expenditure Account	-3289533.22	



Principal
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

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	
MOVABLE PROPERTIES		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		177531.00
A. R. A. Patsanstha Bank O D A/c	122711.00	
Cylinder Deposits	6800.00	

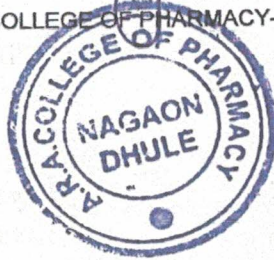



Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmeri
College of Pharmacy, Nagarn, Dhule

TOTAL RS. 38795849.81
0.00

PLACE:SHIRPUR
DATE:25/09/2020


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




Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmeri
College of Pharmacy, Nagaon, Dhule

Prepaid Quick Heal
V M Edulite

46020.00
2000.00

BRANCH INTERNAL
M Pharmacy College

8084466.16

8084466.16

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

2223147.85

TOTAL RS. 38795849.81
0.00

PER MY SEPARATE REPORT


VIJAY M. RATHI
CHARTERED ACCOUNTANT
Udin 20036599AAAAHT2971




Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

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

YEAR:- 31ST MARCH 2020

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2019	Amount of Additions Up to 30/09/2019	Amount of Additions After 30/09/2019	Amount Of Deductions for The Year	Total Gross Block 31/03/2020	Gross Block Deprec. 01/04/2019	Allowable Depre. for The Year 31/03/2020	Total Gross Dep. Up To 31/03/2020	W. D. V. Balance at the End of the year 31/03/2020	W. D. V. Balance at the End of the year 31/03/2019
1	2	3	4	5	6	7	8	11	12	13	14	14
A) LAND AND BUILDING												
1	Building	2.50%	8304016.00	0.00	0.00	0.00	8304016.00	2276535.00	150687.00	2427222.00	5876794.00	6027481.00
	Sub Total		8304016.00	0.00	0.00	0.00	8304016.00	2276535.00	150687.00	2427222.00	5876794.00	6027481.00
B) FURNITURE AND FIXTURES												
1	Dead Stocks	15.00%	514543.00	0.00	0.00	0.00	514543.00	279633.00	35237.00	314870.00	199673.00	234910.00
2	Furniture and Fixture	15.00%	2283268.00	156444.00	0.00	0.00	2439712.00	1149518.00	193529.00	1343047.00	1096665.00	1133750.00
	Sub Total		2797811.00	156444.00	0.00	0.00	2954255.00	1429151.00	228766.00	1657917.00	1296338.00	1368660.00
C) EQUIPMENTS AND MACHINERY												
1	Lab Equipment	15.00%	5987516.00	0.00	0.00	0.00	5987516.00	4070871.00	287497.00	4358368.00	1629148.00	1916645.00
2	Gymkhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	15579.00	340.00	15919.00	1924.00	2264.00
3	Water Pump	15.00%	20946.00	0.00	0.00	0.00	20946.00	16372.00	686.00	17058.00	3888.00	4574.00
4	Gas Fitting	15.00%	40775.00	0.00	0.00	0.00	40775.00	35602.00	776.00	36378.00	4397.00	5173.00
5	Water Coolers	15.00%	65925.00	0.00	0.00	0.00	65925.00	44831.00	3164.00	47995.00	17930.00	21094.00
6	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200.00	1890.00	47.00	1937.00	263.00	310.00
7	Inverter	15.00%	79000.00	0.00	0.00	0.00	79000.00	34559.00	6666.00	41225.00	37775.00	44441.00
8	Xerox Machine	15.00%	131691.00	0.00	0.00	0.00	131691.00	83119.00	7266.00	90385.00	41286.00	48572.00



Principal

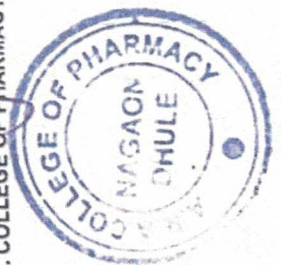
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

9	Fax Machine	15.00%	16000.00	0.00	0.00	0.00	16000.00	12660.00	501.00	13161.00	2839.00	3340.00
10	Subsiller	15.00%	3890.00	0.00	0.00	0.00	3890.00	1995.00	284.00	2279.00	1611.00	1893.00
11	R.O. Plant	15.00%	97875.00	0.00	0.00	0.00	97875.00	62465.00	5312.00	67777.00	30098.00	34410.00
12	EPBX System	15.00%	38710.00	0.00	0.00	0.00	38710.00	24566.00	2122.00	26688.00	12922.00	14144.00
13	CCTV Camera	15.00%	107253.00	0.00	0.00	0.00	107253.00	57985.00	7390.00	63775.00	41878.00	49268.00
14	Projector	15.00%	78000.00	0.00	0.00	0.00	78000.00	19149.00	8928.00	27977.00	50023.00	58851.00
15	Sound System	15.00%	25000.00	0.00	0.00	0.00	25000.00	5344.00	2948.00	8292.00	16708.00	19656.00
16	Other Equipment	15.00%	40218.00	0.00	0.00	0.00	40218.00	3016.00	5580.00	8596.00	31622.00	37202.00
17	Thumb Machine	15.00%	13200.00	0.00	0.00	0.00	13200.00	4379.00	1323.00	5702.00	7498.00	8821.00
18	Air Conditioner	15.00%	0.00	118800.00	0.00	0.00	118800.00	0.00	17820.00	17820.00	100980.00	0.00
Sub Total			6766042.00	118800.00	0.00	0.00	6884842.00	4494382.00	358570.00	4852952.00	2031890.00	2271680.00

D)	OTHER ASSETS											
1	Library and Books	25.00%	4870547.70	0.00	17966.00	0.00	4888513.70	4239540.00	159998.00	4399538.00	488975.70	631007.70
2	Computer	25.00%	2503355.00	0.00	0.00	0.00	2503355.00	1819489.00	170967.00	1990456.00	512899.00	683866.00
TOTAL RS.			7373902.70	0.00	17966.00	0.00	7391668.70	6059029.00	330965.00	6399994.00	1001874.70	1314873.70
GRAND TOTAL RS.			25241771.70	275244.00	17966.00	0.00	25534981.70	14259097.00	1068988.00	15328055.00	10206898.70	10982674.70

[Signature]
Principal

A. R. A. COLLEGE OF PHARMACY - NAGAON



[Signature]
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

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) GOVERNMENT GRANTS :-

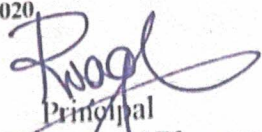
- a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and 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.

