CTS No. 1265, Old Liabrary Road, At - Shirpur, Dist - Dhule - 425405

Email Id:- vmrathi555@gmail.com Cell no. 8329784210 GST 27AAKPR7620M1Z3



VIJAY M. RATHI

B.COM F.C.A CHARTERED ACCOUNTANT

AUDITOR'S REPORT

To, The Trustees / Principal H. R. Patel Institute of Pharmaceutical Education and Research (M Pharm) - Shirpur Shirpur Education Society, Mumbai.

We have audited the attached Balance Sheet of H. R. Patel Institute of Pharmaceutical Education and Research (M Pharm) - Shirpur, Branch of Shirpur Education Society, Mumbai as at 31st March, 2024 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 01/04/2023 to 31/03/2024. 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 give 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 2024 and;
- (b) In the case of Income and Expenditure Account, of the Deficite for the year ended on that date.

CA VIJAY M. RATHI

M. No. 036599

UDIN - 24036599BKCLTQ2682

Place: - Shirpur

Date: 23/06/2024



SHIRPUR EDUCATION SOCIETY MUMBA! H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH M PHAR! 1 SPIRPUR STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM: 01/04/2023 TO: 31/03/2024

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

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
TO OPENING BALANCES		BY TEACHING STAFF SALARY	8458856.00
70 750 175 185 18 18 18 18 18 18 18 18 18 18 18 18 18	1495.00	Gratuity Advance	132000.00
<u>I'O CASH BALANCES</u> Cash In Hand	1495.00	Pay	8205746.00
Lash in Hand	1470.00	Provident Fund Administrative	9000.00
TO BANK CURRENT ACCOUNTS	213144.00	Charges	427
H. D. F. C. Bank Current A/C No.	354.00	Provident Fund Employer	108000.00
50200035247431		Contribution Teaching Staff	
Indusind Bank A/C No.	126860.51	Staff Insurance	4110.00
201011917044 The Shirpur Peoples Co-operative	85929.49	BY NON TEACHING STAFF	2557126.00
Bank Ltd. Saving A/C No -		SALARY	
001110003220		Gratuity Advance	10800.00
001110003220		Pay	2417328.00
TO THE DEPOSITS	1186030.00	Provident Fund Administrative	9000.00
TO FIXED DEPOSITS	154521.00	Charges	
F D R Priyadarshini Soot Girni	1031509.00	Provident Fund Employer	108000.00
F D R The Shirpur Peoples Co Op	1051507.00	Contribution Non Teaching Staff	
Bank Ltd No 001140805681		Staff Insurance	11998.00
TO FIXED DEPOSIT INTEREST	12349.00		1990.00
Priyadarshini Sahakari Soot Girni	9297.00	BY EMPLOYEE BENEFIT	1770.00
F D R Interest		EXPENSES	1990.00
The Shirpur Peoples Co Operative	3052.00	Staff Insurance Management	1990.00
Bank Ltd		Share	
TO FEEC	12649035.00	BY AFFILIATION AND OTHER	167000.00
TO FEES	1739382.00	FEES	
Development Fee Examination Fees	528290.00	Admission Regulating Authority	32000.00
	2000.00	Fee Regulating Authority Fee	15000.00
Improvement Fee	58300.00	University Affiliation Fees	120000.00
Other Activity Fee	4500.00		
Transfer Certificate	10316563.00	BY ADVERTISEMENTS	460.00
Tution Fee		Advertisement General	460.00
TO DEPRECIATION FUND	257755.99		D4700.00
Depreciation Fund	257755.99	BY AUDIT FEES	24780.00
Depression		Audit Fees	24780.00
TO BRANCH INTERNAL	9801539.25		
H R Patel Institute Of	8698939.25		28919.00
Pharmaceutical Education and		Academic Meeting Expenses	28919.0
Research B. Pharm Shirpur		•	
H. R. Patel Institute of Pharmacy	1100000.00	BY BANK COMMISSION AND	398.8
(D.Pharm) College Shirpur		CHARGES	
Shirpur Education Society,	2600.00	Bank Commission And Charges	398.8
Mumbai Central Office Shirpur			
withing Central Office Starpar		BY COMMUNICATION	142.0
TO ANAMATS AND PAYABLES	14563319.25	EXPENSES	
A.R. Shimpi and Associates	1350.00		142.0
Fees Receivable 2021-2022	1228 50		



