

ANIL G.GANDHI  
B.COM.F.C.A  
CHARTERED ACCOUNTANT

ANIL G. GANDHI & CO.  
CHARTERED ACCOUNTANTS

B/3,Ashavihar, HendrePada , Badlapur (West) Pin 421503  
Phone :9422475480

TO  
The Principal  
K.B.H.S.S.Trust's  
Institute Of Pharmacy ( D.PHARM)  
Malegaon  
Nasik

Dear Sir,

We have audited the accounts of K.B.H.S.S.Trust's Institute Of Pharmacy ( D.PHARM) for the year ended 31.03.2019 and we report that:-

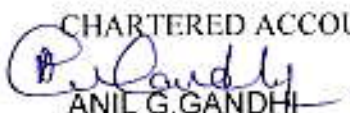
1. In our opinion proper books of accounts and also as required by law have been kept by the Trust and the institution including that of each segment so far as it appears from our examination of these books.
2. The method of accounting followed is on accrual basis.
3. We have obtained all the information and explanation, which to the best of our knowledge and belief which is necessary for the purpose of our audit and for determination of fees by the Authority and found them to be satisfactory.
4. The accounts of the Trust and the institution are submitted on by following accounting standard 17 and certified by us as statutory auditors of all the institutions of the Trust as true and fair representation of segmental reporting.
5. Income and expenditure account & Receipt and Payment account along with Balance Sheet are dealt with, by the report which is in agreement with the books of the accounts of the institution.
6. In our opinion, and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
  - i) In the case of the Balance Sheet, of the state of affairs of the institution as at 31<sup>st</sup> March,2019 and
  - ii) In the case of the Income & Expenditure Account of the Deficit of the institution for the year ended on that date.

PLACE :Badlapur

DATE: 25/09/2019

FOR ANIL G.GANDHI CO.

CHARTERED ACCOUNTANTS

  
ANIL G.GANDHI  
PROPRIETOR  
Membership. No. 49589



ANIL G. GANDHI  
Chartered Accountants  
Membership No.49589

UDIN - 19049589AAAAA/L1653

**KHLBHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S  
INSTITUTE OF PHARMACY, MALEGAON (D.PHARMACY)  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR EXDING 31st MARCH 2019**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertiesment Expenses	99120.00	By Tution Fees A.Y.2018-19	4781488.00
To Affiliation Fees	15000.00		
To Bank Charges	1030.00	By Deficit	718354.00
To Chemical & Glassware Expenses	376602.00		
To Computer & Software Expenses	29015.00		
To Cultural Program Expenses	28500.00		
To Depreciation	17282.00		
To Digital Signature Expenses	1350.00		
To Electrical Material Expenses	61231.00		
To Electricity Expenses	81010.00		
To Enrollment Fees	12600.00		
To EPF Expenses	82660.00		
To Examinatin Expenses	670.00		
To Fire & Safety Tank Refelling Charges	8500.00		
To Government Challan Expenses	7000.00		
To Guest Lecture Expenses	8000.00		
To Interest on Government Challan	1418.00		
To Internet Charges	16166.00		
To Lab Expenses	8157.00		
To NBA Training Expenses	500.00		
To News Paper Expenses	2305.00		
To NPW Sports expenses	7320.00		
To Office General Expenses	61805.00		
To PCI Fees	100000.00		
To Post office Charges	595.00		
To Printing & Stationery Expenses	29275.00		
To Professional fees	4750.00		
To Proreta Fees	1980.00		
To Repairs Furniture & Fixtures	748340.00		
To Repairs Machinary	62625.00		
To Repairs & Maintenance	99803.00		
To Repairs & Maintenance (Building)	565603.00		
To Salary Expenses	2868438.00		
To Seminar Registration Charges	400.00		
To Stamp & Notary Expenses	2190.00		
To Telephone Expenses	10278.00		
To Travelling Expenses	77104.00		
To Water Jaar Expenses	1220.00		
	<b>5499842.00</b>		<b>5499842.00</b>

For, K. B. H. S. S. Trust's  
Institute of Pharmacy (D.Pharmacy)

*[Signature]*  
Trustee  
Place :- Malegaon  
Date:- 25/09/2019

For, ANIL G. GANDHI & CO.  
CHARTERED ACCOUNTANTS

*[Signature]*  
ANIL G. GANDHI  
PROPRITOR  
ANIL G. GANDHI  
Chartered Accountants  
Membership No. 49589




UDIN - 190495890000011655

**KHLBHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S  
INSTITUTE OF PHARMACY, MALEGAON (D.PHARMACY)  
BALANCE SHEET AS ON 31st MARCH 2019**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
K.B.H.S.S. Trust	3656537.00	Fixed Assets (Schd.01 Attach)	153054.00
Provision for Outstanding Exps.	3052090.00	B.Pharmacy College	2551799.00
Exam Fees Students	27240.00	Tution Fees Receivable	3819914.00
Exam Remuneration Payable	1158.00	Bank Account	219010.00
Reserve fund for Development	2624168.00	Cash In Hand	1928.00
M.Pharmacy College	616493.00	<u>Income &amp; Expenditure A/c</u>	
		* Opening Balance	2513627.00
		* Deficit for current Year	718354.00
			3231981.00
	9977686.00		9977686.00

