#### **Dhule Charitable Society's**

#### 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.)

Date:

Ref No.: DCS/ARACOP/

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	Average percentage of expenditure, excluding salary, for
Description	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.

Manarashtra Annual Santa

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

#### **Dhule Charitable Society's**

#### ANNASAHEB RAMESH AJMERA COLLEGE OF PHARMACY



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Principal
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



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

#### **Dhule Charitable Society's**

#### ANNASAHEB RAMESH AJMERA COLLEGE OF PHARMACY

ARA College of Figures Challe

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/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.



A.R.A. College of Phermacy Nagaon, Dhule. **Expenditure Statement for 2018-19** 

office

#### DHULE CHARITABLE SOCIETY- DHULE

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

<u>AUDIT REPORT</u> <u>31/03/2019</u>

#### VIJAY M. RATHI

CHARTERED ACCOUNTANT

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

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

#### **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 31<sup>st</sup> March, 2019 and the Income and Expenditure Account for the year ended on that date annexed there to along with the Statement of Receipts and Payments for the period from 01/04/2018 to 31/03/2019. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

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

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

Principal
Dhule Charitable Society's
Annasaheb Rameah Ajmera
College of Pharmacy, Nagaen, Disale

SHIRPUR SON A MEM. NO. 36599
DHULE STORY OF THE PROPERTY OF TH

VIJAY M. RATHI HARTERED ACCOUNTANT M.No. 036599



"Kishor Kunj", Marwadi Galli, Shirpur - 425 405. 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

STR No. AAKPR7620M ST001

# 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

FOR THE PERIOD FROM 01/04/2010 10	AMOUNT RS.	AMOUNT RS.
RECEIPTS		
		2783830.44
TO OPENING BALANCES	31968.00	
Cash In Hand	914481.60	
Jalgaon Janta Bank Ltd., Dhule	24575.00	
Otata Bank Of India A/C NO.	1762052.25	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	50753.59	
Bank Of Maharashtra A/c No 20110702198		
		1166296.00
TO FUNDS	1166296.00	
Depreciation Fund —		
TO GRANTS		25000.00
Seminar And Training Grant	25000.00	
TO FEES	22225 22	<b>2912355</b> 7.50
Breakages	93805.00	
Development Fees	1976061.00	
Journal Fees	240610.00 28050.00	
Prospectus Fees	131400.00	
Seminar Registration Fee	26653631.50	
Tuition Fee	20033031.30	
TO FEES FOR UNIVERSITY		453390.00
Other Fees	453390.00	
TO SCHOLARSHIPS		12500833.50
Scholarship	12500833.50	
TO BRANCH INTERNAL		5788081.75
Dhule Charitable Society Central Office - Dhule Institute Of Pharmacy	135000.00	
K. C. Ajmera Ayurved Mahavidyalaya	145000.00	
M Pharmacy College	235000.00	
	5273081.75	
TO ANAMATS AND PAYABLES		40540002 00
Examination Remuneration Payable	357907.00	18546603. <sup>00</sup>
Jinendra Scientific	197505.00	
M. U. H. S University	9438.00	
Aniao V	0430.00	
Principal Principal	SAY M. R	
Dhule Charlable Society's	SHIRPUR I	
Cold Phillips Visit I	↑ MEM No. ↑	
Annasaheb Ramesh Ajmera College of Pharmacy, Najaon, Dhule	036599 TO DHULE	
(5)	Michael Control	

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

SHIRPUR MEM No. 036599 DHULE

PAYMENTS	AMOUNT RS.	AMOUNT RS.
BY SALARY		19059955.00
Non Teaching Staff	2868390.00	
Teaching Staff Salary	16191565.00	
Teaching Stan States	1010100.00	
BY EDUCATIONAL AND ADMINISTRATIVE EXPE	NCES	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	1409992.00	
Seminar And Training Expenses	234908.00	
Staff Welfare Expenses	40000.00	
Student Activity Account	84024.00	
Subscription And Journals	88152.00	

Charlest Sound of the Charlest Sound of the

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

Sal Book Centre	
Salary Payables	
Solanki Enterprise	18

169168.00 17225290.00 587295.00

2111322.00

TO	ACCOUNTS	AS PER	CONTRA
10	ALL OF MALE AND A LINE OF THE PARTY OF THE P	THE PARTY OF THE P	

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

1098365.00
240000.00
85900.00
666900.00
20157.00



Principal

Principal

Dhule Charkeble Society Ro

Annasaheb Ramesh Aimen Society Ro

College of Pharmacy, Nagasa, Jissie Tored Account

Telephone Expenses	2304.00	
Transportation Expenses	1400.00	
Travelling Expenses	101855.00	
Travelling Expenses	306310.00	
Watchman Salary	300310.00	
BY FEES FOR UNIVERSITY PAYMENT		82714.00
Other Fees	82714.00	
BY SCHOLARSHIPS		12529668.50
Scholarship	12529668.50	
Ocholalomp		
BY MOVABLE PROPERTIES		827771.00
Computer & Accessories	376500.00	
Dead Stock	4980.00	
A STATE OF THE STA	• 197505.00 √	
Laboratory Equipment	169168.00	
Library	· 40218.00 V	
Other Equipment	37000.00	
Projector Machine	2400.00	
Water Pump	2400.00	
BY BRANCH INTERNAL		7882904.76
Dhule Charitable Society Central Office - Dhule	135000.00	
Institute Of Pharmacy	199667.00	
M Pharmacy College	7548237.76	
Wir Haimacy College		
BY ACCOUNTS PAYABLE		19006020.00
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	
DVA COUNTS AS DED CONTRA		2284422.00
BY ACCOUNTS AS PER CONTRA	1098365.00	
Income Tax	240000.00	
Life Insurance Premium	85900.00	
Professional Tax	840000.00	
Provident Fund	20157.00	
T. D. S.		
BY CLOSING BALANCES		2894627.22
Cash In Hand	134.00	
Jalgaon Janta Bank Ltd., Dhule	536149.60	
		IN YOU
archia n	■ 1. The Control of	1/4 1/



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



TOTAL RS.

72498914.19

PLACE:SHIRPUR DATE:27/06/2019

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON





Dhule Charitable Society's Annasaheb Rameah Ajmere College of Pharmacy, Nagaon, Dibile

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

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
TO EDUCATIONAL AND		BY GRANTS	
ADMINISTRATIVE EXPENCES	,	Seminar And Training	
Advertisement Expenses	34197.00	Grant	25000.00
Affiliation Fee	560000.00		
Annual Maintenance	000000.00	BY FEES	
	84660.00V	Breakages	93805.00
Charges	31860.00	Development Fees	1976061.00
Audit Fees	5975.71	Journal Fees	240610.00
Bank Commission	70160.00	Prospectus Fees	28050.00
Computer Expenses	180000.00	Seminar Registration Fee	131400.00
Conveyance Expenses	1166296.00	Tuition Fee	26653631.50
Depreciation	35580.00	Other Fees	453390.00
Educational Expenses	35560.00 V	Other rees	400000.00
Educational Tours	11894.00V		
Expenses	103490.00		
Electrical Bill Expenses	• 201322.00		
Fees Refund	88195.00		
Garden Expenses	61197.00		
Guest Expenses	61197.00		
Guest Lecture Honorarium	450770.00		
	159770.00 ¥ 39825.00 ¥	/	
Internet Expenses	• 622633.00		
Laboratory Expenses	1300.00		
Library Expenses	1300.00*		
Newspaper And Magazine	11402.00	/	
Expenses	196662.00		
Office Expenses	989.00		
Postage Expenses	/	나는 사람이 되었다면 하는 사람이 되었다.	
Printing And Stationary	434209.00		
Processing Fee	577840.00		
Property Tax	55600.00 ✓		
Provident Fund			
Administrative Charges	93330.00 🗸		
Provident Fund			
Contribution	823500.00 V		
Registration Fees	10000.00		
Repairing And Maintenance	* 1409992.00 V		
Seminar And Training	00,1000,000		
Expenses	234908.00		
Staff Welfare Expenses	40000.00	/	
Student Activity Account	84024.00		
Subscription And Journals	88152.00 🗸		
Subscription And Southern		Light John John John John John John John John	Y M. RV
12/ 10 mg YE		Principal *	SHIRPUR HEM NO.
121 1111 101	Dhula C	haritable Society's	MEM No. 036599
Managhtra &	Ennage	neb Ramesh Ajmers	DHULE TO ACCOUNT
120 July 1	Callege	Pharmacy, Nagara, 2448	ed Accoul

Telephone Expenses
Transportation Expenses
Travelling Expenses
Watchman Salary
Other Fees
Non Teaching Staff
Teaching Staff Salary

2304.00
1400.00
101855.00
206310.00
2868390.00
2868390.00
16191565.00

#### TO INCOME AND EXPENDITURE

Surplus Transfer to Balance Sheet

2528446.79

TOTAL RS. 29601947.50

TOTAL RS. 29601947.50

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT

SHIRPUR MEM. NO. 36599 DHULE

PLACE:SHIRPUR DATE:27/06/2019

A.R.A. COLLEGE OF HARMACY- NAGAON

Dhule Charkable 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 31/03/2019

	AMOUNT RS.	AMOUNT RS.
LIABILITIES		
FUNDS Depreciation Fund	14259097.00	14259097.00
BRANCH INTERNAL  Dhule Charitable Society Central Office - Dhule Institute Of Pharmacy K. C. Ajmera Ayurved Mahavidyalaya	8695880.00 145000.00 235000.00	<b>907588</b> 0.00
ANAMATS AND PAYABLES Jinendra Scientific	197505.00 169168.00	7727123.00
Sai Book Centre Salary Payables Solanki Enterprises Student Deposits	6526975.00 587295.00 246180.00	
INCOME AND EXPENDITURE Balance As Per Last Balance Sheet Add:-Surplus for the year transferred from Income	3483280.24	<b>6011727</b> .03
and Expenditure Account	2528446.79	





Principal
Dhule Chartisble Society's
Annasaheb Ramesh Ajmes a
College of Pharmacy, Nagasa, Dissa

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

ASSETS	AMOUNT RS.	AMOUNT RS.
		8304016.00
MMOVABLE PROPERTIES	0004040 00	0004010.00
Building	8304016.00	
NAME OF A PARTY		2775724.10
INVESTMENTS	233846.00	
F. D. R. Bank Of Maharashtra No. 132240	169611.00	
F. D. R. Jalgaon Janata Bank No. 623898	9046.00	
F. D. R. Jalgaon Janata Bank No. 623899	162777.00	
F. D. R. Jalgaon Janata Bank No. 634794	1871155.10	
F. D. R A. R. A. Patsanstha Dhule	329289.00	
F. D. R. I. D. B. I Bank	329209.00	
MOVABLE PROPERTIES		16937754.70
C. C. T. V. Camera System	107253.00	
	2503355.00	
Computer & Accessories	134543.00	
Dead Stock	38710.00	
E P B X System	16000.00	
Fax Machine	2663268.00	
Furniture And Fixtures	40775.00	
Gas Feting	17843.00	
Gymkhana Material	79000.00	
Inverter	5987516.00	
Laboratory Equipment	4870547.70	
Library	40218.00	
Other Equipment	78000.00	
Projector Machine	97875.00	
R.O.Plant	25000.00	
Sound Systems	3890.00	
Stabilizer	2200.00	
Telephone Instrument	13200.00	
Thumb Machine	65925.00	
Water Cooler	20946.00	
Water Pump	131690.00	
Xerox Machine		
ANAMAT AND RECEIVABLE	400744.00	175531.00
A. R. A. Patsanstha Bank O D A/c	122711.00 6800.00	
Cylinder Deposits		
Prepaid Quick Heal	46020.00	





Principal
Dhule Chartable Society's
Annasaheb Ramesh Ajmerk
College of Pharmacy, Nagasa, Disse

TOTAL RS.