	7.9		
Fees Receivable 2022-2023	5918560.75	BY ESTABLISHMANT EXPENSES	9150.00
Fees Receivable 2023-2024	8589778.00	Generator Fuel And Other	9150.00
M And P Clearing And	12392.00	Expenses	
Forwarding			
Excess Fees Payable	40010.00	BY FEES AND FINES	<u>118.00</u>
		Professional Tax Expenses	118.00
TO ACCOUNT AS PER CONTRA	1852606.00		
Life Insurance Premium	191028.00	BY MAGAZINE JOURNAL AND	<u>29142.C0</u>
Professional Tax	34625.00	<u>OTHERS</u>	
Provident Fund	216000.00	Journal Expenses	29142.00
Recurring Deposit	6000.00		75500.00
Revenue Stamp	168.00	BY STUDENT RELEATED	56682.00
Shirpur Peoples Bank Deduction	271445.00	EXPENSES	7405.00
T. D. S. On Contractor	1590.00	Function And Festival Expenses	7425.00
T. D. S. On Professional And	2750.00	Sport And Gymkhana Expenses	640.00 5735.00
Technical Services		Student Activity Expenses	41407.00
T. D. S. On Salary	1129000.00	Student Term Work And	41407.00
		Assignment Expenses	1475.00
TO SCHOLARSHIP	4966940.25	Training And Placement Expenses	1475.00
E. B. C. Scholarship	484829.00 2890478.25	BY LABORATORY MATERIAL	280198.00
O. B. C. Scholarship	128000.00	AND CONSUMABLES	
S. C. Scholarship	1463633.00	Laboratory Expenses	280193.00
V J N T Scholarship	1403033.00	Eurosus y Emperor	
		BY PRINTING AND	107052.00
		STATIONERY EXPENSES	
		Stamp Paper And Fees	790.00
		Stationery And Printing	105570.00
		Xerox Expenses	692.00
		TO DEPART AND	26583.00
		BY REPAIR AND MAINTANANCE	20303.00
		Cleaning Expenses .	7803.00
		Repair And Maintenance	1580.00
		Computer	1000.00
		Repair And Maintenance	6185.00
		Electricals	
		Repair And Maintenance	2215.00
*.		Equipments	
	•	Repair And Maintenance General	8800.00
			CE00.00
		BY PROFESSIONAL CHARGES	<u>6500.00</u>
		Professional Fee	6500.00
		BY TRANSPORTATION AND	19811.00
		TRAVELLING	•
		* Transportation Charges	4700.00
		Travelling And Conveyance	15111.00
		BY EDUCATIONAL AND	543034.99
		ADMINISTRATIVE EXPENSES	
		F D R Interest Recovered	18832.00
		Fees Refund	207435.00
		Miscellaneous Expenses	590.00
		Office Expenses	14462.00

HEATH CONTRACTOR



Practical Examination	42455.00
Remuneration	
Staff Welfare Expenses	330.00
T. D. S. Expenses	25.00
Uniform Expenses	1150.00
Depreciation	257755.99
DIVIDES FOR HANDERSTEV	633402.00
BY FEES FOR UNIVERSITY	000102100
EXPENSES	6560.00
C A P Fees	1085.00
College Development Fee U	310.00
Disaster Management Fees	1550.00
E Suvidha Fee	15500.00
Eligibility Fees	557300.00
Examination Fee	930.00
Gymkhana Fee	5460.00
Mark Sheet Fees	310.00
Medical Fee	512.00
Miscellaneous Fees	310.00
NSS Fee	2800.00
Passing Certificate Fee	1694.00
Pro Rata Fees	775.00
Student Activity Fee	1480.00
Student Group Insurance Fee	32207.00
University Fees	744.00
Ashwamegha Fees	310.00
Computerization Expenses	775.00
Poor Student Aid Contribution	773.00
Expenses	10/0.00
Registration Fees	1860.00
Yuva Rang Expenses	930.00
BY MOVABLE PROPERTIES	90645.00
Library	90645.00
BY ANAMATS AND	12097445.00
RECEIVABLES	
A.R. Shimpi and Associates	1500.00
Fees Receivable 2023-2024	12055945.00
Excess Fees Payable	40000.00
BY ACCOUNTS AS PER CONTRA	1852606.00
Life Insurance Premium	191028.00
Professional Tax	34625.00
Provident Fund	216000.00
Recurring Deposit	6000.00
Revenue Stamp	168.00
Shirpur Peoples Bank Deduction	271445.00
T. D. S. On Contractor	1590.00
T. D. S. On Professional And	2750.00
Technical Services	
T. D. S. On Salary	1129000.00
•	
BYSCHOLARSHIP	5172223.25
E. B. C. Scholarship	484829.00