For, K. B. H. S. S. Trust's Institute of Pharmacy (D.Pharmacy)

  
Trustee  
Place :- Malegaon  
Date:- 25/09/2019

For, ANIL G. GANDHI & CO.  
CHARTERED ACCOUNTANTS

  
ANIL G. GANDHI  
PROPRITOR



ANIL G. GANDHI  
Chartered Accountants  
Membership No 49589

UDIN - 19045789AAAA/1655

**KHLBHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S  
INSTITUTE OF PHARMACY, MALEGAON (D.PHARMACY)  
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR EXDING 31st MARCH 2019**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<b>To Opening Balance</b>		By Advertiesment Expenses	99120.00
* Cash	1928.00	By Affiliation Fees	15000.00
* Indira Mahila Bank -03	469531.00	By Bank Charges	1030.00
To Tution fees Received 2018-19	1942344.00	By Chemical & Glassware Expenses	376602.00
To Tution Fees Received Earlier Years	3288390.00	By Computer & Software Expenses	29015.00
To Exam Remuneration	1158.00	By Cultural Program Expenses	28500.00
To M.Pharmacy College	284691.00	By Digital Signature Expenses	1350.00
To Reserve Fund For Development	499116.00	By Electrical Material Expenses	61231.00
		By Electricity Expenses	81010.00
		By Enrollment Fees	12600.00
		By E.P.F. Expenses	82660.00
		By Examinatin Expenses	670.00
		By Fire & Safety Tank Refelling Charges	8500.00
		By Government Challan Expenses	7000.00
		By Guest Lecture Expenses	8000.00
		By Interest on Government Challan	1418.00
		By Internet Charges	16166.00
		By Lab Expenses	8157.00
		By NBA Training Expenses	500.00
		By News Paper Expenses	2305.00
		By NPW Sports expenses	7320.00
		By Office General Expenses	61805.00
		By PCI Fees	100000.00
		By Post office Charges	595.00
		By Printing & Stationery Expenses	29275.00
		By Professional fees	4750.00
		By Pro-Reta Fees	1980.00
		By Repairs Furniture & Fixtures	748340.00
		By Repairs Machinery	62625.00
		By Repairs & Maintenance	99803.00
		By Repairs & Maintenance (Building)	565603.00
		By Salary Expenses	2868438.00
		By Seminar Registration Charges	400.00
		By Stamp & Notary Expenses	2190.00
		By Telephone Expenses	10278.00
		By Travelling Expenses	77104.00
		By Water Jaar Expenses	1220.00
		By B.Pharmacy College	463153.00
		By Exam Fees Students	2760.00
		By Provision For Outstanding	317747.00
		<b>By Closing Balance</b>	
		* Cash	1928.00
		* Indira Mahila Bank -03	219010.00
	<b>6487158.00</b>		<b>6487158.00</b>

For, K. B. H. S. S. Trust's  
Institute of Pharmacy (D.Pharmacy)

Trustee

Place :- Malegaon

Date:- 25/09/2019

For, ANIL G. GANDHI & CO.  
CHARTERED ACCOUNTANTS

ANIL G. GANDHI  
PROPRITOR

ANIL G. GANDHI  
Chartered Accountants  
Membership No.49589



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KHILBAUSAHER HIRAY SMARNIKA SAMITI TRUST'S  
 INSTITUTE OF PHARMACY, MALEGAON (D.PHARMACY)  
 (31.03.2019)

Schedule No.01. FIXED ASSEST AS ON 31.03.2019

Sr.No.	Particulars	Rate	W.D.V. on 01.04.2018	Additional Up to 30.09.2018	Additional After to 30.09.2018	Depreciation For the Year	W.D.V. on 31.03.2019
1	Computer A/c	60%	496	0	0	298	198
2	Furniture A/c	15%	169840	0	0	16984	152856
Total =			170336	0.00	0.00	17282	153054

For, K. B. H. S. S. Trust's Institute of Pharmacy (D.Pharmacy)

*Prasad Temp*  
 Trustee  
 Place :- Malegaon  
 Date:- 25/09/2019

For, ANIL G. GANDHI & CO.  
 CHARTERED ACCOUNTANTS

*Anil G. Gandhi*  
 ANIL G. GANDHI  
 PROPRIETOR



ANIL G. GANDHI  
 Chartered Accountants  
 Membership No. 49589  
 UOIN - 13049582 RAJRAJ LKSS

K.B.H.S.S.Trust's Institute Of Pharmacy ( D.PHARM)  
Malegaon

NOTES FORMING PART OF THE ACCOUNTS(31-03-2019)

1. Basis of Preparation of financial Statements:  
The accounts are prepared with the historical cost convention on the accrual basis and in accordance with generally accepted accounting principles in India and materially comply with the mandatory Accounting Standards issued by the Institute Of Chartered Accountants of India . The accounts are prepared as per Mercantile System of Accounting in respect of material items.
2. Revenue is primarily recorded on accrual basis.
3. Fixed Assets are shown at historical cost.
4. Depreciation is charged on Written Down Value( WDV) method.