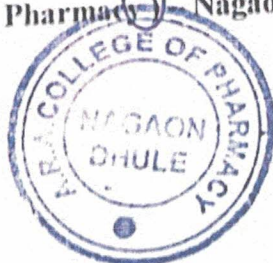
6) OTHER POINTS

- 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.

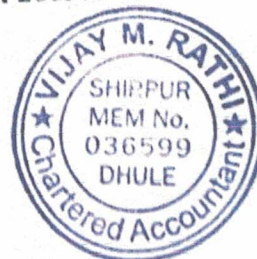
Place : - Dhule

Date :- 25/09/2020


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




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599
Udin 20036599AAAAHT2971



Expenditure Statement for 2020-21

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

AUDIT REPORT

31/03/2021

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 of 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 Surplus for the year ended on that date.

Place :- Dhule
Date :- 28/03/2022




Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule


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

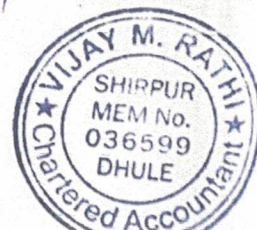
31/03/2021



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.
<u>TO OPENING BALANCES</u>		2223147.85
Cash In Hand	7420.00	
Jalgaon Janta Bank Ltd., Dhule	133895.60	
State Bank Of India A/c No.	55153.75	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25	
Bank Of Maharashtra A/c No 20110702198	264626.25	
<u>TO FUNDS</u>		896624.00
Depreciation Fund	896624.00	
<u>TO GRANTS</u>		90175.00
Examination Remuneration	60175.00	
Seminar And Training Grant	30000.00	
<u>TO FEES</u>		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	
Prospectus Fees	35250.00	
Tuition Fee	17359789.50	
<u>TO SCHOLARSHIPS</u>		8672070.50
Scholarship	8672070.50	
<u>TO BRANCH INTERNAL</u>		8575420.75
D Pharmacy Nagaon	1312478.00	
Dhule Charitable Society Central Office - Dhule		
	3600000.00	
M Pharmacy College	3662942.75	
<u>TO ANAMATS AND PAYABLES</u>		19766305.00
Biyani Technology	29960.00	
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	

Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmer
College of Pharmacy, Nagaon, Dhule



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

<u>PAYMENTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>BY SALARY</u>		
Non Teaching Staff Salary		20870326.00
Teaching Staff Salary	5136288.00	
Watchman Salary	15582038.00	
	152000.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		4390757.90
Advertisement Expenses	13734.00	
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	
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	
<u>BY FEES FOR UNIVERSITY PAYMENT</u>		346340.00
Eligibility Fees	64250.00	
Examination Fee	209010.00	
Other Fees	73080.00	

Principal
Shri Chaitanya Society's Anandashah Ramesh Ajmera
Pharmacy, Nagpur, Dhule



Solanki Enterprises
V M Edulite

366947.00
232000.00

TO ACCOUNTS AS PER CONTRA

Income Tax	1163030.00
Professional Tax	95200.00
Provident Fund	825768.00
T. D. S.	13703.00

2097701.00



P. Nag
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

PLACE: DHULE
DATE: 22/03/2022

TOTAL RS. 70550935.60



P. Nag
Principal
A.R.A. COLLEGE OF PHARMACY- NAGAON
DHULE

BY SCHOLARSHIPS

Scholarship

8672070.50

8672070.50

BY BRANCH INTERNAL

D Pharmacy Nagaon

1054908.00

M Pharmacy College

4215523.00

5270431.00

BY ACCOUNTS PAYABLE

Beniwal Keshardev Mangalaram

131175.00

Biyani Technology

29960.00

Chirai furniture & Hardware

94973.00

Fees Receivable

8023603.00

K.k.labour Multiservice

165120.00

Mayur Offset

12294.00

Rapid Test

19800.00

Salary Payables

16221051.00

Shree Ranisati Home Appliances

206695.00

Shri Vijay M. Rath

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

25834770.00

BY ACCOUNTS AS PER CONTRA

Income Tax

1192860.00

Professional Tax

115125.00

Provident Fund

897732.00

T. D. S.

20137.00

2225854.00

BY CLOSING BALANCES

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

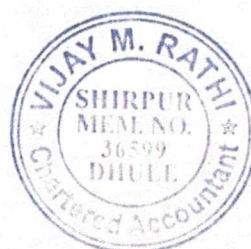
Bank Of Maharashtra A/c No 20110702198

492125.88

2940386.20

TOTAL RS. 70550935.60

PER MY SEPARATE REPORT

Principal**Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule****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.
<u>TO EDUCATIONAL AND</u>		<u>BY GRANTS</u>	
<u>ADMINISTRATIVE EXPENCES</u>		Grants	90175.00
Advertisement Expenses	13734.00 ✓		
Affiliation Fees	164000.00 ✓	<u>BY FEES</u>	
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 ✓		
Examination Remuneration	60175.00 ✓		
Fees Refund	373030.00 ✓		
Fine Expenses	1000.00 ✓		
Garden Expenses	12355.00 ✓		
Guest Expenses	4073.00 ✓		
Internet Expenses	19913.00 ✓		
Laboratory Expenses	673002.00 ✓		
Library Expenses	14495.00 ✓		
Newspaper And Magazine	7661.00 ✓		
Office Expenses	78457.00 ✓		
P. F. Administrative Chs	101744.00 ✓		
Postage Expenses	426.00 ✓		
Printing Expenses	67812.00 ✓		
Property Tax	55600.00 ✓		
Provident Fund Cont	897732.00 ✓		
Repairing And Maintenance	198867.00 ✓		
Seminar And Training	73474.00 ✓		
Stationary Expenses	10360.00 ✓		
Student Activity Account	6000.00 ✓		
Travelling Expenses	54503.00 ✓		
Eligibility Fees	64250.00 ✓		
Examination Fee	209010.00 ✓		
Other Fees	73080.00 ✓		
Non Teaching Staff Salary	5136288.00		
Teaching Staff Salary	15582038.00		
Watchman Salary	152000.00		
<u>TO INCOME AND EXPENDITURE</u>			
Surplus Transfer to			
Balance Sheet	2712242.60		
TOTAL RS.	28319666.50		