O. B. C. Scholarship	2958479.25
S. C. Scholarship	128000.00
V J N T Scholarship	1600915.00
BY BRANCH INTERNAL	12041221.45
H R Patel Insttitute Of	8698939.25
Pharmaceutical Education and	
Research B. Pharm Shirpur	
H. R. Patel Institute of Pharmacy	1100000.00
(D.Pharm) College Shirpur	
Shirpur Education Society,	2242282.20
Mumbai Central Office Shirpur	
BY Remunaration	4227.00
Guest Lecturer Honararium	4227.00
BY CLOSING BALANCES	
BY CASH BALANCES	264.00
Cash In Hand	264.00
BY BANK CURRENT ACCOUNTS	1130419.25
Indusind Bank A/C No.	324829.76
201011917044	
The Shirpur Peoples Co-operative	805589.49
Bank Ltd. Saving A/C No -	
001110003220	

BY FIXED DEPOSITS
F D R Priyadarshini Soot Girni

163818.00 163818.00

TOTAL RS.:

45504213.74

TOTAL RS. :

45504213.74

Place: Shirpur Date: 23/06/2024

Seneipal

H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH M PHARM SHIRPUR SHIRPUR EDUCATION SOCIETY MUMBAI AS PER MY SEPARATE REPORT

VIJAY M. RATHI "CHARTERED ACCOUNTANT

M.No.: 036599

UDIN - 24036599BKCLTQ2682





SHIRPUR EDUCATION SOCIETY MUMBAI H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH M PHARM SHIRPUR STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31/03/2024

EXPENSES

Postage And Courier Expenses

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
TO TEACHING STAFF SALARY	8458856.00	BY FIXED DEPOSIT INTEREST	12349.00
Gratuity Advance	132000.00	Priyadarshini Sahakari Soot Girni	9297.00
	8205746.00	F D R Interest	
Pay Provident Fund Administrative	9000.00	The Shirpur Peoples Co Operative	3052.00
	7000.00	Bank Ltd	
Charges	108000.00		
Provident Fund Employer	100000.00	BY FEES	126 9035.00
Contribution Teaching Staff	4110.00	Development Fee	1739382.00
Staff Insurance	4110.00	Examination Fees	528290.00
THE PARTY OF THE P	2557126.00	Improvement Fee	2000.00
TO NON TEACHING STAFF	2557120.00	Other Activity Fee	58300.00
SALARY	10000.00	Transfer Certificate	4500.00
Gratuity Advance	10800.00	Tution Fee	10316563.00
Pay	2417328.00	Tuuon ree	
Provident Fund Administrative	9000.00	BY INCOME AND EXPENSES	294187.79
Charges	400000 00		
Provident Fund Employer	108000.00	ACCOUNT Deficite Transfer to Balance Sheet	294187.79
Contribution Non Teaching Staff		Deficite Transfer to balance Sheet	2,110,11
Staff Insurance	11998.00		
TO EMPLOYEE BENEFIT	1990.00		
EXPENSES			
Staff Insurance Management	1990.00		
Share			
TO AFFILIATION AND OTHER	167000.00		
FEES			
Admission Regulating Authority	32000.00		
Fee Regulating Authority Fee	15000.00		
University Affiliation Fees	120000.00		
Oniversity Animatori rees			
TO ACADEMIC MEETINGS	· <u>28919.00</u>		
Academic Meeting Expenses	• 28919.00		
TO ADVERTISEMENTS	460.00		
	460.00		
Advertisement General			
TO AUDIT FEES	24780.00		
Audit Fees	24780.00		
TO BANK COMMISSION AND	398.80		
CHARGES			
Bank Commission And Charges	398.80		
TO COMMUNICATION	142.00	. (Deps.
10 COMMISSION STATES	te	cal Educar	Inclinal

