

ANNASAHEB RAMESH AJMERA COLLEGE OF PHARMACY



Approved by PCI, New Delhi and affiliated to KBC North Maharashtra University, Jalgaon.
Accredited by NBA (B. Pharmacy)

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

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

Ref No.: DCS/ARACOP/

Date:

Key Indicator:	4.4 Maintenance of Campus Infrastructure
4.4.1	Average percentage expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in Lakhs)
File Description	Any additional information


DVV Query

1. Provide audited income and expenditure statement highlighting the items of expenditure incurred on maintenance of physical facilities and academic support facilities, duly certified by Principal and CA

DVV Clarification

1. Highlighted items of expenditure incurred on maintenance of physical facilities and academic support facilities, duly certified by Principal and CA in last five years in audit reports.




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

ANNASAHEB RAMESH AJMERA COLLEGE OF PHARMACY



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

Ref No.: DCS/ARACOP/

Date:

4.4.1	Highlighted items of expenditure incurred on maintenance of physical facilities and academic support facilities, duly certified by Principal and CA in last five years in audit reports excluding salary component during the last five years (INR in Lakhs)
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, Nagoan, Dhule

Expenditure Statement for 2018-19

Vijay M. Rathi

B.Com. F.C.A.



CHARTERED ACCOUNTANT

AUDITOR'S REPORT

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

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

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

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

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



Place Dhule
Date 27/06/2019

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



Vijay M. Rathi
VIJAY M. RATHI
CHARTERED 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

office

DHULE CHARITABLE SOCIETY- DHULE

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

AUDIT REPORT

31/03/2019

VIJAY M. RATHI
CHARTERED ACCOUNTANT

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

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



AUDITOR'S REPORT

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


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

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

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


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




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.No. 036599



DHULE CHARITABLE SOCIETY- DHULE

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

BALANCE SHEET

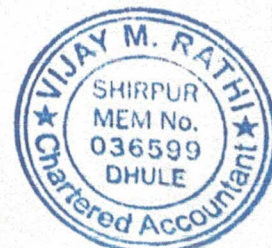
31/03/2019

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

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



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



Sal Book Centre
Salary Payables
Solanki Enterprises

169168.00
17225290.00
587295.00

TO ACCOUNTS AS PER CONTRA

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

1098365.00
240000.00
85900.00
666900.00
20157.00

2111322.00



Pragati
Principal

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

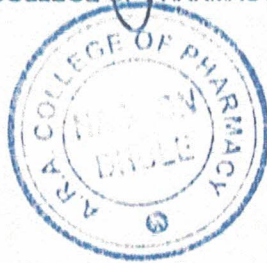


TOTAL RS. 72498914.19

PLACE:SHIRPUR
DATE:27/06/2019

Raaj
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



Raaj
Principal

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

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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
BY SALARY		19059955.00
Non Teaching Staff	2868390.00	
Teaching Staff Salary	16191565.00	
BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES		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	



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



Telephone Expenses	2304.00	
Transportation Expenses	1400.00	
Travelling Expenses	101855.00	
Watchman Salary	306310.00	
	<hr/>	

BY FEES FOR UNIVERSITY PAYMENT

Other Fees	82714.00	82714.00
	<hr/>	

BY SCHOLARSHIPS

Scholarship	12529668.50	12529668.50
	<hr/>	

BY MOVABLE PROPERTIES

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

BY BRANCH INTERNAL

Dhule Charitable Society Central Office - Dhule	135000.00	
Institute Of Pharmacy	199667.00	
M Pharmacy College	7548237.76	
	<hr/>	

BY ACCOUNTS PAYABLE

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

BY ACCOUNTS AS PER CONTRA

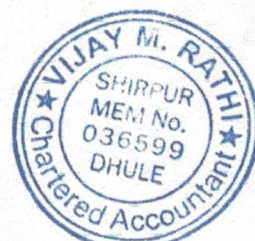
Income Tax	1098365.00	
Life Insurance Premium	240000.00	
Professional Tax	85900.00	
Provident Fund	840000.00	
T. D. S.	20157.00	
	<hr/>	

BY CLOSING BALANCES

Cash In Hand	134.00	
Jalgaon Janta Bank Ltd., Dhule	536149.60	
	<hr/>	



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



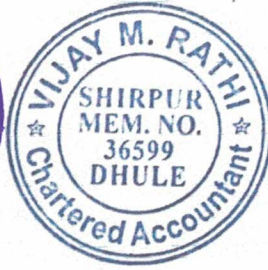
State Bank Of India A/c No.
Indira Sahakari Bank Ltd - Dhule A/c No. 77
Bank Of Maharashtra A/c No 20110702198

68824.41
1762052.25
527466.96

TOTAL RS. 72498914.19

PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT



Rajal
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 31/03/2019

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

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



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



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

TO INCOME AND EXPENDITURE

Surplus Transfer to
Balance Sheet 2528446.79

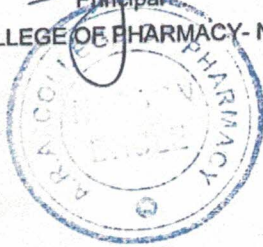
TOTAL RS. 29601947.50

TOTAL RS. 29601947.50

PLACE:SHIRPUR
DATE:27/06/2019

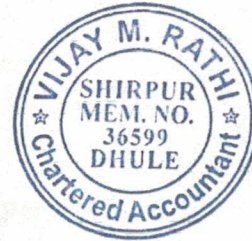
[Signature]
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



PER MY SEPARATE REPORT

[Signature]
VIJAY M. RATHI
CHARTERED ACCOUNTANT



[Signature]
Principal

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

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

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



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



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

Principal



A.R.A. COLLEGE OF PHARMACY - NAGAON

Principal

PLACE: SHIRPUR
DATE: 27/06/2019

TOTAL RS. 37073827.03

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

ASSETS

AMOUNT RS. 8304016.00

IMMOVABLE PROPERTIES

Building

8304016.00

2775724.10

INVESTMENTS

F. D. R. Bank Of Maharashtra No. 132240
F. D. R. Jaigaon Janata Bank No. 623898
F. D. R. Jaigaon Janata Bank No. 623899
F. D. R. Jaigaon Janata Bank No. 634794
F. D. R. - A. R. A. Patsanstha Dhule
F. D. R. I. D. B. I. Bank

233846.00
169611.00
9046.00
162777.00
1871155.10
329289.00

16937754.70

MOVABLE PROPERTIES

C. C. T. V. Camera System
Computer & Accessories
Dead Stock
E P B X System
Fax Machine
Furniture And Fixtures
Gas Felling
Gymkhana Material
Inverter
Laboratory Equipment
Library
Other Equipment
Projector Machine
R.O. Plant
Sound Systems
Stabilizer
Telephone Instrument
Thumb Machine
Water Cooler
Water Pump
Xerox Machine

107253.00
2503355.00
134543.00
38710.00
16000.00
2663268.00
40775.00
17843.00
79000.00
5987516.00
4870547.70
40218.00
78000.00
97875.00
25000.00
3890.00
2200.00
13200.00
65925.00
20946.00
131690.00

ANAMAT AND RECEIVABLE
A. R. A. Patsanstha Bank O D A/c
Cylinder Deposits
Prepaid Quick Heal

122711.00
6800.00
46020.00

175531.00



Principal
Dhule Charitable Society's
Amnash Ramesh Alimra
College of Pharmacy, Nagson, Dhule

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



VIJAY M. RATHI
 CHARTERED ACCOUNTANT

PER MY SEPARATE REPORT
(Signature)

TOTAL RS. 37073827.03

134.00
 527466.96
 1762052.25
 536149.60
 68824.41

2894627.22

5986174.01

5986174.01

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

CASH AND BANK BALANCES

BRANCH INTERNAL
 M Pharmacy College

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

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets Or Dep.	Gross Block as on 01/04/2018	Amount of Additions Up to 30/09/2019	Amount of Additions After 30/09/2019	Amount Of Deductions for The Year	Total Gross Block 31/03/2019	Gross Block Deprec. 01/04/2018	Allowable Depre. for The Year 31/03/2019	Total Gross Dep. Up To 31/03/2019	W. D. V. Balance at the End of the year 31/03/2019	W. D. V. Balance at the End of the year 31/03/2018			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	14

A) LAND AND BUILDING													
1	Building	8304016.00	0.00	0.00	0.00	8304016.00	2121984.00	154551.00	2276535.00	6027481.00	6182032.00		
	Sub Total	8304016.00	0.00	0.00	0.00	8304016.00	2121984.00	154551.00	2276535.00	6027481.00	6182032.00		

B) FURNITURE AND FIXTURES													
1	Dead Stocks	509563.00	4980.00	0.00	0.00	514543.00	238178.00	41455.00	279633.00	234910.00	271385.00		
2	Furniture and Fixture	2283268.00	0.00	0.00	0.00	2283268.00	949445.00	200073.00	1149518.00	133750.00	133823.00		
	Sub Total	2792831.00	4980.00	0.00	0.00	2797811.00	1187623.00	241528.00	1429151.00	1368660.00	1605208.00		

C) EQUIPMENTS AND MACHINERY													
1	Lab Equipment	5790011.00	0.00	197505.00	0.00	5987516.00	3750066.00	320805.00	4070871.00	1916445.00	2039945.00		
2	Gynkhanu Equipment	17843.00	0.00	0.00	0.00	17843.00	15179.00	400.00	15779.00	2264.00	2664.00		
3	Water Pump	18546.00	0.00	2400.00	0.00	20946.00	15777.00	595.00	16372.00	4574.00	2769.00		
4	Gas Firing	40775.00	0.00	0.00	0.00	40775.00	34689.00	913.00	35602.00	5173.00	6086.00		
5	Water Coolers	65925.00	0.00	0.00	0.00	65925.00	41108.00	3723.00	44831.00	21094.00	24817.00		
6	Telephone Instrument	2200.00	0.00	0.00	0.00	2200.00	1835.00	55.00	1890.00	310.00	365.00		
7	Inventer	79000.00	0.00	0.00	0.00	79000.00	26717.00	7842.00	34559.00	44441.00	52283.00		
	Xerox Machine	131691.00	0.00	0.00	0.00	131691.00	74548.00	8574.00	83119.00	48572.00	57143.00		

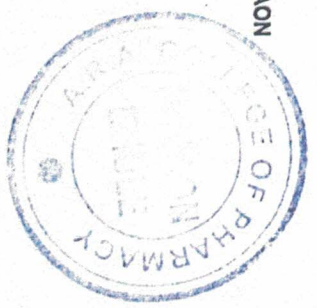


Principal
Dhule Charitable Society's
Annasahab Ramesh Alimra
College of Pharmacy, Naggaon, Dhule

9	Fax Machine	15.00%	16000.00	0.00	0.00	0.00	16000.00	12070.00	590.00	12660.00	3340.00	390.00
10	Sublitzer	15.00%	3890.00	0.00	0.00	0.00	3890.00	1661.00	334.00	1995.00	1895.00	2229.00
11	R.O. Plant	15.00%	97875.00	0.00	0.00	0.00	97875.00	56216.00	6249.00	62465.00	35410.00	41639.00
12	EPBX System	15.00%	38710.00	0.00	0.00	0.00	38710.00	22070.00	2496.00	24566.00	14144.00	16640.00
13	CCTV Camera	15.00%	107253.00	0.00	0.00	0.00	107253.00	49291.00	8694.00	57983.00	49268.00	57962.00
14	Projector	15.00%	41000.00	37000.00	0.00	0.00	78000.00	8764.00	10385.00	19149.00	58851.00	32236.00
15	Sound System	15.00%	25000.00	0.00	0.00	0.00	25000.00	1875.00	3469.00	5344.00	19656.00	23125.00
16	Other Equipment	15.00%	0.00	0.00	40218.00	0.00	40218.00	0.00	3016.00	3016.00	37202.00	0.00
17	Thumb Machine	15.00%	13200.00	0.00	0.00	0.00	13200.00	2822.00	1557.00	4379.00	8821.00	10378.00
	Sub Total		6488919.00	37000.00	240123.00	0.00	6766042.00	4114688.00	379694.00	4494382.00	2271660.00	2374231.00
D) OTHER ASSETS												
1	Library and Books	25.00%	4701379.70	332119.00	37049.00	0.00	4870547.70	4076972.00	162568.00	4239540.00	631007.70	499628.70
2	Computer	25.00%	2126855.00	376500.00	0.00	0.00	2503355.00	1591534.00	227955.00	1819489.00	683866.00	53321.00
	TOTAL RS.		6828234.70	508619.00	37049.00	0.00	7373992.70	5668506.00	390523.00	6059029.00	1314873.70	1034949.70
	GRAND TOTAL RS.		24414000.70	550599.00	277172.00	0.00	25241774.70	13092801.00	1166296.00	14259097.00	10982674.70	11196420.70

A. R. A. COLLEGE OF PHARMACY - NAGAON

Principal



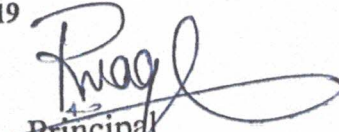
Dhule Charitable Society's
Anasahb Ramesh Ajmera
College of Pharmacy, Nagaoon

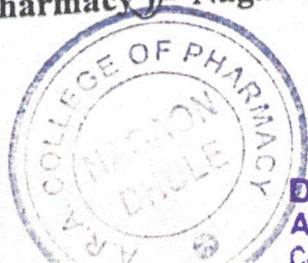
Principal


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

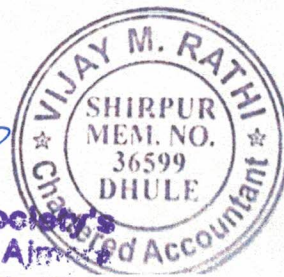
- 1) **SIGNIFICANT ACCOUNTING POLICIES :**
The financial statements are prepared under the historical cost convention, and on the basis of a going concern.
 - a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.
- 2) **DEPRECIATION :-**
 - a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.
- 3) **FIXED ASSETS :-**
 - a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
 - b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.
 - c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.
- 4) **REVENUE RECOGNITION :-**
The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.
- 5) **GOVERNMENT GRANTS :-**
 - a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
 - b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.
 - c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.
- 6) **OTHER POINTS**
 - a) Balances of the accounts are taken as per the ledgers only and are not confirmed
 - b) The provisions in respect of TDS needs to be properly taken care of.