Principal
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmeri
College of Pharmacy, Nagaon, Dhule
TOTAL RS. 28319666.50

PLACE: DHULE
DATE: 22/03/2022



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



PER MY SEPARATE REPORT

Vijay M. Rathi
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

LIABILITIES	AMOUNT RS.	AMOUNT RS.
<u>FUNDS</u>		16224709.00
Depreciation Fund	16224709.00	
<u>BRANCH INTERNAL</u>		12888450.00
D Pharmacy Nagaon	257570.00	
Dhule Charitable Society Central Office - Dhule	12235880.00	
Institute Of Pharmacy	295000.00	
K. C. Ajmera Ayurved Mahavidyalaya	100000.00	
<u>ANAMATS AND PAYABLES</u>		13495656.00
K.k.labour Multiservice	21120.00	
Palesha Electricals	34578.00	
Sai Book Centre	17966.00	
Salary Payables	13068664.00	
Shree Ranisati Home Appliances	73835.00	
Solanki Enterprises	43671.00	
Student Deposits	146180.00	
Professional Tax	7575.00	
Provident Fund	68364.00	
T. D. S.	13703.00	
<u>INCOME AND EXPENDITURE</u>		5434436.41
Balance As Per Last Balance Sheet	2722193.81	
Add:-Surplus for the year transferred from Income and Expenditure Account	2712242.60	



R. Wagle
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

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

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>IMMOVABLE PROPERTIES</u>		8304016.00
Building	8304016.00	
<u>INVESTMENTS</u>		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	
<u>MOVABLE PROPERTIES</u>		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	
<u>ANAMAT AND RECEIVABLE</u>		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	



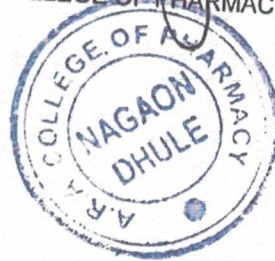
Pragati
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

PLACE: DHULE
DATE: 22/03/2022

TOTAL RS. 48043251.41

R. Nag
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



R. Nag

Principal

Dhule Charitable Society's
Annasaheb Ramesh Ajmore
College of Pharmacy, Nagaon, Dhule

BRANCH INTERNAL
M Pharmacy College

8637046.41

8637046.41

CASH AND BANK BALANCES

2940386.20

Cash In Hand	1007.00
Bank Of Maharashtra A/c No 20110702198	492125.88
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25
Jalgaon Janta Bank Ltd., Dhule	618753.60
State Bank Of India A/c No.	<u>66447.47</u>

TOTAL RS. 48043251.41

PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AFTSIE9459



Principal
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmer
College of Pharmacy, Nagaon, Dhule

DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

YEAR:- 31ST MARCH 2021

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2020	Amount of Additions Up to 30/09/	Amount of Additions After 30/09/	Amount Of Deductions for The Year	Total Gross Block 31/03/2021	Gross Block Deprec. 01/04/2020	Allowable Depre. for The Year 31/03/2021	Total Gross Dep. Up To 31/03/2021	W. D. V. Balance at the End of the year 31/03/2021	W. D. V. Balance at the End of the year 31/03/2020
1	2	3	4	5	6	7	8	11	12	13	14	14

A) LAND AND BUILDING

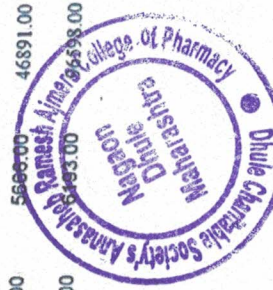
1	Building	2.50%	8304016.00	0.00	0.00	0.00	8304016.00	2427222.00	146920.00	2574142.00	5729874.00	5876794.00
	Sub Total		8304016.00	0.00	0.00	0.00	8304016.00	2427222.00	146920.00	2574142.00	5729874.00	5876794.00

B) FURNITURE AND FIXTURES

1	Dead Stocks	15.00%	514543.00	0.00	0.00	0.00	514543.00	314870.00	29951.00	344821.00	169722.00	199673.00
2	Furniture and Fixture	15.00%	2439712.00	0.00	0.00	0.00	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

C) EQUIPMENTS AND MACHINERY

1	Lab Equipment	15.00%	5987516.00	0.00	0.00	0.00	5987516.00	4358368.00	244372.00	4602740.00	1384776.00	1629148.00
2	Gymkhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	15919.00	289.00	16208.00	1635.00	1924.00
3	Water Pump	15.00%	20946.00	0.00	0.00	0.00	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	660.00	37038.00	3737.00	4397.00
5	Water Coolers	15.00%	65925.00	0.00	0.00	0.00	65925.00	47995.00	2690.00	50685.00	15240.00	17930.00
6	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200.00	1937.00	39.00	1976.00	224.00	263.00
7	Inverter	15.00%	79000.00	0.00	0.00	0.00	79000.00	41225.00	5688.00	46891.00	32109.00	37775.00
8	Xerox Machine	15.00%	131691.00	0.00	0.00	0.00	131691.00	90405.00	5688.00	46891.00	35093.00	41286.00



Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmer
College of Pharmacy, Nagaon, Dhule