37073827.03

PLACE: SHIRPUR DATE: 27/06/2019

A.R.A. COLLEGE OF PHARMACY- NAGAON

Principal
Dhule Chartteble Society's
Annasaheb Ramesh Amare
College of Pharmacy, Nagasan, Jane



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

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT





Principal
Dhule Chakitable Society's
Annasaheb Ramesh Ajmess
College of Pharmacy, Nagasa, Dissis

DHULE CHARITABLE SOCIETY - DHULE

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

# YEAR:- 31ST MARCH 2019

Gross Block of Assets and Particulars of Depreciation

l												
	Block Of Assets	Rate	Gross	Amount	Amount	Amount Of	Total	Gross	Allowable	Total	W. D. V.	W. D. V.
		ď	Block	of Additions	of Additions	Deductions	Gross	Block	Depre. for	Gross Dep.	Balance at the	Balance at the
		Dep.	as on	Up to	After	for The	Block	Deprec.	The Year	Up To	End of the year	End of the year
			01/04/2018	30/08/	30/09/	Year	31/03/2019	01/04/2018	31/03/2019	31/03/2019	31/03/2019	31/03/2018
1	2	9	4	10	90	7	80	- 11	12	13	14	14

		-									
Building	2.50%	8304016.00	0.00	000	00'0	8304016.00	2121984.00	154551.00	2276535.00	6027481.00	6182032.00
Sub Total		8304016.00	0.00	0.00	00.00	8304016.00	2121984.00	154551.00	2276535.00	6027481.00	6182032.00
FURNITURE AND FIXTURES	XTURES	1									
Dead Stocks	15.00%	(509563.00	4980.00	0.00	0.00	\$14543.00	238178.00	41455.00	279633.00	234910.00	271385.00
Furniture and Fixture	15.00%	(2283268.00	0.00	0.00	0.00	2283268.00	949445.00	200073.00	1149518.00	1,133750.00	1333823.00
Sub Total		√ 2792831.00	4980.00	0.00	0.00	2797811.00	1187623.00	(241528.00	1429151.00	(A368660.00	1605208.00
EQUIPMENTS AND MACHINERY	MACHINERY	,									
Lab Equipment	15.00%	6790011.00	00.00	197505.00	0.00	5987516.00	3750066.00	320805.00	4070871.00	1916645.00	2039945.00
Gymkhana Equipment	15.00%	17843.00	00.00	0.00	0.00	17843.00	15179.00	400.00	15579.00	2264.00	2664.00
Water Pump	15.00%	18546.00	0.00	2400.00	0.00	20946.00	15777.00	595.00	16372.00	4574.00	2769.00
Gas Fitting	15.00%	(40775.00	0.00	0.00	0.00	40775.00	34689.00	913.00	35602.00	5173.00	6086.00
Water Coolers	15.00%	65925.00	0.00	0000	0.00	65925.00	41108.00	3723.00	44831.00	21094.00	24817.00
Telephone Instrument	15.00%	(2200.00	00.0	0.00	0.00	2200.00	1835.00	55.00	1890.00	310.00	365.00
Inverter	15.00%	(79000.00	00.00	0.00	0.00	79000.00	26717.00	7842.00	34559.00	44441.00	52283.00
Xerox Machine	15.00%	(131691.00	0.00	0.00	0.00	131691.00	74548.00	8571.00	9.83T19.00	48572.00	57143.00

Dhule Charttable Society's
Annasaheb Ramesh Alector

41659.00	41659.00	0000000	10040.00	57962.00	32236.00	23125.00	00.00	10378.00	2374231.00		499628.70	\$3\$321.00	1034949.70	11196420.70	
	1895.00	35410.00	14144.00	49268.00	58851.00	19656.00	37202.00	8821.00	2271660.00		631007.70	683866.00	1314873.70	10982674.70	
	1995.00	62465.00	24566.00	57985.00	19149.00	5344.00	3016.00	4379.00	4494382.00		4239540.00	1819489.00	6059029.00	14259097.00	
20.060	334.00	6249.00	2496.00	8694.00	10385.00	3469.00	3016.00	1557.00	379694.00	\	162568.00	227955.00	390523.00	1166296.00	
12070.00	1661.00	56216.00	22070.00	49291.00	8764.00	1875.00	0.00	2822.00	4114688.00		4076972.00	1591534.00	5668506.00	13092801.00	
16000.00	3890.00	97875.00	38710.00	107253.00	78000.00	25000.00	40218.00	13200.00	6766042.00		4870547.70	2503355.00	7373902.70	25241771.70	
0.00	0.00	00.0	0.00	0.00	0.00	0.00	00.00	0.00	0.00		0.00	0.00	00'0	0.00	
00.00	0.00	0.00	0.00	0.00	0.00	0.00	40218.00	0.00	240123.00		(37049.00	00.00	37049.00	277172.00	The second second
00.00	000	0.00	0.00	0.00	37000.00	00.00	00.00	00.00	37000.00		132119.00	376500.00	508619.00	550599.00	W.
16000.00	3890.00	97875.00	38710.00	107253.00	41000.00	25000.00	00:00	(/13200.00	6488919.00		4701379.70	2126855.00	6828234.70	24414000.70	
15.00%	15.00%	15.00%	45 DD%	15.00%	15.00%	15.00%	15.00%	15.00%			25.00%	25.00%		C <sub>si</sub>	Sales
Fax Machine	Chaliforn	D Direct	CODY Carbon	CCTV Camera	Projector	Sound System	Other Equipment	Thumb Machine	Sub Total	OTHER ASSETS	Library and Books	Computer	TOTAL RS.	GRAND TOTAL RS.	
F.		2 2	: :			÷0	16	17		6	-	7			



Dhule Chartteble Society's
Annasaheb Ramesh Alm \*
College of Pharmacy, New Annasaheb

A. R. A. COLLEGE OF PHARMACY - NAGAON

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

SIGNIFICANT ACCOUNTING POLICIES: 1)

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

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

**DEPRECIATION:-**2)

- Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.
- FIXED ASSETS :-3)

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

**REVENUE RECOGNITION:-**4)

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

**GOVERMENT GRANTS:-**5)

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

6)

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

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

Place: - Dhule

Date :- 27/06/2019

A.R.A. College Of Pharmacy

OF PHA

(B Pharmack) - Nagaon

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599

36599

Annasaheb Ramesh Ajm Fd Account

College of Pharmacy, Nepada, Allela

**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 date annexed there to along with the Statement of Receipts and Payments for the period from 01/04/2019 to 31/03/2020. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

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

Place : - Dhule

Date :- 25/09/2020

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

Annasaheb p

CHARTERED ACCOUNTANT
M.No. 036599
Udin 20036599AAAAHT2971

VIJAY M. RATHI



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

### FINANCIAL STATEMENTS 31/03/2020

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

RECEIPTS	AMOUNT RS.	AMOUNT RS.
RECEIF 10		2894627.22
TO OPENING BALANCES	134.00	
Cash In Hand	536149.60	
Jalgaon Janta Bank Ltd., Dhule	68824.41	
State Bank Of India A/c No.	1762052.25	en egyptiseponen i genetier et i soografie en gevillen het in der gebiede seel der
Indira Sahakari Bank Ltd - Dhule A/c No. 77	527466.96	
Bank Of Maharashtra A/c No 20110702198	527400.00	
TO FUNDS		1068988.00
Depreciation Fund	1068988.00	
		294170.00
TO GRANTS	294170.00	
Examination Remuneration		
TO FEES		23973513.50
Development Fees	2076749.00	
Journal Fees	199720.00	
Prospectus Fees	32005.00	
Seminar Registration Fee	93900.00	
Tuition Fees	21571139.50	
TO FEES FOR UNIVERSITY		1369345.00
Timbliby Food	44105.00	
Eligibility Fees Examination Fee	824388.00	
Other Fees —	500852.00	
Official reco	de - Company Company (Company)	
TO SCHOLARSHIPS	0407045 50	9167845.50
Scholarship	9167845.50	
TO BRANCH INTERNAL		4216160.25
Institute Of Pharmacy	150000.00	
M Pharmacy College	4066160.25	
		10.400.400.00
TO ANAMATS AND PAYABLES	231175.00	19408486.00
Beniwal Keshardev Mangalaram	144973.00	
Chirai furniture & Hardware	144400.00	
K.k.labour Multiservice		
Mayur Offset	12294.00	M. S
Principal  Phule Charitoble Society's	1	SHIRPUR
Dhule Charle ble Society's	1/4	MEM No.
Annasaheb Ramesh Ajmera		036599
Annasaheb Ramesh Ajmera College of Pharmacy, Nagaon, Dhule		13/
18/6° /	`	CON ACCO

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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
		20391725.00
BY SALARY	4065276.00	
Non Teaching Staff Salary	16326449.00	
Teaching Staff Salary	1002011010	
BY EDUCATIONAL AND ADMINISTRATIVE E	XPENCES	7272752.72
A.R.C.Remunaration	109738.00	
Advertisement Expenses	128959.00	
Affiliation Fee	745000.00	
Audit Fees	35400.00	
Bank Commission	6645.72	
Computer Expenses	140785.00	
Conveyance Expenses	161000.00	
Depreciation /S//	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	
Tavoling Experises		N.M. K



Principal
Dhule Chartzble 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

A Contract of the Contract of

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



2069646.00



	000700 00	
Watchman Salary	338700.00	
BY FEES FOR UNIVERSITY PAYMENT		965052.00
BY FEES FOR UNIVERSITY	44105.00	
Eligibility Fees	824388.00	
Examination Fee	96559.00	
Other Fees		
BY SCHOLARSHIPS		9167845.50
BY SCHOLAROIM S	9167845.50	
Scholarship		293210.00
BY MOVABLE PROPERTIES	4.0000.00	293210.00
Air Condition	/118800.00	
Furniture And Fixtures	156444.00	
Library	/17966.00	
		6359452.40
BY BRANCH INTERNAL	60000.00	
Dhule Charitable Society Central Office - Dhule	135000.00	
K. C. Ajmera Ayurved Mahavidyalaya	6164452.40	
M Pharmacy College	0104402.10	
BY ACCOUNTS PAYABLE		15640713.00
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	
, and contra		1851851.00
BY ACCOUNTS AS PER CONTRA	1141600.00	
Income Tax	63900.00	
Professional Tax	631656.00	
Provident Fund	14695.00	
T. D. S.		
BY GRANTS		297032.00
Examination Remuneration	297032.00	
Examination (Non-		
BY CLOSING BALANCES	7400.00	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	50
To the state of th		30
	I/OOV	/ Shing 6

Principal
Dhule Charteble Society
Annasaheb Ramesh Alacasa College of Pharmacy, Nagasa, James

DHULE

TOTAL RS.

64462781.47

PLACE: SHIRPUR DATE:25/09/2020

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON

Dhule Charitable Society's Annasaheb Ramesh Ajn

TOTAL RS.

64462781.47

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
Udin 20036599AAAAHT2971



Principal
Dhule Charttable Society's
Annasahab Ramesh Ajasa College of Pharmacy, Nagasa

#### DHULE CHARITABLE SOCIETY- DHULE A.R.A. COLLEGE OF PHARMACY- NAGAON DHULE STATEMENT OF INCOME AND EXPENDITURE

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

FOR THE YEAR ENDED ON 31/03/2020

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
EXPENDITURE			
TO EDUCATIONAL AND		BY GRANTS	294170.00
ADMINISTRATIVE EXPENCES		Examination Remuneration	294170.007
A.R.C.Remunaration	· 109738.00 ·		
Advertisement Expenses	128959.00	BY FEES	0070740 00 1
Advertisement Expenses	√745000.00 ·	Development Fees	2076749.00
Affiliation Fee	√35400.00 <b>*</b>	Journal Fees	199720.00
Audit Fees	√6645.72 ×	Prospectus Fees	32005.00
Bank Commission	140785.00	Seminar Registration Fee	93900.00
Computer Expenses	161000.00 1	Tuition Fees	21571139.50
Conveyance Expenses	1068988.00 *	Eligibility Fees	44105.00 -
Depreciation	250000.00		824388.00
Diwali Bonus	102690.00		500852.00
Electrical Bill Expenses	385480.00		
Fees Refund	10000.00	THE PART OF THE PA	TURE
Fine Expenses			
Garden Expenses	/26260.00 /68507.00	Balance Sheet	3289533.22
Guest Expenses	19912.00		
Internet Expenses			
Laboratory Expenses	√384060.00 °		
Library Expenses	19470.00		
Meeting Expenses	12000.00		
Newspaper And Magazine	<b>#</b> 200.00		
Expenses	√7802.00 <sup>1</sup>		
Office Expenses	√205150.00	•	
P. F. Administrative			
Charges	71588.00	•	
Postage Expenses	1846.00	•	
Printing Expenses	624774.00	•	
Processing Fee	40000.00		
Property Tax	<b>√</b> 55600.00	1	
Provident Fund			
Contribution	√ 631656.00	•	
Registration Fees	10800.00	k .	
Repairs And Maintenance	1260912.00	(a. /	
Seminar And Training			
Expenses	J <sub>175553.00</sub>		
Stationary Expenses	66894.00		
Student Activity Account	<b>/</b> 55275.00		
Travelling Expenses	√ 51308.00°		$\bigcap$ $\bigcap$
Watchman Salary	338700.00	) •	dian
Eligibility Fees	44105.00	) `	May
Examination Fee	824388.00	Nor saday	Principal
Other Fees	96559.00	Dhule	Charitable Societ
Non Teaching Staff Salary	J 4065276.00	Anna	eabeb Ramesh Alm
Teaching Staff Salary	V16326449.00	Anna	of Pharmacy, Nagaon,D

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

TO GRANTS

Examination Remuneration

297032.00 \*

TOTAL RS.