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


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




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599




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

DHULE CHARITABLE SOCIETY- DHULE

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

AUDIT REPORT

31/03/2019

VIJAY M. RATHI
CHARTERED ACCOUNTANT

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

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

DHULE CHARITABLE SOCIETY- DHULE

A R A COLLEGE OF PHARMACY (M PHARMACY)
NAGAON -DHULE

BALANCE SHEET

31/03/2019

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

<u>RECEIPTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>TO OPENING BALANCES</u>		26463.00
Cash In Hand	26463.00	
<u>TO FEES</u>		4990746.75
Development Fees	394483.00	
Journal Fees	970.00	
Prospectus Fees	7135.00	
Tuition Fee	4588158.75	
<u>TO FEES FOR UNIVERSITY</u>		282335.00
Eligibility Fees	9940.00	
Examination Fee	198724.00	
Other Fees	73671.00	
<u>TO FUNDS</u>		138702.00
Depreciation Fund	138702.00	
<u>TO SCHOLARSHIPS</u>		1517883.75
Scholarship	1517883.75	
<u>TO BRANCH INTERNAL</u>		7548237.76
A. R. A. College Of Pharmacy (B Pharm)	7548237.76	
<u>TO ANAMATS AND PAYABLES</u>		5895284.00
Sai Book Centre	130173.00	
Salary Payables	5517950.00	
Solanki Enterprises	247161.00	
<u>TO ACCOUNTS AS PER CONTRA</u>		655608.00
Income Tax	361372.00	
Professional Tax	33800.00	
Provident Fund	260436.00	



R. W. G.
Principal

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



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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY SALARY</u>		6146558.00
Non Teaching Staff Salary	2927042.00	
Teaching Staff Salary	3219516.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		1272852.76
Affiliation Fee	195000.00	
Audit Fees	24780.00	
Bank Commission	488.76	
Depreciation	138702.00	
Fees Refund	42167.00	
Guest Honorarium Expenses	26400.00	
Laboratory Expenses	247161.00	
Processing Fee	21800.00	
Provident Fund Administrative Charges	36408.00	
Provident Fund Contribution	321240.00	
Eligibility Fees	9940.00	
Examination Fee	198724.00	
Other Fees	10042.00	
<u>BY SCHOLARSHIPS</u>		1517883.75
Scholarship	1517883.75	
<u>BY MOVABLE PROPERTIES</u>		130173.00
Library	130173.00	
<u>BY BRANCH INTERNAL</u>		5273081.75
A. R. A. College Of Pharmacy (B Pharm)	5273081.75	
<u>BY ACCOUNTS PAYABLE</u>		5971061.00
Sai Book Centre	77140.00	
Salary Payables	5818921.00	
Solanki Enterprises	75000.00	
<u>BY ACCOUNTS AS PER CONTRA</u>		743587.00
Income Tax	361372.00	
Professional Tax	33975.00	



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



Provident Fund

348240.00

BY CLOSING BALANCES

Cash In Hand

63.00

63.00

TOTAL RS. 21055260.26

PER MY SEPARATE REPORT

Vijay

VIJAY M. RATHI
CHARTERED ACCOUNTANT



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

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

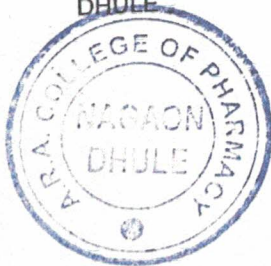
VIJAY M. RATHI
B.COM,F.C.A.
CHARTERED ACCOUNTANT

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES		BY FEES	
Affiliation Fee	195000.00	Development Fees	394483.00
Audit Fees	24780.00	Journal Fees	970.00
Bank Commission	488.76	Prospectus Fees	7135.00 ✓
Depreciation	138702.00	Tuition Fee	4588158.75 ✓
Fees Refund	42167.00	Eligibility Fees	9940.00
Guest Honorarium Expense:	26400.00	Examination Fee	198724.00
Laboratory Expenses	247161.00 ✓	Other Fees	73671.00 ✓
Processing Fee	21800.00	BY INCOME AND EXPENDITURE	
Provident Fund		Deficit Transfer to	
Administrative Charges	36408.00	Balance Sheet	2146329.01
Provident Fund Contribution	321240.00		
Eligibility Fees	9940.00		
Examination Fee	198724.00		
Other Fees	10042.00		
Non Teaching Staff Salary	2927042.00 ✓		
Teaching Staff Salary	3219516.00 ✓		
TOTAL RS.	7419410.76	TOTAL RS.	7419410.76

PLACE:SHIRPUR
DATE:27/06/2019

R. Ramesh
Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE



PER MY SEPARATE REPORT

Vijay M. Rathi

VIJAY M. RATHI
CHARTERED ACCOUNTANT



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

DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE
BALANCE SHEET AS AT 31/03/2019

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>FUNDS</u>		2394343.00
Depreciation Fund	<u>2394343.00</u>	
<u>LOANS</u>		5353735.00
R. C. Ajmera Patpedhi	<u>5353735.00</u>	
<u>BRANCH INTERNAL</u>		10063443.01
A. R. A. College Of Pharmacy (B Pharm)	5986174.01	
Dhule Charitable Society Central Office - Dhule	<u>4077269.00</u>	
<u>ANAMATS AND PAYABLES</u>		2049949.00
Sai Book Centre	130173.00	
Salary Payables	1732615.00	
Solanki Enterprises	172161.00	
Student Deposits	<u>15000.00</u>	
	TOTAL RS.	<u><u>19861470.01</u></u>

PLACE:SHIRPUR
DATE:27/06/2019

P. Nag
Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)



P. Nag
Principal

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

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

ASSETS	AMOUNT RS.	AMOUNT RS.
IMMOVABLE PROPERTIES		1182520.00
Building	1182520.00	
MOVABLE PROPERTIES		2660664.00
Cooler	32670.00	
Laboratory Equipment	1583857.00	
Library	1044137.00	
ANAMAT AND RECEIVABLE		175.00
Professional Tax	175.00	
CASH AND BANK BALANCES		63.00
Cash In Hand	63.00	
INCOME AND EXPENDITURE		16018048.01
Balance As Per Last Balance Sheet	13871719.00	
Add:-Deficit for the year transferred from Income and Expenditure Account	2146329.01	
TOTAL RS.		19861470.01

PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT



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

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

YEAR:- 31ST MARCH 2019

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2018	Amount of Additions Up to 30/09/2018	Amount of Additions After 30/09/2018	Amount Of Deductions for The Year	Total Gross Block 31/03/2019	Gross Block Deprec. 01/04/2018	Allowable Depre. for The Year 31/03/2019	Total Gross Dep. Up To 31/03/2019	W. D. V. Balance at the End of the year 31/03/2019	W. D. V. Balance at the End of the year 31/03/2018
1	2	3	4	5	6	7	8	11	12	13	14	14
A) LAND AND BUILDING												
1	Building	2.50%	1182520.00	0.00	0.00	0.00	1182520.00	290698.00	22296.00	312994.00	869526.00	891822.00
	Sub Total		1182520.00	0.00	0.00	0.00	1182520.00	290698.00	22296.00	312994.00	869526.00	891822.00
B) EQUIPMENTS AND MACHINERY												
1	Lab Equipments	15.00%	1533657.00	0.00	0.00	0.00	1533657.00	1179351.00	60676.00	1240027.00	343830.00	404506.00
2	Other Equipments	15.00%	32670.00	0.00	0.00	0.00	32670.00	24644.00	1204.00	25848.00	6822.00	8026.00
	Sub Total		1616527.00	0.00	0.00	0.00	1616527.00	1203995.00	61880.00	1265875.00	350652.00	412532.00
C) OTHER ASSETS												
1	Library and Books	25.00%	913964.00	0.00	130173.00	0.00	1044137.00	760948.00	54526.00	815474.00	228663.00	153016.00
	TOTAL RS.		913964.00	0.00	130173.00	0.00	1044137.00	760948.00	54526.00	815474.00	228663.00	153016.00
	GRAND TOTAL RS.		3713011.00	0.00	130173.00	0.00	3843184.00	2255841.00	138702.00	2394343.00	1448841.00	1457370.00



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




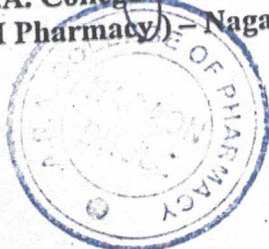
Dhule Charitable Society's
Annasaheb Ramesh Amte
College of Pharmacy, Nagaon, Dhule


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

- 1) **SIGNIFICANT ACCOUNTING POLICIES :**
The financial statements are prepared under the historical cost convention, and on the basis of a going concern.
 - a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.
- 2) **DEPRECIATION :-**
 - a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.
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 - a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
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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.
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 - c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.
- 6) **OTHER POINTS**
 - a) Balances of the accounts are taken as per the ledgers only and are not confirmed
 - b) The provisions in respect of TDS needs to be properly taken care of .

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


Principal
A.R.A. College Of Pharmacy
(M Pharmacy) – Nagaon




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.NO. 036599



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

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


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

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

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

Place : - Dhule

Date :- 25/09/2020


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




VIJAY M. RATHI
CHARTERED ACCOUNTANT

M.No. 036599

Udin 20036599AAAAHT2971



DHULE CHARITABLE SOCIETY- DHULE

A. R. A. COLLEGE OF PHARMACY (B PHARMACY)

NAGAON - DHULE

FINANCIAL STATEMENTS

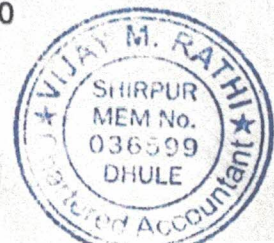
31/03/2020

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

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



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



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

TO ACCOUNTS AS PER CONTRA

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

2069646.00



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

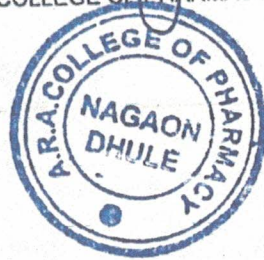


TOTAL RS. 64462781.47

PLACE: SHIRPUR
DATE: 25/09/2020

Prag
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



Prag
Principal

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

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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
BY SALARY		20391725.00
Non Teaching Staff Salary	4065276.00	
Teaching Staff Salary	16326449.00	
BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES		7272752.72
A.R.C.Remuneration	109738.00	
Advertisement Expenses	128959.00	
Affiliation Fee	745000.00	
Audit Fees	35400.00	
Bank Commission	6645.72	
Computer Expenses	140785.00	
Conveyance Expenses	161000.00	
Depreciation	1068988.00	
Diwali Bonus	250000.00	
Electrical Bill Expenses	102690.00	
Fees Refund	X 385480.00	
Fine Expenses	X 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	



Jugal
Principal

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



Watchman Salary

338700.00

965052.00

BY FEES FOR UNIVERSITY PAYMENT

Eligibility Fees
Examination Fee
Other Fees

44105.00
824388.00
96559.00

9167845.50

BY SCHOLARSHIPS

Scholarship

9167845.50

293210.00

BY MOVABLE PROPERTIES

Air Condition
Furniture And Fixtures
Library

118800.00
156444.00
17966.00

6359452.40

BY BRANCH INTERNAL

Dhule Charitable Society Central Office - Dhule
K. C. Ajmera Ayurved Mahavidyalaya
M Pharmacy College

60000.00
135000.00
6164452.40

15640713.00

BY ACCOUNTS PAYABLE

Beniwal Keshardev Mangalaram
Chirai furniture & Hardware
Jinendra Scientific
K.k.labour Multiservice
Sai Book Centre
Salary Payables
Solanki Enterprises
Student Deposits
Tushar Offset Printers
V M Edulite

100000.00
50000.00
197505.00
99280.00
169168.00
14208699.00
554061.00
60000.00
200000.00
2000.00

1851851.00

BY ACCOUNTS AS PER CONTRA

Income Tax
Professional Tax
Provident Fund
T. D. S.

1141600.00
63900.00
631656.00
14695.00

297032.00

BY GRANTS

Examination Remuneration

297032.00

2223147.85

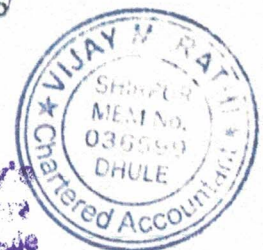
BY CLOSING BALANCES

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

7420.00
133895.60
55153.75
1762052.25



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



Bank Of Maharashtra A/c No 20110702198

264626.25


TOTAL RS. 64462781.47

PER MY SEPARATE REPORT



VIJAY M. RATHI
CHARTERED ACCOUNTANT
Udin 20036599AAAHT2971




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

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

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

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		<u>BY GRANTS</u>	
A.R.C.Remuneration	✓ 109738.00	Examination Remuneration	294170.00 ✓
Advertisement Expenses	✓ 28959.00	<u>BY FEES</u>	
Affiliation Fee	✓ 745000.00	Development Fees	2076749.00 ✓
Audit Fees	✓ 35400.00	Journal Fees	199720.00 ✓
Bank Commission	✓ 6645.72	Prospectus Fees	32005.00 ✓
Computer Expenses	✓ 140785.00	Seminar Registration Fee	93900.00 ✓
Conveyance Expenses	✓ 161000.00	Tuition Fees	21571139.50 ✓
Depreciation	✓ 1068988.00	Eligibility Fees	44105.00 ✓
Diwali Bonus	✓ 250000.00	Examination Fee	824388.00 ✓
Electrical Bill Expenses	✓ 102690.00	Other Fees	500852.00 ✓
Fees Refund	✓ 385480.00	<u>BY INCOME AND EXPENDITURE</u>	
Fine Expenses	10000.00	Deficit Transfer to	
Garden Expenses	✓ 26260.00	Balance Sheet	3289533.22
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		
Watchman Salary	✓ 338700.00		
Eligibility Fees	44105.00		
Examination Fee	824388.00		
Other Fees	✓ 96559.00		
Non Teaching Staff Salary	✓ 4065276.00		
Teaching Staff Salary	✓ 16326449.00		



P. Raj
Principal

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

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

TO GRANTS

Examination Remuneration 297032.00 *

TOTAL RS. 28926561.72

TOTAL RS. 28926561.72

PLACE:SHIRPUR
DATE:25/09/2020

[Signature]
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



PER MY SEPARATE REPORT

[Signature]

VIJAY M. RATHI
CHARTERED ACCOUNTANT
Udin 20036599AAAAHT2971



[Signature]
Principal

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

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

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



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

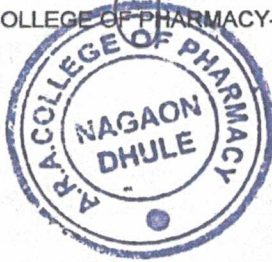
TOTAL RS. 38795849.81
0.00

PLACE:SHIRPUR
DATE:25/09/2020

Prinpal

Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



Prinpal


Principal

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

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

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




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

Prepaid Quick Heal
V M Edulite

46020.00
2000.00

BRANCH INTERNAL
M Pharmacy College

8084466.16

8084466.16

CASH AND BANK BALANCES


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

7420.00
264626.25
1762052.25
133895.60
55153.75


2223147.85

TOTAL RS. 38795849.81
0.00

PER MY SEPARATE REPORT


VIJAY M. RATHI
CHARTERED ACCOUNTANT
Udin 20036599AAAAHT2971




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

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

YEAR:- 31ST MARCH 2020

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2019	Amount of Additions Up to 30/09/	Amount of Additions After 30/09/	Amount Of Deductions for The Year	Total Gross Block 31/03/2020	Gross Block Deprec. 01/04/2019	Allowable Depr. for The Year 31/03/2020	Total Gross Dep. Up To 31/03/2020	W. D. V. Balance at the End of the year 31/03/2020	W. D. V. Balance at the End of the year 31/03/2019
1	2	3	4	5	6	7	8	11	12	13	14	14
A)	LAND AND BUILDING											
1	Building	2.50%	8304016.00	0.00	0.00	0.00	8304016.00	2276535.00	150687.00	2427222.00	5876794.00	6027481.00
	Sub Total		8304016.00	0.00	0.00	0.00	8304016.00	2276535.00	150687.00	2427222.00	5876794.00	6027481.00
B)	FURNITURE AND FIXTURES											
1	Dead Stocks	15.00%	514543.00	0.00	0.00	0.00	514543.00	279633.00	35237.00	314870.00	199673.00	234910.00
2	Furniture and Fixture	15.00%	2283268.00	156444.00	0.00	0.00	2439712.00	1149518.00	193529.00	1343047.00	1096665.00	1133750.00
	Sub Total		2797811.00	156444.00	0.00	0.00	2954255.00	1429151.00	228766.00	1657917.00	1296338.00	1368660.00
C)	EQUIPMENTS AND MACHINERY											
1	Lab Equipment	15.00%	5987516.00	0.00	0.00	0.00	5987516.00	4070871.00	287497.00	4358368.00	1629148.00	1916645.00
2	Gymkhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	15579.00	340.00	15919.00	1924.00	2264.00
3	Water Pump	15.00%	20946.00	0.00	0.00	0.00	20946.00	16372.00	686.00	17058.00	3888.00	4574.00
4	Gas Filling	15.00%	40775.00	0.00	0.00	0.00	40775.00	35602.00	776.00	36378.00	4397.00	5173.00
5	Water Coolers	15.00%	65925.00	0.00	0.00	0.00	65925.00	44831.00	3164.00	47995.00	17930.00	21094.00
6	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200.00	1890.00	47.00	1937.00	263.00	310.00
7	Inverter	15.00%	79000.00	0.00	0.00	0.00	79000.00	34559.00	6866.00	41225.00	37775.00	44441.00
8	Xerox Machine	15.00%	131691.00	0.00	0.00	0.00	131691.00	83119.00	72860.00	108831.00	41286.00	48572.00



