

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

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

ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS

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

Dear Sir,

We have audited the accountsofK.B.H.S.S.Trust's Institute Of Pharmacy (M.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 andthe 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,2024 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 : 26/08/2025

UDIN: 26059589BK8FEP2317.

FOR ANIL G.GANDHI CO.

CHARTERED ACCOUNTANTS

ANIL G.GANDHI
PROPRIETOR
(PROPRIETOR)

Membership No.49589

ERN-0125144W

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

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Admission Regulating Authority Fee	20000.00	By Tution Fees 2023-24	7040909.00
To Advertiesment Expenses	3024.00	By Exam Fees	355095.00
To Affiliation Fees PCI	354000.00	By Pro-reta Fees	21620.00
To Affiliation Fees University	288750.00		
To Affilation Fees New Course	121874.00	By Deficit	519230.00
To Animal House Inspection Fee	78657.00		
To Audit & Consultancy Fees	30000.00		
To Bank Charges	1780.00		
To Campus Drive Expenses	25000.00		
To Depreciation	6931.00		
To Electricity charges	6200.00		
To Eligibility Fees	15580.00		
To Exam Expenses	355095.00		
To FRA Fees	15000.00		
To Guest Lecture Charges	1000.00		
To Internet Charges	3200.00		
To Lab expenses	5112.00		
To News Paper Charges	5790.00		
To Office General Expenses	73939.00		
To PF for College Cotribution	152130.00		
To Printing & Stationery Expenses	11435.00		
To Pro-Reta Fees	21620.00		
To Salary for Staff Expenses	6258734.00		
To Salary Sweeper Expenses	24500.00		
To Travelling Expenses	57503.00		
	7936854.00		7936854.00

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



Trustee

Place :- Malegaon

Date :- 26/09/2024

UDIN :- 24049589 BKBFE P2417



For, ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS



ANIL GANDHI

PROPRITOR

ANIL G. GANDHI
Chartered Accountants
Membership No.49589

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

LIABILITIES	AMOUNT	ASSETS		AMOUNT
B. Pharmacy College	4138461.00	<u>Fixed Assets</u> (Schd.01 Attach)		53567.00
D. Pharmacy College	706819.00	Investments		1600000.00
PF for Saff Contribution Payable	18840.00	Cash in Hand		100.00
Provision for Outstanding Exps.	1655617.00	Tution Fees Receivable		7667659.00
Salary For Staff Payable	2200.00	<u>Ph.D. Research</u>		25455.00
Reserve fund for Development	3310248.00	<u>Bank Account</u>		246237.00
Tution Fees Payable	8000.00	* Indira Mahila Bank C. A/c		
K.B.H.S.S. Trust	2042207.00	<u>Income & Expenditure A/c</u>		
		* Opening Balance	1770144.00	
		* Add : Deficit for current Year	519230.00	2289374.00
	11882392.00			11882392.00

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

[Signature]
Trustee

Place :- Malegaon

Date :- 26/09/2024

UDIN :- 240495890KFE P 2417



For, ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS

[Signature]

ANIL GANDHI

PROPRITOR

ANIL G. GANDHI

Chartered Accountants

Membership No.49589

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

RECEIPT	AMOUNT	PAYMENT	AMOUNT
BY OPENING BALANCES		To Admission Regulating Authority Fee	20000.00
CASH IN HAND	100.00	To Advertiesment Expenses	3024.00
INDIRA MAHILA SAHAKARI BANK	907762	To Affiliation Fees PCI	354000.00
		To Affiliation Fees University	288750.00
By Tuition Fees Received 23 -24	918361.50	To Affilation Fees New Course	121874.00
By Tuition Fees Received	4541515.00	To Animal House Inspection Fee	78657.00
(Earlier Years)		To Audit & Consultancy Fees	30000.00
By Exam Fees	355095.00	To Bank Charges	1780.00
By Proreta Fees	21620.00	To Campus Drive Expenses	25000.00
BY Exam Remuneration	26207.00	To PHD Research	25455.00
By Bpharmacy College	1241062.50	To Electricity charges	6200.00
By Dpharmacy College	52000.00	To Eligibility Fees	15580.00
By Development Fees	704091.00	To Exam Expenses	355095.00
		To FRA Fees	15000.00
		To Guest Lecture Charges	1000.00
		To Internet Charges	3200.00
		To Lab expenses	5112.00
		To News Paper Charges	5790.00
		To Office General Expenses	73939.00
		To PF for College Cotribution	152130.00
		To Printing & Stationery Expenses	11435.00
		To Pro-Reta Fees	21620.00
		To Salary for Staff Expenses	6817899.00
		To Salary Sweeper Expenses	24500.00
		To Travelling Expenses	57503.00
		To LIC	1934.00
		To Shubhada Patsanstha	5000.00
		BY CLOSING BALANCES	
		CASH IN HAND	100.00
		INDIRA MAHILA SAHAKARI BANK	246237.00
TOTAL	8767814.00	TOTAL	8767814.00

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

For, ANIL G. GANDHI & CO.

CHARTERED ACCOUNTANTS

Trustee

Place :- Malegaon

DATE : 26/09/2024

UDIN: 24049589BKBFE2417

ANIL GANDHI
PROPRITOR



**KAL.BHAUSAHEB HIRAY SMARNIKA SAMITI TRUST'S
INSTITUTE OF PHARMACY, MALEGAON (M.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	Additional Up to 30.09.2023	Additional After to 30.09.2023	Depreciation For the Year	W.D.V. on 31.03.2024
1	Computer	60%	2.00	0.00	0.00	1.00	1.00
2	Lab Equipments	15%	17623.00	0.00	0.00	2643.00	14980.00
3	Furniture	10%	42873.00	0.00	0.00	4287.00	38586.00
Total =			60498.00	0.00	0.00	6931.00	53567.00

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


Trustee

Place :- Malegaon

Date :- 26/9/2024

UDIN :- 240495890K8FE P2417



For, ANIL G. GANDHI & CO.
CHARTERED ACCOUNTANTS


ANIL G. GANDHI
PROPRIETOR
Chartered Accountants
Membership No.49589

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

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.