9	Fax Machine	15.00%	16000.00	0.00	0.00	0.00	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	0.00	0.00	3890.00	2279.00	242.00	2521.00	1369.00	1611.00
11	R.O. Plant	15.00%	97875.00	0.00	0.00	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	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	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	0.00	0.00	78000.00	27977.00	7503.00	35480.00	42520.00	50023.00
15	Sound System	15.00%	25000.00	0.00	0.00	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	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	0.00	0.00	13200.00	5702.00	1125.00	6827.00	6373.00	7498.00
18	Air Conditioner	15.00%	118800.00	0.00	0.00	0.00	0.00	0.00	118800.00	17820.00	15147.00	32967.00	85833.00	100980.00
	Sub Total		6884842.00	0.00	0.00	0.00	0.00	0.00	6884842.00	4852952.00	304784.00	5157736.00	1727106.00	2031890.00
D)	OTHER ASSETS													
1	Library and Books	25.00%	4888513.70	0.00	0.00	0.00	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	0.00	0.00	0.00	2503355.00	1990456.00	128225.00	2118681.00	384674.00	512899.00
	TOTAL RS.		7391868.70	0.00	0.00	0.00	0.00	0.00	7391868.70	6389994.00	250469.00	6640463.00	751405.70	1001874.70
	GRAND TOTAL RS.		25534981.70	0.00	0.00	0.00	0.00	0.00	25534981.70	15328085.00	896624.00	16224709.00	9310272.70	10206896.70

A. R. A. COLLEGE OF PHARMACY - NAGAON



Principal
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dibrugarh

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) GOVERNMENT GRANTS :-

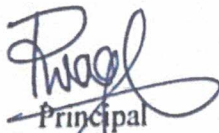
- a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and 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.

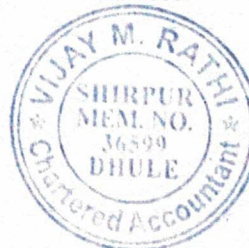
Place : - Dhule

Date :- 28/03/2022


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




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599




Principal
Dhule Charitable Society
Annasaheb Ramesh A. J.
College of Pharmacy, Nagaon, Dhule

Expenditure Statement for 2021-22

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

AUDIT REPORT

31/03/2022

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 31st march 2022 and ;
- (b) In the case of Income and Expenditure Account, of the **Deficit** for the year ended on that date.

Place : - Dhule
Date :- 20/09/2022


VIJAY M. RATHI
CHARTERED ACCOUNTANT

M.No. 036599
Udin- 22036599AZNWBR9460




Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmer
College of Pharmacy, Nagaon, Dhule

"Kishor Kunj", Marwadi Galli, Shirpur - 425 400 Dist. Dhule. ☎ (02563) 255005, 255141

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

PAN No. AAKPR7620M

Email : vmrathi555@gmail.com

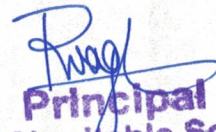
GST No. 27AAKPR7620M1Z3

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

FINANCIAL STATEMENTTS

31/03/2022




Principal
Dhule Charitable Society's
Annasaheb Ramesh Amora
College of Pharmacy, Nagaon, Dhule

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.
<u>TO OPENING BALANCES</u>		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	
<u>TO FUNDS</u>		771250.00
Depreciation Fund	771250.00	
<u>TO FEES</u>		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	
<u>TO FEES FOR UNIVERSITY</u>		428166.00
Eligibility Fees	44450.00	
Examination Fee	383716.00	
<u>TO SCHOLARSHIPS</u>		11144991.50
Scholarship	11144991.50	
<u>TO BRANCH INTERNAL</u>		12354446.25
D Pharmacy Nagaon	5561861.00	
M Pharmacy College	6792585.25	
<u>TO ANAMATS AND PAYABLES</u>		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	
<u>TO ACCOUNTS AS PER CONTRA</u>		1981110.00
Income Tax	1125424.00	
Professional Tax	87175.00	
Provident Fund	727333.00	



Rao
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmal
College of Pharmacy, Nagaon, Dhule



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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY SALARY</u>		
Non Teaching Staff Salary		19984456.00
Sweeper Salary	4904226.00	
Teaching Staff Salary	68500.00	
	15011730.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		
Advertisement Expenses	2350.00	7532743.09
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	
Travelling Expenses	24605.00	
<u>BY FEES FOR UNIVERSITY PAYMENT</u>		
Eligibility Fees	44450.00	471524.00
Examination Fee	383716.00	
Other Fees	43358.00	



R. Rathi
Principal
Dhule Charitable Society
Annasaheb Ramesh
College of Pharmacy, Nagaon, Dhule

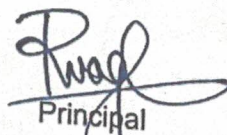


T. D. S.

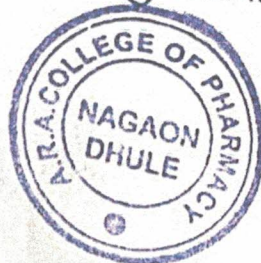
41178.00

PLACE: DHULE
DATE: 20/09/2022

TOTAL RS. 83385210.45


Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON




Principal

Dhule Charitable Society's
Annasaheb Ramesh Ajurba
College of Pharmacy, Nagaon, Dhule

BY SCHOLARSHIPS

Scholarship

11144991.50

11144991.50

BY MOVABLE PROPERTIES

Dead Stock

28350.00

Furniture And Fixtures

49650.00

Laboratory Equipment

70292.00

Other Equipment

24440.00

172732.00

BY BRANCH INTERNAL

D Pharmacy Nagaon

2803746.00

M Pharmacy College

7500010.00

Rashi Medicals Generic

100000.00

10403756.00

BY ACCOUNTS PAYABLE

Beniwal Keshardev Mangalaram

440000.00

Bombay Intelligent Security

4820.00

K.k.labour Multiservice

67778.00

Sai Book Centre

17966.00

Salary Payables

27914735.00

Shree Ranisati Home Appliances

120165.00

Solanki Enterprises

404735.00

Student Deposits

85000.00

29055199.00

BY ACCOUNTS AS PER CONTRA

Income Tax

1125424.00

Professional Tax

87725.00

Provident Fund

734497.00

T. D. S.

46761.00

1994407.00

BY CLOSING BALANCES

Cash In Hand

3007.00

Jalgaon Janta Bank Ltd., Dhule

618195.88

State Bank Of India A/c No.