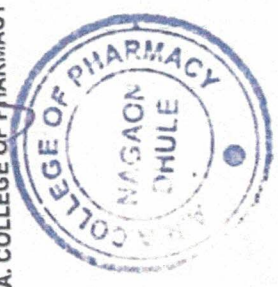
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagason, Dhule

9	Fax Machine	15.00%	16000.00	0.00	0.00	0.00	16000.00	12660.00	501.00	13161.00	2839.00	3340.00
10	Stapler	15.00%	3890.00	0.00	0.00	0.00	3890.00	1995.00	294.00	2279.00	1611.00	1893.00
11	R.O. Plant	15.00%	97875.00	0.00	0.00	0.00	97875.00	62465.00	5312.00	67777.00	30098.00	34410.00
12	EPBX System	15.00%	38710.00	0.00	0.00	0.00	38710.00	24566.00	2122.00	26688.00	12022.00	14144.00
13	CCTV Camera	15.00%	107253.00	0.00	0.00	0.00	107253.00	57985.00	7390.00	63373.00	41878.00	49268.00
14	Projector	15.00%	79000.00	0.00	0.00	0.00	79000.00	19149.00	8628.00	27977.00	50223.00	58851.00
15	Sound System	15.00%	25000.00	0.00	0.00	0.00	25000.00	5344.00	2948.00	8292.00	16708.00	19656.00
16	Other Equipment	15.00%	40218.00	0.00	0.00	0.00	40218.00	3016.00	5560.00	8596.00	31622.00	37202.00
17	Thumb Machine	15.00%	13200.00	0.00	0.00	0.00	13200.00	4379.00	1323.00	5702.00	7498.00	8821.00
18	Air Conditioner	15.00%	0.00	118800.00	0.00	0.00	118800.00	0.00	17820.00	17820.00	10080.00	0.00
Sub Total			6766042.00	118800.00	0.00	0.00	6884842.00	4494392.00	356570.00	4852952.00	2031890.00	2271660.00

D)	OTHER ASSETS											
1	Library and Books	25.00%	4870547.70	0.00	17966.00	0.00	4888513.70	4239540.00	159998.00	4399538.00	48875.70	631007.70
2	Computer	25.00%	2503355.00	0.00	0.00	0.00	2503355.00	1819489.00	170967.00	1990456.00	512899.00	683866.00
TOTAL RS.			7373902.70	0.00	17966.00	0.00	7391868.70	6059029.00	330965.00	6389994.00	1001874.70	1314873.70
GRAND TOTAL RS.			25241771.70	275244.00	17966.00	0.00	25534981.70	14259097.00	1068988.00	15325055.00	10208898.70	10982874.70

[Signature]
Principal

A. R. A. COLLEGE OF PHARMACY - NAGAON



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

DHULE CHARITABLE SOCIETY- DHULE
A.R.A. COLLEGE OF PHARMACY (M. 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 (M Pharmacy) – Nagaon
Branch Dhule Charitable Society – Dhule

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

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

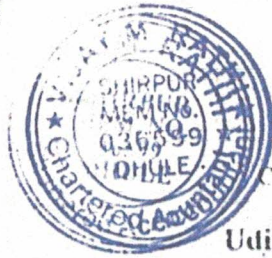
In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting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

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

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


Principal

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




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599

Udin - 20036599AAAAHS2188



DHULE CHARITABLE SOCIETY- DHULE

A. R. A. COLLEGE OF PHARMACY (M PHARMACY)

NAGAON - DHULE

FINANCIAL STATEMENTS

31/03/2020



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

<u>RECEIPTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>TO OPENING BALANCES</u>		63.00
Cash In Hand	63.00	
<u>TO FEES</u>		4066160.25
Development Fees	343353.00	
Eligibility Fees	7350.00	
Examination Fees	161933.00	
Other Fees	58920.00	
Prospectus Fees	5250.00	
Tuition Fee	3489354.25	
<u>TO FUNDS</u>		131502.00
Depreciation Fund	131502.00	
<u>TO BRANCH INTERNAL</u>		6164452.40
A. R. A. College Of Pharmacy (B Pharm)	6164452.40	
<u>TO ANAMATS AND PAYABLES</u>		4697430.00
Salary Payables	4697430.00	
<u>TO ACCOUNTS AS PER CONTRA</u>		584245.00
Income Tax	331600.00	
Professional Tax	25125.00	
Provident Fund	227520.00	

TOTAL RS. 15643852.65

PLACE:SHIRPUR

DATE:25/09/2020

Pragati
Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE



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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY SALARY</u>		5291500.00
Non Teaching Staff Salary	1999236.00	
Teaching Staff Salary	3282264.00	
Watchman Salary	10000.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		936778.40
Affiliation Fees	220000.00	
Audit Fees	25960.00	
Bank Commission	448.40	
Depreciation	131502.00	
Fees Refund	134007.00	
Processing Fee	20000.00	
Professional Tax Expenses	175.00	
Provident Fund Administrative Charges	22812.00	
Provident Fund Contribution	201264.00	
Eligibility Fees	X 7350.00	
Examination Fee	161933.00	
Other Fees	11327.00	
<u>BY BRANCH INTERNAL</u>		4066160.25
A. R. A. College Of Pharmacy (B Pharm)	4066160.25	
<u>BY ACCOUNTS PAYABLE</u>		4796087.00
Sai Book Centre	130173.00	
Salary Payables	4493753.00	
Solanki Enterprises	172161.00	
<u>BY ACCOUNTS AS PER CONTRA</u>		553264.00
Income Tax	331600.00	
Professional Tax	20400.00	
Provident Fund	201264.00	
<u>BY CLOSING BALANCES</u>		63.00
Cash In Hand	63.00	
TOTAL RS.		15643852.65

Rajal

Principal

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



PER MY SEPARATE REPORT

Vijay

VIJAY M. RATHI
CHARTERED ACCOUNTANT
 UDIN - 20036599AAAAHS2188



DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2020

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

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		<u>BY FEES</u>	
Affiliation Fees	220000.00	Development Fees	343353.00
Audit Fees	25960.00	Eligibility Fees	7350.00
Bank Commission	448.40	Examination Fees	161933.00
Depreciation	131502.00	Other Fees	58920.00
Fees Refund	134007.00	Prospectus Fees	5250.00
Processing Fee	20000.00	Tuition Fee	3489354.25
Professional Tax Expenses	175.00	<u>BY INCOME AND EXPENDITURE</u>	
Provident Fund		Deficit Transfer to	
Administrative Charges	22812.00	Balance Sheet	2162118.15
Provident Fund			
Contribution	201264.00		
Eligibility Fees	7350.00		
Examination Fee	161933.00		
Other Fees	11327.00		
Non Teaching Staff Salary	1999236.00		
Teaching Staff Salary	3282264.00		
Watchman Salary	10000.00		
TOTAL RS.	6228278.40	TOTAL RS.	6228278.40

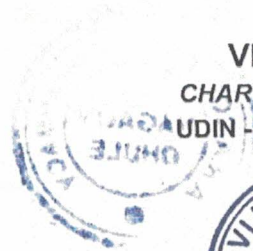
PLACE:SHIRPUR
DATE:25/09/2020

P. N. N.
Principal
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE



PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 20036599AAAAHS2188



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

DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE
BALANCE SHEET AS AT 31/03/2020

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>FUNDS</u>		2525845.00
Depreciation Fund	<u>2525845.00</u>	
<u>LOANS</u>		5353735.00
R. C. Ajmera Patpedhi	<u>5353735.00</u>	
<u>BRANCH INTERNAL</u>		12161735.16
A. R. A. College Of Pharmacy (B Pharm)	8084466.16	
Dhule Charitable Society Central Office - Dhule	<u>4077269.00</u>	
<u>ANAMATS AND PAYABLES</u>		1982098.00
Salary Payables	1936292.00	
Student Deposits	15000.00	
Professional Tax	4550.00	
Provident Fund	<u>26256.00</u>	
	TOTAL RS.	<u><u>22023413.16</u></u>

PLACE:SHIRPUR
DATE:25/09/2020

R. W. G.
Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE



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

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

ASSETS	AMOUNT RS.	AMOUNT RS.
IMMOVABLE PROPERTIES		1182520.00
Building	1182520.00	
MOVABLE PROPERTIES		2660664.00
Cooler	32670.00	
Laboratory Equipment	1583857.00	
Library	1044137.00	
CASH AND BANK BALANCES		63.00
Cash In Hand	63.00	
INCOME AND EXPENDITURE		18180166.16
Balance As Per Last Balance Sheet	16018048.01	
Add:-Deficit for the year transferred from Income and Expenditure Account	2162118.15	
TOTAL RS.		22023413.16

PER MY SEPARATE REPORT

[Signature]
VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN - 20036599AAAAHS2188



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

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

YEAR:- 31ST MARCH 2020

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2019	Amount of Additions Up to 30/09/	Amount of Additions After 30/09/	Amount Of Deductions for The Year	Total Gross Block 31/03/2020	Gross Block Deprec. 01/04/2019	Allowable Depre. for The Year 31/03/2020	Total Gross Dep. Up To 31/03/2020	W. D. V. Balance at the End of the year 31/03/2020	W. D. V. Balance at the End of the year 31/03/2019
1	2	3	4	5	6	7	8	11	12	13	14	14

A) LAND AND BUILDING

1	Building	2.50%	1182520.00	0.00	0.00	0.00	1182520.00	312994.00	21738.00	334732.00	847788.00	869526.00
	Sub Total		1182520.00	0.00	0.00	0.00	1182520.00	312994.00	21738.00	334732.00	847788.00	869526.00

B) EQUIPMENTS AND MACHINERY

1	Lab Equipments	15.00%	1583857.00	0.00	0.00	0.00	1583857.00	1240027.00	51575.00	1291602.00	292255.00	343830.00
2	Other Equipments	15.00%	32670.00	0.00	0.00	0.00	32670.00	25848.00	1023.00	26871.00	5799.00	6822.00
	Sub Total		1616527.00	0.00	0.00	0.00	1616527.00	1265875.00	52598.00	1318473.00	298054.00	350652.00

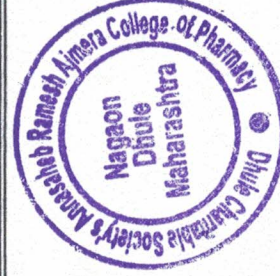
C) OTHER ASSETS

1	Library and Books	25.00%	913964.00	0.00	0.00	0.00	913964.00	815474.00	57166.00	872640.00	41324.00	228663.00
	TOTAL RS.		913964.00	0.00	0.00	0.00	913964.00	815474.00	57166.00	872640.00	41324.00	228663.00

GRAND TOTAL RS. 3713011.00 0.00 0.00 0.00 0.00 0.00 3713011.00 2394343.00 131502.00 2525845.00 1187166.00 1448841.00



(Signature)
Principal
A. R. A. COLLEGE OF PHARMACY (M PHARMACY) NAGAON



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

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

1) SIGNIFICANT ACCOUNTING POLICIES :

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

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

2) DEPRECIATION :-

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

3) FIXED ASSETS :-

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

4) REVENUE RECOGNITION :-

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


5) GOVERNMENT GRANTS :-

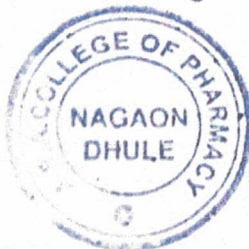
- a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and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


6) OTHER POINTS

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


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


Principal
A.R.A. College Of Pharmacy
(M Pharmacy) – Nagaon




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.NO. 036599




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

Expenditure Statement for 2020-21

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

AUDIT REPORT

31/03/2021

VIJAY M. RATHI
CHARTERED ACCOUNTANT

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

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



AUDITOR'S REPORT

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

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

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

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

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

Place : - Dhule

Date :- 28/03/2022



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

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.No. 036599
Udin- 22036599AFTSIE9459



DHULE CHARITABLE SOCIETY- DHULE

A R A COLLEGE OF PHARMACY (B PHARMACY)

NAGAON DHULE

FINANCIAL STATEMENTS

31/03/2021

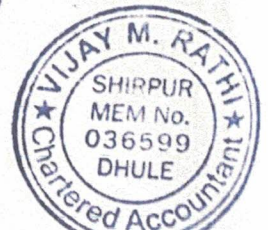


DHULE CHARITABLE SOCIETY- DHULE
A.R.A. COLLEGE OF PHARMACY- NAGAON
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

RECEIPTS	AMOUNT RS.	AMOUNT RS.
		2223147.85
<u>TO OPENING BALANCES</u>	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		896624.00
<u>TO FUNDS</u>	896624.00	
Depreciation Fund		90175.00
<u>TO GRANTS</u>	60175.00	
Examination Remuneration	30000.00	
Seminar And Training Grant		28229491.50
<u>TO FEES</u>	2022636.00	
Development Fees	64250.00	
Eligibility Fees	209010.00	
Examination Fees	8023603.00	
Fees	88120.00	
Journal Fees	426833.00	
Other Fees	35250.00	
Prospectus Fees	17359789.50	
Tuition Fee		8672070.50
<u>TO SCHOLARSHIPS</u>	8672070.50	
Scholarship		8575420.75
<u>TO BRANCH INTERNAL</u>	1312478.00	
D Pharmacy Nagaon		3600000.00
Dhule Charitable Society Central Office - Dhule		3662942.75
M Pharmacy College		19766305.00
<u>TO ANAMATS AND PAYABLES</u>	29960.00	
Biyani Technology	141120.00	
K.k.labour Multiservice	46020.00	
Prepaid Quick Heal	19800.00	
Rapid Test	18614528.00	
Salary Payables	280530.00	
Shree Ranisati Home Appliances	35400.00	
Shri Vijay M. Rath		

R. Raj
Principal

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



Solanki Enterprises
V M Edulite

366947.00
232000.00

TO ACCOUNTS AS PER CONTRA

2097701.00

Income Tax

1163030.00

Professional Tax

95200.00

Provident Fund

825768.00

T. D. S.

13703.00



R. Nag

Principal

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

TOTAL RS. 70550935.60

PLACE: DHULE
DATE: 22/03/2022

R. Nag

Principal

A.R.A. COLLEGE OF PHARMACY - NAGAON

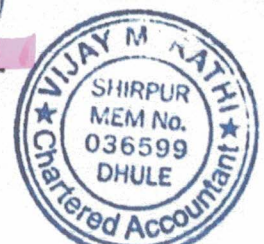


VIJAY M. RATHI
B.COM,F.C.A
CHARTERED ACCOUNTANT

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

(Signature)
Principal

Dhule Charitable Society
Annasaheb Ramesh Ajinkya
College of Pharmacy, Nagaur, Dhule



<u>BY SCHOLARSHIPS</u>		8672070.50
Scholarship	<u>8672070.50</u>	
<u>BY BRANCH INTERNAL</u>		5270431.00
D Pharmacy Nagaon	1054908.00	
M Pharmacy College	<u>4215523.00</u>	
<u>BY ACCOUNTS PAYABLE</u>		25834770.00
Beniwal Keshardev Mangalaram	131175.00	
Biyani Technology	29960.00	
Chirai furniture & Hardware	94973.00	
Fees Receivable	8023603.00	
K.k.labour Multiservice	165120.00	
Mayur Offset	12294.00	
Rapid Test	19800.00	
Salary Payables	16221051.00	
Shree Ranisati Home Appliances	206695.00	
Shri Vijay M. Rathi	35400.00	
Solanki Enterprises	400181.00	
Student Deposits	40000.00	
Swami Xerox And Lamination	3000.00	
Tushar Offset Printers	201569.00	
Uday Store	17949.00	
V M Edulite	<u>232000.00</u>	
<u>BY ACCOUNTS AS PER CONTRA</u>		2225854.00
Income Tax	1192860.00	
Professional Tax	115125.00	
Provident Fund	897732.00	
T. D. S.	<u>20137.00</u>	
<u>BY CLOSING BALANCES</u>		2940386.20
Cash In Hand	1007.00	
Jalgaon Janta Bank Ltd., Dhule	618753.60	
State Bank Of India A/c No.	66447.47	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25	
Bank Of Maharashtra A/c No 20110702198	<u>492125.88</u>	
	TOTAL RS.	<u><u>70550935.60</u></u>

