



MOHAN SHEMBEKAR & ASSOCIATES

Chartered Accountants

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **MAHARASHTRA INSTITUTE OF PHARMACY (B.PHARMA), Betala Brahmapuri** as on **31st March 2024** and the annexed Receipt & Payment A/c and Income and Expenditure Account for the year ended on that date.

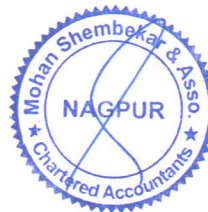
We have conducted our audit in accordance Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
2. In our opinion, proper books of accounts and other records by las have been kept by the Institutions so for as it appears from our examination of those books.
3. Accounts of the Institution is prepared on the basis of accrual basis of accounting.
4. The Balance Sheet and Income & Expenditure Account referred to in this report are in agreement with the books of accounts.
5. In our opinion and to the best of our information and according to the explanations given to us, the accounts give a true and fair view.
 - a. In case of Balance Sheet of the state of affairs of the college as on 31st March 2024.
 - b. In the case of Income & Expenditure account of the deficit of expenditure over Income for the year ended on 31st March 2024.

AS PER OUR REPORT OF EVEN DATE
For MOHAN SHEMBEKAR & ASSOCIATES
CHARTERED ACCOUNTANTS
(FRN:115400W)

Place : Nagpur

Date : 25.09.2024



Kailash M. Adkine

CA KAILASH M. ADKINE
[PARTNER]
(M.NO. - 123393)

UDIN : 24123393BJZXTJ9949

[Signature]
Principal
Maharashtra Institute of Pharmacy

Office: First Floor, Above Bhaskar Sabhagruha, Bharat Nagar, Amravati Road, Nagpur - 440033
Branch Office: Second Floor, Venu Enclave, Tata Square, Manewada Besa Road, Nagpur - 440034
Contact No. 09423683625 & Email ID: - cakailashadkine@gmail.com , kmaitax@gmail.com

The Bombay Public Trust Act, 1950
Schedule -VIII
[Vide Rule 17(1)]

MAHARASHTRA INSTITUTE OF PHARMACY (B .PHARMA) BETALA, BRAHAMPURI
31ST MARCH 2024
F - 3022/G

Balance Sheet As At :
Registration No. :

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS		AMOUNT
YOUNG ENGINEER'S- EDUCATION SOCIETY :			Faxed Assets :		97,78,739.05
Balance as per last Balance Sheet	3,38,76,071.96		(As Per Schedule "A")		
Add: Received during the year	(1,71,97,567.54)	1,66,78,504.42			
Other Earmarked Funds :			Investment :		
[Created under the provision of the trust deed or scheme or out of the income]			BOI Autosweep FD	62,66,000.00	
Depreciation Fund	-		FDR For DMLT Course	3,14,109.00	
Sinking Fund	-		Interest Receivable On FDR	2,98,875.00	68,78,984.00
Reserve Fund	-				
Any Other Fund - (Building)	-		Loans (Secured & Unsecured)		
Loans (Secured or Unsecured)			Loans Scholarship Good/Doubtful	-	
From Trustees	-		Others	-	
From Others	-		Advances		
Liabilities			To Tax deducted at source	-	
For Expenses	-		To Employees	-	
For Audit Fees Payable	16,200.00		To Contractors	-	
For Rent & Other Deposits	-		To Deposits [Water & Telephone]	-	
For Sundry Credit Balances	11,45,800.00		To Others	18,000.00	18,000.00
(As Per Schedule "D")			(As Per Schedule "B")		
For Salary Payable	79,70,000.00		Income Outstanding		
For TDS	59,453.50		Rent	-	
For Professional Tax	79,200.00		TDS	4,810.00	
For Provident Fund	18,875.00		Fees Receivable	1,52,72,512.38	
For Others	-	92,89,528.50	(As Per Schedule "C")		
Income & Expenditure A/c			Interest	-	
Balas per last Balance Sheet	19,14,050.61		Others	-	1,52,77,322.38
Less : Appropriation to others	-		Cash & Bank Balance		
Less : Surplus as per I & E A/c.	65,10,909.79	84,24,960.40	Cash In Hand	3,40,187.00	
			Axis Bank Of India [2467] (SB)	94,896.20	
			Bank Of India [10163] (SB)	12,27,543.97	
			HDFC Bank [6752] (SB)	7,77,320.72	24,39,947.89
TOTAL RS...		3,43,92,993.32	TOTAL RS...		3,43,92,993.32