28926561.72

TOTAL RS.

28926561.72

PLACE:SHIRPUR

DATE:25/09/2020

A.R.A. COLLEGE OF PHARMACY- NAGAON

VIJAY M. RATHI CHARTERED ACCOUNTANT

PER MY SEPARATE REPORT

Udin 20036599AAAAHT2971

SHIRPUR MEM No. 036599 DHULE DHULE

Dhule Charitable Society's Annasaheb Ramesh Air College of Pharmacy, Nagasaya

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

BALANCE SHEET AS AT STRUME	AMOUNT RS.	AMOUNT RS.
LIABILITIES	AMOUN	15328085.00
FUNDS	15328085.00	
Depreciation Fund —	1552000	
рергозильн		9030880.00
BRANCH INTERNAL	8635880.00	
Dhule Charitable Society Central Office - Dhule	295000.00	
Institute Of Pharmacy	100000.00	
K. C. Ajmera Ayurved Mahavidyalaya —	100000	
and the same of th	b.;	11714691.00
ANAMATS AND PAYABLES	131175.00	
Beniwal Keshardev Mangalaram	94973.00	
Chirai furniture & Hardware	45120.00	
K.k.labour Multiservice	12294.00	Manager 12 Mary
Mayur Offset	34578.00	
Palesha Electricals	17966.00	
Sai Book Centre	10675187.00	
Salary Payables	76905.00	
Solanki Enterprises	186180.00	
Student Deposits	3000.00	
Swami Xerox And Lamination	201569.00	
Tushar Offset Printers	17949.00	
Uday Store	29830.00	
Income Tax	27500.00	
Professional Tax	140328.00	
Provident Fund	20137.00	
T. D. S.		
AND EXPENDITURE		2722193.8
INCOME AND EXPENDITURE Balance As Per Last Balance Sheet	6011727.03	
Less:-Deficit for the year transferred from Income		
and Expenditure Account	-3289533.22	
and Experiorure Account		



Principal

Dhule Charteble Society's

Annasaheb Ramesh Algert

College of Pharmacy, Nagara, Jahre

	AMOUNT RS.	AMOUNT RS.
ASSETS		0004046.00
PROPERTIES		8304016.00
MMOVABLE PROPERTIES	8304016.00	
Building		2775724.10
		2//5/24.10
NVESTMENTS	233846.00	
D. R. Bank Of Maharashtra No. 132240	169611.00	
E. D. R. Jalgaon Janata Bank No. 623898	9046.00	
D Jalason Janata Balik No. 023000	162777.00	
P D Jalgaon Janata Bank No. 034734	1871155.10	
F. D. R A. R. A. Patsanstna Dilule	329289.00	
F. D. R. I. D. B. I Bank		
	and the same	17230964.70
MOVABLE PROPERTIES	118800.00	
Air Condition	107253.00	
C. C. T. V. Camera System	2503355.00	
Computer & Accessories	134543.00	
Dead Stock	38710.00	
E P B X System	16000.00	
Fax Machine		
Furniture And Fixtures	2819712.00	
Gas Feeting	40775.00	
Gymkhana Material	17843.00	
Inverter	79000.00	
Laboratory Equipment	5987516.00	
	4888513.70	
Library	40218.00	
Other Equipment	78000.00	
Projector Machine	97875.00	
R.O.Plant	25000.00	
Sound Systems	3890.00	
Stabilizer	2200.00	
Telephone Instrument	13200.00	
Thumb Machine	65925.00	
Water Cooler	20946.00	
Water Pump	131690.00	
Xerox Machine		
ANAMAT AND RECEIVABLE		177531.0
A. R. A. Patsanstha Bank O D A/c	122711.00	
O Hades Deposite	6800.00	
Cylinder Deposits		

Principal
Dhule Chariteble Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagama Ditale

TOTAL RS.

38795849.81

0.00

PLACE: SHIRPUR DATE:25/09/2020

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON

Dhule Chariteble Society's Annasaheb Ramesh Ajmerk College of Pharmacy, Nagasa, Disue

	TOTAL RS.	38795849.81
Jalgaon Janta Bank Ltd., Dhule State Bank Of India A/c No.	55153.75	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	133895.60	
Dank Of Maharashtra A/c No 20110/02190	1762052.25	
Cook In Hand	264626.25	
CASH AND BANK BALANCES	7420.00	2223 147.03
M Pharmacy College		2223147.85
BRANCH INTERNAL	8084466.16	
		8084466.16
V M Edulite	2000.00	
Prepaid Quick Heal	46020.00	

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT Udin 20036599AAAAHT2971



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

DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON

				_		1 -1	ıı.	0	0	8	1		00.	00.1	4574.00	5173.00	21094.00	310.00	44441.00	00 673 00	012.00
W.D.V.	Balance at the	End of the year	31/03/2019	14	00 101 000	5027481.00		234910.00	1133750.00	1368660.00			1916645.00	2264.00	457.	517					+
W.D.V.	the		31/03/2020	14		5876794.00		199673.00	1096665.00	1296338.00			1629148.00	1924.00	3888.00	4397.00	17930.00	263.00	27775		41286.00
Total	. Ge		31/03/2020 31	13			2427222.00	314870.00	1343047.00	00 25023	163/311.00		4358368.00	15919.00	17058.00	36378.00	47995.00	1937 00	00 30016	41773.00	728@to Bames Poptos.00
1		Depre. ror	0	12			150687.00 24	35237.00	193529 00		228766.00		287497.00	340.00	686.00	776.00	3164 00	47.00	00.14	00.0000	128800 A
-	Gross Allo		Deprec.	H		2276535.00	2276535.00	279633.00	00 073077	1148310.00	1429151.00		4070871.00	15579.00	16372.00	35602.00	24004	200000	00.000	34559.00	83119.00
-	Total	Gross	_	31/03/2020		8304016.00	8304016.00	00 0000	014045.00	2439712.00	2954255.00		5987516.00	17843.00	20046.00	00 35504	40113:00	9		79000.00	131691.00
	Amount Of	Deductions	for The	Year		0.00	00:00		0.00	0.00	0.00		000	3 6	8 8	5	0.00	0.00	0.00	0.00	0.00
preciation	Amount A	S	After	30/09/	9	0.00	0.00		0.00	0.00	0.00		6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
are of Der	1000	of Additions o	Up to	30/09/	20	000	0.00		0.00	156444.00	156444.00			0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00
Shrington	d Farucus	Gross		01/04/2019	4		8304016.00		514543.00	2283268.00	2797811.00			5987516.00	17843.00	20946.00	40775.00	65925.00	2200.00	79000.00	131691.00
CH 2020	sets an	Rate	ō å	di.	8		2.50%	TURES	15.00%	2000	19:00%		ACHINERY	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
YEAR:- 31ST MARCH 2020	Gross Block of Assets and Falliculars Street Amount Am	Block Of Assets			2	LAND AND BUILDING	Building Sub Total	FURNITURE AND FIXTURES	Possal Streets	Treat street	Furniture and Fixture	Sub Total	EQUIPMENTS AND MACHINERY	Lab Equipment	Gymlchana Equipment	Water Pump	Gas Fitting	Water Coolers	Telephone Instrument	Inverter	Xerox Machine
YEAR	Gros	S.	No.		-	व	-	8		-	14		0	-	7	es	4	49	40	7	

Dhule Chartelole Society's
Annasaheb Ramesh Ajmera

Subblight         15.00%         3890.00           R.O. Plant         15.00%         97875.00           EPBX System         15.00%         107253.00           Projector         15.00%         78000.00           Sound System         15.00%         25000.00           Other Equipment         15.00%         40218.00           Thumb Machine         16.00%         13200.00           Air Conditioner         15.00%         0.00           Sub Total         6766042.00	00.0	0.00	00.0	3890.00 97875.00 38710.00 107253.00 78000.00 25000.00	1995.00 62465.00 24566.00 57985.00 19149.00 5344.00	284 00 5312 00 2122 00 7390 00	00 5777 00 5777 26688 00	30098 00	1895 00
rstern 15.00% 97875.00 -amera 15.00% 107253.00 - 15.00% 78000.00 - 15.00% 25000.00 - 15.00% 40218.00 - 15.00% 13200.00 - 15.00% 13200.00 - 15.00% 13200.00 - 15.00% 13200.00 - 15.00% 13200.00 - 15.00% 13200.00 - 15.00% 13200.00	00.0	00.00	00.00	97875.00 38710.30 107253.00 78000.00 25000.00 40218.00	62465.00 24566.00 57985.00 19149.00 5344.00	5312.00 2122.00 7390.00	00 25475	30008 00	3541000
term 15.00% 38710.00  mera 15.00% 107253.00  stem 15.00% 78000.00  aipment 15.00% 40218.00  fachine 15.00% 13200.00  ithorer 15.00% 0.00	00.0	0000	00.0	38710.30 107253.00 78000.00 25000.00 40218.00	24566.00 57985.00 19149.00 5344.00	2122.00	26688 00		
a 15.00% 107253.00 15.00% 78000.00 15.00% 25000.00 40218.00 ine 15.00% 13200.00 15.00% 0.00 6768042.00	0.00	00.00	0.00	107253.00 78000.00 25000.00 40218.00	57985.00 19149.00 5344.00 3016.00	7390.00		12022 00	14144 00
15.00% 78000.00 15.00% 25000.00 15.00% 40218.00 15.00% 13200.00 15.00% 0.00	0.00	00.00	00.00	78000.00 25000.00 40218.00	19149.00		65375.00	41878 00	10268 (10
15.00% 25000.00 uipment 15.00% 40218.00 (15.00% 13200.00 iiiimmer 15.00% 13200.00 iiiimmer 15.00% (5768042.00 iiiimmer 15.00%	0.00	0.00	00.00	25000.00	5344.00	8828.00	27977 00	50023 00	38881 00
16.00% 40218.00 16.00% 13200.00 16.00% 0.00	00.00	0.00	00.00	40218.00	3016.00	2948.00	8292.00	16708.00	19656.00
15.00% 13200.00 15.00% 0.00 6766042.00						5580.00	8596.00	31622 00	37202 (9)
15.00% 0.00	0.00	0.00	00.00	13200.00	4379.00	1323.00	\$702.00	7498.00	8821 00
6766042.00	118800.00	0.00	0.00	118800.00	0.00	17820 00	17820.00	100080001	000
	118800.00	0.00	0.00	6884842.00	4494332.00	358570.00	4852952.00	2031890.00	2271560.00
OTHER ASSETS									
1 Perary and Books 25.00% 4970547.70	0.00	17966.00	0.00	4888513.70	4239540.00	159998.00	4399538.00	488975.70	631007.70
2503355.00	0.00	0.00	0.00	2503355.00	1819489.00	170967.00	1990456.00	\$12809.00	683866 00
	00'0	17966.00	0.00	7391868.70	6059029.00	330965.00	6389994.00	1001874.70	1314873.70
	278244 00	17966.00	0.00	25534981.70	14259097.00	1068988.00	15323085.00	10206896.70	10982674.70



A. R. A. COLLEGE OF PHARMACY - NAGAON

Dhule Charttable Society's Annasaheb Ramesh Ajmork College of Pharmacy, Nagada, Ditule

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

#### SIGNIFICANT ACCOUNTING POLICIES: 1)

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

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

#### **DEPRECIATION:-**2)

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

#### FIXED ASSETS :-3)

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

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

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.

