

**DHULE CHARITABLE SOCIETY'S
A.R.A COLLEGE OF PHARMACY
(D. PHARM)
NAGAON, DHULE**

AUDIT REPORT

2024 - 2025

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
Annasaheb Ramesh Ajmera College of Pharmacy (D Pharm) Nagaon
Branch Dhule Charitable Society, Dhule

We have audited the attached Balance Sheet of **ANNASAHEB RAMESH AJMERA COLLEGE OF PHARMACY (D PHARM) NAGAON**, Unit cum Branch of **Dhule Charitable Society, Dhule** as at **31st March, 2025** 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 **01/04/2024 to 31/03/2025**. 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 gives 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 2025** and;
- (b) In the case of Income and Expenditure Account, of the **Deficit** for the year ended on that date.

Place: - Dhule
Date: - 09/10/2025

VIJAY M. RATHI
CHARTERED ACCOUNTANT



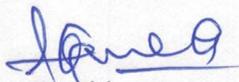
M.No. 036599
UDIN- 25036599BMNRBO8009

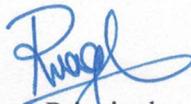
ANNASAHEB RAMESH AJMERA COLLEGE OF PHARMACY
(D PHARM) NAGAON,
BRANCH DHULE CHARITABLE SOCIETY – DHULE
SIGNIFICANT ACCOUNTING POLICIES AND THE REMARKS
FOR THE YEAR ENDING 31ST MARCH 2025

- 1) **SIGNIFICANT ACCOUNTING POLICIES :**
 - a) The financial statements are prepared under the historical cost convention, and on the basis of a going concern.
 - b) The Unit follows the Mercantile Method of accounting and recognizes income and expenditure mainly on Mercantile Basis except the fees, grants and Scholarships.
- 2) **DEPRECIATION:-**
 - a) Depreciation is provided on written down value Method as per the provision and rates Specified under the Income Tax Act.
- 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 attributable to particular assets are capitalized to the respective assets.
- 4) **REVENUE RECOGNITION:-**

The unit recognizes its revenue when the fees and grants 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.
- 5) **GOVERNMENT GRANTS:-**
 - a) The unit has unmarked the grants to reserve and surplus as fund for grant received from government and other agencies if it is received for the 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

Place: - Dhule
Date: - 09/10/2025

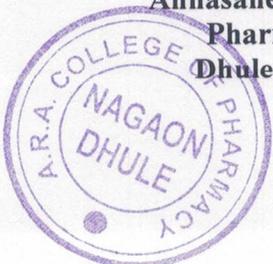

President


Principal

**Annasaheb Ramesh Ajmera College of
Pharmacy (D Pharm) Nagaon
Dhule Charitable Society Dhule**



VIJAY M. RATHI
CHARTERED ACCOUNTANT
M. NO. 036599



DHULE CHARITABLE SOCIETY DHULE
ANNASAHEB RAMESH AJMERA COLLEGE OF PHARMACY
(D PHARM) NAGAON
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM : 01-04-2024 TO : 31-03-2025