172354.90

Indira Sahakari Bank Ltd - Dhule A/c No. 77

1762052.25

Bank Of Maharashtra A/c No 20110702198

69791.83

2625401.86

TOTAL RS. 83385210.45

PER MY SEPARATE REPORT

[Signature]
VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AZNWBR9460



[Signature]
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule



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	AMOUNT RS.
<u>TO EDUCATIONAL AND</u>		<u>BY FEES</u>	
<u>ADMINISTRATIVE EXPENCES</u>		Fees	27183114.50
Advertisement Expenses	2350.00		
Affiliation Fee	188000.00	<u>BY INCOME AND EXPENDITURE</u>	
Bank Commission	4937.09	Deficit Transfer to	
C. C. Avenue Expenses	10591.00	Balance Sheet	805608.59
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		
Travelling Expenses	24605.00		
Eligibility Fees	44450.00		
Examination Fee	383716.00		
Other Fees	43358.00		
Non Teaching Staff Salary	4904226.00		
Sweeper Salary	68500.00		
Teaching Staff Salary	15011730.00		

TOTAL RS. 27988723.09

PLACE: DHULE
DATE: 20/09/2022

[Signature]
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



TOTAL RS. 27988723.09
PER MY SEPARATE REPORT

[Signature]
VIJAY M. RATHI

CHARTERED ACCOUNTANT
UDIN - 22036599AZNWBR9460

[Signature]
Principal

Dhule Charitable Society's
Annasaheb Ramesh Ajmeri
College of Pharmacy, Nagaon, Dhule



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

LIABILITIES	AMOUNT RS.	AMOUNT RS.
<u>FUNDS</u>		16995959.00 ✓
Depreciation Fund	16995959.00	
<u>BRANCH INTERNAL</u>		15646565.00 ✓
D Pharmacy Nagaon	3015685.00	
Dhule Charitable Society Central Office - Dhule	12235880.00	
Institute Of Pharmacy	295000.00	
K. C. Ajmera Ayurved Mahavidyalaya	100000.00	
<u>ANAMATS AND PAYABLES</u>		3660018.00 ✓
Beniwal Keshardev Mangalaram	300780.00	
Palesha Electricals	34578.00 ✓	
Salary Payables	3129953.00 ✓	
Solanki Enterprises	57182.00 ✓	
Student Deposits	61180.00 ✓	
Professional Tax	7025.00 ✓	
Provident Fund	61200.00 ✓	
T. D. S.	8120.00 ✓	
<u>INCOME AND EXPENDITURE</u>		4628827.82 ✓
Balance As Per Last Balance Sheet	5434436.41	
Less:-Deficit for the year transferred from Income and Expenditure Account	-805608.59	



Rajal
Principal

Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule



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

ASSETS	AMOUNT RS.	AMOUNT RS.
IMMOVABLE PROPERTIES		
Building	8304016.00	8304016.00 ✓
INVESTMENTS		
F. D. R. Bank Of Maharashtra No. 132240	233846.00 ✓	2775724.10 ✓
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 ✓	
MOVABLE PROPERTIES		
Air Condition	118800.00 ✓	17403696.70 ✓
C. C. T. V. Camera System	107253.00 ✓	
Computer & Accessories	2503355.00 ✓	
Dead Stock	162893.00 ✓	
E P B X System	38710.00 ✓	
Fax Machine	16000.00 ✓	
Furniture And Fixtures	2869362.00 ✓	
Gas Fittings	40775.00 ✓	
Gymkhana Material	17843.00 ✓	
Inverter	79000.00 ✓	
Laboratory Equipment	6057808.00 ✓	
Library	4888513.70 ✓	
Other Equipment	64658.00 ✓	
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		
A. R. A. Patsanstha Bank O D A/c	122711.00	378060.00 ✓
Bombay Intelligent Security	4820.00	
Cylinder Deposits	6800.00	




Principal
Dhule Charitable Society's
Annasaheb Ramash Aijmare
College of Pharmacy, Nagaon, Dhule

TOTAL RS. 40931369.82

PLACE: DHULE
DATE: 20/09/2022

Ruagel
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



Ruagel
Principal
Dhule Charitable Society's
Annasaheb Ramesh A. Phule
College of Pharmacy, Nagaon, Dhule

Fees Receivable
V M Edulite

241729.00
2000.00

BRANCH INTERNAL

M Pharmacy College
Rashi Medicals Generic

9344471.16
100000.00

9444471.16 ✓

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.

3007.00
69791.83
1762052.25
618195.88
172354.90

2625401.86 ✓

TOTAL RS. 40931369.82

PER MY SEPARATE REPORT


VIJAY M. RATHI

CHARTERED ACCOUNTANT
UDIN - 22036599AZNWBR9460





Principal

**Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule**



DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

YEAR:- 31ST MARCH 2022

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2021	Amount of Additions Up to 30/03/2021	Amount of Additions After 30/03/2021	Amount Of Deductions for The Year	Total Gross Block 31/03/2022	Gross Block Deprec. 01/04/2021	Allowable Depre. for The Year 31/03/2022	Total Gross Dep. Up To 31/03/2022	W. D. V. Balance at the End of the year 31/03/2022	W. D. V. Balance at the End of the year 31/03/2021
1	2	3	4	5	6	7	8	11	12	13	14	14

A) LAND AND BUILDING

1	Building	2.50%	8304016.00	0.00	0.00	0.00	8304016.00	2574142.00	143247.00	2717389.00	5586627.00	5729874.00
	Sub Total		8304016.00	0.00	0.00	0.00	8304016.00	2574142.00	143247.00	2717389.00	5586627.00	5729874.00

B) FURNITURE AND FIXTURES

1	Dead Stocks	15.00%	514543.00	0.00	28350.00	0.00	542893.00	344821.00	27585.00	372406.00	170487.00	169722.00
2	Furniture and Fixture	15.00%	2439712.00	0.00	49650.00	0.00	2489362.00	1507547.00	143549.00	1651096.00	838266.00	932165.00
	Sub Total		2954255.00	0.00	78000.00	0.00	3032255.00	1852368.00	171134.00	2023502.00	1008753.00	1101887.00