#### REVENUE RECOGNITION :-4)

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

#### **GOVERMENT GRANTS:-**5)

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

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

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

#### OTHER POINTS 6)

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

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

Place : - Dhule

Date :- 25/09/2020

A.R.A. College Of Pharmacy

Nagaon OA

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

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

## VIJAY M. RATHI

#### CHARTERED ACCOUNTANT

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

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



#### AUDITOR'S REPORT

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

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

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

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

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

Place: - Dhule

Date :- 28/03/2022

Dhule Charitable Society's Annasaheb Ramesh Ajmera College of Pharmacy, Nagaon, Dhule VIJAY M. RATHI CHARTERED ACCOUNTANT M.No. 036599

M.No. 036599 Udin- 22036599AFTSIE9459



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

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

Dhule

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

## FINANCIAL STATEMENTS 31/03/2021



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

RECEIPTS	AMOUNT RS.	AMOUNT RS.
		2223147.85
TO OPENING BALANCES	7420.00	
Cash In Hand	133895.60	
Jalgaon Janta Bank Ltd., Dhule	55153.75	
State Bank Of India A/c No.	1762052.25	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	264626.25	
Bank Of Maharashtra A/c No 20110702198	204020.20	
TO FUNDS		896624.00
Depreciation Fund	896624.00	
		20477.00
TO GRANTS		90175.00
Examination Remuneration	60175.00	
Seminar And Training Grant	30000.00	
TO FEES		28229491.50
Development Fees	2022636.00	
Eligibility Fees	64250.00	
Examination Fees	209010.00	
Fees	8023603.00	
Journal Fees	88120.00	
Other Fees	426833.00	
Prospectus Fees	35250.00	
Tuition Fee	17359789.50	
TO SCHOLARSHIPS		8672070.50
Scholarship	8672070.50	0072070.50
-	00.2010.00	
TO BRANCH INTERNAL		8575420.75
D Pharmacy Nagaon	1312478.00	
Dhule Charitable Society Central Office - Dhule	000000	
AA Bharmagy College	3600000.00	
M Pharmacy College	3662942.75	
TO ANAMATS AND PAYABLES		40700005.00
Biyani Technology Principal	29960.00	19766305.00
K.k.labour Multiservice Dhule Charitable Soc	Cty'S 141120 00	
Prenaid Quick Heal Annasaheb Ramesh A	40000 00	
Donid Tost Conege of Pharmacy, Ragaon	19800.00	-
Salary Payables Shree Ranisati Home Appliances Shri Vijay M. Rathi	18614528.00	N M. O
Shree Ranisati Home Appliances	280530.00	JA P
Shri Vijay M. Rathi	35400.00	SHIRPUR MEM NO.
(5)		036599

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

5136288.00 15582038.00 152000.00 ENCES 13734.00 164000.00 35400.00 2774.90 343186.00 165000.00	20870326.00 4390757.90
15582038.00 152000.00 ENCES 13734.00 164000.00 35400.00 2774.90 343186.00	
15582038.00 152000.00 ENCES 13734.00 164000.00 35400.00 2774.90 343186.00	
15582038.00 152000.00 ENCES 13734.00 164000.00 35400.00 2774.90 343186.00	4390757.90
152000.00  ENCES  13734.00 164000.00 35400.00 2774.90 343186.00	4390757.90
13734.00 164000.00 35400.00 2774.90 343186.00	4390757.90
13734.00 164000.00 35400.00 2774.90 343186.00	4390757.90
164000.00 35400.00 2774.90 343186.00	
35400.00 2774.90 343186.00	
2774.90 343186.00	
343186.00	
165000.00	
000004.00	
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59360.00	
60175.00	
373030.00	
1000.00	
12355.00	
	4390757.
54503.00	
	346340.00
73080.00	AYM TA
	SHIRPUR E
(10)	MEM No.
11751	U36500 1511
	4073.00 19913.00 673002.00 14495.00 7661.00 78457.00 101744.00 426.00 67812.00 55600.00 897732.00 198867.00 73474.00 10360.00 6000.00 54503.00 64250.00 73080.00

 Solanki Enterprises
 366947.00

 V M Edulite
 232000.00

2097701.00

TO ACCOUNTS AS PER CONTRA
Income Tax
Professional Tax
Provident Fund
T. D. S.

1163030.00 95200.00 825768.00 13703.00



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

PLACE: DHULE DATE: 22/03/2022 TOTAL RS.

70550935.60

A.R.A. COLLEGE OF PHARMACY- NAGAON



BY SCHOLARSHIPS Scholarship	8672070.50	8672070.50
BY BRANCH INTERNAL  D Pharmacy Nagaon  M Pharmacy College	1054908.00 4215523.00	5270431.00
BY ACCOUNTS PAYABLE Beniwal Keshardev Mangalaram Biyani Technology Chirai furniture & Hardware Fees Receivable K.k.labour Multiservice Mayur Offset Rapid Test Salary Payables Shree Ranisati Home Appliances Shri Vijay M. Rathi Solanki Enterprises Student Deposits Swami Xerox And Lamination Tushar Offset Printers Uday Store V M Edulite	131175.00 29960.00 94973.00 8023603.00 165120.00 12294.00 19800.00 16221051.00 206695.00 35400.00 400181.00 4000.00 3000.00 201569.00 17949.00 232000.00	25834770.00
BY ACCOUNTS AS PER CONTRA Income Tax Professional Tax Provident Fund T. D. S.	1192860.00 115125.00 897732.00 20137.00	2225854.00
BY CLOSING BALANCES Cash In Hand Jalgaon Janta Bank Ltd., Dhule State Bank Of India A/c No. Indira Sahakari Bank Ltd - Dhule A/c No. 77 Bank Of Maharashtra A/c No 20110702198	1007.00 618753.60 66447.47 1762052.25 492125.88	2940386.20

TOTAL RS.

70550935.60

PER MY SEPARATE REPORT

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

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AFTSIE9459

Nagaon Dhule Maharashtra



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

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
TO EDUCATIONAL AND		BY GRANTS	
ADMINISTRATIVE EXPENCES		Grants	90175.00
Advertisement Expenses	13734.00	,	30173.33
Affiliation Fees	164000.00 🗸	BY FEES	
Audit Fees	35400.00 4	Fees	20220404 50
Bank Commission	2774.90 √	1 003	28229491.50
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	1	
Property Tax	55600.00		
Provident Fund Cont	897732.00	1	
Repairing And Maintenance	198867.00	7	
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		1
Watchman Salary	152000.00		Tanal
TO INCOME AND EXPENDITU	IRE		
Surplus Transfer to			Principal
Balance Sheet	2712242.60		Dhule Chalithble Society
	21 12242.00		Annasaheb Ramesh Ajmes
TOTAL RS.	28319666.50		College of Pharmacy, Nagaon, Dhu
	203 13000.50		TOTAL RS. 28319666.50

MEM. NO. 36599

PLACE: DHULE DATE: 22/03/2022

A.R.A. COLLEGE OF PHARMACY- NAGAON

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT UDIN - 22036599AFTSIE9459

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

LIABILITIES	AMOUNT RS.	AMOUNT RS.
FUNDS		16224709.00
Depreciation Fund	16224709.00	
BRANCH INTERNAL		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	
ANAMATS AND PAYABLES		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	
INCOME AND EXPENDITURE		5434436.41
Balance As Per Last Balance Sheet	2722193.81	
Add:-Surplus for the year transferred from Income and Expenditure Account	2712242.60	





Principal

Dhule Charttable Society's

Annasaheb Ramesh Ajnasta

College of Pharmacy, Nagaba, Daus

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

Principal
Dhule Chartteble Society's
Annasaheb Ramesh Ajmena
Coilege of Pharmacy, Nagaon, Dhule

ASSETS	AMOUNT RS.	AMOUNT RS.
IMMOVABLE PROPERTIES		8304016.00
Building	8304016.00	0304010.00
INVESTMENTS		077570440
F. D. R. Bank Of Maharashtra No. 132240	000040.00	2775724.10
	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		
Gymkhana Material	40775.00	
Inverter	17843.00	
로마마마마 300 Beg (15 15 15 15 15 15 15 15 15 15 15 15 15 1	79000.00	
Laboratory Equipment	5987516.00	
Library	4888513.70	
Other Equipment	40218.00	
Projector Machine	78000.00	
R.O.Plant	97875.00	
Sound Systems	25000.00	
Stabilizer	3890.00	
Telephone Instrument	2200.00	
Thumb Machine	13200.00	
Water Cooler	65925.00	
Water Pump	20946.00	
Xerox Machine	131690.00	
ANAMAT AND RECEIVABLE		8155114.00
A. R. A. Patsanstha Bank O D A/c	122711.00	
Cylinder Deposits	6800.00	
Fees Receivable	8023603.00	
V M Edulite	2000.00	¬.
		Mag
Magaon, Magaon, Mahabana Magaon,	V	alnel
Maharashtra		cipal
	Dhule Cham	able Society's

TOTAL RS.

48043251.41

PLACE: DHULE DATE: 22/03/2022

A.R.A. COLLEGE OF PHARMACY- NAGAON

GE OF A PRINCE OF OHULE OF

Principal
Dhule Charkeble Society's
Annasaheb Ramesh Ajmost
College of Pharmacy, Nagaon, Drude

BRANCH INTERNAL		8637046.41
M Pharmacy College	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.	66447.47	
	TOTAL RS.	48043251.41

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AFTSIE9459





Principal

Dhule Charttable Society's

Annasaheb Ramesh Ajmor

College of Pharmacy, Nagash, Diagram

DHULE CHARITABLE SOCIETY - DHULE

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

## YEAR:- 31ST MARCH 2021

Depreciation
of
Particulars
and
Assets
o
Block
Gross

-			-				1	11			_ 1	_1	1	-	-	-	0				0 0
	W. D. V.	Balance at the	End of the year	31/03/2020	14		5876794.00	5876794.00		199673.00	1096665.00	1296338.00		1629148.00	1924.00	3888.00	4397.00	17930 00	362.00	0.007	37775.00
L	3	Balar	Endo	31/											0	0	0	0		2 5	8 8
	W. D. V.	Balance at the	End of the year	31/03/2021	14		5729874.00	5729874.00		169722.00	932165.00	1101887.00		1384776.00	1635.00	3305.00	3737.00	15240.00	224.00	C. COLLEGE	35003.00
	Total	Gross Dep.	Up To	31/03/2021	13		2574142.00	2574142.00		344821.00	1507547.00	1852368.00		4602740.00	16208.00	17641.00	37038.00	50685.00	1976 00	00 10897	Single Samesh Aline Goods on
	Allowable	Depre, for	The Year	31/03/2021	12		146920.00	146920.00		29951.00	164500.00	194451.00		244372.00	289.00	583.00	660.00	2690.00	39.00	569970	Sees 00
	Gross	Block	Deprec.	01/04/2020	#		2427222.00	2427222.00		314870.00	1343047.00	1657917.00		4358368.00	15919.00	17058.00	36378.00	47995.00	1937.00	41225.00	90405.00
	Total	Gross	Block	31/03/2021	80		8304016.00	8304016.00		514543.00	2439712.00	2954255.00		5987516.00	17843.00	20946.00	40775.00	65925.00	2200.00	79000.00	131691.00
uc	Amount Of	Deductions	for The	Year	7		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
epreciation	Amount	of Additions	After	30/09/	9		0.00	0.00		00.00	00.00	00.00		0.00	0.00	00.0	0.00	0.00	0.00	00.00	0.00
lars of D	Amount	of Additions	Up to	30/09/	20		0.00	00.00		0.00	00.00	00.00		0.00	0.00	00.00	0.00	0.00	0.00	00.00	0.00
nd Partice	Gross	Block	ason	01/04/2020	4		8304016.00	8304016.00		514543.00	2439712.00	2954255.00		5987516.00	17843.00	20946.00	40775.00	65925.00	2200.00	79000.00	131691.00
ssets a	Rate	ō	Dep.		m		2.50%		TURES	15.00%	15.00%		ACHINERY	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Gross Block of Assets and Particulars of Depreclation	Block Of Assets				2	LAND AND BUILDING	Building	Sub Total	FURNITURE AND FIXTURES	Dead Stocks	Furniture and Fixture	Sub Total	EQUIPMENTS AND MACHINERY	Lab Equipment	Gymkhana Equipment	Water Pump	Gas Fitting	Water Coolers	Telephone Instrument	Inverter	Xerox Machine
Gros	3	, d			-	a	-		(8)	-	8		0	-	7	m	4	10	9	7	60