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

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
TO OPENING BALANCES		<u>BY TEACHING STAFF SALARY</u>	<u>2007517.00</u>
<u>TO CASH BALANCES</u>	<u>46.00</u>	P. F. Administrative Charges	8160.00
Cash In Hand	46.00	Teaching	
		P. F. Management Contribution	72000.00
<u>TO FIXED DEPOSITS</u>	<u>363627.00</u>	Teaching	
F D R Jalgaon Janata Sahakari	363627.00	Teaching Staff Salary	1927357.00
Bank Ltd Dhule A/C No. 864340			
		<u>BY NON TEACHING STAFF</u>	<u>2416297.00</u>
<u>TO FIXED DEPOSIT INTEREST</u>	<u>22841.00</u>	<u>SALARY</u>	
F D R Interest Jalgaon Janta	22841.00	Non Teaching Staff Salary	2268535.00
Bank		P. F. Administrative Charges	15042.00
		Non Teaching	
<u>TO FEES</u>	<u>5211039.60</u>	P. F. Management Contribution	132720.00
Assignment Fee	13780.00	Non Teaching	
Development Fee	336276.00		
I Card Fees	5500.00	<u>BY AFFILIATION AND</u>	<u>170500.00</u>
Insurance	13750.00	<u>OTHER FEES</u>	
Lab Manual Fee	56880.00	Affiliation Fee R B T E	30000.00
Tution Fee	4762143.60	Affiliation Fees P C I	118000.00
Tutorials Fee	17810.00	Processing Fee F F C	22500.00
Prospectus Fee	4900.00		
		<u>BY AUDIT FEES</u>	<u>17700.00</u>
<u>TO FEES FOR UNIVERSITY</u>	<u>147140.00</u>	Audit Fees	17700.00
<u>RECEIPTS</u>			
Eligibility Fees	800.00	<u>BY STUDENT RELEATED</u>	<u>11080.00</u>
Enrolment Fees	11340.00	<u>EXPENSES</u>	
Examination Fee	124400.00	Student Activity Expenses	11080.00
Verification Fee	10600.00		
		<u>BY LABORATORY MATERIAL</u>	<u>322357.00</u>
<u>TO DEPRECIATION FUND</u>	<u>214134.00</u>	<u>AND CONSUMABLES</u>	
Depreciation Fund	214134.00	Laboratory Expenses	322357.00
<u>TO BRANCH INTERNAL</u>	<u>5565070.00</u>	<u>BY PRINTING AND</u>	<u>8578.00</u>
Annasaheb Ramesh Ajmera	5565070.00	<u>STATIONERY EXPENSES</u>	
Pharmacy B Pharm Nagaon		Printing And Stationery	8578.00
<u>TO PAYABLES FOR EXPENSES</u>	<u>4349363.00</u>	<u>BY TRANSPORTATION AND</u>	<u>21482.00</u>
Prashant Machinery	9440.00	<u>TRAVELLING</u>	
Corporation		Travelling Expenses	21482.00
Sai Book Centre	165734.00		
Shubham Computers	18000.00	<u>BY EDUCATIONAL AND</u>	<u>7965.00</u>
Solanki Enterprises	322357.00	<u>ADMINISTRATIVE EXPENSES</u>	
Suraj Electricals	1060.00	Computer Software Expenses	7965.00
Non Teaching Staff Salary	2002215.00		
Payable 2024-25		<u>BY FEES FOR UNIVERSITY</u>	<u>192029.00</u>
Salary Payable Teaching F Y 24-25	1830557.00	<u>EXPENSES</u>	
		Eligibility Fees	800.00
<u>TO ACCOUNT AS PER CONTRA</u>	<u>258720.00</u>	Environment Fees	11340.00
Professional Tax	32900.00	Examination Fee	124400.00
Provident Fund Employee	204720.00	Lab Manual Expenses	34180.00

Contribution	
T. D. S.	1500.00
T. D. S. On Salary	19600.00
<u>TO SCHOLARSHIP</u>	<u>3498445.60</u>
Scholarship	3498445.60

Student Insurance	10709.00
Verification Fee	10600.00

<u>BY DEPRECIATION</u>	<u>214134.00</u>
Depreciation	214134.00

<u>BY MOVABLE PROPERTIES</u>	<u>193174.00</u>
Computer and Accessories	18000.00
Library	165734.00
Vaccum Pump	9440.00

<u>BY ANAMATS AND RECEIVABLES</u>	<u>4421870.00</u>
Shaikh Sharif Rajjak	7775.00
Shubham Computers	213000.00
Suraj Electricals	125065.00
Non Teaching Staff Salary	1647525.00
Payable 2024-25	
Salary Payable Non Teaching	299440.00
F Y 23-24	
Salary Payable Teaching F Y 23-24	793768.00
Salary Payable Teaching F Y 24-25	1335297.00

<u>BY ACCOUNTS AS PER CONTRA</u>	<u>257395.00</u>
Professional Tax	31575.00
Provident Fund Employee	204720.00
Contribution	
T. D. S.	1500.00
T. D. S. On Salary	19600.00

<u>BY SCHOLARSHIP</u>	<u>3498445.60</u>
Scholarship	3498445.60

<u>BY BRANCH INTERNAL</u>	<u>5485674.60</u>
Annasaheb Ramesh Ajmera	5483388.60
Pharmacy B Pharm Nagaon	
The Dhulia Charitable Trust	2286.00
Central Office Dhule	

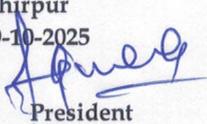
<u>BY CLOSING BALANCES</u>	
<u>BY CASH BALANCES</u>	<u>46.00</u>
Cash In Hand	46.00

<u>BY FIXED DEPOSITS</u>	<u>384182.00</u>
F D R Jalgaon Janata Sahakari	384182.00
Bank Ltd Dhule A/C No. 864340	