PER MY SEPARATE REPORT

Prad
Principal

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



Vijay M. Rathi
VIJAY M. RATHI

CHARTERED ACCOUNTANT
UDIN - 22036599AFTSIE9459



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

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

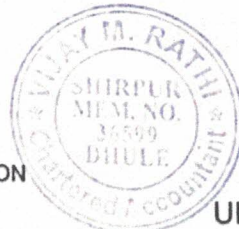
<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		<u>BY GRANTS</u>	
		Grants	90175.00
Advertisement Expenses	13734.00 ✓		
Affiliation Fees	164000.00 ✓	<u>BY FEES</u>	
Audit Fees	35400.00 ✓	Fees	28229491.50
Bank Commission	2774.90 ✓		
Computer Expenses	343186.00 ✓		
Conveyance Expenses	165000.00 ✓		
Depreciation	896624.00 ✓		
Electrical Bill Expenses	59360.00 ✓		
Examination Remuneration	60175.00 ✓		
Fees Refund	373030.00 ✓		
Fine Expenses	1000.00 ✓		
Garden Expenses	12355.00 ✓		
Guest Expenses	4073.00 ✓		
Internet Expenses	19913.00 ✓		
Laboratory Expenses	673002.00 ✓		
Library Expenses	14495.00 ✓		
Newspaper And Magazine	7661.00 ✓		
Office Expenses	78457.00 ✓		
P. F. Administrative Chs	101744.00 ✓		
Postage Expenses	426.00 ✓		
Printing Expenses	67812.00 ✓		
Property Tax	55600.00 ✓		
Provident Fund Cont	897732.00 ✓		
Repairing And Maintenance	198867.00 ✓		
Seminar And Training	73474.00 ✓		
Stationary Expenses	10360.00 ✓		
Student Activity Account	6000.00 ✓		
Travelling Expenses	54503.00 ✓		
Eligibility Fees	64250.00 ✓		
Examination Fee	209010.00 ✓		
Other Fees	73080.00 ✓		
Non Teaching Staff Salary	5136288.00		
Teaching Staff Salary	15582038.00		
Watchman Salary	152000.00		
<u>TO INCOME AND EXPENDITURE</u>			
Surplus Transfer to			
Balance Sheet	2712242.60		
TOTAL RS.	28319666.50		
		TOTAL RS.	28319666.50

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

PLACE: DHULE
DATE: 22/03/2022



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



PER MY SEPARATE REPORT

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

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

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



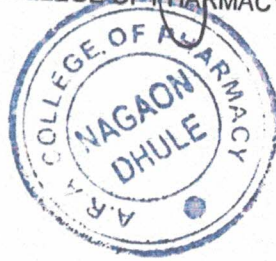
R. W. G.
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

PLACE: DHULE
DATE: 22/03/2022

TOTAL RS. 48043251.41

Rajal
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



Rajal

Principal

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

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

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

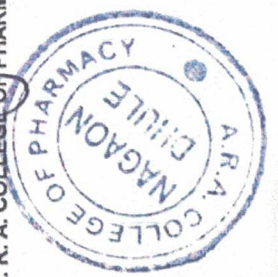


Vijay
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

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

P. Jagtap
Principal

A. R. A. COLLEGE OF PHARMACY - NAGAON



P. Jagtap
Principal
Dhule Charitable Society's
Anasahab Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule

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

AUDIT REPORT

31/03/2021

VIJAY M. RATHI
CHARTERED ACCOUNTANT

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

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

AUDITOR'S REPORT

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

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

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

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

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

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



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

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599
Udin : 22036599AFTQXC1206



"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

DHULE CHARITABLE SOCIETY- DHULE

A R A COLLEGE OF PHARMACY (M PHARMACY)

NAGAON DHULE

FINANCIAL STATEMENTS

31/03/2021



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

<u>RECEIPTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>TO OPENING BALANCES</u>		63.00
Cash In Hand	63.00	
<u>TO FEES</u>		5468983.75
Development Fees	376391.00	
Eligibility Fees	15341.00	
Examination Fees	13516.00	
Fees	1787334.00	
Journal Fees	4060.00	
Other Fees	62250.00	
Prospectus Fees	7250.00	
Tuition Fee	3202841.75	
<u>TO FUNDS</u>		76234.00
Depreciation Fund	76234.00	
<u>TO SCHOLARSHIPS</u>		1293886.75
Scholarship	1293886.75	
<u>TO BRANCH INTERNAL</u>		4215523.00
A. R. A. College Of Pharmacy (B Pharm)	4215523.00	
<u>TO ANAMATS AND PAYABLES</u>		3703252.00
Rapid Test	2200.00	
Salary Payables	3701052.00	
<u>TO ACCOUNTS AS PER CONTRA</u>		507236.00
Income Tax	333000.00	
Professional Tax	16700.00	
Provident Fund	157536.00	
TOTAL RS.		15265178.50

PLACE:SHIRPUR
DATE: 22/03/2022

Rajal
Principal
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE



<u>PAYMENTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>BY SALARY</u>		4253988.00
Non Teaching Staff Salary	928224.00	
Teaching Staff Salary	3282264.00	
Watchman Salary	43500.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		556234.00
Affiliation Fee	230000.00	
Audit Fees	25960.00	
Depreciation	76234.00	
P. F. Administrative Charges	19344.00	
Provident Fund Contribution	170664.00	
Eligibility Fees	15341.00	
Examination Fee	13516.00	
Other Fees	5175.00	
<u>BY SCHOLARSHIPS</u>		1293886.75
Scholarship	1293886.75	
<u>BY BRANCH INTERNAL</u>		3662942.75
A. R. A. College Of Pharmacy (B Pharm)	3662942.75	
<u>BY ACCOUNTS PAYABLE</u>		4973868.00
Fees Receivable	1787334.00	
Rapid Test	2200.00	
Salary Payables	3184334.00	
<u>BY ACCOUNTS AS PER CONTRA</u>		523989.00
Income Tax	333000.00	
Professional Tax	20325.00	
Provident Fund	170664.00	
<u>BY CLOSING BALANCES</u>		270.00
Cash In Hand	270.00	
TOTAL RS.		15265178.50



PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AFTQXC1206



Prag
Principal
Dhule Charitable Society
Annasaheb Ramesh Ajmon
College of Pharmacy, Nagaon, Dhule

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

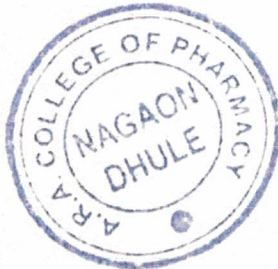
VIJAY M. RATHI
B.COM, F.C.A.
CHARTERED ACCOUNTANT

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		<u>BY FEES</u>	
		Fees	5468983.75
Affiliation Fee	230000.00		
Audit Fees	25960.00		
Depreciation	76234.00		
P. F. Administrative Charges	19344.00		
Provident Fund Contribution	170664.00		
Eligibility Fees	15341.00		
Examination Fee	13516.00		
Other Fees	5175.00		
Non Teaching Staff Salary	928224.00		
Teaching Staff Salary	3282264.00		
Watchman Salary	43500.00		
<u>TO INCOME AND EXPENDITURE</u>			
Surplus Transfer to Balance Sheet	658761.75		
TOTAL RS.	<u>5468983.75</u>	TOTAL RS.	<u>5468983.75</u>

PLACE: SHIRPUR
DATE: 22/03/2022

R. Nag
Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE



PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI

CHARTERED ACCOUNTANT
UDIN - 22036599AFTQXC1206



R. Nag
Principal

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

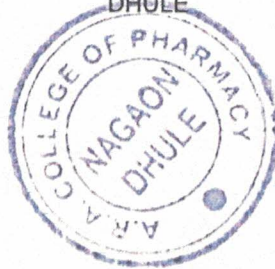
DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE
BALANCE SHEET AS AT 31/03/2021

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>FUNDS</u>		2602079.00
Depreciation Fund	<u>2602079.00</u>	
<u>LOANS</u>		5353735.00
R. C. Ajmera Patpedhi	<u>5353735.00</u>	
<u>BRANCH INTERNAL</u>		12714315.41
A. R. A. College Of Pharmacy (B Pharm)	8637046.41	
Dhule Charitable Society Central Office - Dhule	<u>4077269.00</u>	
<u>ANAMATS AND PAYABLES</u>		2482063.00
Salary Payables	2453010.00	
Student Deposits	15000.00	
Professional Tax	925.00	
Provident Fund	<u>13128.00</u>	
	TOTAL RS.	<u>23152192.41</u>

PLACE:SHIRPUR
DATE: 22/03/2022

R. C. Ajmera
Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE



R. C. Ajmera
Principal

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

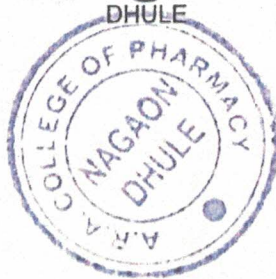
DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE
BALANCE SHEET AS AT 31/03/2021

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>FUNDS</u>		2602079.00
Depreciation Fund	<u>2602079.00</u>	
<u>LOANS</u>		5353735.00
R. C. Ajmera Patpedhi	<u>5353735.00</u>	
<u>BRANCH INTERNAL</u>		12714315.41
A. R. A. College Of Pharmacy (B Pharm)	8637046.41	
Dhule Charitable Society Central Office - Dhule	<u>4077269.00</u>	
<u>ANAMATS AND PAYABLES</u>		2482063.00
Salary Payables	2453010.00	
Student Deposits	15000.00	
Professional Tax	925.00	
Provident Fund	<u>13128.00</u>	
	TOTAL RS.	<u>23152192.41</u>

PLACE:SHIRPUR
DATE: 22/03/2022

R. Nag
Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE



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

YEAR:- 31ST MARCH 2021

Gross Block of Assets and Particulars of Depreciation

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

A) LAND AND BUILDING

1	Building	2.50%	1182520.00	0.00	0.00	0.00	1182520.00	334732.00	21195.00	355927.00	826593.00	847788.00
	Sub Total		1182520.00	0.00	0.00	0.00	1182520.00	334732.00	21195.00	355927.00	826593.00	847788.00

B) EQUIPMENTS AND MACHINERY

1	Lab Equipments	15.00%	1583857.00	0.00	0.00	0.00	1583857.00	1291602.00	43838.00	1335440.00	248417.00	292255.00
2	Other Equipments	15.00%	32670.00	0.00	0.00	0.00	32670.00	26871.00	870.00	27741.00	4929.00	5799.00
	Sub Total		1616527.00	0.00	0.00	0.00	1616527.00	1318473.00	44708.00	1363181.00	253346.00	298054.00

C) OTHER ASSETS

1	Library and Books	25.00%	913964.00	0.00	0.00	0.00	913964.00	872640.00	10331.00	882971.00	30993.00	41324.00
	TOTAL RS.		913964.00	0.00	0.00	0.00	913964.00	872640.00	10331.00	882971.00	30993.00	41324.00

GRAND TOTAL RS.

3713011.00	0.00	0.00	0.00	3713011.00	2525845.00	76234.00	2602079.00	1110932.00	1187166.00
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(Signature)
Principal



A. R. A. COLLEGE OF PHARMACY (M PHARMACY) NAGAON

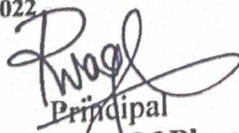
(Signature)
Principal
Dhule Charitable Society's
Annasaheb Karmach Airmas
College of Pharmacy, Nagaon, Dhule

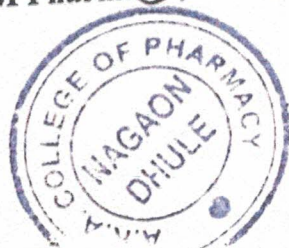
A.R.A. COLLEGE OF PHARMACY (M PHARMACY) – NAGAON
BRANCH DHULE CHARITABLE SOCIETY – DHULE
SIGNIFICANT ACCOUNTING POLICIES AND THE REMARKS
FOR THE YEAR ENDING 31ST MARCH 2021


- 1) **SIGNIFICANT ACCOUNTING POLICIES :**
The financial statements are prepared under the historical cost convention, and on the basis of a going concern.
 - a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.
- 2) **DEPRECIATION :-**
 - a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.
- 3) **FIXED ASSETS :-**
 - a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
 - b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.
 - c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.
- 4) **REVENUE RECOGNITION :-**
The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.
- 5) **GOVERNMENT GRANTS :-**
 - a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
 - b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.
 - c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.
- 6) **OTHER POINTS**
 - a) Balances of the accounts are taken as per the ledgers only and are not confirmed
 - b) The provisions in respect of TDS needs to be properly taken care of .

Place :- Dhule

Date :- 28/03/2022


Principal
A.R.A. College Of Pharmacy
(M Pharmacy) – Nagaon




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.NO. 036599



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

AUDIT REPORT

31/03/2021

VIJAY M. RATHI
CHARTERED ACCOUNTANT

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

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

AUDITOR'S REPORT

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

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

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

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

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

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


Principal

Dhule Charitable Society's
Annasaheb Ramesh Ajm. Unit - 22036599AFTPKH5080
College of Pharmacy, Nagaon, Dhule


VIJAY M. RATHI
CHARTERED 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

DHULE CHARITABLE SOCIETY- DHULE

A R A COLLEGE OF PHARMACY (D PHARMACY)

NAGAON DHULE

FINANCIAL STATEMENTS

31/03/2021

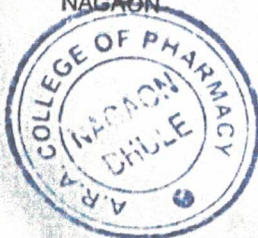
DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (D PHARMACY)
NAGAON
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

<u>RECEIPTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>TO ACCOUNTS AS PER CONTRA</u>		1600.00
Professional Tax	1600.00	
<u>TO ACCOUNTS PAYABLE</u>		128400.00
Salary Payables	128400.00	
<u>TO BRANCH INTERNAL</u>		1054908.00
A. R. A. College Of Pharmacy	1054908.00	
<u>TO FEES</u>		1312478.00
Development Fees	288115.00	
Enrollment Fees	14280.00	
Identity Card Fees	6800.00	
Manual Fees	27200.00	
Prospectus Fees	6800.00	
Student Insurance Fees	17000.00	
Tuition Fee	952283.00	
<u>TO FUNDS</u>		114045.00
Depreciation Fund	114045.00	
	TOTAL RS.	2611431.00

PLACE: SHIRPUR
DATE: 28/03/2022

Rajal
Principal

A R A COLLEGE OF PHARMACY (D PHARMACY)
NAGAON



Rajal
Principal

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

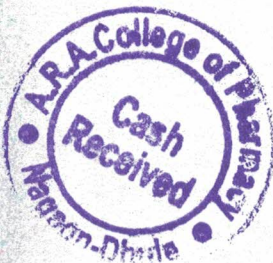
VIJAY M. RATHI
B.COM, F.C.A
CHARTERED ACCOUNTANT

<u>PAYMENTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>BY ACCOUNTS AS PER CONTRA</u>		1200.00
Professional Tax	<u>1200.00</u>	
<u>BY ACCOUNTS PAYABLE</u>		84000.00
Salary Payables	<u>84000.00</u>	
<u>BY BRANCH INTERNAL</u>		1312478.00
A. R. A. College Of Pharmacy	<u>1312478.00</u>	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		267005.00
Affiliation Fee	<u>65000.00</u>	
Depreciation	114045.00	
Fees Refund	59960.00	
Printing Expenses	<u>28000.00</u>	
<u>BY FEES FOR UNIVERSITY PAYMENT</u>		14070.00
Enrollment Fees	<u>14070.00</u>	
<u>BY INVESTMENTS</u>		300000.00
F. D. R. Jalgaon Janata Bank 864340	<u>300000.00</u>	
<u>BY MOVABLE PROPERTIES</u>		456178.00
Library	<u>456178.00</u>	
<u>BY SALARY</u>		176500.00
Teaching Staff Salary	130000.00	
Watchman Salary	<u>46500.00</u>	
<u>BY CLOSING BALANCES</u>		
	TOTAL RS.	<u>2611431.00</u>