C) EQUIPMENTS AND MACHINERY

1	Lab Equipment	15.00%	5987516.00	13511.00	56781.00	0.00	6057808.00	4602740.00	214002.00	4816742.00	1241066.00	1384776.00
2	Gynikhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	16208.00	245.00	16453.00	1390.00	1635.00
3	Water Pump	15.00%	20946.00	0.00	0.00	0.00	20946.00	17641.00	496.00	18137.00	2809.00	3305.00
4	Gas Filling	15.00%	40775.00	0.00	0.00	0.00	40775.00	37038.00	561.00	37599.00	3176.00	3737.00
5	Water Cookers	15.00%	65925.00	0.00	0.00	0.00	65925.00	50685.00	2286.00	52971.00	12954.00	15240.00
6	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200.00	1976.00	34.00	2010.00	190.00	224.00
7	Inverter	15.00%	79000.00	0.00	0.00	0.00	79000.00	46891.00	4816.00	51707.00	27293.00	32109.00
8	Xerox Machine	15.00%	131691.00	0.00	0.00	0.00	131691.00	96598.00	5264.00	101862.00	29829.00	35093.00



**Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule**

9	Fax Machine	15.00%	16000.00	0.00	0.00	0.00	0.00	0.00	16000.00	13587.00	362.00	13949.00	2051.00	2413.00
10	Stabilizer	15.00%	3890.00	0.00	0.00	0.00	0.00	0.00	3890.00	2521.00	205.00	2726.00	1164.00	1369.00
11	R.O. Plant	15.00%	97875.00	0.00	0.00	0.00	0.00	0.00	97875.00	72292.00	3837.00	76129.00	21746.00	25583.00
12	EPBX System	15.00%	38710.00	0.00	0.00	0.00	0.00	0.00	38710.00	28491.00	1533.00	30024.00	8686.00	10219.00
13	CCTV Camera	15.00%	107253.00	0.00	0.00	0.00	0.00	0.00	107253.00	71657.00	5339.00	76996.00	30257.00	35596.00
14	Projector	15.00%	78000.00	0.00	0.00	0.00	0.00	0.00	78000.00	35460.00	6378.00	41838.00	36142.00	42520.00
15	Sound System	15.00%	25000.00	0.00	0.00	0.00	0.00	0.00	25000.00	10798.00	2130.00	12928.00	12072.00	14202.00
16	Other Equipment	15.00%	40218.00	24440.00	0.00	0.00	0.00	0.00	64658.00	13339.00	7698.00	21037.00	43621.00	26879.00
17	Thumb Machine	15.00%	13200.00	0.00	0.00	0.00	0.00	0.00	13200.00	6827.00	956.00	7783.00	5417.00	6373.00
18	Air Conditioner	15.00%	118800.00	0.00	0.00	0.00	0.00	0.00	118800.00	32967.00	12875.00	45842.00	72958.00	85833.00
	Sub Total		6884842.00	37951.00	56781.00	0.00	6979574.00	5157736.00	269017.00	5426753.00	1552821.00	1727106.00		
D)	OTHER ASSETS													
1	Library and Books	25.00%	4888513.70	0.00	0.00	0.00	4888513.70	4521782.00	91683.00	4613465.00	275048.70	366731.70		
2	Computer	25.00%	2503355.00	0.00	0.00	0.00	2503355.00	2118681.00	96169.00	2214850.00	288505.00	344674.00		
	TOTAL RS.		7391868.70	0.00	0.00	0.00	7391868.70	6640463.00	187852.00	6328315.00	563553.70	751405.70		
	GRAND TOTAL RS.		25534981.70	37951.00	134781.00	0.00	25707713.70	16224709.00	771250.00	16995959.00	8711754.70	9310272.70		

[Signature]
Principal

A. R. A. COLLEGE OF PHARMACY - NAGAON



[Signature]
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmone
College of Pharmacy, Nagaon, Dhule

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

- 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) **GOVERNMENT 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 :- 20/09/2022


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




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599

Udin- 22036599AZNWB9460



Expenditure Statement for 2022-23

DHULE CHARITABLE SOCIETY- DHULE

A. R. A. COLLEGE OF PHARMACY

NAGAON - DHULE

AUDIT REPORT

31/03/2023

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 of 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 Deficit for the year ended on that date.

Place : - Dhule
Date :- 03/08/2023


Principal
Dhule Charitable Society
Annasaheb Ramesh Ajmeri
College of Pharmacy, Nagaon, Dhule




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.No. 036599
Udin- 23036599BGTDQN9499

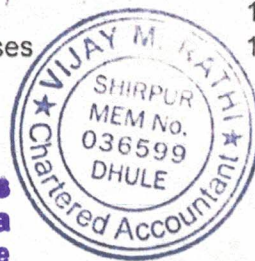
DHULE CHARITABLE SOCIETY- DHULE
A.R.A. COLLEGE OF PHARMACY- NAGAON
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