Ohule Charteable Society's
Annasalteb Ramesth Ajmest

R.O. Plant         18,00%         0.00         0.00         0.00         3890.00         1399.00         1400.00         1399.00         1400.	on .	Fax Machine	15.00%	16000.00	00'0	0.00	00.00	16000.00	13161.00	426.00	13587.00	2413.00	
R.O. Plane         15.00%         97875.00         0.00         0.00         0.00         97875.00         4515.00         72292.00           EPBX System         15.00%         38710.00         0.00         0.00         0.00         10725.00         1803.00         228491.00           CCTV Camera         15.00%         107253.00         0.00         0.00         0.00         1750.00         7503.00	9	Stabilizer	15.00%	3890.00	0.00	0.00	0.00	3890.00	2279.00	242.00		1369.00	
FPBX System         1\$.00%         38710.00         0.00         38710.00         28698.00         1803.00         22491.00           CCTV Cumera         15.00%         107253.00         0.00         0.00         0.00         107233.00         65275.00         71657.00         71657.00           Projector         15.00%         107253.00         0.00         0.00         0.00         72600.00         75600.00         73600.00         73600.00         74600.00         74600.00         74600.00         74600.00         74600.00         74600.00         74600.00         74600.00         74600.00         74600.00         74600.00         74600.00         74600.00         74743.00         7563.00		R.O. Plant	15.00%	97875.00	0.00	0.00	0.00	97875.00	67777.00	4515.00		25583.00	
CCTV Camera         15.00%         107253.00         0.00         0.00         107253.00         5282.00         71657.00           Projector         15.00%         78000.00         0.00         0.00         78000.00         7503.00         35480.00           Sound System         15.00%         78000.00         0.00         0.00         0.00         78000.00         7503.00         35480.00           Other Equipment         15.00%         40218.00         0.00         0.00         0.00         4743.00         17339.00         73339.00           Thumb Machine         15.00%         13200.00         0.00         0.00         0.00         4743.00         17339.00         73339.00           Air Conditioner         15.00%         13200.00         0.00         0.00         0.00         17820.00         1747.00         3339.00           Sub Total         3         4884842.00         0.00         0.00         0.00         4852952.00         304784.00         4757736.00         1727           Other Equipment         15.00%         4888513.70         0.00         0.00         0.00         4852952.00         304784.00         4737736.00         1727           Air Conditioner         25.00%         4888513.70	12	EPBX System	15.00%	38710.00	0.00	0.00	0.00	38710.00	26688.00	1803.00	28491.00	10219.00	
Projector         15.00%         78000,00         0.00         0.00         178000,00         2503.00         35480,00           Sound System         15.00%         25000,00         0.00         0.00         0.00         25000,00         2506.00         10798,00           Other Equipment         15.00%         40218.00         0.00         0.00         0.00         13200.00         4743.00         10798.00           Air Conditioner         15.00%         13200.00         0.00         0.00         0.00         118800.00         1725.00         4743.00         17339.00           Air Conditioner         15.00%         13200.00         0.00         0.00         0.00         118800.00         1722.00         1725.00         4743.00         1725.00           Sub Total         4iconstitioner         15.00%         118800.00         0.00         0.00         0.00         1722.00         1724.00         1727.00           Other Equipment         4iconstitioner         15.00%         4885513.70         0.00         0.00         0.00         4882953.00         17244.00         471736.00         357736.00           Air Education and Books         25.00%         4885513.70         0.00         0.00         0.00         2503355.00 <td>2</td> <td>CCTV Camera</td> <td>15.00%</td> <td>107253.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>107253.00</td> <td>65375.00</td> <td>6282.00</td> <td>71657.00</td> <td>35596.00</td> <td></td>	2	CCTV Camera	15.00%	107253.00	0.00	0.00	0.00	107253.00	65375.00	6282.00	71657.00	35596.00	
Sound System         15.00%         25000.00         0.00         0.00         25000.00         2506.00         10798.00           Other Equipment         15.00%         40218.00         0.00         40218.00         8596.00         4743.00         13339.00           Thumb Machine         15.00%         13200.00         0.00         0.00         0.00         1125.00         4743.00         11339.00           Air Conditioner         15.00%         118800.00         0.00         0.00         0.00         118800.00         1125.00         485295.00         1125.00         1727.0	14	Projector	15.00%	78000.00	0.00	0.00	0.00	78000.00	27977.00	7503.00	35480.00	42520.00	
Other Equipment         15.00%         40218.00         0.00         0.00         40218.00         4743.00         1339.00           Thumb Machine         15.00%         13200.00         0.00         0.00         13200.00         1125.00         6827.00           Air Conditioner         15.00%         118800.00         0.00         0.00         118800.00         15147.00         32967.00           Sub Total         6884842.00         0.00         0.00         0.00         4852952.00         304784.00         5157736.00         1           OTHER ASSETTS         1.00%         0.00         0.00         0.00         4852952.00         304784.00         5157736.00         1           Library and Books         25.00%         4888513.70         0.00         0.00         0.00         2503355.00         122244.00         4521782.00         1           TOTAL RS.         7391868.70         0.00         0.00         0.00         2503355.00         1990456.00         128225.00         250469.00         6640463.00           GRAND TOTAL RS.         25534981.70         0.00         0.00         0.00         25534981.70         45389994.00         256469.00         6640463.00         66240463.00	10	Sound System	15.00%	25000.00	0.00	0.00	0.00	25000.00	8292.00	2506.00	10798.00	14202.00	
Thumb Machine         15.00%         13200.00         0.00         0.00         13200.00         1125.00         6827.00           Air Conditioner         15.00%         118800.00         0.00         0.00         0.00         118800.00         15147.00         32967.00           Sub Total         Sub Total         6884842.00         0.00         0.00         0.00         4852952.00         304784.00         5157736.00         11           Ubrary and Books         25.00%         4888513.70         0.00         0.00         0.00         4888513.70         4399538.00         122244.00         4521782.00           Computer         25.00%         2503355.00         0.00         0.00         0.00         2503355.00         128225.00         2118681.00           TOTAL RS.         7391868.70         0.00         0.00         0.00         25534981.70         45289994.00         250469.00         6640463.00           GRAND TOTAL RS.         25534981.70         0.00         0.00         25534981.70         15224709.00         96624.00         16224709.00         9	9	Other Equipment	15.00%	40218.00	0.00	0.00	0.00	40218.00	8596.00	4743.00	13339.00	26879.00	
Air Conditioner         15.00%         118800.00         0.00         0.00         0.00         118800.00         1547.00         32967.00           Sub Total         6884842.00         0.00         0.00         0.00         6884842.00         304784.00         5157736.00         11           OTHER ASSETS         25.00%         4888513.70         0.00         0.00         4888513.70         4399538.00         122244.00         4521782.00           Computer         25.00%         2503355.00         0.00         0.00         0.00         2503355.00         128225.00         2118681.00           TOTAL RS.         7391868.70         0.00         0.00         0.00         2503355.00         128225.00         2118681.00           GRAND TOTAL RS.         25534981.70         0.00         0.00         0.00         25534981.70         45224709.00         896624.00         16224709.00         9	4	Thumb Machine	15.00%	13200.00	0.00	0.00	0.00	13200.00	5702.00	1125.00	6827.00	6373.00	
Sub Total         Sub Total         6884842.00         0.00         0.00         6884842.00         304784.00         5157736.00         1727106.00           OTHER ASSETS         25.00%         4888513.70         0.00         0.00         4888513.70         4399538.00         122244.00         4521782.00         366731.70           Computer         25.00%         2503355.00         0.00         0.00         2503355.00         118681.00         334674.00           TOTAL RS.         7391868.70         0.00         0.00         7391868.70         6538994.00         250469.00         6640463.00         751405.70           GRAND TOTAL RS.         25534981.70         0.00         0.00         25534981.70         16224709.00         9310272.70	60	Air Conditioner	15.00%	118800.00	0.00	00:00	0.00	118800.00	17820.00	15147.00	32967.00	85833.00	
Library and Books         25.00%         4888513.70         0.00         0.00         0.00         4888513.70         4399538.00         122244.00         4521782.00         366731.70           Computer         25.00%         2503355.00         0.00         0.00         2503355.00         1990456.00         128225.00         2118681.00         384674.00           TOTAL RS.         7391868.70         0.00         0.00         7391868.70         6538994.00         250469.00         6640463.00         751405.70           GRAND TOTAL RS.         25534981.70         0.00         0.00         25534981.70         16224709.00         9310272.70		Sub Total		6884842.00	0.00	0.00	0.00	6884842.00	4852952.00	304784.00	5157736.00	1727106.00	
Library and Books 25.00% 4888513.70 0.00 0.00 0.00 0.00 4888513.70 4399538.00 122244.00 4521782.00 366731.70 Computer 25.00% 2503355.00 0.00 0.00 0.00 2503355.00 1990456.00 128225.00 2118681.00 384674.00 TOTAL RS. 25534981.70 0.00 0.00 0.00 25534981.70 15328085.00 896624.00 16224709.00 9310272.70	â	OTHER ASSETS											
Computer 25.00% 2503355.00 0.00 0.00 0.00 2503355.00 1990456.00 128225.00 2118681.00 384674.00 TOTAL RS.		Library and Books	25.00%	4888513.70	0.00	0.00	0.00	4888513.70	4399538.00	122244.00	4521782.00	366731.70	
7391868.70 0.00 0.00 0.00 7391868.70 6389994.00 250469.00 6640463.00 25534981.70 0.00 0.00 0.00 25534981.70 15328085.00 896624.00 16224709.00 9	24	Computer	25.00%	2503355.00	0.00	00.00	0.00	2503355.00	1990456.00	128225.00	2118681.00	384674.00	
25534981.70 0.00 0.00 0.00 25534981.70 15328085.00 896624.00 16224709.00 9310272.70		TOTAL RS.		7391868.70	0.00	0.00	0.00	7391868.70	6389994.00	250469.00	6640463.00	751405.70	
		GRAND TOTAL RS.		25534981.70	0.00	0.00	0.00		15328085.00	896624.00	16224709.00	9310272.70	"



A. R. A. COLLEGE OF PHARMACY - NAGAON

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Dhule Chartechie Society's Annasaheb Ramesh Ajmest College of Pharmacy, Negash Dhule

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

1) SIGNIFICANT ACCOUNTING POLICIES:

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

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

#### 2) DEPRECIATION:-

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

#### 3) FIXED ASSETS :-

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

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

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

#### 4) REVENUE RECOGNITION :-

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

#### 5) GOVERMENT GRANTS :-

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

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

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

#### 6) OTHER POINTS

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

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

Place: - Dhule

Date: - 28/03/2022

A.R.A. College Of Pharmacy

(B Pharmacy) - Nagaon

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599

> SHIRPUR W MEM. NO. W J6599 DHULE W

Principal
Dhule Charkeble Societ
Annasaheb Ramesh Am
College of Pharmacy, Nagan, Di

**Expenditure Statement for 2021-22** 

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

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

### VIJAY M. RATHI

#### **CHARTERED ACCOUNTANT**

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

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

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



#### AUDITOR'S REPORT

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

We have audited the attached Balance Sheet of A.R.A. COLLEGE OF PHARMACY -NAGAON - DHULE \_(Unit cum Branch of Dhule Charitable Society - Dhule) as at 31st March, 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

Ramesh A. Maharashtra

**Dhule Charits** ble Society'm Annasaheb Ramesh Aimer College of Pharmacy, Nagaon, Dhule

\*Kishor Kunj", Marwadi Galli, Shirpur - 425 400 Dist Ohule. 🕿 (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 Aimera

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
TO OPENING BALANCES		2940386.20
Cash In Hand	4007.00	2540500.20
Jalgaon Janta Bank Ltd., Dhule	1007.00	
State Bank Of India A/c No.	618753.60	(4)
Indira Sahakari Bank Ltd - Dhule A/c No. 77	66447.47	
Bank Of Maharashtra A/c No 20110702198	1762052.25	
20110702198	492125.88	
TO FUNDS		771250.00
Depreciation Fund	771250.00	771250.00
TO FEES		
Development Fees		26754948.50
Exam Form Fees	2193881.00	
Journal Fees	1484.00	
Other Fees	212926.00	
Prospectus Fees	191143.00	
Tuition Fee	13000.00	
	24142514.50	
TO FEES FOR UNIVERSITY		
Eligibility Fees		428166.00
Examination Fee	44450.00	
그는 그 사람이 가득 경상을 하는 사람이 하나 없을까?	383716.00	
TO SCHOLARSHIPS		
Scholarship	11144991.50	11144991.50
TO BRANCH INTERNAL		
D Pharmacy Nagaon		12354446.25
M Pharmacy College	5561861.00	12354446.25
,	6792585.25	
TO ANAMATS AND PAYABLES		
Beniwal Keshardev Mangalaram		27009912.00
ees Receivable	740780.00	2.00
C.k.labour Multiservice	7781874.00	
Salary Payables	46658.00	
Shree Ranisati Home Appliances	17976024.00	
Solanki Enterprises	46330.00	
	418246.00	
O ACCOUNTS AS PER CONTRA		
ncome Tax		1004440.00
rofessional Tax	1125424.00	1981110.00
rovident Fund	87175.00	
Carlo	727333.00	
Nagaon:	tion	NV III
Tata Uhule Mark		JA W
「PAL Maharashtra ルボー	rincipal	SHIRPUN
Strong Ci	nariteble Society	MEM NO.
Annasah College of P	eb Ramesh Ajman	036599 DHULE
Ollege of M	DATTIAND MODERAL DE NO	CHULE /

College of Pharmacy, Nagasin, Dh.

