

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 accountsofK.B.H.S.S.Trust's Institute Of Pharmacy (B.PHARM) for the year ended 31.03.2024 and we report that:-

1. In our opinion proper books of accounts and also as required by law have been kept by the Trust andtheinstitution 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,2024 and
 - ii) In the case of the Income & Expenditure Account of the Surplus of the institution for the year ended on that date.




PLACE :Badlapur

Date : 26/09/2024

UDIN: 25039589BKBEP2417

FOR ANIL G.GANDHI CO.
CHARTERED ACCOUNTANTS


ANIL G.GANDHI
PROPRIETOR
(PROPRIETOR)

Membership No.49589

FRN-0125144W

**KALBHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S
INSTITUTE OF PHARMACY, MALEGAON (B.PHARMACY)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR EXDING 31st MARCH 2024**

EXPENDITURE	AMOUNT	INCOME	
To Admission Regulating Authority Fee	62100.00	By Tution Fees 2023-24	30019749.00
To Advertisement Expenses	15540.00		
To Affiliation Fees - PCI	236000.00		
To Affiliation Fees University	56250.00		
To Animal House	88715.00		
To Annual Maintainance Exenses	87010.00		
To Audit & Consultancy Fees	60000.00		
To Bank Charges	7715.38		
To Chemical Expenses	211601.00		
To Computer & Software Charges	13670.00		
To Depreciation	133550.00		
To E-Journal Membership Fees	13570.00		
To E-Journal Fees	50000.00		
To Electrical Material Expenses	197272.00		
To Electricity Charges	35530.00		
To Fee Regulating Authority	20296.00		
To Gratuity	660577.00		
To Guest Lecture Remuneration	16084.00		
To Insurance Charges	34063.00		
To Laboratary Expenses	31474.00		
To Library IP Charges	50000.00		
To News Paper Charges	8590.00		
To Office General Expenses	144173.00		
To PF College Contribution Expenses	2506122.00		
To Printing & Stationery Expenses	609456.00		
To Professional Fees Charges	2300.00		
To Pro-Reta Fees	50800.00		
To Repairs Furniture Charges	599261.00		
To Repairs Machinery Charges	51500.00		
To Repairs & Maintenance (Building)	1213450.00		
To Repairing Charges (Other)	16809.00		
To Research & Deelopment Expenses	88500		
To Salary Expenses	12608702.00		
To Security Charges	1428080.00		
To Software Expenses	212400.00		
To Travelling Expenses	54154.00		
To Visiting Faculty Charges	454000.00		
To Surplus	7890434.62		
	30019749.00		30019749.00

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

Trustee

Place :- Malegaon

Date:- 26/08/2024

UDIN :- 240495898KBFEP241

For, ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS



ANIL GANDHI
PROPRITOR

ANIL G. GANDHI
Chartered Accountants
Membership No.49589

**KAL.BHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S
INSTITUTE OF PHARMACY, MALEGAON (B.PHARMACY)
BALANCE SHEET FOR THE YEAR EXDING 31st MARCH 2024**

LIBILITIES	AMOUNT	ASSETS	AMOUNT
D. Pharmacy College	8098063.50	<u>Fixed Assets</u>	1072586.00
		* (Schd.01 Attach)	
Gratuity Payable	5981396.00		
		<u>Investment</u>	660286.00
Kamva & Shika Yojana	5320.00	* Indira Mahila Bank - Shares	1010.00
		* Bank of Baroda - FDR	159276.00
NSS Camp A/c	78145.00	* Dena Bank - FDR	500000.00
Ph.D. Research	268347.00	MSEB Deposit	10500.00
Provision for Outstanding	6348780.00	Tution Fees Receivable	23492478.25
Reserve Fund for Development	22375991.00	M.Pharmacy College	4138461.00
K.B.H.S.S. Trust	16432326.00	Cash in Hand	1707.00
		Bank Accounts	21133850.69
		DMLT A/c	19000.00
		<u>Income & Expenditure A/c</u>	
		* Opening Balance	16949934.18
		* Less : Surplus for Current Year	-7890434.62
			9059499.56
	59588368.50		59588368.50