(Signature)
Principal
 Dhule Charitable Society's
 Annasaheb Ramesh Aj
 College of Pharmacy, Nagaon, Dhule

PER MY SEPARATE REPORT

(Signature)
VIJAY M. RATHI
 CHARTERED ACCOUNTANT
 UDIN - 22036599AFTP5080



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

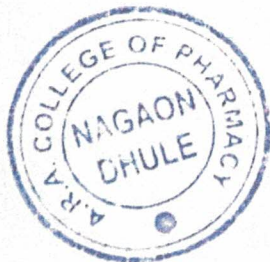
VIJAY M. RATHI
B.COM,F.C.A.
CHARTERED ACCOUNTANT

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		<u>BY FEES</u>	
Affiliation Fee	65000.00	Development Fees	288115.00
Depreciation	114045.00	Enrollment Fees	14280.00
Fees Refund	59960.00	Identity Card Fees	6800.00
Printing Expenses	28000.00	Manual Fees	27200.00
		Prospectus Fees	6800.00
		Student Insurance Fees	17000.00
		Tuition Fee	952283.00
<u>TO FEES FOR UNIVERSITY PAYMENT</u>			
Enrollment Fees	14070.00		
<u>TO SALARY</u>			
Teaching Staff Salary	130000.00		
Watchman Salary	46500.00		
<u>TO INCOME AND EXPENDITURE</u>			
Surplus Transfer to Balance Sheet	854903.00		
TOTAL RS.	1312478.00	TOTAL RS.	1312478.00

PLACE:SHIRPUR
DATE: 28/03/2022

P. Rathi
Principal

A R A COLLEGE OF PHARMACY (D PHARMACY)
NAGAON



PER MY SEPARATE REPORT

Vijay M. Rathi

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AFTP KH5080



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

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

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>ACCOUNTS AS PER CONTRA</u>		400.00
Professional Tax	400.00	
<u>ACCOUNTS PAYABLE</u>		44400.00
Salary Payables	44400.00	
<u>FUNDS</u>		114045.00
Depreciation Fund	114045.00	
<u>INCOME AND EXPENDITURE</u>		854903.00
Balance As Per Last Balance Sheet	0.00	
Add:-Surplus for the year transferred from Income and Expenditure Account	854903.00	
	TOTAL RS.	1013748.00

PLACE: SHIRPUR
DATE: 28/03/2022

P. Ramesh
Principal

A R A COLLEGE OF PHARMACY (D PHARMACY)
NAGAON




P. Ramesh
Principal


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

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

<u>ASSETS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>BRANCH INTERNAL</u> A. R. A. College Of Pharmacy	<u>257570.00</u>	257570.00
<u>INVESTMENTS</u> F. D. R. Jalgaon Janata Bank 864340	<u>300000.00</u>	300000.00
<u>MOVABLE PROPERTIES</u> Library	<u>456178.00</u>	456178.00
	<u>TOTAL RS.</u>	<u>1013748.00</u>

PER MY SEPARATE REPORT


VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AFTP5080


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



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

YEAR:- 31ST MARCH 2021

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2020	Amount of Additions Up to 30/09/2020	Amount of Additions After 30/09/2020	Amount Of Deductions for The Year	Total Gross Block 31/03/2021	Gross Block Deprec. 01/04/2020	Allowable Depre. for The Year 31/03/2021	Total Gross Dep. Up To 31/03/2021	W. D. V. Balance at the End of the year 31/03/2021	W. D. V. Balance at the End of the year 31/03/2020
1	2	3	4	5	6	7	8	11	12	13	14	14
C) OTHER ASSETS												
1	Library and Books	25.00%	0.00	456178.00	0.00	0.00	456178.00	0.00	114045.00	114045.00	342133.00	0.00
TOTAL RS.			0.00	456178.00	0.00	0.00	456178.00	0.00	114045.00	114045.00	342133.00	0.00

[Signature]
Principal

A. R. A. COLLEGE OF PHARMACY (D PHARMACY) NAGAON



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

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

1) SIGNIFICANT ACCOUNTING POLICIES :

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

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

2) DEPRECIATION :-

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

3) FIXED ASSETS :-

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

4) REVENUE RECOGNITION :-

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

5) GOVERNMENT GRANTS :-


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

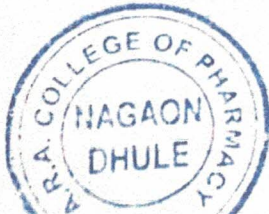
6) OTHER POINTS


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

Place : - Dhule

Date :- 28/03/2022


Principal
A.R.A. College Of Pharmacy
(D Pharmacy) – Nagaon




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.NO. 036599



Expenditure Statement for 2021-22

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

AUDIT REPORT

31/03/2022

VIJAY M. RATHI
CHARTERED ACCOUNTANT

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

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

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

FINANCIAL STATEMENTS

31/03/2022




P. Rao
Principal
Dhule Charitable Society's
Annasaheb Ramesh Airmata
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	1007.00	
Jalgaon Janta Bank Ltd., Dhule	618753.60	
State Bank Of India A/c No.	66447.47	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25	
Bank Of Maharashtra A/c No 20110702198	492125.88	
		771250.00
TO FUNDS		
Depreciation Fund	771250.00	
		26754948.50
TO FEES		
Development Fees	2193881.00	
Exam Form Fees	1484.00	
Journal Fees	212926.00	
Other Fees	191143.00	
Prospectus Fees	13000.00	
Tuition Fee	24142514.50	
		428166.00
TO FEES FOR UNIVERSITY		
Eligibility Fees	44450.00	
Examination Fee	383716.00	
		11144991.50
TO SCHOLARSHIPS		
Scholarship	11144991.50	
		12354446.25
TO BRANCH INTERNAL		
D Pharmacy Nagaon	5561861.00	
M Pharmacy College	6792585.25	
		27009912.00
TO ANAMATS AND PAYABLES		
Beniwal Keshardev Mangalaram	740780.00	
Fees Receivable	7781874.00	
K.k.labour Multiservice	46658.00	
Salary Payables	17976024.00	
Shree Ranisati Home Appliances	46330.00	
Solanki Enterprises	418246.00	
		1981110.00
TO ACCOUNTS AS PER CONTRA		
Income Tax	1125424.00	
Professional Tax	87175.00	
Provident Fund	727333.00	




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



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

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



J. W. J.
Principal
Dhule Charitable Society
Annasaheb Ramesh Ajmer
College of Pharmacy, Nagson, Dhule

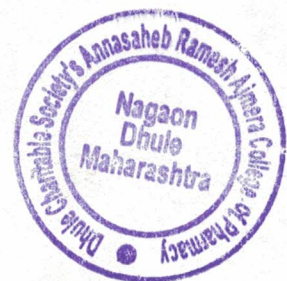


<u>BY SCHOLARSHIPS</u>		11144991.50
Scholarship	<u>11144991.50</u>	
<u>BY MOVABLE PROPERTIES</u>		172732.00
Dead Stock	28350.00	
Furniture And Fixtures	49650.00	
Laboratory Equipment	70292.00	
Other Equipment	<u>24440.00</u>	
<u>BY BRANCH INTERNAL</u>		10403756.00
D Pharmacy Nagaon	2803746.00	
M Pharmacy College	7500010.00	
Rashi Medicals Generic	<u>100000.00</u>	
<u>BY ACCOUNTS PAYABLE</u>		29055199.00
Beniwal Keshardev Mangalaram	440000.00	
Bombay Intelligent Security	4820.00	
K.k.labour Multiservice	67778.00	
Sai Book Centre	17966.00	
Salary Payables	27914735.00	
Shree Ranisati Home Appliances	120165.00	
Solanki Enterprises	404735.00	
Student Deposits	<u>85000.00</u>	
<u>BY ACCOUNTS AS PER CONTRA</u>		1994407.00
Income Tax	1125424.00	
Professional Tax	87725.00	
Provident Fund	734497.00	
T. D. S.	<u>46761.00</u>	
<u>BY CLOSING BALANCES</u>		2625401.86
Cash In Hand	3007.00	
Jalgaon Janta Bank Ltd., Dhule	618195.88	
State Bank Of India A/c No.	172354.90	
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25	
Bank Of Maharashtra A/c No 20110702198	<u>69791.83</u>	
TOTAL RS.	<u><u>83385210.45</u></u>	

PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
 CHARTERED ACCOUNTANT
 UDIN - 22036599AZNWBR9460

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



DHULE CHARITABLE SOCIETY- DHULE
A.R.A. COLLEGE OF PHARMACY- NAGAON
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 ADMINISTRATIVE EXPENCES		BY FEES	
Advertisement Expenses	2350.00	Fees	27183114.50
Affiliation Fee	188000.00	BY INCOME AND EXPENDITURE	
Bank Commission	4937.09	Deficit Transfer to	
C. C. Avenue Expenses	10591.00	Balance Sheet	805608.59
Computer Expenses	161900.00		
Conveyance Expenses	117000.00		
Depreciation	771250.00		
Electrical Bill Expenses	97550.00		
Examination Remuneration	5670.00		
Fees Refund	216331.00		
Garden Expenses	61600.00		
Internet Expenses	19912.00		
Laboratory Expenses	465557.00		
Meeting Expenses	9000.00		
N. B. A. Fees	118000.00		
Newspaper And Magazine Expenses	10312.00		
Office Expenses	87687.00		
P. F. Administrative Charges	86219.00		
Printing And Stationary	245698.00		
Processing Fee	105900.00		
Property Tax	550961.00		
Provident Fund Contribution	734497.00		
Repairing And Maintenance	2953865.00		
Security Expenses	293396.00		
Service Charges	12332.00		
Stationary Expenses	22923.00		
Subscription And Journals	154700.00		
Travelling Expenses	24605.00		
Eligibility Fees	44450.00		
Examination Fee	383716.00		
Other Fees	43358.00		
Non Teaching Staff Salary	4904226.00		
Sweeper Salary	68500.00		
Teaching Staff Salary	15011730.00		

TOTAL RS. 27988723.09

PLACE: DHULE
 DATE: 20/09/2022

[Signature]
 Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



TOTAL RS. 27988723.09
 PER MY SEPARATE REPORT

[Signature]

VIJAY M. RATHI
 CHARTERED ACCOUNTANT
 UDIN - 22036599AZNWBR9460

[Signature]
 Principal

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



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

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



P. W. J.
Principal

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



TOTAL RS. 40931369.82

PLACE: DHULE
DATE: 20/09/2022

Pragal
Principal

A.R.A. COLLEGE OF PHARMACY- NAGAON



Pragal
Principal

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

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

ASSETS	AMOUNT RS.	AMOUNT RS.
IMMOVABLE PROPERTIES		8304016.00 ✓
Building	8304016.00	
INVESTMENTS		2775724.10 ✓
F. D. R. Bank Of Maharashtra No. 132240	233846.00 ✓	
F. D. R. Jalgaon Janata Bank No. 623898	169611.00 ✓	
F. D. R. Jalgaon Janata Bank No. 623899	9046.00 ✓	
F. D. R. Jalgaon Janata Bank No. 634794	162777.00 ✓	
F. D. R. - A. R. A. Patsanstha Dhule	1871155.10 ✓	
F. D. R. I. D. B. I.. Bank	329289.00 ✓	
MOVABLE PROPERTIES		17403696.70 ✓
Air Condition	118800.00 ✓	
C. C. T. V. Camera System	107253.00 ✓	
Computer & Accessories	2503355.00 ✓	
Dead Stock	162893.00 ✓	
E P B X System	38710.00 ✓	
Fax Machine	16000.00 ✓	
Furniture And Fixtures	2869362.00 ✓	
Gas Fittings	40775.00 ✓	
Gymkhana Material	17843.00 ✓	
Inverter	79000.00 ✓	
Laboratory Equipment	6057808.00 ✓	
Library	4888513.70 ✓	
Other Equipment	64658.00 ✓	
Projector Machine	78000.00 ✓	
R.O.Plant	97875.00 ✓	
Sound Systems	25000.00 ✓	
Stabilizer	3890.00 ✓	
Telephone Instrument	2200.00 ✓	
Thumb Machine	13200.00 ✓	
Water Cooler	65925.00 ✓	
Water Pump	20946.00 ✓	
Xerox Machine	131690.00 ✓	
ANAMAT AND RECEIVABLE		378060.00 ✓
A. R. A. Patsanstha Bank O D A/c	122711.00	
Bombay Intelligent Security	4820.00	
Cylinder Deposits	6800.00	



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

Fees Receivable
V M Edulite

241729.00
2000.00

9444471.16 ✓

BRANCH INTERNAL

M Pharmacy College
Rashi Medicals Generic

9344471.16
100000.00

2625401.86 ✓


CASH AND BANK BALANCES

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


3007.00
69791.83
1762052.25
618195.88
172354.90

TOTAL RS. 40931369.82

PER MY SEPARATE REPORT


VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AZNWB9460




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



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

YEAR:- 31ST MARCH 2022

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2021	Amount of Additions Up to 30/09/2021	Amount of Additions After 30/09/2021	Amount Of Deductions for The Year	Total Gross Block 31/03/2022	Gross Block Deprec. 01/04/2021	Allowable Depre. for The Year 31/03/2022	Total Gross Dep. Up To 31/03/2022	W. D. V. Balance at the End of the year 31/03/2022	W. D. V. Balance at the End of the year 31/03/2021
1	2	3	4	5	6	7	8	11	12	13	14	14

A) LAND AND BUILDING

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

B) FURNITURE AND FIXTURES

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

C) EQUIPMENTS AND MACHINERY

1	Lab Equipment	15.00%	5987516.00	13511.00	56781.00	0.00	6057808.00	4602740.00	214002.00	4816742.00	1241066.00	1384776.00
2	Gymkhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	16208.00	245.00	16453.00	1390.00	1635.00
3	Water Pump	15.00%	20946.00	0.00	0.00	0.00	20946.00	17641.00	496.00	18137.00	2809.00	3305.00
4	Gas Fitting	15.00%	40775.00	0.00	0.00	0.00	40775.00	37038.00	561.00	37599.00	3176.00	3737.00
5	Water Coolers	15.00%	65925.00	0.00	0.00	0.00	65925.00	50685.00	2286.00	52971.00	12954.00	15240.00
6	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200.00	1976.00	34.00	2010.00	190.00	224.00
7	Inverter	15.00%	79000.00	0.00	0.00	0.00	79000.00	46891.00	4816.00	51707.00	27293.00	32109.00
8	Xerox Machine	15.00%	131691.00	0.00	0.00	0.00	131691.00	96598.00	5284.00	101862.00	29829.00	35093.00



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

9	Fax Machine	15.00%	16000.00	0.00	0.00	0.00	0.00	16000.00	13587.00	362.00	13949.00	2031.00	2413.00
10	Stabilizer	15.00%	3890.00	0.00	0.00	0.00	0.00	3890.00	2521.00	205.00	2726.00	1164.00	1369.00
11	R.O. Plant	15.00%	97875.00	0.00	0.00	0.00	0.00	97875.00	72292.00	3837.00	76129.00	21746.00	25583.00
12	EPBX System	15.00%	38710.00	0.00	0.00	0.00	0.00	38710.00	28491.00	1533.00	30024.00	8686.00	10219.00
13	CCTV Camera	15.00%	107253.00	0.00	0.00	0.00	0.00	107253.00	71657.00	5339.00	76996.00	30257.00	35596.00
14	Projector	15.00%	78000.00	0.00	0.00	0.00	0.00	78000.00	35480.00	6378.00	41858.00	36142.00	42320.00
15	Sound System	15.00%	25000.00	0.00	0.00	0.00	0.00	25000.00	10798.00	2130.00	12928.00	12072.00	14202.00
16	Other Equipment	15.00%	40218.00	24440.00	0.00	0.00	0.00	64658.00	13339.00	7698.00	21037.00	43621.00	26879.00
17	Thumb Machine	15.00%	13200.00	0.00	0.00	0.00	0.00	13200.00	6827.00	956.00	7783.00	5417.00	6373.00
18	Air Conditioner	15.00%	118800.00	0.00	0.00	0.00	0.00	118800.00	32967.00	12875.00	45842.00	72958.00	85833.00
	Sub Total		6884842.00	37951.00	56781.00	0.00	6979574.00	5157736.00	269017.00	5426753.00	1552821.00	1727106.00	
D) OTHER ASSETS													
1	Library and Books	25.00%	4888513.70	0.00	0.00	0.00	4888513.70	4521782.00	91683.00	4613465.00	275048.70	366731.70	
2	Computer	25.00%	2503355.00	0.00	0.00	0.00	2503355.00	2118681.00	96169.00	2214850.00	288505.00	384674.00	
	TOTAL RS.		7391868.70	0.00	0.00	0.00	7391868.70	6640463.00	187852.00	6928315.00	563553.70	751405.70	
	GRAND TOTAL RS.		25534981.70	37951.00	134781.00	0.00	25707713.70	16224709.00	771250.00	16995959.00	8711754.70	9310272.70	

[Signature]
Principal

A. R. A. COLLEGE OF PHARMACY - NAGAON



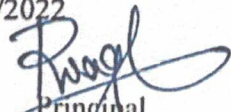
[Signature]
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmone
College of Pharmacy, Nagaon, Dhule

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


- 1) **SIGNIFICANT ACCOUNTING POLICIES :**
The financial statements are prepared under the historical cost convention, and on the basis of a going concern.
 - a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.
- 2) **DEPRECIATION :-**
 - a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.
- 3) **FIXED ASSETS :-**
 - a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
 - b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.
 - c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.
- 4) **REVENUE RECOGNITION :-**
The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.
- 5) **GOVERNMENT GRANTS :-**
 - a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
 - b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.
 - c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.
- 6) **OTHER POINTS**
 - a) Balances of the accounts are taken as per the ledgers only and are not confirmed
 - b) The provisions in respect of TDS needs to be properly taken care of.