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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
BYSALARY		
Non Teaching Staff Salary		19984456.00
Sweeper Salary	4904226.00	
Teaching Staff Salary	68500.00	
	15011730.00	
BY EDUCATIONAL AND ADMINISTRATIVE E	YPENCES	
The state of the s		7532743.09
Affiliation Fee	2350.00	
Bank Commission	188000.00	
C. C. Avenue Expenses	4937.09	
Computer Expenses	10591.00	
Conveyance Expenses	161900.00	
Depreciation	117000.00	
Electrical Bill Expenses	771250.00	
Examination Remuneration	97550.00	
Fees Refund	5670.00	
Garden Expenses	216331.00	
Internet Expenses	61600.00	
Laboratory Expenses	19912.00	
Meeting Expenses	465557.00	
N. B. A. Fees	9000.00	
Newspaper And Magazine Expenses	118000.00	
Office Expenses	10312.00	
P. F. Administrative Charges	87687.00	
Printing And Stationary	86219.00	
Processing Fee	245698.00	
Property Tax	105900.00	
Provident Fund Contribution	550961.00	
Repairing And Maintenance	734497.00	
Security Expenses	2953865.00	
Service Charges	293396.00	
Stationary Expenses	12332.00	
Subscription And Journals	22923.00	
Travelling Expenses	154700.00	
3 =	24605.00	
BY FEES FOR UNIVERSITY PAYMENT		
ligibility Fees		471524.00
xamination Fee	44450.00	
Other Fees	383716.00	
	43358.00	



Principal

Dhule Charteble Society

Annasaheb Ramesh

College of Pharmacy, Nagash, Jing

MEM No. 036599 DHULE

TOTAL RS.

83385210.45

PLACE: DHULE DATE: 20/09/2022

A.R.A. COLLEGE OF PHARMACY- NAGAON

OULEGE OA PHARMAN DHULE ST.

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

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

TOTAL RS.

83385210.45

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 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.
TO EDUCATIONAL AND		BY FEES	1 1
ADMINISTRATIVE EXPENCE	<u>ES</u>	Fees	27183114.50
Advertisement Expenses	2350.00		
Affiliation Fee	188000.00	BY INCOME AND EXPE	NDITURE
Bank Commission	4937.09	Deficit Transfer to	
C. C. Avenue Expenses	10591.00	Balance Sheet	805608.59
Computer Expenses	161900.00		00000000
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		

27988723.09 TOTAL RS.

PLACE: DHULE DATE: 20/09/2022

> A.R.A. COLLEGE HARMACY- NAGAON

TOTAL RS. 27988723.09

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT

UDIN - 22036599AZNWBR9460

Dhule Charitable Society's Annasaheb Ramesh Ajmem 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.
FUNDS		16995959.00
Depreciation Fund	16995959.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
BRANCH INTERNAL		15646565.00
D Pharmacy Nagaon	3015685.00	15040500.00
Dhule Charitable Society Central Office - Dhule	12235880.00	
Institute Of Pharmacy	295000.00	
K. C. Ajmera Ayurved Mahavidyalaya	100000.00	
ANAMATS AND PAYABLES		3660018.00
Beniwal Keshardev Mangalaram	300780.00	3000010.00
Palesha Electricals	34578.00 🗸	
Salary Payables	3129953.00	
Solanki Enterprises	57182.00	
Student Deposits	61180.00	
Professional Tax	7025.00	
Provident Fund T. D. S.	61200.00	
1. 0. 3.	8120.00	
INCOME AND EXPENDITURE		400000
Balance As Per Last Balance Sheet Less:-Deficit for the year transferred from Income	5434436.41	4628827.82
and Expenditure Account	-805608.59	





Principal
Dhule Charitable Society/s
Annasaheb Ramesh Amasaheb College of Pharmacy, Nagasa, Daniel



ASSETS	AMOUNT RS.	AMOUNTES
IMMOVADIT	AMOUNT KS.	AMOUNT RS.
IMMOVABLE PROPERTIES		0204040
Building	8204040.00	8304016.00
	8304016.00	
INVESTMENTS		
F. D. R. Bank Of Maharashtra No. 132240	,	2775724.10
F. D. R. Jalgaon Janata Bank No. 623898	233846.00 √	
F. D. R. Jalgaon Janata Bank No. 623899	169611.00 √	
F. D. R. Jalgaon Janata Bank No. 634794	9046.00 √	
F. D. R A. R. A. Patsanstha Dhule	162777.00	
F. D. R. I. D. B. I Bank	1871155.10 √	
D. D. I Dalik	329289.00 \	
MOVARI E PROPERTIES		
MOVABLE PROPERTIES Air Condition		17/02000 70
	118800.00	17403696.70
C. C. T. V. Camera System	107253.00	
Computer & Accessories	2503355.00	
Dead Stock		
EPBX System •	162893.00	
Fax Machine	38710.00 √	
Furniture And Fixtures	16000.00	
Gas Fitttings	2869362.00	
Gymkhana Material	40775.00	
nverter	17843.00 √	
aboratory Equipment	79000.00 🗸	
_lbrary	6057808.00	
Other Equipment	4888513.70 /	
Projector Machine	64658.00	
R.O.Plant	78000.00√/	
Sound Systems	97875.00 🗸	
otabilizer	25000.00 \	
elephone Instrument	3890.00√	
numb Machine	2200.00 √	
Vater Cooler	13200.00 4	
Vater Pump	65925.00	
Gerox Machine	20946.00 √	
	131690.00 √	
NAMAT AND RECEIVABLE		
. R. A. Patsanstha Bank O.D. A/a		378060.00
ompay Intelligent Security	122711.00	V 00000.00 V
ylinder Deposits	4820.00	
	6800.00	
and of contract of the same of		



Principal
Dhule Chariteble Society's
Annasaheb Ramesh Ajmes
College of Pharmacy, Nagaon, Dhuie

TOTAL RS. 40

40931369.82

PLACE: DHULE DATE: 20/09/2022

A.R.A. COLLEGE OF PHARMACY- NAGAON

COLLEGE OF PHASE

Principal
Dhule Charitable Society's
Annasaheb Rameah A
College of Pharmacy, Nagaon Dame

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

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AZNWBR9460

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

40931369.82

TOTAL RS.





DHULE CHARITABLE SOCIETY - DHULE

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

YEAR:- 31ST MARCH 2022

Gross Block of Assets and Particulars of Depreciation

5	Sivas Diver of Assets allu Falticulai	010000	מונים ו מונים	alais of D	o or Depreciation							
Sr.	Block Of Assets	Rate	Gross	Amount	Amount	Amount Of	Total	Gross	Allowable	Total	W. D. V.	W. D. V.
No.		ò	Block	of Additions	of Additions	Deductions	Gross	Block	Depre, for	Gross Dep.	Balance at the	Balance at the
		Dep.	as on	Up to	After	for The	Block	Deprec.	The Year	Up To	End of the year	End of the year
			01/04/2021	30/09/	30/09/	Year	31/03/2022	01/04/2021	31/03/2022	31/03/2022	31/03/2022	31/03/2021
-	2	8	4	to.	9	7	80	11	12	13	14	14
8	LAND AND BUILDING											
-	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)	<b>EURNITURE AND FIXTURES</b>	TURES										
-	Dead Stocks	15.00%	514543.00	0.00	28350.00	0.00	542893.00	344821.00	27585.00	372406.00	170487.00	169722.00
7	Furniture and Fixture	15.00%	2439712.00	0.00	49650.00	0.00	2489362.00	1507547.00	143549.00	1651096.00	838266.00	012165 00
	Sub Total		2954255.00	0.00	78000.00	0.00	3032255.00	1852368.00	171134.00	2023502.00	1008753 00	1101887 00
០	EQUIPMENTS AND MACHINERY	ACHINERY										00.000
-	Lab Equipment	15.00%	5987516.00	13511.00	56781.00	0.00	6057808.00	4602740.00	214002.00	4816747 00	1241066 00	00 755000
7	Gynkhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	16208.00	245.00	16451 00	1300.00	13847/0.00
69	Water Pump	15.00%	20946.00	0.00	0.00	0.00	20946.00	17641.00	496.00	18137 00	00.0000	1033.00
4	Gas Fitting	15.00%	40775.00	0.00	0.00	0.00	40775.00	37038.00	561.00	2760000	7809.00	3302.00
60	Water Cookers	15.00%	65925.00	0.00	0.00	0.00	65925.00	50685.00	2286.00	00.66676	3176.00	3737.00
9	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200.00	1976.00	34.00	00.17626	12954.00	15240.00
	Inverter	15.00%	79000.00	0.00	0.00	0.00	79000.00	46891.00	4816.00	00.0102	190.00	224.00
60	Xerox Machine	15.00%	131691.00 saheb Pares	eb Ramooo	0.00	0.00	131691.00	0	5264.00	101862.00	27293.00	32109.00

Dhule Charkable Society's Annasaheb Ramesh Ajmere College of Pharmacy, Nagaon Dhule

DATES ALL W											
9110777 70	8711754.70	6995959.00	771250.00 16995959.00	16224709.00	25707713.70	0.00	134781.00	00.100		"	
751405.70	563553.70	6828315.00	187852.00	0040403.00		11	424704 00	37951 00	25534981.70		GRAND TOTAL RS.
384674.00	78830300			SEACASS AN	7391868 70	0.00	0.00	0.00	7391868.70	"	o in the nation
	768606 00	2214850.00	96169.00	2118681.00	2503355.00	0.00	2000				TOTAL Re
366731.70	275048.70	4613465.00	91003.00			8	0.00	0.00	2503355.00	25.00%	Computer
			04603	4521782 DO	4888513.70	0.00	0.00	0.00	4888513.70	25.00%	Library and Books
1727106.00	1552621.00	24201 33300									OTHER ASSETS
	455555	542675300	269017.00	5157736.00	6979574.00	0.00	56781.00	37951.00	0004842.00		
8481100	77958.00	45842.00	12875.00	32967.00	118800.00	0.00	0.00				Sub Total
6373.00	247.00	00.001			00000000	8	000	0.00	118800.00	15.00%	Air Conditioner
		7783 00	958 00	6827.00	13200.00	0.00	0.00	0.00	13200.00	15,00%	I numb Machine
PA 97875	43621.00	21037.00	7698.00	13339.00	64658.00	0.00	0.00	24440.00	40218.00	13,00%	
14202.00	12072.00	12928.00	2130.00	10798.00	25000.00	0.00	0.00	00.00	200000		Other East.
42520,00	36142.00	41858.00	6378.00	20,000	000000				00000	46 008	Sound System
22270.0			6370	35480 M	78000 00	0.00	0.00	0.00	78000.00	15.00%	Projector
16 EDE AN	30257 00	76996.00	5339.00	71657.00	107253.00	0.00	0.00	0.00	107253.00	15.00%	CCTV Camera
10219.00	8686.00	30024.00	1533.00	28491.00	38710.00	0.00	0.00	0.00	38710.00	15.00%	Harde vo ra
25583.00	21746.00	76129.00	3837.00	72292.00	97875.00	0.00	0.00	0.00	200		EBDV P. L
1369.00	1164.00		2000						07875.00	45 00%	R.O. Plant
		2776 00	205 00	2521 00	3890.00	0.00	0.00	0.00	3890.00	15.00%	Stabilizer
2413.00	2051.00	13949.00	362.00	13587.00	16000.00	0.00	0.00	0.00	16000.00	15,00%	Fax Machine





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

9310272.70

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

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

#### 1) SIGNIFICANT ACCOUNTING POLICIES:

The financial statements are prepared under the historical cost convention, and on the

The Unit follows the Mixed Method of accounting and recognizes income and

#### 2) DEPRECIATION:-

Depreciation is provided on Written Down Value Method as per the provision and a)

#### 3) FIXED ASSETS :-

- Fixed Assets are stated at cost of acquisition to the Balance Sheet.
- The unit has created Depreciation Fund to the extent of Depreciation charged to
- Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.