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

For, ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS

Trustee

Place :- Malegaon

Date :- 26/09/24

UDIN :- 24049589BKBFEF 241F



Anil G. Gandhi
ANIL GANDHI
PROPRITOR

ANIL G. GANDHI
Chartered Accountants
Membership No. 49589

**KAL.BHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S
INSTITUTE OF PHARMACY, MALEGAON (B.PHARMACY)
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2024**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
By Opening Balance		To Admission Regulating Authority Fe	62100.00
* Cash	1707.00	To Advertisement Expenses	15540.00
* Indira Mahila Bank C.A/c No.09	1680042.28	To Affiliation Fees - PCI	236000.00
* Bank of Baroda C.A/c No.215	3836536.50	To Affiliation Fees University	56250.00
* Bank of Baroda C.A/c No.411	58568.29	To Animal House	88715.00
* State Bank of India C.A/c No.449	4481221.50	To Annual Maintanance Exenses	87010.00
By Tution Fees Received	3800916.00	To Audit & Consultancy Fees	65000.00
BY Tution Fee (Earlier Years)	24358163.00	To Bank Charges	7715.38
BY Development Fee	3133900.00	To Chemical Expenses	211601.00
		To Computer & Software Charges	13670.00
By kamwa Shika Yojna	5320.00	To Shubhada Sah Pat Sanstha	20000.00
By D.Pharmacy College	1106105.00	To E-Journal Membership Fees	13570.00
By PHD Research Centre	232882.00	To E-Journal Fees	50000.00
By NSS Camp	23700.00	To Electrical Material Expenses	197272.00
By TDS	500.00	To Electricity Charges	35530.00
		To Fee Regulating Authority	20296.00
		To Gratuity	124750.00
		To Guest Lecture Remuneration	16084.00
		To Insurance Charges	34063.00
		To Laboratory Expenses	31474.00
		To Library IP Charges	50000.00
		To News Paper Charges	8590.00
		To Office General Expenses	144173.00
		To PF College Contribution Expenses	2511972.00
		To Printing & Stationery Expenses	609456.00
		To Professional Fees Charges	2300.00
		To Repairs Furniture Charges	599261.00
		To Repairs Machinery Charges	51500.00
		To Repairs & Maintenance (Building)	1213450.00
		To Repairing Charges (Other)	16809.00
		To Research & Deelopment Expenses	88500.00
		To Salary Expenses	11159747.00
		To Security Charges	1459132.00
		To Software Expenses	212400.00
		To Travelling Expenses	64684.00
		To Visiting Faculty Charges	634000.00
		To PF Staff Contribution	5400.00
		To Profession Tax	1025.00
		To Pro Reta Fees	101600.00
		To LIC for Staff	9003.00
		To M.Pharmacy College	1241062.50
		To Kbh Society A/c	10299.00
		To Nirbhay Kanya Yojna	3000.00



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		To Closing Balance	
		* Cash	1707.00
		* Indira Mahila Bank C.A/c No.	2046110.28
		* Bank of Baroda C.A/c No.215	9132402.13
		* Bank of Baroda C.A/c No.411	46041.78
		* State Bank of India C.A/c No.	9909296.50
	42719561.57		42719561.57

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

K.B.H.S.S.
Trustee
Place :- Malegaon

DATE : 26/09/2024

UDIN: 24049589BKBFE2417



For, ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS

Anil Gandhi
ANIL GANDHI
PROPRITOR

Membership No.049589

FRN - 0125144W

**KALBHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S
INSTITUTE OF PHARMACY, MALEGAON (B.PHARMACY)**

(31.03.2024)

Schedule No.01 : FIXED ASSEST FOR THE YEAR ENDED 31ST MARCH 2024

Sr.No.	Particulars	Rate	W.D.V on 01.04.2023	Addition After to 30.09.2023	Addition After to 30.09.2023	Total	Depreciation for the year	W.D.V on 31.3.2024
1	Air Conditioner	15%	4602	0	0	4602	690.00	3912
2	Building	10%	765397	0	0	765397	76540.00	688857
3	CCTV Camera	15%	24681	0	0	24681	3702.00	20979
4	Computer	60%	3074	0	0	3074	1844.00	1230
5	Furniture	10%	209667	0	0	209667	20967.00	188700
6	Lab Equipments	15%	159020	0	0	159020	23853.00	135167
7	Solar System	15%	15468	0	0	15468	2320.00	13148
8	Sports Equipments	15%	24227	0	0	24227	3634.00	20593
Total :-			1206136	0	0	1206136	133550	1072586

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

[Signature]
Trustee

Place :- Malegaon

Date :- 26/03/2024

UDIN :- 240425820408 FEB 24/7

For, ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS

[Signature]

ANIL G. GANDHI
PROPRIETOR

ANIL G. GANDHI
Chartered Accountants
Membership No.49589



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

Institute Of Pharmacy (B.PHARM)

NOTES FORMING PART OF THE ACCOUNTS(31-03-2024)

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.