TOTAL RS. : 19630426.20

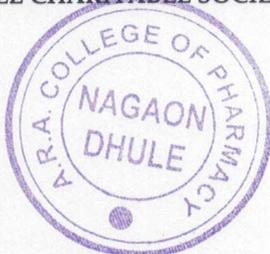
TOTAL RS. : 19630426.20

Place : Shirpur
Date : 09-10-2025

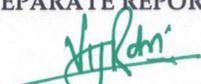

President


Principal

ANNASAHEB RAMESH AJMERA COLLEGE OF
PHARMACY (D PHARM) NAGAON
DHULE CHARITABLE SOCIETY DHULE



AS PER MY SEPARATE REPORT


VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.No. : 036599
UDIN 25036599BMNRBO8009



DHULE CHARITABLE SOCIETY DHULE
ANNASAHEB RAMESH AJMERA COLLEGE OF PHARMACY
(D PHARM) NAGAON
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31-03-2025

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

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>TO TEACHING STAFF</u>	<u>2007517.00</u>	<u>BY FIXED DEPOSIT INTEREST</u>	<u>22841.00</u>
<u>SALARY</u>		F D R Interest Jalgaon Janta	22841.00
P. F. Administrative Charges	8160.00	Bank	
Teaching			
P. F. Management Contribution	72000.00	<u>BY FEES</u>	<u>5358179.60</u>
Teaching		Assignment Fee	13780.00
Teaching Staff Salary	1927357.00	Development Fee	336276.00
		I Card Fees	5500.00
<u>TO NON TEACHING STAFF</u>	<u>2416297.00</u>	Insurance	13750.00
<u>SALARY</u>		Lab Manual Fee	56880.00
Non Teaching Staff Salary	2268535.00	Tution Fee	4762143.60
P. F. Administrative Charges	15042.00	Tutorials Fee	17810.00
Non Teaching		Eligibility Fees	800.00
P. F. Management Contribution	132720.00	Enrolment Fees	11340.00
Non Teaching		Examination Fee	124400.00
		Verification Fee	10600.00
<u>TO AFFILIATION AND</u>	<u>170500.00</u>	Prospectus Fee	4900.00
<u>OTHER FEES</u>			
Affiliation Fee R B T E	30000.00	<u>BY INCOME AND EXPENDITURE</u>	<u>8618.40</u>
Affiliation Fees P C I	118000.00	<u>ACCOUNT</u>	
Processing Fee F F C	22500.00	Deficite Transfer to Balance	8618.40
		Sheet	
<u>TO AUDIT FEES</u>	<u>17700.00</u>		
Audit Fees	17700.00		
<u>TO DEPRECIATION</u>	<u>214134.00</u>		
Depreciation	214134.00		
<u>TO LABORATORY EXPENSES</u>	<u>322357.00</u>		
<u>AND CONSUMABLES</u>			
Laboratory Expenses	322357.00		
<u>TO PRINTING AND</u>	<u>8578.00</u>		
<u>STATIONERY</u>			
Printing And Stationery	8578.00		
<u>TO STUDENT RELATED</u>	<u>11080.00</u>		
<u>EXPENSES</u>			
Student Activity Expenses	11080.00		
<u>TO TRANSPORTATION AND</u>	<u>21482.00</u>		
<u>TRAVELLING EXPENSES</u>			
Travelling Expenses	21482.00		
<u>TO EDUCATIONAL</u>	<u>7965.00</u>		
<u>EXPENSES</u>			
Computer Software Expenses	7965.00		

TO FEES FOR UNIVERSITY **192029.00**

PAYMENTS

Eligibility Fees	800.00
Environment Fees	11340.00
Examination Fee	124400.00
Lab Manual Expenses	34180.00
Student Insurance	10709.00
Verification Fee	10600.00

TOTAL RS. : 5389639.00

TOTAL RS. : 5389639.00

Place : Shirpur
Date : 09-10-2025

AS PER MY SEPARATE REPORT


President


Principal

ANNASAHEB RAMESH AJMERA COLLEGE OF
PHARMACY (D PHARM) NAGAON
DHULE CHARITABLE SOCIETY DHULE



VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.No. : 036599
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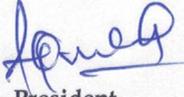
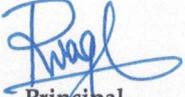
DHULE CHARITABLE SOCIETY DHULE
ANNASAHEB RAMESH AJMERA COLLEGE OF PHARMACY
(D PHARM) NAGAON
BALANCE SHEET AS AT 31-03-2025