#### REVENUE RECOGNITION:-4)

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

#### GOVERMENT GRANTS:-5)

- 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

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

Place: - Dhule

Date :- 20/09/202

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

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599

Udin- 22036599AZNWBR9460



**Expenditure Statement for 2022-23** 

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

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

## VIJAY M. RATHI

CHARTERED ACCOUNTANT

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

### AUDITOR'S REPORT

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

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

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

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

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

Place: - Dhule

Date :- 03/08/2023

Ohule Charttable Societies Annasaheb Ramesh Air College of Pharmacy, Nagaon, Dhuse

VIJAY M. RATHI CHARTERED ACCOUNTANT

M.No. 036599

Ellin- 23036599BGTDQN9499

SHIRPUR MEM. NO.

36599

DHULE

ered Act

## 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.
TO OPENING BALANCES	2625401.86	BY SALARY	23769106.00
Cash In Hand	3007.00	Non Teaching Staff Salary	6716199.00
Jalgaon Janta Bank Ltd.,	0007.000	Sweeper Salary	33500.00
Dhule	618195.88	Teaching Staff Salary	17019407.00
State Bank Of India A/c	010100.00	reaching Stair Salary	17019407.00
No.	172354.90	BY EDUCATIONAL AND	12944880.30
Indira Sahakari Bank Ltd	112004.50	ADMINISTRATIVE EXPENCES	12344000.30
- Dhule A/c No. 77	1762052.25	Advertisement Expenses	42117.00
Bank Of Maharashtra A/c	1702002.20	Affiliation Fee	301000.00
No 20110702198	69791.83	Audit Fees	73160.00
	00701.00	Bank Commission	4111.36
TO FUNDS	928554.00	C. C. Avenue Expenses	4972.24
Depreciation Fund	928554.00	Computer Expenses	33663.00
Dopresianor i ana	920554.00	Conveyance Expenses	222500.00
TO INTEREST ACCOUNT	178375.00	Depreciation	928554.00
F. D. R. Interest	178375.00	Electrical Bill Expenses	153320.00
1. D. M. Microst	170373.00	Examination Remuneration	303520.00
TO GRANTS	303520.00	Fees Refund	344316.00
Examination Remuneration	303520.00	Fine Expenses	5500.00
Examination remaneration	303320.00	Garden Expenses	80810.00
TO FEES	36180400.00	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	15570.00
Tuition Fees	32024897.00	Expenses	9123.00
Tutton Tees	52024001.00	Office Expenses	187393.00
TO FEES FOR UNIVERSIT	1172708.00	P. F. Administrative	107333.00
	69168.00	Charges	84014.00
Eligibility Fees	1103540.00	Parents Meet Expenses	7440.00
Examination Fee	1103540.00	Postage Expenses	
TO DDANOU INTERNAL	45749200 20	Printing Expenses	2085.00
TO BRANCH INTERNAL	15718299.20 6339099.00		207755.00
D Pharmacy Nagaon	6339099.00	Processing Fee Property Tax	118500.00
Ohule Charitable Society	696044: 70	Provident Fund	229756.00
Central Office - Dhule	686044.70 8693155.50	Contribution	741600.00
M Pharmacy College	8693155.50		741600.00
	20404049.00	Repairs And Maintenance	6914743.00
O ANAMATS AND PAYAB	<u>26161948.00</u>	Review Application Fee	50000.00
Abhiram Lighting And	500400 00	Security Expenses	526513.00
Decor	509499.00	Seminar And Training	100005.00
Atmasuman Buildcon Pvt		Expenses	109285.00
td Masshet R	499680.00	Software Expenses	126519.00
	a la	SHIRPUR	3
Nagaon,	Tho	UN INFAAA	14
Mi Offale	Prin	CIPA (200599)	1 11
Maharashtra (5)	Dhule Charte	shie Society's \\	
	Annasaheb R	arnash Ajmera	
Thought May	College of Pharm	acy, Nagaon, Dhule	

Beniwal Keshardev	222222	Sports Expenses	40630.00
Mangalaram	302000.00	Stationary Expenses	88268.00
Bombay Intelligent		Student Activity Account	29964.00
Security	516975.00	Subscription And Journals	75860.00
Chaitanya Telecom	235710.00	Teachers Membership Fees	14160.00
Cut N Carve	43695.00	Travelling Expenses	177159.00
Dhanshree Marketing	19116.00	University Fees	105657.70
Examination Remuneration		Water Tax	15515.00
Payable	180640.00		
Fees Receivable	241729.00	BY FEES FOR UNIVERSITY	
Hafeezudding Shaikh	255360.00	PAYMENT	1906993.70
Hotel Royal Rasraj	5254.00	Eligibility Fees	69168.00
Krishna Services	12910.00	Examination Fee	1103540.00
Palesha Electricals	202839.00		
S.v.patel Timbers	571951.00	BY INVESTMENTS	0.00
Sai Krupa Media And		F. D. R. Bank Of	
Communication	9941.00	Maharashtra No. 132240	191323.00
Salary Payables	21491549.00	F. D. R. Jalgaon Janata	101020.00
Shree Nanak Hardware And		Bank No. 623898	179433.00
Interiors	195441.00	F. D. R. Jalgaon Janata	
Shrinivas Caterers And		Bank No. 623899	9568.00
Decorators	51000.00	F. D. R. Jalgaon Janata	0000.00
Solanki Enterprises	367588.00	Bank No. 737616	77399.00
Sunil More	16000.00	F. D. R. I. D. B. I Bank	276562.70
Uday Store	85082.00		
Umesh Santosh Hire	22000.00	BY MOVABLE PROPERTIE	2189678.00
Unicom Computers	30465.00	C. C. T. V. Camera System	235710.00
Utsav Steel Furniture		Computer & Accessories	
	179524.00		570600.00
V M Edulite	116000.00	Dead Stock	13700.00
		E P B X System	12910.00
TO ACCOUNTS AS PER CO	2240580.00	Furniture And Fixtures	179524.00
Income Tax	1489157.00	Laboratory Equipment	560723.00
Provident Fund	689400.00	Library	468871.00
T. D. S.	62023.00	Projector Machine	83000.00
		Thumb Machine	12000.00
TO INVESTMENTS	792827.00	Water Cooler	39290.00
F. D. R. Bank Of		Water Pump	13350.00
Maharashtra No. 132240	425169.00		.0000.00
F. D. R. Jalgaon Janata	720100.00	BY BRANCH INTERNAL	16403250.00
Bank No. 623898	349044.00	D Pharmacy Nagaon	5697612.00
F. D. R. Jalgaon Janata	343044.00	Institute Of Pharmacy	295000.00
Bank No. 623899	18614.00	K. C. Ajmera Ayurved	293000.00
Dalik 140. 023099	10014.00	Mahavidyalaya	100000.00
		M Pharmacy College	10310638.00
		Wit namiacy Conege	10310038.00
		BY ACCOUNTS PAYABLE	22045704.00
		Abhiram Lighting And	
		Decor	324773.00
Nng352has		Atmasuman Buildcon Pvt	



Principal

Dhule Charitzble Society

Annasaheb Ramesh Almenta

College of Pharmacy, Nagaon, Dhule

Ord Account

272215.00

SHIRPUR MEM No. 036599 DHULE

Beniwal Keshardev	
Mangalaram Bombay Intelligent	500780.00
Security	479466.00
Cylinder Deposits	7200.00
Dhanshree Marketing	16200.00
Hafeezudding Shaikh	189060.00
Palesha Electricals	191139.00
Salary Payables	19453023.00
Shree Nanak Hardware And	
Interiors	115734.00
Sunil More	79000.00
Uday Store	70675.00
Umesh Santosh Hire	42000.00
Unicom Computers	28315.00
Utsav Steel Furniture	162124.00
V M Edulite	114000.00
BY ACCOUNTS AS PER CO	2298141.00
Income Tax	1482057.00
Professional Tax	6625.00
Provident Fund	741600.00
T. D. S.	67859.00
	(0.18 0 state 1 1 1 1
BY CLOSING BALANCES	4744860.06
Cash In Hand	14681.00
Jalgaon Janta Bank Ltd., Dhule	1359832.14
State Bank Of India A/c	1339032.14
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

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

> > Nagaon, Dhule Maharashtra)

PER MY SEPARATE REPORT

VIJAY M. RATHI CHARTERED ACCOUNTANT M. NO. 036599

UDIN - 23036599BGTDQN9499

Principal

Dhule Charitable Society & Anno saheb Ramesh Almena Conage of Pharmacy, Nagaon, Dhule

MEM. NO. 36599
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.
TO EDUCATIONAL AND	37886694.30	BY INTEREST	178375.00
ADMINISTRATIVE EXPENCES Educational And		Interest	178375.00
Administrative Expenses	37886694.30	BY GRANTS	303520.00
		Grants	303520.00
		DV	
		BY FEES	37353108.00
		Fees	37353108.00
		BY INCOME AND	51691.30
		EXPENDITURE	
		Deficit Transfer to	
		Balance Sheet	51691.30
TOTAL RS.	37886694.30	TOTAL RS.	37886694.30

sahet Rames

Nagaon Officie laharasht

PLACE: DHULE

DATE: 03/08/2023

A.R.A. COLLEGE OF PHARMACY- NAGAON

Nagaon, Dhula

DHULE CHARITABLE SOCIETY- DHULE

PER MY SEPARATE REPORT

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



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

## 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	17004540 00		THE CHAIN
Depreciation Fund	17924513.00		8304016.00
- F	17924513.00	Building	8304016.00
BRANCH INTERNAL	16579096.70	IND/COTAGE AND	
D Pharmacy Nagaon	3657172.00	INVESTMENTS	2717182.80
Dhule Charitable Society	3037172.00	F. D. R. Jalgaon Janata	
Central Office - Dhule	12921924.70	Bank No. 737616 F. D. R A. R. A.	240176.00
ANAMATS AND PAYABLE	7500250.00	Patsanstha Dhule	1871155.10
Abhiram Lighting And	7560352.00	F. D. R. I. D. B. I	
Decor	40.4	Bank	605851.70
Atmasuman Buildcon Pvt	184726.00		
Ltd		MOVABLE PROPERTIES	19593374.70
Beniwal Keshardey	227465.00	Air Condition	118800.00
Delinval Resilancey		C. C. T. V. Camera System	342963.00
Mangalaram		Computer & Accessories	
	102000.00		3073955.00
Bombay Intelligent Security		Dead Stock	176593.00
	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
nteriors	79707.00	Water Cooler	105215.00
Shrinivas Caterers And		Water Pump	34296.00
Decorators	51000.00	Xerox Machine	131690.00
Solanki Enterprises	424770.00		131030.00
Student Deposits	61180.00	ANAMAT AND RECEIVABL	210711 00
Jday Store	14407.00	A. R. A. Patsanstha Bank	219711.00
Jnicom Computers	2150.00	O D A/c	122711 00
Itsav Steel Furniture	17400.00	Cylinder Deposits	122711.00
anno Toy	7100.00	Sunil More	14000.00
Professional Tax	400.00	Umesh Santosh Hire	63000.00
Provident Fund As Annasaheb Ray	9000.00	Cincon Gantosii Fille	20000.00
. D. S.	2284.00	PRANCH INTERNAL	
13/ Mars 18	2204.00	BRANCH INTERNAL	11061953.66
Professional Tax Provident Fund T. D. S.		M Pharmacy College	10961953.66

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

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

TOTAL RS.

46641098.22

TOTAL RS.