Place : - Dhule

Date :- 20/09/2022


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




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599
Udin- 22036599AZNWBR9460



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

AUDIT REPORT

31/03/2022

VIJAY M. RATHI
CHARTERED ACCOUNTANT

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

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

AUDITOR'S REPORT

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

We have audited the attached Balance Sheet of A.R.A. COLLEGE OF PHARMACY (M 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 of our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.


- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31st march 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




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


VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599
Udin - 22036599AZOUDR1822

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

FINANCIAL STATEMENTTS

31/03/2022



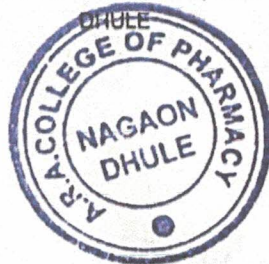
DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

<u>RECEIPTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>TO OPENING BALANCES</u>		270.00
Cash In Hand	270.00	
<u>TO FEES</u>		5133184.25
Development Fees	485447.00 ✓	
Journal Fees	25407.00 ✓	
Other Fees	33931.00 ✓	
Prospectus Fees	2900.00 ✓	
Tuition Fee	4585499.25 ✓	
<u>TO FEES FOR UNIVERSITY</u>		30905.00
Eligibility Fees	11861.00 ✓	
Examination Fee	19044.00 ✓	
<u>TO FUNDS</u>		66415.00
Depreciation Fund	66415.00	
<u>TO BRANCH INTERNAL</u>		7500010.00
A. R. A. College Of Pharmacy (B Pharm)	7500010.00	
<u>TO ANAMATS AND PAYABLES</u>		5624592.00
Fees Receivable	1630171.00	
Salary Payables	3994421.00	
<u>TO ACCOUNTS AS PER CONTRA</u>		491932.00
Income Tax	302630.00	
Professional Tax	18950.00	
Provident Fund	170352.00	
TOTAL RS.		18847308.25

PLACE: DHULE
DATE: 20/09/2022

R. Nag
Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)



R. Nag
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajit
College of Pharmacy, Nagaon, Dhule

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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
BY SALARY		4486353.00
Non Teaching Staff Salary	1042923.00	
Teaching Staff Salary	3443430.00	
BY EDUCATIONAL AND ADMINISTRATIVE EXPENSES		1106611.00
Affiliation Fee	731500.00 ✓	
Depreciation ✓	66415.00	
Fees Refund	✓ 49260.00	
Office Expenses	1250.00	
P. F. Administrative Charges	18756.00	
Processing Fee	40000.00 ✓	
Provident Fund Contribution	165480.00	
Other Fees	3045.00 ✓	
Eligibility Fees	11861.00	
Examination Fee	19044.00	
BY BRANCH INTERNAL		6792585.25
A. R. A. College Of Pharmacy (B Pharm)	6792585.25	
BY ACCOUNTS PAYABLE		5974654.00
Salary Payables	5974654.00	
BY ACCOUNTS AS PER CONTRA		486410.00
Income Tax	302630.00	
Professional Tax	18300.00	
Provident Fund	165480.00	
BY CLOSING BALANCES		695.00
Cash In Hand	695.00	
TOTAL RS.		18847308.25

PER MY SEPARATE REPORT

(Signature)
VIJAY M. RATHI
 CHARTERED ACCOUNTANT
 UDIN - 22036599AZOUDR1822

(Signature)
Principal
 Dhule Charitable Society
 Annasaheb Ramesh Ajmer
 College of Pharmacy, Nagaon, Dhule



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

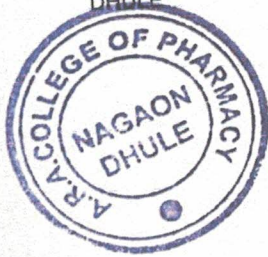
VIJAY M. RATHI
 B.COM,F.C.A.
 CHARTERED ACCOUNTANT

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES		BY FEES	5164089.25
Affiliation Fee ✓	731500.00 ✓	Fees	
Depreciation ✓	66415.00 ✓	BY INCOME AND EXPENDITURE	
Fees Refund	49260.00 ✓	Deficit Transfer to	428874.75
Office Expenses	1250.00 ✓	Balance Sheet	
P. F. Administrative Charges	18756.00 ✓		
Processing Fee ✓	40000.00 ✓		
Provident Fund Contribution	165480.00 ✓		
Other Fees ✓	3045.00 ✓		
Eligibility Fees ✓	11861.00 ✓		
Examination Fee ✓	19044.00 ✓		
Non Teaching Staff Salary	1042923.00 ✓		
Teaching Staff Salary	3443430.00 ✓		
TOTAL RS.	5592964.00	TOTAL RS.	5592964.00

PLACE: DHULE
 DATE: 20/09/2022

Rathi
 Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)
 DHULE



PER MY SEPARATE REPORT

Rathi
VIJAY M. RATHI
 CHARTERED ACCOUNTANT
 UDIN - 22036599AZOUDR1822



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

DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE
BALANCE SHEET AS AT 31/03/2022

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>FUNDS</u>		2668494.00
Depreciation Fund	<u>2668494.00</u>	
<u>LOANS</u>		5353735.00
R. C. Ajmera Patpedhi	<u>5353735.00</u>	
<u>BRANCH INTERNAL</u>		13421740.16
A. R. A. College Of Pharmacy (B Pharm)	9344471.16	
Dhule Charitable Society Central Office - Dhule	<u>4077269.00</u>	
<u>ANAMATS AND PAYABLES</u>		507352.00
Salary Payables	472777.00	
Student Deposits	15000.00	
Professional Tax	1575.00	
Provident Fund	<u>18000.00</u>	
	TOTAL RS.	<u><u>21951321.16</u></u>

PLACE: DHULE
DATE: 20/09/2022

P. Nagl
Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)



P. Nagl
Principal

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

DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE
BALANCE SHEET AS AT 31/03/2022

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>FUNDS</u>		2668494.00
Depreciation Fund	<u>2668494.00</u>	
<u>LOANS</u>		5353735.00
R. C. Ajmera Patpedhi	<u>5353735.00</u>	
<u>BRANCH INTERNAL</u>		13421740.16
A. R. A. College Of Pharmacy (B Pharm)	9344471.16	
Dhule Charitable Society Central Office - Dhule	<u>4077269.00</u>	
<u>ANAMATS AND PAYABLES</u>		507352.00
Salary Payables	472777.00	
Student Deposits	15000.00	
Professional Tax	1575.00	
Provident Fund	<u>18000.00</u>	
	TOTAL RS.	<u><u>21951321.16</u></u>

PLACE: DHULE
DATE: 20/09/2022

P. Nag
Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)



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

YEAR:- 31ST MARCH 2022

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2021	Amount of Additions Up to 30/03/2022	Amount of Additions of Alter 30/03/2022	Amount Of Deductions for The Year	Total Gross Block 31/03/2022	Gross Block Deprec. 01/04/2021	Allowable Depra. for The Year 31/03/2022	Total Gross Dep. Up To 31/03/2022	W. D. V. Balance at the End of the year 31/03/2022	W. D. V. Balance at the End of the year 31/03/2021
1	2	3	4	5	6	7	8	11	12	13	14	14
A) LAND AND BUILDING												
1	Building	2.50%	1182520.00	0.00	0.00	0.00	1182520.00	355927.00	20665.00	376592.00	805928.00	826593.00
	Sub Total		1182520.00	0.00	0.00	0.00	1182520.00	355927.00	20665.00	376592.00	805928.00	826593.00
B) EQUIPMENTS AND MACHINERY												
1	Lab Equipments	15.00%	1583857.00	0.00	0.00	0.00	1583857.00	1335440.00	37263.00	1372703.00	211154.00	248417.00
2	Other Equipments	15.00%	32670.00	0.00	0.00	0.00	32670.00	27741.00	739.00	28480.00	4190.00	4929.00
	Sub Total		1616527.00	0.00	0.00	0.00	1616527.00	1363181.00	38002.00	1401183.00	215344.00	253345.00
C) OTHER ASSETS												
1	Library and Books	25.00%	913964.00	0.00	0.00	0.00	913964.00	882971.00	7748.00	890719.00	23245.00	30993.00
	TOTAL RS.		913964.00	0.00	0.00	0.00	913964.00	882971.00	7748.00	890719.00	23245.00	30993.00
GRAND TOTAL RS.			3713011.00	0.00	0.00	0.00	3713011.00	2602079.00	66415.00	2668494.00	1044517.00	1110332.00

Prinpal
Principal

A. R. A. COLLEGE OF PHARMACY (M PHARMACY) NAGAON

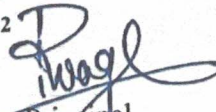


Prinpal
Principal
Dhule Charitable Society's
Anasaheb Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule


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

- 1) **SIGNIFICANT ACCOUNTING POLICIES :**
The financial statements are prepared under the historical cost convention, and on the basis of a going concern.
- a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.
- 2) **DEPRECIATION :-**
a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.
- 3) **FIXED ASSETS :-**
a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.
c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.
- 4) **REVENUE RECOGNITION :-**
The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.
- 5) **GOVERNMENT GRANTS :-**
a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.
c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.
- 6) **OTHER POINTS**
a) Balances of the accounts are taken as per the ledgers only and are not confirmed
b) The provisions in respect of TDS needs to be properly taken care of .

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


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




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.NO. 036599



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

AUDIT REPORT

31/03/2022

VIJAY M. RATHI
CHARTERED ACCOUNTANT

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

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



AUDITOR'S REPORT

To,
The Trustees / Principal
Institute Of Pharmacy – Nagaon
Branch Dhule Charitable Society – Dhule

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

- In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31st March 2022 and ;
- In the case of Income and Expenditure Account, of the Surplus for the year ended on that date.

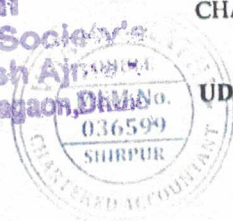
Place : - Dhule
Date :- 19/09/2022

Prajwal
Principal

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

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT

M.No. 036599
UDIN - 22036599AZOWEF5941



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

FINANCIAL STATEMENTS

31/03/2022

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

<u>RECEIPTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>TO OPENING BALANCES</u>		0.00
Cash In Hand	0.00	
<u>TO ACCOUNTS AS PER CONTRA</u>		196624.00
Income Tax	25508.00	
Professional Tax	19400.00	
Provident Fund	151716.00	
<u>TO ACCOUNTS PAYABLE</u>		2223112.00
Salary Payables	2223112.00	
<u>TO BRANCH INTERNAL</u>		2803746.00
A. R. A. College Of Pharmacy	2803746.00	
<u>TO FEES</u>		5528191.00
Development Fees	554995.00	
Identity Card Fees	6700.00	
Lab Manual Fees	29680.00	
Prospectus Fees	6700.00	
Student Insurance	16750.00	
Tuition Fee	4913366.00	
<u>TO FEES FOR UNIVERSITY</u>		56040.00
Enrollment Fees	15840.00	
Examination Fee	40200.00	
<u>TO FUNDS</u>		94076.00
Depreciation Fund	94076.00	
<u>TO GRANTS</u>		1200.00
Examination Remuneration	1200.00	
<u>TO SCHOLARSHIPS</u>		1010684.00
Scholarship	1010684.00	

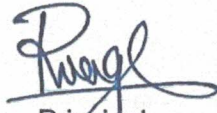


P. Wadgaonkar
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmeri
College of Pharmacy, Nagaon, Dhule



TOTAL RS. 11913673.00

PLACE: DHULE
DATE: 19/09/2022



Principal

A R A COLLEGE OF PHARMACY (D PHARMACY)
NAGAON

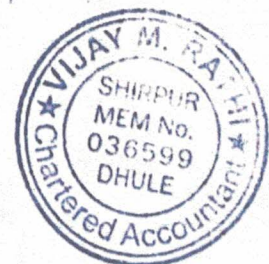


VIJAY M. RATHI
B.COM, F.C.A
CHARTERED ACCOUNTANT

<u>PAYMENTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>BY ACCOUNTS AS PER CONTRA</u>		180584.00
Income Tax	25508.00	
Professional Tax	16800.00	
Provident Fund	<u>138276.00</u>	
<u>BY ACCOUNTS PAYABLE</u>		1995723.00
Salary Payables	<u>1995723.00</u>	
<u>BY BRANCH INTERNAL</u>		5561861.00
A. R. A. College Of Pharmacy	<u>5561861.00</u>	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		557275.00
Affiliation Fee	74000.00	
Conveyance Expenses	70500.00	
Depreciation	94076.00	
Fees Refund	50090.00	
Garden Expenses	35000.00	
Laboratory Expenses	13463.00	
Office Expenses	6600.00	
P. F. Administrative Charges	12696.00	
Postage Expenses	626.00	
Printing Expenses	30500.00	
Provident Fund Contribution	138276.00	
Student Insurance	<u>31448.00</u>	
<u>BY FEES FOR UNIVERSITY</u>		56040.00
Enrollment Fees	15840.00	
Examination Fee	<u>40200.00</u>	
<u>BY MOVABLE PROPERTIES</u>		68339.00
Library	<u>68339.00</u>	
<u>BY SCHOLARSHIPS</u>		1010684.00
Scholarship	<u>1010684.00</u>	



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



BY SALARY

Non Teaching Staff Salary
Teaching Staff Salary
Watchman Salary

875364.00
1547759.00
60000.00

2483123.00

BY CLOSING BALANCES

Cash In Hand

44.00

44.00

TOTAL RS. 11913673.00

PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AZOWEF5941



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



DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (D 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

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		<u>BY FEES</u>	
Affiliation Fee	74000.00	Development Fees	554995.00
Conveyance Expenses	70500.00	Identity Card Fees	6700.00
Depreciation	94076.00	Lab Manual Fees	29680.00
Fees Refund	50090.00	Prospectus Fees	6700.00
Garden Expenses	35000.00	Student Insurance	16750.00
Laboratory Expenses	13463.00	Tuition Fee	4913366.00
Office Expenses	6600.00	<u>BY FEES FOR UNIVERSITY</u>	
P. F. Administrative Charges	12696.00	Enrollment Fees	15840.00
Postage Expenses	626.00	Examination Fee	40200.00
Printing Expenses	30500.00	<u>BY GRANTS</u>	
Provident Fund Contribution	138276.00	Examination Remuneration	1200.00
Student Insurance	31448.00		
Enrollment Fees	15840.00		
Examination Fee	40200.00		
Non Teaching Staff Salary	875364.00		
Teaching Staff Salary	1547759.00		
Watchman Salary	60000.00		
<u>TO INCOME AND EXPENDITURE</u>			
Surplus Transfer to Balance Sheet	2488993.00		
TOTAL RS.	5585431.00	TOTAL RS.	5585431.00