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

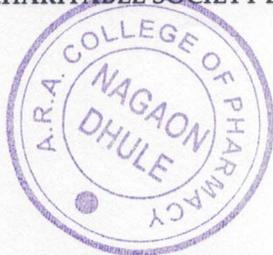
<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>ASSETS</u>	<u>AMOUNT RS.</u>
<u>DEPRECIATION FUND</u>	<u>698756.00</u>	<u>MOVABLE PROPERTIES</u>	<u>1424239.00</u>
Depreciation Fund	698756.00	Computer and Accessories	213000.00
		Furniture And Fixtures	58410.00
<u>ANAMAT PAYABLES FOR EXPENSES</u>	<u>1347481.00</u>	Gas Fittings	125065.00
Prashant Machinery Corporation	9440.00	Library	1018324.00
Sai Book Centre	165734.00	Vaccum Pump	9440.00
Solanki Enterprises	322357.00	<u>BRANCH INTERNAL</u>	<u>2747162.35</u>
Non Teaching Staff Salary Payable 2024-25	354690.00	Annasaheb Ramesh Ajmera	2747162.35
Salary Payable Teaching F Y 24-25	495260.00	Pharmacy B Pharm Nagaon	
		<u>CASH AND BANK</u>	<u>46.00</u>
<u>ANAMAT AND PAYABLES FOR SUNDRIES CREDIT</u>	<u>1325.00</u>	<u>BALANCES - CASH IN HAND</u>	
Professional Tax	1325.00	Cash In Hand	46.00
<u>BRANCH INTERNAL</u>	<u>19544.00</u>	<u>BALANCES IN FIXED</u>	<u>384182.00</u>
The Dhulia Charitable Trust	19544.00	<u>DEPOSITS</u>	
Central Office Dhule		F D R Jalgaon Janata Sahakari	384182.00
		Bank Ltd Dhule A/C No. 864340	
<u>INCOME AND EXPENDITURE ACCOUNT</u>	<u>2488523.35</u>		
Balance As Per Last Balance Sheet	2497141.75		
Less:-Deficite for the year transferred from Income and Expenditure Account	-8618.40		
TOTAL RS. :	<u>4555629.35</u>	TOTAL RS. :	<u>4555629.35</u>

Place : Shirpur
Date : 09-10-2025

AS PER MY SEPARATE REPORT


President

Principal
ANNASAHEB RAMESH AJMERA COLLEGE OF
PHARMACY (D PHARM) NAGAON
DHULE CHARITABLE SOCIETY DHULE


VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.No. : 036599
UDIN 25036599BMNRBO8009



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

YEAR:- 31ST MARCH 2025

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block as on 01/04/2024	Amount of Additions Up to 30/09/2024	Amount of Additions After 30/09/2024	Amount Of Deductions for The Year	Total Gross Block 31/03/2025	Gross Block Deprec. 01/04/2024	Allowable Depre. for The Year 31/03/2025	Total Gross Dep. Up To 31/03/2025	W. D. V. Balance at the End of the year 31/03/2025	W. D. V. Balance at the End of the year 31/03/2024
1	2	3	4	5	6	7	8	11	12	13	14	14

B) FURNITURE AND FIXTURES

1	Furniture and Fixtures	15.00%	58410.00	0.00	0.00	0.00	58410.00	12485.00	6889.00	19374.00	39036.00	45925.00
	TOTAL RS.		58410.00	0.00	0.00	0.00	58410.00	12485.00	6889.00	19374.00	39036.00	45925.00

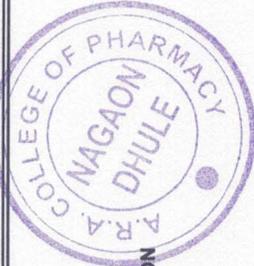
C) EQUIPMENTS AND MACHINERY

	Vacuum Pump	15.00%	0.00	0.00	9440.00	0.00	9440.00	0.00	708.00	708.00	8732.00	0.00
1	Gas Fittings	15.00%	125065.00	0.00	0.00	0.00	125065.00	9380.00	17353.00	26733.00	98332.00	115685.00
	TOTAL RS.		125065.00	0.00	9440.00	0.00	134505.00	9380.00	17353.00	26733.00	98332.00	115685.00

C) OTHER ASSETS

2	Computer	25.00%	195000.00	0.00	18000.00	0.00	213000.00	24375.00	44906.00	69281.00	143719.00	170625.00
2	Library and Books	25.00%	852590.00	165734.00	0.00	0.00	1018324.00	438382.00	144986.00	583368.00	434956.00	414208.00
	TOTAL RS.		1047590.00	165734.00	18000.00	0.00	1231324.00	462757.00	189892.00	652649.00	578675.00	584833.00

GRAND TOTAL RS.	1231065.00	165734.00	27440.00	0.00	1424239.00	484622.00	214134.00	698756.00	716043.00	746443.00
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[Signature]
Principal

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