TO DEPRECIATION Depreciation	<u>257755.99</u> 257755.99
TO ESTABLISHMENT EXPENSES Generator Fuel And Other Expenses	<u>9150.00</u> 9150.00
TO FEES AND FINES Professional Tax Expenses	<u>118.00</u> 118.00
TO MAGAZINE JOURNALS AND PERIODICALS	29142.00
Journal Expenses	29142.00
TO LABORATARY EXPENSES AND CONSUMABLES	280198.00
Laboratory Expenses	280198.00
TO PRINTING AND STATIONERY	107052.00
Stamp Paper And Fees	790.00
Stationery And Printing	105570.00
Xerox Expenses	692.00
TO REPAIR AND MAINTENANCE	<u>26583.00</u>
Cleaning Expenses	7803.00
Repair And Maintenance Computer	1580.00
Repair And Maintenance Electricals	6185.00
Repair And Maintenance	2215.00
Equipments Repair And Maintenance General	. 8800.00
TO PROFESSIONAL FEES	6500.00
Professional Fee	6500.00
1 TO STUDENT RELATED EXPENSES	56682.00
Function And Festival Expenses	7425.00
Sport And Gymkhana Expenses	640.00
Student Activity Expenses	5735.00
Student Term Work And Assignment Expenses	41407.00
Training And Placement Expenses .	1475.00
TO TRANSPORTATION AND TRAVELLING EXPENSES	19811.00
Transportation Charges	4700.00
Travelling And Conveyance	15111.00
TO EDUCATIONAL EXPENSES	285279.00
F D R Interest Recovered	18832.00
Fees Refund	207435.00



Miscellaneous Expenses	590.00
Office Expenses	14462.00
Practical Examination	42455.00
Remuneration	
Staff Welfare Expenses	330.00
T. D. S. Expenses	25.00
Uniform Expenses	1150.00
TO FEES FOR UNIVERSITY	633402.00
PAYMENTS	
Ashwamegha Fees	744.00
Computerization Expenses	310.00
Poor Student Aid Contribution	775.00
Expenses	
Registration Fees	1860.00
Yuva Rang Expenses	930.00
C A P Fees	6560.00
College Development Fee U	1085.00
Disaster Management Fees	310.00
E Suvidha Fee	1550.00
Eligibility Fees	15500.00
Examination Fee	557300.00
Gymkhana Fee	930.00
Mark Sheet Fees	5460.00
Medical Fee	310.00
Miscellaneous Fees	512.00
N S S Fee	310.00
Passing Certificate Fee	2800.00
Pro Rata Fees	1694.00
Student Activity Fee	775.00
Student Group Insurance Fee	1480.00
University Fees	32207.00
mo n	4227.00
TO Remunaration Guest Lecturer Honararium	4227.00
Guest Lecturer Flonararium	4227.00

TOTAL RS.: 1

12955571.79

Place: Shirpur Date: 23/06/2024

Principal

TOTAL RS.:

H. R: PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH M PHARM SHIRPUR SHIRPUR EDUCATION SOCIETY MUMBAI AS PER MY SEPARATE REPORT.

VIJAY M. RATHI

CHARTERED ACCOUNTANT

M.No.: 036599

UDIN - 24036599BKCLTQ2682



Petncipal
H.R.Patel Institute of Pharmaceutical

Education & Research,
Shirpur Dist Dhule (M.S.) 425 405



12955571.79

SHIRPUR EDUCATION SOCIETY MUMBAI H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH M PHARM SHIRPUR BALANCE SHEET AS AT 31/03/2024