PLACE: DHULE
DATE: 19/09/2022

R. R. R.
Principal

A R A COLLEGE OF PHARMACY (D PHARMACY)
NAGAON

PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599AZOWEF5941



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

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>ACCOUNTS AS PER CONTRA</u>		16440.00
Professional Tax	3000.00	
Provident Fund	13440.00	
<u>ACCOUNTS PAYABLE</u>		271789.00
Salary Payables	271789.00	
<u>FUNDS</u>		208121.00
Depreciation Fund	208121.00	
<u>INCOME AND EXPENDITURE</u>		3343896.00
Balance As Per Last Balance Sheet	854903.00	
Add:-Surplus for the year transferred from Income and Expenditure Account	2488993.00	
TOTAL RS.		3840246.00

PLACE: DHULE
DATE: 19/09/2022



Principal

A R A COLLEGE OF PHARMACY (D PHARMACY)





Principal

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

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

YEAR:- 31ST MARCH 2022

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2021	Amount of Additions Up to 30/09/2021	Amount of Additions After 30/09/2021	Amount Of Deductions for The Year	Total Gross Block 31/03/2022	Gross Block Deprec. 01/04/2021	Allowable Depre. for The Year 31/03/2022	Total Gross Dep. Up To 31/03/2022	W. D. V. Balance at the End of the year 31/03/2022	W. D. V. Balance at the End of the year 31/03/2021
1	2	3	4	5	6	7	8	11	12	13	14	14
C) OTHER ASSETS												
1	Library and Books	25.00%	456178.00	0.00	68339.00	0.00	524517.00	114045.00	94076.00	208121.00	316396.00	342133.00
	TOTAL RS.		456178.00	0.00	68339.00	0.00	524517.00	114045.00	94076.00	208121.00	316396.00	342133.00

[Signature]
Principal

A. R. A. COLLEGE OF PHARMACY (D PHARMACY) NAGAON



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

DHULE CHARITABLE SOCIETY- DHULE

A. R. A. COLLEGE OF PHARMACY

NAGAON - DHULE

AUDIT REPORT

31/03/2023

VIJAY M. RATHI

CHARTERED ACCOUNTANT

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

AUDITOR'S REPORT

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

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


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

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


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

Place : - Dhule

Date :- 03/08/2023


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




VIJAY M. RATHI
CHARTERED ACCOUNTANT

M.No. 036599

Udin- 23036599BGTDQN9499

Beniwal Keshardev Mangalaram	302000.00
Bombay Intelligent Security	516975.00
Chaitanya Telecom	235710.00
Cut N Carve	43695.00
Dhanshree Marketing Examination Remuneration Payable	19116.00
Fees Receivable	180640.00
Hafeezudding Shaikh	241729.00
Hotel Royal Rasraj	255360.00
Krishna Services	5254.00
Palesha Electricals	12910.00
S.v.patel Timbers	202839.00
Sai Krupa Media And Communication	571951.00
Salary Payables	9941.00
Shree Nanak Hardware And Interiors	21491549.00
Shrinivas Caterers And Decorators	195441.00
Solanki Enterprises	51000.00
Sunil More	367588.00
Uday Store	16000.00
Umesh Santosh Hire	85082.00
Unicom Computers	22000.00
Utsav Steel Furniture	30465.00
V M Edulite	179524.00
	116000.00

TO ACCOUNTS AS PER C/

Income Tax	2240580.00
Provident Fund	1489157.00
T. D. S.	689400.00
	62023.00

TO INVESTMENTS

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

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

BY FEES FOR UNIVERSITY

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

BY INVESTMENTS

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

BY MOVABLE PROPERTIE

C. C. T. V. Camera System	2189678.00
Computer & Accessories	235710.00
Dead Stock	570600.00
E P B X System	13700.00
Furniture And Fixtures	12910.00
Laboratory Equipment	179524.00
Library	179524.00
Projector Machine	560723.00
Thumb Machine	468871.00
Water Cooler	83000.00
Water Pump	12000.00
	39290.00
	13350.00

BY BRANCH INTERNAL

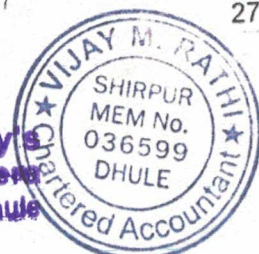
D Pharmacy Nagaon	16403250.00
Institute Of Pharmacy	5697612.00
K. C. Ajmera Ayurved Mahavidyalaya	295000.00
M Pharmacy College	100000.00
	10310638.00

BY ACCOUNTS PAYABLE

Abhiram Lighting And Decor	22045704.00
Atmasuman Buildcon Pvt Ltd	324773.00
	272215.00



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



Beniwal Keshardev	500780.00
Mangalaram	
Bombay Intelligent	
Security	479466.00
Cylinder Deposits	7200.00
Dhanshree Marketing	16200.00
Hafeezudding Shaikh	189060.00
Palesha Electricals	191139.00
Salary Payables	19453023.00
Shree Nanak Hardware And	
Interiors	115734.00
Sunil More	79000.00
Uday Store	70675.00
Umesh Santosh Hire	42000.00
Unicom Computers	28315.00
Utsav Steel Furniture	162124.00
V M Edulite	114000.00

<u>BY ACCOUNTS AS PER CI</u>	<u>2298141.00</u>
Income Tax	1482057.00
Professional Tax	6625.00
Provident Fund	741600.00
T. D. S.	67859.00

<u>BY CLOSING BALANCES</u>	<u>4744860.06</u>
Cash In Hand	14681.00
Jalgaon Janta Bank Ltd., Dhule	1359832.14
State Bank Of India A/c No.	64297.86
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25
Bank Of Maharashtra A/c No 20110702198	1543996.81

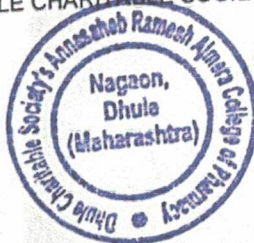
TOTAL RS. 86302613.06

TOTAL RS. 86302613.06

PLACE: DHULE
DATE: 03/08/2023

R. Nagl
Principal

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



PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI

CHARTERED ACCOUNTANT

M. NO. 036599

UDIN - 23036599BGTDQN9499

R. Nagl
Principal

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



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

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

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

PLACE: DHULE
DATE: 03/08/2023

R. Nag
Principal

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



PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI

CHARTERED ACCOUNTANT
M. NO. 036599
UDIN - 23036599BGTDQN9499



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

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

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

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



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

<u>INCOME AND EXPENDITURE</u>	<u>4577136.52</u>
Balance As Per Last Balance Sheet	4628827.82
Less:-Deficit for the year transferred from Income and Expenditure Account	-51691.30

Rashi Medicals Generic	100000.00
<u>CASH AND BANK BALANCE</u>	<u>4744860.06</u>
Cash In Hand	14681.00
Bank Of Maharashtra A/c No 20110702198	1543996.81
Indira Sahakari Bank Ltd - Dhule A/c No. 77	1762052.25
Jalgaon Janta Bank Ltd., Dhule	1359832.14
State Bank Of India A/c No.	64297.86

TOTAL RS. 46641098.22

**TOTAL RS. 46641098.22
0.00**

PLACE: DHULE
DATE: 03/08/2023

R. Raj
Principal

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



PER MY SEPARATE REPORT

Vijay M. Rathi

VIJAY M. RATHI

CHARTERED ACCOUNTANT

M. NO. 036599

UDIN - 23036599BGTDQN9499



R. Raj
Principal

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

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

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2022	Amount of Additions Up to 30/09/2022	Amount of Additions After 30/09/2022	Amount Of Deductions for The Year	Total Gross Block 31/03/2023	Gross Block Deprec. 01/04/2022	Allowable Depre. for The Year 31/03/2023	Total Gross Dep. Up To 31/03/2023	W. D. V. Balance at the End of the year 31/03/2023	W. D. V. Balance at the End of the year 31/03/2022
1	2	3	4	5	6	7	8	11	12	13	14	14
A) LAND AND BUILDING												
1	Building	2.50%	8304016.00	0.00	0.00	0.00	8304016.00	2717389.00	139666.00	2857055.00	544961.00	5986627.00
	Sub Total		8304016.00	0.00	0.00	0.00	8304016.00	2717389.00	139666.00	2857055.00	544961.00	5986627.00
B) FURNITURE AND FIXTURES												
1	Dead Stocks	15.00%	542893.00	0.00	13700.00	0.00	556593.00	372406.00	26801.00	399007.00	157586.00	170487.00
2	Furniture and Fixture	15.00%	2489362.00	0.00	179524.00	0.00	2668886.00	1651096.00	139204.00	1790300.00	878586.00	838266.00
	Sub Total		3032255.00	0.00	193224.00	0.00	3225479.00	2023502.00	165805.00	2189307.00	1036172.00	1008753.00
C) EQUIPMENTS AND MACHINERY												
1	Lab Equipment	15.00%	6057808.00	13511.00	547212.00	0.00	6057808.00	4816742.00	229227.00	5045969.00	1011839.00	1241066.00
2	Gymkhana Equipment	15.00%	17843.00	0.00	0.00	0.00	17843.00	18453.00	209.00	16662.00	1181.00	1390.00
3	Water Pump	15.00%	20946.00	13350.00	0.00	0.00	20946.00	18137.00	2424.00	20561.00	385.00	2809.00
4	Gas Fitting	15.00%	40775.00	0.00	0.00	0.00	40775.00	37599.00	478.00	38075.00	2700.00	3176.00
5	Water Coolers	15.00%	65925.00	0.00	39290.00	0.00	65925.00	52871.00	4890.00	57861.00	8064.00	12934.00
6	Telephone Instrument	15.00%	2200.00	0.00	0.00	0.00	2200.00	2010.00	29.00	2039.00	161.00	190.00
7	Inverter	15.00%	79000.00	0.00	0.00	0.00	79000.00	51707.00	4664.00	55801.00	23199.00	27293.00
8	Xerox Machine	15.00%	131691.00	0.00	0.00	0.00	131691.00	101862.00	4664.00	106526.00	25355.00	29209.00
	Sub Total		131691.00	0.00	0.00	0.00	131691.00	101862.00	4664.00	106526.00	25355.00	29209.00



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

9	Fax Machine	15.00%	16000.00	0.00	0.00	0.00	16000.00	13949.00	308.00	14257.00	1743.00	2051.00
10	Stabilizer	15.00%	3890.00	0.00	0.00	0.00	3890.00	2726.00	175.00	2901.00	989.00	1164.00
11	R O Plant	15.00%	97875.00	0.00	0.00	0.00	97875.00	76129.00	3262.00	79391.00	18484.00	21746.00
12	EPBX System	15.00%	38710.00	0.00	12910.00	0.00	38710.00	30024.00	2271.00	32295.00	6415.00	8686.00
13	CCTV Camera	15.00%	107253.00	0.00	235710.00	0.00	107253.00	76996.00	22217.00	99213.00	8040.00	30257.00
14	Projector	15.00%	78000.00	0.00	83000.00	0.00	78000.00	41858.00	11646.00	53504.00	24496.00	36142.00
15	Sound System	15.00%	25000.00	0.00	0.00	0.00	25000.00	12928.00	1811.00	14739.00	10261.00	12072.00
16	Other Equipment	15.00%	64658.00	0.00	0.00	0.00	64658.00	21037.00	6543.00	27580.00	37078.00	43621.00
17	Thumb Machine	15.00%	13200.00	0.00	12000.00	0.00	13200.00	7783.00	1713.00	9496.00	3704.00	5417.00
18	Air Conditioner	15.00%	118800.00	0.00	0.00	0.00	118800.00	45842.00	10944.00	56786.00	62014.00	72958.00
	Sub Total		6979574.00	26861.00	930122.00	0.00	6979574.00	5426753.00	306713.00	5733466.00	1246106.00	1552921.00
D) OTHER ASSETS												
1	Library and Books	25.00%	4686513.70	364384.00	104487.00	0.00	5357384.70	4613465.00	172919.00	4786384.00	571000.70	275048.70
2	Computer	25.00%	2503355.00	0.00	570600.00	0.00	3073955.00	2214850.00	143451.00	2358301.00	715654.00	288505.00
	TOTAL RS.		7391868.70	364384.00	675087.00	0.00	8431339.70	6828315.00	316370.00	7144685.00	1286654.70	563553.70
	GRAND TOTAL RS.		25707713.70	391245.00	1798433.00	0.00	26940408.70	16995959.00	928554.00	17924513.00	9015895.70	8711754.70

[Signature]
Principal

A. R. A. COLLEGE OF PHARMACY - NAGAON

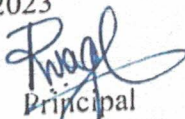


[Signature]
Principal
Dhule Charitable Society's
Anandesh Ramesh Ajmera
College of Pharmacy, Nagaon, Dhule


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

- 1) **SIGNIFICANT ACCOUNTING POLICIES :**
The financial statements are prepared under the historical cost convention, and on the basis of a going concern.
 - a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.
- 2) **DEPRECIATION :-**
 - a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.
- 3) **FIXED ASSETS :-**
 - a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
 - b) The unit has created Depreciation Fund to the extent of Depreciation. charged to Income and Expenditure Account.
 - c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular assets is capitalized to the respective assets.
- 4) **REVENUE RECOGNITION :-**
The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.
- 5) **GOVERNMENT GRANTS :-**
 - a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
 - b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.
 - c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.
- 6) **OTHER POINTS**
 - a) Balances of the accounts are taken as per the ledgers only and are not confirmed
 - b) The provisions in respect of TDS needs to be properly taken care of.

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


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




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



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

AUDIT REPORT

31/03/2023

VIJAY M. RATHI
CHARTERED ACCOUNTANT

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



AUDITOR'S REPORT

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

We have audited the attached Balance Sheet of A.R.A. COLLEGE OF PHARMACY (M 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.

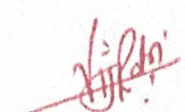
Place :- Dhule

Date :- 02/08/2023


Principal

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




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599
Udin - 23036599BGTDQM4989

DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE

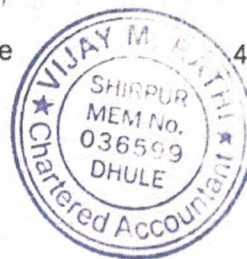
VIJAY M. RATHI
 B.COM, F.C.A.
 CHARTERED ACCOUNTANT

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
TO OPENING BALANCES	695.00	BY SALARY	6150946.00
Cash In Hand	695.00	Non Teaching Staff Salary	1517530.00
		Teaching Staff Salary	4633416.00
TO INTEREST ACCOUNT	13556.00	BY EDUCATIONAL AND ADMINISTRATIVE EXPENSES	4236495.00
F. D. R. Interest	13556.00	Affiliation Fee	782500.00
TO FEES	8170606.50	Audit Fees	53100.00
Development Fees	749056.00	Conveyance Expenses	51000.00
Journal Fees	7490.00	Depreciation	68881.00
Other Fees	99547.00	Fees Refund	192051.00
Prospectus Fees	5300.00	Fine Expenses	605000.00
Tuition Fee	7309213.50	Laboratory Expenses	529848.00
TO FEES FOR UNIVERSITY	365386.00	Office Expenses	30860.00
Eligibility Fees	26500.00	P. F. Administrative Charges	27336.00
Examination Fee	338886.00	Printing Expenses	198594.00
TO FUNDS	68881.00	Processing Fee	15000.00
Depreciation Fund	68881.00	Property Tax	111010.00
TO SCHOLARSHIPS	2482034.00	Provident Fund Contribution	241200.00
Scholarship	2482034.00	Repairs And Maintenance	860237.00
TO BRANCH INTERNAL	10310638.00	Review Application Fee	50000.00
A. R. A. College Of Pharmacy (B Pharm)	10310638.00	University Fees	24492.00
TO ANAMATS AND PAYABLES	828096.00	Eligibility Fees	26500.00
Fees Receivable	157163.00	Examination Fee	338886.00
Salary Payables	669577.00	BY SCHOLARSHIPS	2482034.00
T D S J J S B F D R	1356.00	Scholarship	2482034.00
TO ACCOUNTS AS PER CONTRA	258926.00	BY INVESTMENTS	613556.00
Professional Tax	27600.00	F D R Jalgaon Janata Bank Dhule Branch No. 6037014057	306778.00
Provident Fund	223200.00	F D R Jalgaon Janata Bank Dhule Branch No. 6037014058	306778.00
T. D. S.	8126.00	BY MOVABLE PROPERTIES	42480.00
		Computer Software	42480.00



Rao
Principal
Dhule Charitable Society's
Anasaheb Ramesh Amra
College of Pharmacy, Nagarkurnool



TO INVESTMENTSF D R Jalgaon Janata Bank
Dhule Branch No.

