

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 (B.PHARM)
Malegaon
Nasik


Dear Sir,

We have audited the accounts of K.B.H.S.S.Trust's Institute Of Pharmacy (B.PHARM) for the year ended 31.03.2023 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 31st March,2023 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 : 31/08/2023
UDIN: 23049589BGYZMX9820



FOR ANIL G.GANDHI CO.
CHARTERED ACCOUNTANTS

ANIL G.GANDHI
PROPRIETOR
(PROPRIETOR)
Membership No.49589

**KALBHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S
INSTITUTE OF PHARMACY, MALEGAON (B.PHARMACY)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR EXDING 31st MARCH 2023**

EXPENDITURE	AMOUNT	INCOME	
To Admission Regulating Authority Fee	60000.00	By Tution Fees 2022-23	28123797.00
To Advertiesment Expenses	13540.00		
To Advertiesment staff Appointment	1800.00	By Deficit	40048.58
To Affiliation Fee PCI	826012.00		
To Affiliation Fee University	74600.00		
To Animal House Expenses	18760.00		
To Annual Gathering Expenses	336250.00		
To Audit & Tax Consultancy Fees	48892.00		
To Bank Charges	4928.58		
To Bond & Notary Charges	1060.00		
To Chemical Expenses	538308.00		
To Cleaning Expenses	185480.00		
To Computer & Software Maintenance	403165.00		
To Conveyance Expenses	254560.00		
To Depreciation	153186.00		
To Digital Language Lab	14160.00		
To E-Journal Membership Fee	27140.00		
To E-Journal IPC	50000.00		
To Electrical Material Expenses	19390.00		
To Electricity Expenses	53020.00		
To Eligibility Fee	63000.00		
To Ethanon license Renuwal Fee	2500.00		
To Exam Expenses	1653215.00		
To Fire Safety Tank Refilling Charges	25998.00		
To Fee regulatory Authority	15000.00		
To Field visit Expenses	126400.00		
To Gardening Expenses	215470.00		
To Glassware expenses	623170.00		
To Gratuity	1725822.00		
To Guest Lecture Remuneration	8000.00		
To Insurance Charges	32373.00		
To Interest on Govt. Challan	534.00		
To Laboratory Journal Expenses	254880.00		
To Library Books Expenses	295887.00		
To News Paper Expenses	8720.00		
To Office General Expenses	625097.00		
To Painting Expenses	269500.00		
To PF for College Contribution	482972.00		
To Printing & Stationery Expenses	284948.00		
To Pro-Reta Fee	120508.00		
To Profession fees	21200.00		
To Repairs Furniture & Machinery Exp.	2346536.00		

To Repairs & Maintenance (Building)	877472.00		
To Repair & Maintenance (Other)	140725.00		
To Salary For Security Guard	1037796.00		
To Salary Expenses	11803910.00		
To Seminar & Conference Expenses	20000.00		
To Sports Expenses	140800.00		
To Staff Welfare Expenses	260520.00		
To Student I-card Expenses	8820.00		
To Student Training Expenses	265310.00		
To Student Welfare Expenses	245100.00		
To Study Tour Expenses	265320.00		
To Travelling Expenses	177091.00		
To Visiting Faculty Staff Expenses	635000.00		
	28163845.58		28163845.58

For, K. B. H. S. S. T's I.O. Pharmacy (B.Pharmacy)

For, ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS

Trustee

Place :- Malegaon

Date:- 31/08/2023

UDIN :- 23049589B47ZMX9820



Anil Gandhi

ANIL GANDHI
PROPRITOR

Memb. No. 49589
FRN - 0125144W

**KALBHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S
INSTITUTE OF PHARMACY, MALEGAON (B.PHARMACY)
BALANCE SHEET FOR THE YEAR EXDING 31st MARCH 2023**