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

LIABILITIES	AMOUNT RS.	ACSETS	AMOUNT RS.
DEPRECIATION FUND	3611750.31	INVESTMENTS	500.00
Depreciation Fund	3611750.31	Shares The Shirpur Peoples Co Op.	500.00
ANAMAT PAYABLES FOR	12392.00	Bank Ltd.	
EXPENSES		MOVABLE PROPERTIES	5119667.00
M And P Clearing And	12392.00	C C T V Camera	141178.00
Forwarding		Computer and Accessories	20000.00
ANAMAT AND PAYABLES FOR	45877.50	Dead Stock	1814952.00
SUNDRIES CREDIT		Electrical Equipment	104206.00
Excess Fees Payable	45877.50	Laboratory Equipment	1490782.00
BRANCH INTERNAL	67893281.66	Library	1548549.00
Shirpur Education Society,	67893281.66	ANAMATS AND RECEIVABLES	3853409.75
Mumbai Central Office Shirpur		A.R. Shimpi and Associates	150.00
		Fees Receivable 2021-2022	10810.50
		Fees Receivable 2022-2023	376282.25
		Fees Receivable 2023-2024	3466167.00
		CASH AND BANK BALANCES -	264.00
		CASH IN HAND	
		Cash In Hand	264.00
18/0×9 N		BALANCES WITH CURRENT	1130419.25
		ACCOUNTS	
		Indusind Bank A/C No.	324829.76
		201011917044	
The same of the sa		The Shirpur Peoples Co-operative	805589.49
		Bank Ltd. Saving A/C No -	
		001110003220	
		BALANCES IN FIXED DEPOSITS	163818.00
		F D R Priyadarshini Soot Girni	163818.00
		INCOME AND EXPENSES	61295223.47
		ACCOUNT	
		Balance As Per Last Balance Sheet	61001035.68
		Add:-Deficite for the year	294187.79
		transfered from Income and	
		Expenditure Account	
. TOTAL RS.	71563301.47	TOTAL RS. :	71563301.47

Place: Shirpur Date: 23/06/2024

H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH M PHARM SHIRPUR SHIRPUR EDUCATION SOCIETY MUMBAI

AS PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT

M.No.: 036599

UDIN - 24036599BKCLTQ2682



SHIRPUR EDUCATION SOCIETY SHIRPUR'S
H.R. Patel Institute of Pharmaceutical Education and Research (M. Pharm)- Shirpur,
YEAR:- 31ST MARCH 2024.
Gross Block of Assets and Particulars of Depreciation.

AS PER BOOKS.

Sr	Block Of Assets	Rate	Gross	Amount	Aniount	Amount	Total	Total	Allowable	MDV	WDV
5		ŏ	Block with frozan	of Additions	of Additions	of Delition	Gross	Depreciation	Depre. for	AS ON	ASON
		Den.	us on	before	after	in	Block	Up To	The Year	31/03/2023	31/03/2024
			01/04/2023	30-09-2023	30-09-2023	2023-2024	31/03/2024	01/04/2023	2023-2024		
-											
-	2	6	4	5	9	7	æ	6	10	Į.	12
١.		40.00%	1457904 DD	00'0	90645.00	0.00	1548549.00	1293226.63	83999.95	164677.37	171322.42
-		1000									
2	Dead Stock	10,00%	1814952.00	00:00	00.0	00.0	1814952.00	742410.88	107254.11	1072541.12	966287.01
6	Machinery	15.00%	1631960.00	00.00	00'0	0.00	1631960.00	1293863.73	50714.44	338096.27	287381.83
		See a se									
4	Computer & ass	40.00%	20000.00	00:00	00.0	0.00	20000.00	16677.73	1328.91	3322.27	1993.36
				000	00.0	00 0	104206.00	7815.45	14458.58	96390.66	81931.97
0	Electrical Equipments	10.00%	104540.								
1	TOTAL RS		5029022.00	0.00	50645.00	00.00	5119667.00	3353994.42	257755.99	1675027.58	1507916.59
1	- Coloreita	-			1						



SHIRPUR EDUCATION SOCIETY SHIRPUR'S
H.R. Patel Institute of Pharmaceutical Education and Research (M. Pharm)- Shirpur.
YEAR:- 31ST MARCH 2024.
Gross Block of Assets and Particulars of Depreciation.

APPLICABLE TO SHIKSHAN SHULK SAWITI.