46641098.22

0.00

PLACE: DHULE

DATE: 03/08/2023

DHULE CHARITABLE SOCIETY- DHULE

A.R.A. COLLEGE OF PHARMACY- NAGAON



PER MY SEPARATE REPORT

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



Dhule Charttebie Society's Annasaheb Ramesh Ajmesa College of Pharmacy, Nagaon, Dhule

DHULE CHARITABLE SOCIETY - DHULE

A. R. A. COLLEGE OF PHARMACY - NAGAON YEAR:- 31ST MARCH 2023

	-	-			_
	W. D. V.	Balance at the	End of the year	31/03/2023	14
	Total	Gross Dep.	Up To	31/03/2023	13
	Allowable	Depre. for	The Year	31/03/2023	12
	Gross	Nooid C	בהקפני	01/04/2022	11
	Total	Block	34/03/2022	5707/50115	20
ion	Amount Of Deductions	for The	Year	,	
Depreciat	0	After	30/09/	9	
ulars of [	S	Up to	30/09/	50	
and Particulars of Depreciation	Block	as on	01/04/2022	4	
SSets a	ъ	Дер.		6	
Gross Block of Assets Sr. Block of Assets Rate				2	LAND AND BUILDING
S. S.	No.		,	-	8

W. D. V.
Balance at the
End of the year

31/03/2022

Building									14	14
	8304016.00	0.00	0.00	0.00	8304016.00	2717389.00	139666.00	2857055.00 2857055.00	5446961.00	5586627.00
15.00%	542893.00	0.00	13700.00	0.00	556593.00	200000				
15.00%	2489362.00	0.00	179524.00	000	266000200	212409.00	26601.00	399007.00	157586.00	170487.00
	3032255.00	0.00	193224.00	000	00.0000000	1651096.00	139204.00	1790300.00	\$78586.00	838266.00
EQUIPMENTS AND MACHINERY					9753478.00	2023502.00	165805.00	2189307.00	1036172.00	1008753.00
15.00%	6057808.00	13511.00	547212 00							
15.00%	17843.00	0.00	000	000	6057808.00	4816742.00	229227.00	5045969.00	1011839 00	1241066.00
15.00%	20946.00	13350.00	000	00.0	17843.00	16453.00	209.00	16662.00	1181.00	1390.00
15.00%	40775.00	0.00	000		20946.00	18137.00	2424.00	20561.00	385.00	2809.00
15.00%	65925.00	0.00	39290.00	000	40775.00	37599.00	476.00	38075.00	2700.00	3176.00
15.00%	2200.00	0.00	0.00	00 0	00.52550	52971.00	4890.00	57861.00	8064.00	12954.00
15.00%	79000.00	0.00	00.0	0.00	7900000	2010.00	29.00	2039.00	161.00	190.00
15.00%	131691.00	0.00	0.00	0.00	131691.00	101282 00	Parent Alpe	55801.00	23199.00	27293 00



Annasaheb Ramesh Ajr.

Principal
Dhule Chariteble Societ

25355.00

TS. DOW, LISON         1500%         0.00         0.00         16000.00         175.00         1427.00         175.00         175.00         175.00         175.00         175.00         175.00         175.00         175.00         175.00         175.00         175.00         175.00         175.00         1884.0         1												
15,00%   3890,00   0.00   0.00   0.00   3890,00   2726,00   175,00   2901,00   18	ax Machine	15.00%	16000.00	0.00	00'0	0.00	16000.00	13949.00	308 00		25.	
15,00%   97875 00   0,00   0,00   0,00   0,00   0,7875 00   76129 00   3262 00   79391,00   18	abilizer	15.00%	3890.00	0.00	00.00	0.00	3890.00	2726.00	175 00		1/43.00	2051.00
15,00%   15,00%   17,00%   17,00%   1,00%	O Plant	15.00%	97875.00	0.00	0.00	0.00	97875.00	76129.00	3262 00	·	989.00	1164.00
15.00% 107253.00 0.00 235710.00 0.00 107253.00 76996.00 22217.00 99213.00  15.00% 78000.00 0.00 83000.00 0.00 78000.00 11928.00 11646.00 53504.00 2  15.00% 64658.00 0.00 0.00 0.00 64658.00 12928.00 11646.00 53504.00 1  15.00% 64658.00 0.00 0.00 0.00 64658.00 1783.00 17783.	PBX System	15.00%	38710.00	0.00	12910.00	0.00	38710.00	30024.00	2271 00	23306.00	18484.00	21746.00
15.00%         78000.00         0.00         78000.00         41858.00         11646.00         53504.00         2           15.00%         25000.00         0.00         0.00         0.00         25000.00         12928.00         1811.00         14739.00         1           15.00%         64658.00         0.00         0.00         0.00         0.00         12928.00         1811.00         14739.00         1           15.00%         13200.00         0.00         0.00         0.00         12000.00         27783.00         1713.00         9496.00         3           15.00%         118600.00         0.00         12000.00         0.00         118800.00         17783.00         1713.00         9496.00         3           15.00%         118600.00         0.00         118800.00         17783.00         1714.00         573846.00         573846.00         17246.00           15.00%         4588513.70         364384.00         104487.00         0.00         5357384.70         4613465.00         172919.00         4786381.00         715           25.00%         2503355.00         0.00         57000.00         0.00         3073955.00         2214850.00         1732451.00         7146885.00         715	CTV Camera	15.00%	107253.00	0.00	235710.00	0.00	107253.00	76996.00	22217.00	00.55255	0413.00	8686.00
15.00%         25000.00         0.00         0.00         25000.00         1811.00         1811.00         14739.00           15.00%         64658.00         0.00         0.00         0.00         64658.00         21037.00         6543.00         27580.00           15.00%         13200.00         0.00         12000.00         0.00         13200.00         7783.00         1713.00         9496.00           15.00%         118800.00         0.00         12000.00         0.00         118800.00         45842.00         1713.00         9496.00           15.00%         118800.00         0.00         0.00         0.00         118800.00         45842.00         10944.00         56786.00         69786.00           6978574.00         26861.00         930122.00         0.00         6978574.00         5426753.00         306713.00         573466.00         12468.00           15         25.00%         4588513.70         364384.00         104487.00         0.00         3073955.00         2214850.00         174685.00         714685.00         714685.00         714685.00         714685.00         714685.00         7144685.00         7144685.00         7144685.00         7144685.00         7144685.00         7144685.00         7144685.00	rojector	15.00%	78000.00	0.00	\$3000.00	0.00	78000.00	41858.00	11646.00	53504 00	24406.00	30257.00
15.00%         64658.00         0.00         0.00         64658.00         21037.00         6543.00         27580.00           15.00%         13200.00         0.00         12000.00         0.00         13200.00         7783.00         1713.00         9496.00           15.00%         118600.00         0.00         0.00         0.00         118500.00         45842.00         1713.00         9496.00           15.00%         118600.00         0.00         0.00         6979574.00         45842.00         1713.00         56786.00         6979574.00         5733466.00         1246           hs         25.00%         4688513.70         364384.00         104487.00         0.00         5357384.70         4613465.00         172919.00         4786384.00         57           ALRS         25.00%         2503355.00         0.00         570600.00         0.00         3073955.00         2214850.00         143451.00         2358301.00         71           ALRS         25.00%         2503355.00         0.00         675087.00         0.00         26940408.70         16995959.00         316370.00         7144685.00         7144685.00         7144685.00         7144685.00         7144685.00         7144685.00         7144685.00         7144685.00 </td <td>Sound System</td> <td>15.00%</td> <td>25000.00</td> <td>00.00</td> <td>0.00</td> <td>0.00</td> <td>25000.00</td> <td>12928.00</td> <td>1811.00</td> <td>14739.00</td> <td>10261 00</td> <td>30142.00</td>	Sound System	15.00%	25000.00	00.00	0.00	0.00	25000.00	12928.00	1811.00	14739.00	10261 00	30142.00
15.00% 13200.00 0.00 12000.00 0.00 13200.00 7783.00 1713.00 9496.00 15.00% 118800.00 0.00 118800.00 45842.00 10944.00 56786.00 1244 1245.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Other Equipment	15.00%	64658.00	0.00	0.00	00.00	64658.00	21037.00	6543.00	27580.00	37078 00	43621 00
15.00% 118800.00 0.00 0.00 0.00 118800.00 45842.00 10944.00 56786.00 6  6979574.00 26861.00 930122.00 0.00 6979574.00 5426753.00 306713.00 5733466.00 1246  15.00% 4588513.70 364384.00 104487.00 0.00 5357384.70 4613465.00 172919.00 4786384.00 7115  25.00% 2503355.00 0.00 570600.00 0.00 3073955.00 2214850.00 143451.00 2358301.00 7115  7391868.70 364384.00 675087.00 0.00 8431339.70 6828315.00 316370.00 7144685.00 1788433.00 0.00 26940408.70 16995959.00 928554.00 17924513.00 90488	Thumb Machine	15.00%	13200.00	0.00	12000.00	0.00	13200.00	7783.00	1713.00	9496.00	3704 00	00.1100
25.00%         468513.70         364384.00         930122.00         0.00         6979574.00         5426753.00         306713.00         5733466.00           25.00%         4688513.70         364384.00         104487.00         0.00         5357384.70         4613465.00         172919.00         4786384.00           25.00%         2503355.00         0.00         570600.00         0.00         3073955.00         2214850.00         143451.00         2358301.00           7391868.70         364384.00         675087.00         0.00         8431339.70         6828315.00         316370.00         7144685.00           RS.         25707713.70         391245.00         1798433.00         0.00         26940408.70         16995959.00         928554.00         17924513.00	Air Conditioner	15.00%	118800.00	00:00	0.00	0.00	118800.00	45842.00	10944,00	\$6786.00	00.500	00.7190
25.00% 4EBB513.70 364384.00 104487.00 0.00 5357384.70 4613465.00 172919.00 4786384.00 25.00% 2503355.00 0.00 570600.00 0.00 3073955.00 2214850.00 143451.00 2358301.00 7391868.70 364384.00 675087.00 0.00 8431339.70 6828315.00 316370.00 7144685.00 RS.	Sub Total		6979574.00	26861.00	930122.00	0.00	6979574.00	5426753.00	306713.00	5733466.00	12/6105 00	12958.00
25.00%         468513.70         364384.00         104487.00         0.00         5357384.70         4613465.00         172919.00         4786384.00           25.00%         2503355.00         0.00         570600.00         0.00         3073955.00         2214850.00         143451.00         2358301.00           7391868.70         364384.00         675087.00         0.00         8431339.70         6828315.00         316370.00         7144685.00           RS.         25707713.70         391245.00         1798433.00         0.00         26940408.70         16995959.00         928554.00         17924513.00	OTHER ASSETS										00.00.00	1332821.00
25.00% 2503355.00 0.00 570600.00 0.00 3073955.00 2214850.00 143451.00 2358301.00 ts. 7391868.70 364384.00 675087.00 0.00 8431339.70 6828315.00 316370.00 7144685.00 TOTAL RS. 25707713.70 391245.00 1798433.00 0.00 26940408.70 16995959.00 928554.00 17924513.00 triangle of the control of the co	Library and Books	25.00%	4888513.70	364384.00	104487.00	0.00	5357384.70	4613465.00	172919.00	4786384.00	571000 70	275048 70
7391868.70 364384.00 675087.00 0.00 8431339.70 6828315.00 316370.00 7144685.00 25707713.70 391245.00 1798433.00 0.00 26940408.70 16995959.00 928554.00 17924513.00	Computer	25.00%	2503355.00	0.00	\$70600.00	0.00	3073955.00	2214850.00	143451.00	2358301.00	715654 00	000000000000000000000000000000000000000
25707713.70 391245.00 1798433.00 0.00 26940408.70 16995959.00 928554.00 17924513.00	TOTAL RS.		7391868.70	364384.00	675087.00	0.00	8431339.70	6828315.00	316370.00	7144685.00	1286654 70	E2552 70
	GRAND TOTAL RS		25707713.70	391245.00	1798433.00	0.00		16995959.00	928554.00	17924513.00	9015895 70	8744764 70

A. R. A. COLLEGE OF PHARMACY - NAGAON



Dhule Chartable Scolety's Annasaheb Ramesh Ajmest College of Pharmacy, Negaon, Dhule

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

### SIGNIFICANT ACCOUNTING POLICIES: 1)

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

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

#### 2) **DEPRECIATION:-**

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

#### FIXED ASSETS :-3)

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.

#### REVENUE RECOGNITION:-4)

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

#### **GOVERMENT GRANTS:-**5)

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.

#### OTHER POINTS 6)

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

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

Place: - Dhule

Date:- 03/08/2023

A.R.A. College Of Pharmacy

(B Pharmacy ) - Nagaon

eneb Ramess Nagaon, Dhula Jaharashtra

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