LIBILITIES	AMOUNT	ASSETS	AMOUNT
Audit & Consultancy Fees Payable	5000.00	Fixed Assets	1206136.00
		* (Sched.01 Attach)	
D. Pharmacy College	6991958.50	<u>Investment</u>	660286.00
Eligibility Fee	61357.00	* Indira Mahila Bank - Shares	1010.00
		* Bank of Baroda - FDR	159276.00
Gratuity Payable	5445569.00	* Dena Bank - FDR	500000.00
KBH Polytechnic Society Payable	10299.00	Tution Fees Receiveble	21706165.25
LIC For Staff Payable	9003.00	M.Pharmacy College	2897398.50
Nirbhay kanya yojana	3000.00	MSEB Deposit	10500.00
NSS Camp A/c	54445.00	TDS for Staff	500.00
PF for College Contribution	5850.00	Bank Accounts	10056368.57
PF for Staff Contribution	5400.00	Cash in Hand	1707.00
Ph.D. Research Centre	35465.00	DMLT A/c	19000.00
Pramod Borse Payable	10530.00	<u>Income & Expenditure A/c</u>	
		* Opening Balance	16909885.60
Profession Tax Payable	1025.00	* Add : Deficit for Current Year	40048.58
Pro-Reta Fee	50800.00		
Provision for Outstanding	4852542.00		
Reserve Fund for Development	19242091.00		
Sai Hitesh Security Payable	31052.00		
Salary For Staff Payable	47283.00		

Shubhada Sahakari Patsanstha	20000.00			
Tution fee Payable	13000.00			
Visiting Faculty Staff Payable	180000.00			
K.B.H.S.S. Trust	16432326.00			
	53507995.50			53507995.50

For, K. B. H. S. S. T's I.O. Pharmacy (B.Pharmacy)



Trustee

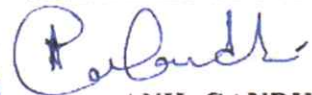
Place :- Malegaon

Date :- 31/08/2023

UDIN :- 23 049589B4Y2Mx9820



For, ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS



ANIL GANDHI
PROPRITOR

Mem. No. 049589
FRN - 0125144W

**KAL.BHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S
INSTITUTE OF PHARMACY, MALEGAON (B.PHARMACY)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR EXDING 31st MARCH 2023**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
By Opening Balance		To Admission Regulating Authority Fee	130800.00
* Cash	1707.00	To Advertisement Expenses	13540.00
* Indira Mahila Bank C.A/c No.09	1030565.28	To Advertiesment for staff	1800.00
* Bank of Baroda C.A/c No.215	67067.18	To Affiliation (PCI)	826012.00
* Bank of Baroda C.A/c No.411	32902.19	To Affiliation Fees University	74600.00
* State Bank of India C.A/c No.449	474517.50	To Animal House	18760.00
		To Annual Gathering Exoenses	336250.00
By Tution Fees Received 2022-23	1689241.00	To Audit & Consultancy Fees	34448.00
BY Tution Fee (Earlier Years)	24685164.00	To Bank Charges	4928.58
By Shubhada Sah Pat Sanstha	20000.00	To Bond & Affidavite	1060.00
BY Development Fee	2812380.00	To Chemical & Glassware Expenses	538308.00
By PF Staff Contribution	5400.00	To Cleaning Expenses	185480.00
By NAA Camp A/c	51545.00	To Computer & Software	152827.00
By Nirbhay kanya Yojana	3000.00	To Conveyance Expenses	254560.00
By LIC for Staff	9003.00	To Digital Languge Lab	14160.00
By KBHSS Trust	2736775.00	To E-journal membership Fees	27140.00
By D.Pharmacy College	4232806.25	To E-Journal IPC	50000.00
		To Electrical Material Expenses	16390.00
		To Electricity Expenses	0.00
		To Eligiility Fees	63000.00
		To Ethenol License Renewal Fee	2500.00
		To Exam Expenses	1648518.00
		To Fee Regulating Authority	15000.00
		To Field Visit Expenses	126400.00
		To Fire & Safety Tank Refelling Chārges	0.00
		To Gardening Expenses	215470.00
		To Glassware Expenses	623170.00
		To Gratuity	306450.00
		To Guest Lecture Remuneration	14500.00