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

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
<u>TO OPENING BALANCES</u>	<u>2625401.86</u>	<u>BY SALARY</u>	<u>23769106.00</u>
Cash In Hand	3007.00	Non Teaching Staff Salary	6716199.00
Jalgaon Janta Bank Ltd.,		Sweeper Salary	33500.00
Dhule	618195.88	Teaching Staff Salary	17019407.00
State Bank Of India A/c			
No.	172354.90	<u>BY EDUCATIONAL AND</u>	<u>12944880.30</u>
Indira Sahakari Bank Ltd		<u>ADMINISTRATIVE EXPENCES</u>	
- Dhule A/c No. 77	1762052.25	Advertisement Expenses	42117.00
Bank Of Maharashtra A/c		Affiliation Fee	301000.00
No 20110702198	69791.83	Audit Fees	73160.00
		Bank Commission	4111.36
<u>TO FUNDS</u>	<u>928554.00</u>	C. C. Avenue Expenses	4972.24
Depreciation Fund	928554.00	Computer Expenses	33663.00
		Conveyance Expenses	222500.00
<u>TO INTEREST ACCOUNT</u>	<u>178375.00</u>	Depreciation	928554.00
F. D. R. Interest	178375.00	Electrical Bill Expenses	153320.00
		Examination Remuneration	303520.00
<u>TO GRANTS</u>	<u>303520.00</u>	Fees Refund	344316.00
Examination Remuneration	303520.00	Fine Expenses	5500.00
		Garden Expenses	80810.00
<u>TO FEES</u>	<u>36180400.00</u>	Guest Expenses	26896.00
Development Fees	3210151.00	Guest Honorarium Expense:	6000.00
Journal Fees	209283.00	Internet Expenses	26000.00
Other Fees	678269.00	Laboratory Expenses	512931.00
Prospectus Fees	13400.00	Library Expenses	13570.00
Seminar Registration Fee	44400.00	Newspaper And Magazine	
Tuition Fees	32024897.00	Expenses	9123.00
		Office Expenses	187393.00
<u>TO FEES FOR UNIVERSIT</u>	<u>1172708.00</u>	P. F. Administrative	
Eligibility Fees	69168.00	Charges	84014.00
Examination Fee	1103540.00	Parents Meet Expenses	7440.00
		Postage Expenses	2085.00
<u>TO BRANCH INTERNAL</u>	<u>15718299.20</u>	Printing Expenses	207755.00
D Pharmacy Nagaon	6339099.00	Processing Fee	118500.00
Dhule Charitable Society		Property Tax	229756.00
Central Office - Dhule	686044.70	Provident Fund	
M Pharmacy College	8693155.50	Contribution	741600.00
		Repairs And Maintenance	6914743.00
<u>TO ANAMATS AND PAYAB</u>	<u>26161948.00</u>	Review Application Fee	50000.00
Abhiram Lighting And		Security Expenses	526513.00
Decor	509499.00	Seminar And Training	
Atmasuman Buildcon Pvt		Expenses	109285.00
Ltd	499680.00	Software Expenses	126519.00



Rajal
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule



Beniwal Keshardev	
Mangalaram	302000.00
Bombay Intelligent	
Security	516975.00
Chaitanya Telecom	235710.00
Cut N Carve	43695.00
Dhanshree Marketing	19116.00
Examination Remuneration	
Payable	180640.00
Fees Receivable	241729.00
Hafeezudding Shaikh	255360.00
Hotel Royal Rasraj	5254.00
Krishna Services	12910.00
Palesha Electricals	202839.00
S.v.patel Timbers	571951.00
Sai Krupa Media And	
Communication	9941.00
Salary Payables	21491549.00
Shree Nanak Hardware And	
Interiors	195441.00
Shrinivas Caterers And	
Decorators	51000.00
Solanki Enterprises	367588.00
Sunil More	16000.00
Uday Store	85082.00
Umesh Santosh Hire	22000.00
Unicom Computers	30465.00
Utsav Steel Furniture	

V M Edulite

TO ACCOUNTS AS PER CI

Income Tax	1489157.00
Provident Fund	689400.00
T. D. S.	62023.00

TO INVESTMENTS

F. D. R. Bank Of	
Maharashtra No. 132240	425169.00
F. D. R. Jalgaon Janata	
Bank No. 623898	349044.00
F. D. R. Jalgaon Janata	
Bank No. 623899	18614.00

Sports Expenses	40630.00
Stationary Expenses	88268.00
Student Activity Account	29964.00
Subscription And Journals	75860.00
Teachers Membership Fees	14160.00
Travelling Expenses	177159.00
University Fees	105657.70
Water Tax	15515.00

BY FEES FOR UNIVERSITY

<u>PAYMENT</u>	<u>1906993.70</u>
Eligibility Fees	69168.00
Examination Fee	1103540.00

BY INVESTMENTS

F. D. R. Bank Of	
Maharashtra No. 132240	191323.00
F. D. R. Jalgaon Janata	
Bank No. 623898	179433.00
F. D. R. Jalgaon Janata	
Bank No. 623899	9568.00
F. D. R. Jalgaon Janata	
Bank No. 737616	77399.00
F. D. R. I. D. B. I.. Bank	276562.70

BY MOVABLE PROPERTIE

C. C. T. V. Camera System	235710.00
Computer & Accessories	570600.00
Dead Stock	13700.00
E P B X System	12910.00
Furniture And Fixtures	179524.00
Laboratory Equipment	560723.00
Library	468871.00
Projector Machine	83000.00
Thumb Machine	12000.00
Water Cooler	39290.00
Water Pump	13350.00

BY BRANCH INTERNAL

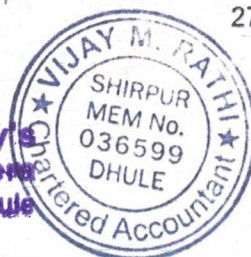
D Pharmacy Nagaon	5697612.00
Institute Of Pharmacy	295000.00
K. C. Ajmera Ayurved	
Mahavidyalaya	100000.00
M Pharmacy College	10310638.00

BY ACCOUNTS PAYABLE

Abhiram Lighting And	
Decor	324773.00
Atmasuman Buildcon Pvt	
Ltd	272215.00



Rajesh
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule



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 C/	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.,	
Dhule	1359832.14
State Bank Of India A/c	
No.	64297.86
Indira Sahakari Bank Ltd	
- Dhule A/c No. 77	1762052.25
Bank Of Maharashtra A/c	
No 20110702198	1543996.81

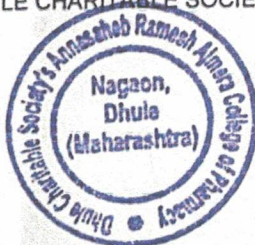
TOTAL RS. 86302613.06

TOTAL RS. 86302613.06

PLACE: DHULE
DATE: 03/08/2023

[Signature]
Principal

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



PER MY SEPARATE REPORT

[Signature]
VIJAY M. RATHI

CHARTERED ACCOUNTANT

M. NO. 036599

UDIN - 23036599BGTDQN9499

[Signature]
Principal
Dhule Charitable Society's
Anandhaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule



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

PLACE: DHULE
DATE: 03/08/2023

R. Raj
Principal

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



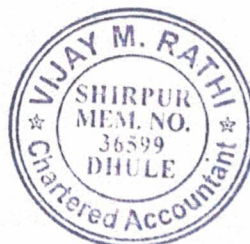
PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI

CHARTERED ACCOUNTANT

M. NO. 036599

UDIN - 23036599BGTDQN9499



R. Raj
Principal

Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

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
Depreciation Fund	17924513.00	Building	8304016.00
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 PAYABLE:	7560352.00	F. D. R. I. D. B. I..	
Abhiram Lighting And		Bank	605851.70
Decor	184726.00		
Atmasuman Buildcon Pvt		MOVABLE PROPERTIES	19593374.70
Ltd	227465.00	Air Condition	118800.00
Beniwal Keshardev		C. C. T. V. Camera System	342963.00
		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	219711.00
Uday Store	14407.00	A. R. A. Patsanstha Bank	
Unicom Computers	2150.00	O D A/c	122711.00
Utsav Steel Furniture	17400.00	Cylinder Deposits	14000.00
Income Tax	7100.00	Sunil More	63000.00
Professional Tax	400.00	Umesh Santosh Hire	20000.00
Provident Fund	9000.00		
T. D. S.	2284.00	BRANCH INTERNAL	11061953.66
		M Pharmacy College	10961953.66



Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

INCOME AND EXPENDITURE

Balance As Per Last Balance Sheet	4577136.52
Less:-Deficit for the year transferred from Income and Expenditure Account	4628827.82
	-51691.30

TOTAL RS. 46641098.22

PLACE: DHULE
DATE: 03/08/2023

R. Raj
Principal

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



Rashi Medicals Generic	100000.00
<u>CASH AND BANK BALANCE</u>	<u>4744860.06</u>
Cash In Hand	14681.00
Bank Of Maharashtra A/c No 20110702198	1543996.81
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
0.00

PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599

UDIN - 23036599BGTDQN9499



R. Raj
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmer
College of Pharmacy, Nagaon, Dhule

DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

YEAR:- 31ST MARCH 2023

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2022	Amount of Additions Up to 30/09/2022	Amount of Additions After 30/09/2022	Amount Of Deductions for The Year	Total Gross Block 31/03/2023	Gross Block Deprec. 01/04/2022	Allowable Depre. for The Year 31/03/2023	Total Gross Dep. Up To 31/03/2023	W. D. V. Balance at the End of the year 31/03/2023	W. D. V. Balance at the End of the year 31/03/2022
1	2	3	4	5	6	7	8	11	12	13	14	14
A) LAND AND BUILDING												
1	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												
1	Dead Stocks	15.00%	542893.00	0.00	13700.00	0.00	556593.00	372406.00	26601.00	399007.00	157586.00	170487.00
2	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
C) EQUIPMENTS AND MACHINERY												
1	Lab Equipment	15.00%	6057808.00	13511.00	547212.00	0.00	6057808.00	4816742.00	229227.00	5045969.00	1011839.00	1241066.00
2	Gymkhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	16453.00	209.00	16662.00	1181.00	1390.00
3	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	0.00	0.00	40775.00	37599.00	476.00	38075.00	2700.00	3176.00
5	Water Coolers	15.00%	65925.00	0.00	39290.00	0.00	65925.00	52971.00	4890.00	57861.00	8064.00	12954.00
6	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200.00	2010.00	29.00	2039.00	161.00	190.00
7	Inventer	15.00%	79000.00	0.00	0.00	0.00	79000.00	51707.00	1654.00	55801.00	23199.00	27293.00
8	Xerox Machine	15.00%	131691.00	0.00	0.00	0.00	131691.00	101862.00	1654.00	10336.00	25355.00	2929.00



Principal
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9	Fax Machine	15.00%	16000.00	0.00	0.00	0.00	13949.00	308.00	14257.00	1743.00	2051.00
10	Stabilizer	15.00%	3890.00	0.00	0.00	0.00	2726.00	175.00	2901.00	989.00	1164.00
11	R.O Plant	15.00%	97875.00	0.00	0.00	0.00	76129.00	3262.00	79391.00	18484.00	21746.00
12	EPBX System	15.00%	38710.00	0.00	12910.00	0.00	30024.00	2271.00	32295.00	6415.00	8686.00
13	CCTV Camera	15.00%	107253.00	0.00	235710.00	0.00	76996.00	22217.00	99213.00	8040.00	30257.00
14	Projector	15.00%	78000.00	0.00	83000.00	0.00	41858.00	11646.00	53504.00	24496.00	36142.00
15	Sound System	15.00%	25000.00	0.00	0.00	0.00	12928.00	1811.00	14739.00	10261.00	12072.00
16	Other Equipment	15.00%	64658.00	0.00	0.00	0.00	21037.00	6543.00	27580.00	37078.00	43621.00
17	Thumb Machine	15.00%	13200.00	0.00	12000.00	0.00	7783.00	1713.00	9496.00	3704.00	5417.00
18	Air Conditioner	15.00%	118800.00	0.00	0.00	0.00	45842.00	10944.00	56786.00	62014.00	72958.00
	Sub Total		6979574.00	26861.00	930122.00	0.00	5426753.00	306713.00	5733466.00	1246105.00	1552821.00
D) OTHER ASSETS											
1	Library and Books	25.00%	4686513.70	364384.00	104487.00	0.00	4613465.00	172919.00	4786384.00	571000.70	275048.70
2	Computer	25.00%	2503355.00	0.00	570600.00	0.00	3073955.00	143451.00	2338301.00	715654.00	288505.00
	TOTAL RS.		7391868.70	364384.00	675087.00	0.00	6828315.00	316370.00	7144685.00	1286654.70	563553.70
	GRAND TOTAL RS.		25707713.70	391245.00	1798433.00	0.00	16995959.00	928554.00	17924513.00	9015895.70	8711754.70

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Principal

A. R. A. COLLEGE OF PHARMACY - NAGAON



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Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

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.

- 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) GOVERNMENT 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 :- 03/08/2023


Principal

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





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