Block Of Assets Flags Fl	1.	L	1		Amount	· Amount	Amount	Total	Total	Alfowable	WDV	ADA
Of Block with Toolan or Additions Of Inches with Toolan or Additional or	ž.	Block Of Assets	Kate	SCORE	All Court	of Additions	of Dalition	Gross	Depreciation	Depre. for	AS ON	AS ON
Dep. R8 on Dep. R8 on 31/03/2024 31/03/2024 01/04/2023 2023-2024 31/03/2024 01/04/2023 2023-2024 31/03/2024 01/04/2023 2023-2024 31/03/2024 01/04/2023 2023-2024 31/03/2024 01/04/2023 2023-2024 31/03/2024 01/04/2023 11 Library ZE.00% 1467904.00 0.00 90646.00 0.00 1648649.00 1203142.79 68620.33 180761.21 Furniture and Fixtury 15.00% 1314952.00 0.00 1414952.00 170676.10 6620.33 180761.21 Machinery 16.00% 1736166.00 0.00 1414952.00 1301678.1C 66173.02 434406.82 Computur & ass 25.00% 20000.00 0.00 20000.00 13547.17 1038.21 4162.83 TOTAL RS 602802.00 0.00 0.00 6119667.00 3464711.20 265268.65 1564310.80	è	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5	Block With Trozan	Or Additions	ellompin lo	-	Block	Up To	The Year	31/03/2023	31/03/2024
2 3 4 5 6 7 8 9 10 11 Libbrary ZE.00% 145780A.00 0.00 90646.00 0.00 1548549.00 120314279 56620.93 11 Limiture and Fixturi 16.00% 1154856.00 0.00 0.00 0.00 154856.00 120314279 56620.93 180761.21 Machinory 16.00% 1736166.00 0.00 0.00 0.00 1736166.00 1301679.1C 66173.02 434486.82 Computar & ass 25.00% 2000.00 0.00 0.00 0.00 1736166.00 15647.17 1038.21 4362.83 TOTAL RS 6028022.00 0.00 90645.00 0.00 6119667.00 3464711.20 265268.65 1564310.80			Dep.	ason	before	atter		Thomas and the same of the sam				
2 3 4 5 B 7 8 9 10 11 Llabrary 25.00% 1457904.00 0.00 90645.00 0.00 1548548.00 1235142.79 58620.93 180761.21 Funilure and Fixtum 16.00% 1814952.00 0.00 1314952.00 870042.07 140536.49 935909.93 Machinery 16.00% 1736168.00 0.00 0.00 0.00 1736188.00 130407.17 140536.49 935909.93 Computar & ass 25,00% 20000.00 0.00 0.00 0.00 1736188.00 115847.17 1039.21 4152.83 TOTAL RS 6029022.00 0.00 90645.00 0.00 6119667.00 3464711.20 2652568.65 1564310.80	1		C. Carlotte	04/04/2023	20-09-2023	30-09-2023	2023-2024	31/03/2024	04/04/2023	2023-2024		I
2 3 4 5 6 7 8 9 10 11 Libbrary 26.00% 1457304.00 0.00 90646.00 0.00 1548649.00 1209142.79 68620.33 18B761.21 Furniture and Fixtury 16.00% 1814952.00 0.00 0.00 1814952.00 87042.07 140536.49 936909.83 Machinery 16.00% 1736168.00 0.00 0.00 1736168.00 1301679.1C 66173.02 434406.82 Computar & ass 25,00% 2000.00 0.00 0.00 2000.00 13367.17 1038.21 4162.83 TOTAL RS 6028022.0C 0.00 90645.00 0.00 6119667.00 3464711.20 265268.65 1564310.80	1											
2 3 4 5 6	-						1		0	10	+	12
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H. R. Patel Institute of Pharmaceutical Education and Research (M Pharm) - Shirpur

Branch of Shirpur Education Society Mumbai

Significant Accounting Policies And The Remarks For The Year Ending 31st March 2024

SIGNIFICANT ACCOUNTING POLICIES:

The financial statements are prepared under the historical cost convention, and on the basis of a going concern.

- The Unit follows the Mercantile Method of accounting and recognizes income and expenditure mainly on accrual basis.
- DEPRECIATION:
- Depreciation is provided on Written Down Value Method as per the provision 2) a) and rates Specified under the Income Tax Act.
- FIXED ASSETS:-3)
 - 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.
 - Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to particular assets are capitalized to the respective assets.
- REVENUE RECOGNITION:-The revenue is recognized on the accrual basis mainly except the Govt Grants. 4)
- GOVERMENT GRANTS:
 - a) 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.
 - b) The unit has unmarked the grants to reserve and surplus as fund for grant received from government and other agencies if they are for specific
 - 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
- OTHER POINTS
 - Balances of the accounts are taken as per the ledgers only and are not confirmed

Principal H.R.Patel Institute of Pharmaceutical Education and Research (M Pharm) -Shirpur

Place: - Shirpur Date: - 23/06/2024

> H.R.Patel Institute of Pharmaceutical Education & Research, hirpur Dist Dhule (M.S.) 425 406

CA VIJAY M. RATHI M. No. 036599 UDIN - 24036599BKCLTQ2682



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