To Insurance Charges	32373.00
To Interest on Govt. Challan	534.00
To Labrotory Journal Expenses	254880.00
To Library Books Expenses	0.00
To News Paper Charges	8720.00
To Office General Expenses	390576.00
To Painting Expenses	269500.00
To PF College Contribution Expenses	479072.00
To Printing & Stationery Expenses	318358.00
To Profession Fee Charges	19000.00
To Pro-Reta Fee	116512.00
To Repairs Furniture & Machinery	2068831.00
To Repairs & Maintenance (Building)	737500.00
To Repairs & Maintenance (Other)	207324.00
To Salary for Security guard	938432.00
To Salary Expenses	11588970.00
To Seminar & Conference	18000.00
To Sport Expenses	140800.00
To Staff Welfare Expenses	260520.00
To Students I-card Charges	0.00
To Training Expenses	265310.00
To Staff Welfare Expenses	245100.00
To Study Tour Expense	265320.00
To Travelling Expenses	149421.00
To Visiting Faculty Staff	340000.00
To DMLT	19000.00
To Fixed Deposits	4096.00
To CCTV Camera	7000.00
To TDS	54592.00
To Profession Tax	8125.00
To PH.D. Research A/c	222315.00
To M.Pharmacy College	2667315.25
To Kbh Society A/c	430.00

		<u>To Closing Balance</u>	
		* Cash	1707.00
		* Indira Mahila Bank C.A/c No.09	1680042.28
		* Bank of Baroda C.A/c No.215	3836536.50
		* Bank of Baroda C.A/c No.411	58568.29
		* State Bank of India C.A/c No.449	4481221.50
	37852073.40		37852073.40

For, K. B. H. S. S. T's I.O. Pharmacy (B.Pharmacy)

For, ANIL G. GANDHI & CO.

CHARTERED ACCOUNTANTS



Trustee

Place :- Malegaon

Date :- 31/08/2023

UDIN :- 23049589BGYZMX9820





ANIL GANDHI

PROPRITOR

Membership No.049589

FRN - 0125144W

KAMBIAL SANEER HIRAY SAKARNIKA SANITI TRUST'S
INSTITUTE OF PHARMACY, MALEGAON (B.PHARMACY)
(31.03.2023)

Schedule No.01 : FIXED ASSET FOR THE YEAR ENDED 31ST MARCH 2023

Sr.No.	Particulars	Rate	W.D.V on 01.04.2022	Addition After to 30.09.2022	Addition After to 30.09.2022	Total	Depreciation for the year	W.D.V on 31.3.2023
1	Air Conditioner	15%	5414	0	0	5414	812	4602
2	Building	10%	850441	0	0	850441	85044	765397
3	CCTV Camera	15%	22037	7000	0	29037	4356	24681
4	Computer	60%	7685	0	0	7685	4611	3074
5	Furniture	10%	232963	0	0	232963	23296	209667
6	Lab Equipments	15%	187082	0	0	187082	28062	159020
7	Solar System	15%	18198	0	0	18198	2730	15468
8	Sports Equipments	15%	28502	0	0	28502	4275	24227
Total :-			1352322	7000	0	1359322	153186	1206136

For, K. B. H. S. S. T's I.O. Pharmacy (B.Pharmacy)

Trustee
K. B. H. S. S. T's

Place :- Malegaon

Date :- 31/08/2023

UDIN :- 23059589B4Y2MX9820



For, ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS

Anil G. Gandhi

ANIL G. GANDHI
PROPRIETOR

Mobile No. 959589

FPN-0125144W

K.B.H.S.S.Trust's

Institute Of Pharmacy (B.PHARM)

NOTES FORMING PART OF THE ACCOUNTS(31-03-2023)

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.



Arundhati