6037014057

F D R Jalgaon Janata Bank
Dhule Branch No.

6037014058

1356.00

678.00

678.00

BY BRANCH INTERNALA. R. A. College Of
Pharmacy (B Pharm)Dhule Charitable Society
Central Office - Dhule**8694511.50**

8693155.50

1356.00

BY ACCOUNTS PAYABLE

T D S J J S B F D R

1356.00

1356.00

BY ACCOUNTS AS**PER CONTRA**

Professional Tax

Provident Fund

T. D. S.

278101.00

28775.00

241200.00

8126.00

BY CLOSING BALANCES

Cash In Hand

695.00

695.00

TOTAL RS. 22500174.50**TOTAL RS. 22500174.50**

PLACE: DHULE

DATE: 02/08/2023


Principal

A R A COLLEGE OF PHARMACY (M PHARMACY)

NAGAON - DHULE

DHULE CHARITABLE SOCIETY- DHULE




PER MY SEPARATE REPORT


VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN - 23036599BGTDQM4989


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

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

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

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>	<u>10387441.00</u>	<u>BY INTEREST</u>	<u>13556.00</u>
Educational And Administrative Expenses	10387441.00	Interest	13556.00
		<u>BY FEES</u>	<u>8535992.50</u>
		Fees	8535992.50
		<u>BY INCOME AND EXPENDITURE</u>	<u>1837892.50</u>
		Deficit Transfer to Balance Sheet	1837892.50
TOTAL RS.	<u>10387441.00</u>	TOTAL RS.	<u>10387441.00</u>

PLACE: DHULE
DATE: 02/08/2023

Rajal
Principal

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



PER MY SEPARATE REPORT

Vijay M. Rathi

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 23036599BGTDQM4989



Rajal
Principal

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

DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (M PHARMACY)
DHULE
BALANCE SHEET AS AT 31/03/2023

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

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>ASSETS</u>	<u>AMOUNT RS.</u>
FUNDS	2737375.00	IMMOVABLE	1182520.00
Depreciation Fund	2737375.00	PROPERTIES	
		Building	1182520.00
LOANS	5353735.00	INVESTMENTS	612200.00
R. C. Ajmera Patpedhi	5353735.00	F D R Jalgaon Janata Bank	
		Dhule Branch No.	
BRANCH INTERNAL	15037866.66	6037014057	306100.00
A. R. A. College Of		F D R Jalgaon Janata Bank	
Pharmacy (B Pharm)	10961953.66	Dhule Branch No.	
Dhule Charitable Society		6037014058	306100.00
Central Office - Dhule	4075913.00		
ANAMATS AND	1157754.00	MOVABLE	2703144.00
PAYABLES		PROPERTIES	
Salary Payables	1142354.00	Computer Software	42480.00
Student Deposits	15000.00	Cooler	32670.00
Professional Tax	400.00	Laboratory Equipment	1583857.00
		Library	1044137.00
		CASH AND	695.00
		BANK BALANCES	
		Cash In Hand	695.00
		INCOME AND	19788171.66
		EXPENDITURE	
		Balance As Per Last	
		Balance Sheet	17950279.16
		Add:-Deficit for the	
		year transferred from	
		Income and Expenditure	
		Account	1837892.50
TOTAL RS.	24286730.66	TOTAL RS.	24286730.66

PLACE: DHULE
 DATE: 02/08/2023

[Signature]
 Principal

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



PER MY SEPARATE REPORT

[Signature]
VIJAY M. RATHI

CHARTERED ACCOUNTANT
 UDIN - 23036599BGTDQM1989



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

YEAR:- 31ST MARCH 2023

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2022	Amount of Additions Up to 30/09/2022	Amount of Additions Alter 30/09/2022	Amount Of Deductions for The Year	Total Gross Block 31/03/2023	Gross Block Deprec. 01/04/2022	Allowable Depre. for The Year 31/03/2023	Total Gross Dep. Up To 31/03/2023	W. D. V. Balance at the End of the year 31/03/2023	W. D. V. Balance at the End of the year 31/03/2022
1	2	3	4	5	6	7	8	11	12	13	14	14
A) LAND AND BUILDING												
1	Building	2.50%	1182520.00	0.00	0.00	0.00	1182520.00	376592.00	20148.00	396740.00	785780.00	805928.00
	Sub Total		1182520.00	0.00	0.00	0.00	1182520.00	376592.00	20148.00	396740.00	785780.00	805928.00
B) EQUIPMENTS AND MACHINERY												
1	Lab Equipments	15.00%	1583857.00	0.00	0.00	0.00	1583857.00	1372703.00	31673.00	1404376.00	179481.00	211154.00
2	Other Equipments	15.00%	32670.00	0.00	0.00	0.00	32670.00	28480.00	629.00	29109.00	3561.00	4190.00
	Sub Total		1616527.00	0.00	0.00	0.00	1616527.00	1401183.00	32302.00	1433485.00	183042.00	215344.00
C) OTHER ASSETS												
1	Computer Software	25.00%	0.00	42480.00	0.00	0.00	42480.00	0.00	10620.00	10620.00	31860.00	0.00
2	Library and Books	25.00%	913964.00	0.00	0.00	0.00	913964.00	890719.00	5811.00	896530.00	17434.00	23245.00
	TOTAL RS.		913964.00	42480.00	0.00	0.00	956444.00	890719.00	16431.00	907150.00	49294.00	23245.00
GRAND TOTAL RS.			3713011.00	42480.00	0.00	0.00	3755491.00	2568494.00	68881.00	2737375.00	1018116.00	1044517.00



[Signature]
Principal

A. R. A. COLLEGE OF PHARMACY (M PHARMACY) NAGAON

[Signature]
Principal
Dhule Charitable Society's
Annsaheb Ramesh Ajmawa
College of Pharmacy, Nagaon, Dhule

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

AUDIT REPORT

31/03/2023

VIJAY M. RATHI
CHARTERED ACCOUNTANT

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

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

1) **SIGNIFICANT ACCOUNTING POLICIES :**

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

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

2) **DEPRECIATION :-**

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

3) **FIXED ASSETS :-**

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

4) **REVENUE RECOGNITION :-**

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

5) **GOVERNMENT GRANTS :-**


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

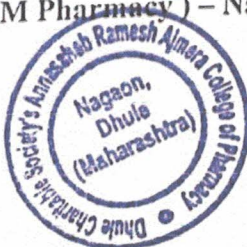
6) **OTHER POINTS**


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

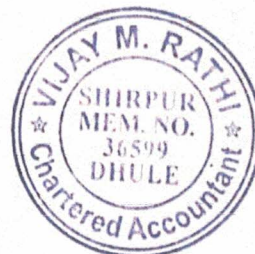
Place :- Dhule

Date :- 02/08/2023


Principal
A.R.A. College Of Pharmacy
(M Pharmacy) – Nagaon




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.NO. 036599



DHULE CHARITABLE SOCIETY- DHULE
A R A COLLEGE OF PHARMACY (D PHARMACY)
NAGAON - DHULE
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	44.00	BY SALARY	4263625.00
BALANCES		Non Teaching Staff Salary	1410636.00
Cash In Hand	44.00	Teaching Staff Salary	2762989.00
		Watchman Salary	90000.00
TO INTEREST ACCOUNT	20276.00	BY EDUCATIONAL AND	1592075.00
F D R Interest J J S B	20276.00	ADMINISTRATIVE EXPENCES	
TO FEES	6076149.00	Affiliation Fee	178000.00
Development Fees	462015.00	Audit Fees	25960.00
I Card Fees	6800.00	Depreciation	113412.00
Lab Manual Fees	77750.00	Fees Refund	152349.00
Prospectus Fees	6900.00	Industrial Tour	4840.00
Student Insurance	32000.00	Laboratory Expenses	332153.00
Tution Fees	5490684.00	P. F. Administrative	24553.00
		Charges	310068.00
TO FEES FOR	262950.00	Printing Expenses	
UNIVERSITY		Provident Fund	216640.00
Enrolment Fees	13650.00	Contribution	139200.00
Examination Fee	240000.00	Software Expenses	94900.00
Verification Fees	9300.00	Subscription And Journals	
TO FUNDS	113412.00	BY FEES FOR UNIVERSITY	262950.00
Depreciation Fund	113412.00	PAYMENT	
TO BRANCH INTERNAL	5724680.00	Enrolment Fees	13650.00
A. R. A. College Of		Examination Fee	240000.00
Pharmacy	5697612.00	Verification Fees	9300.00
Dhule Charitable Society		BY SCHOLARSHIPS	2740382.00
Central Office - Dhule	27068.00	Scholarship	2740382.00
TO ACCOUNTS AS	324617.00	BY INVESTMENTS	47344.00
PER CONTRA		F. D. R. Jalgaon Janata	
Income Tax	87160.00	Bank 864340	47344.00
Professional Tax	26400.00	BY MOVABLE PROPERTIE!	238491.00
Provident Fund	203200.00	Furniture And Fixtures	58410.00
T. D. S.	7857.00	Library	180081.00



R. Ajmer
Principal

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



TO ANAMATS AND PAYABLES

Salary Payables

3856865.00

3856865.00

TO SCHOLARSHIPS

Scholarship

2740382.00

2740382.00

TO INVESTMENTS

F. D. R. Jalgaon Janata
Bank 864340

2030.00

2030.00

BY ACCOUNTS AS PER CONTRA

Income Tax
Professional Tax
Provident Fund
T. D. S.

340057.00

87160.00

28400.00

216640.00

7857.00

BY BRANCH INTERNAL

A. R. A. College Of
Pharmacy

6339099.00

6339099.00

BY ANAMATS AND RECEIVABLES

Salary Payables
T D S J J S B F D R

3297338.00

3295308.00

2030.00

BY CLOSING BALANCES

Cash In Hand

44.00

44.00

TOTAL RS. 19121405.00

TOTAL RS. 19121405.00


PLACE:SHIRPUR
DATE:01/08/2023


Principal

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



PER MY SEPARATE REPORT


VIJAY M. RATHI

CHARTERED ACCOUNTANT

M. NO. 036599

UDIN - 23036599BGTDQL8576



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

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

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>TO EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>	<u>6118650.00</u>	<u>BY INTEREST</u>	<u>20276.00</u>
Educational And Administrative Expences	6118650.00	Interest	20276.00
		<u>BY FEES</u>	<u>6339099.00</u>
		Fees	6339099.00
<u>TO INCOME AND EXPENDITURE</u>			
Surplus Transfer to Balance Sheet	<u>240725.00</u> <u>240725.00</u>		
TOTAL RS.	<u>6359375.00</u>	TOTAL RS.	<u>6359375.00</u>

PLACE:SHIRPUR
DATE:01/08/2023

R. Raj
Principal

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



PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI

CHARTERED ACCOUNTANT
M. NO. 036599
UDIN - 23036599BGTDQL8576



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

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

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>ASSETS</u>	<u>AMOUNT RS.</u>
<u>ACCOUNTS AS PER CONTRA</u>	<u>1000.00</u>	<u>ACCOUNTS PAYABLE</u>	<u>2039.00</u>
Professional Tax	1000.00	FDB JJBBFDR	2039.00
<u>ACCOUNTS PAYABLE</u>	<u>833346.00</u>	<u>BRANCH INTERNAL</u>	<u>3657172.00</u>
Salary Payables	833346.00	A. R. A. College Of Pharmacy	3657172.00
<u>BRANCH INTERNAL</u>	<u>27068.00</u>	<u>INVESTMENTS</u>	<u>345314.00</u>
Dhule Charitable Society Central Office - Dhule	27068.00	F. D. R. Jalgaon Janata Bank 864340	345314.00
<u>FUNDS</u>	<u>321533.00</u>	<u>MOVABLE PROPERTIES</u>	<u>763008.00</u>
Depreciation Fund	321533.00	Furniture And Fixtures	58410.00
<u>INCOME AND EXPENDITURE</u>	<u>3584621.00</u>	Library	704598.00
Balance As Per Last Balance Sheet	3343896.00	<u>CASH-IN-HAND</u>	<u>44.00</u>
Add:-Surplus for the year transferred from Income and Expenditure Account	240725.00	Cash In Hand	44.00
TOTAL RS.	<u>4767568.00</u>	TOTAL RS.	<u>4767568.00</u>

PLACE: SHIRPUR
 DATE: 01/08/2023

R. Rajg
 Principal

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



PER MY SEPARATE REPORT

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R. Rajg
Principal

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

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

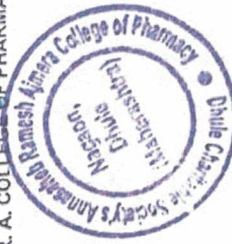
YEAR:- 31ST MARCH 2023

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2022	Amount of Additions Up to 30/09/2022	Amount of Additions After 30/09/2022	Amount Of Deductions for The Year	Total Gross Block 31/03/2023	Gross Block Deprec. 01/04/2022	Allowable Depre. for The Year 31/03/2023	Total Gross Dep. Up To 31/03/2023	W. D. V. Balance at the End of the year 31/03/2022	W. D. V. Balance at the End of the year 31/03/2023
1	2	3	4	5	6	7	8	11	12	13	14	14
C) OTHER ASSETS												
1	Furniture and Fixtures	15.00%	0.00	180081.00	0.00	0.00	180081.00	0.00	27012.00	27012.00	153069.00	153069.00
2	Library and Books	25.00%	524517.00	0.00	58410.00	0.00	582927.00	208121.00	66400.00	294521.00	288406.00	316396.00
TOTAL RS.			524517.00	180081.00	58410.00	0.00	763008.00	208121.00	113412.00	321533.00	441475.00	315396.00

[Signature]
 -Principal

A. R. A. COLLEGE OF PHARMACY (D PHARMACY) NAGAON



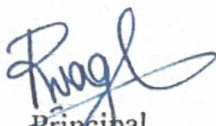
[Signature]
Principal
Dhule Charitable Society's
Annasaheb Ramesh Ajmure
College of Pharmacy, Nagaon, Dhule

INSTITUTE OF PHARMACY – NAGAON
BRANCH DHULE CHARITABLE SOCIETY – DHULE
SIGNIFICANT ACCOUNTING POLICIES AND THE REMARKS
FOR THE YEAR ENDING 31ST MARCH 2023


- 1) **SIGNIFICANT ACCOUNTING POLICIES :**
The financial statements are prepared under the historical cost convention, and on the basis of a going concern.
- a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.
- 2) **DEPRECIATION :-**
- a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.
- 3) **FIXED ASSETS :-**
- a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
- b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.
- c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to a particular asset are 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 Scholarships are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.
- 5) **GOVERNMENT GRANTS :-**
- a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
- b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.
- c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.
- 6) **OTHER POINTS**
- a) Balances of the accounts are taken as per the ledgers only and are not confirmed.
- b) The provision in respect of TDS needs to be properly taken care of.

Place :- Dhule

Date :- 01/08/2023


Principal
A. R. A. College Of Pharmacy (D
Pharm)Nagaon (Dhule)




VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599