The above Balance Sheet to the best of our belief contains a true
account of the funds & Liabilities and the Property & Assets of the Trust.

AS PER OUR REPORT OF EVEN DATE

For MOHAN SHEMBEKAR & ASSOCIATES

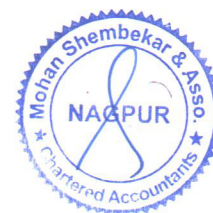
CHARTERED ACCOUNTANTS

(FRN : 115400W)

PLACE : NAGPUR

TRUSTEE

DATE : 25.09.2024



CA KAILASH ADKINE

[PARTNER]

M.NO. - 123393

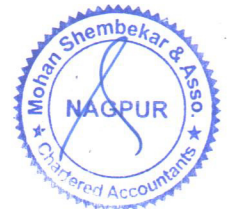
UDIN : 24123393BJZXTJ9949

Principal
Maharashtra Institute of Pharmacy
(B.Pharm) Betala, Bramhapuri
Dist. Chandrapur (M.S.) 441206
DTE Code-4643

MAHARASHTRA INSTITUTE OF PHARMACY (B.PHARMA) BETALA, BRAHAMPURI
SCHEDULE OF FIXED ASSETS- AS ON 31.03.2024

Schedule - "A"

PARTICULAR	RATE OF DEP. %	OPENING BALANCE	ADDITION		SOLD	TOTAL	DEPR.	CLOSING BALANCE
			BEFORE 30.09	AFTER 30.09				
Books & Generals	40	4,64,127.17	97,275.00	-	-	5,61,402.17	2,24,561.00	3,36,841.17
Building Construction (Wip)	10	13,41,961.67	12,81,125.00	9,72,350.00	-	35,95,436.67	3,10,926.00	32,84,510.67
C C Tv Camera	15	2,201.50	6,100.00	17,000.00	-	25,301.50	2,520.00	22,781.50
Computer & Projector	40	10,05,686.69	2,91,200.00	2,15,940.00	-	15,12,826.69	5,61,943.00	9,50,883.69
Cooler	15	49,660.19	-	-	-	49,660.19	7,449.00	42,211.19
DTH	15	1,297.31	-	-	-	1,297.31	195.00	1,102.31
Electric Good	15	1,21,589.65	-	-	-	1,21,589.65	18,238.00	1,03,351.65
Fire Extinguisher	15	8,160.00	6,600.00	-	-	14,760.00	2,214.00	12,546.00
Furniture	10	5,59,813.68	1,46,000.00	-	-	7,05,813.68	70,581.00	6,35,232.68
Generator Pur	15	28,900.00	-	-	-	28,900.00	4,335.00	24,565.00
Grass Cutter Machine	15	5,780.00	-	-	-	5,780.00	867.00	4,913.00
GYM Equipments	15	-	-	44,000.00	-	44,000.00	3,300.00	40,700.00
Haier Ac	15	27,200.00	-	-	-	27,200.00	4,080.00	23,120.00
Hairer Hrd Fridge	15	26,775.00	-	-	-	26,775.00	4,016.00	22,759.00
Inverter Battery	15	8,670.00	21,000.00	1,12,000.00	-	1,41,670.00	12,851.00	1,28,819.00
Laboratory & Equipment	15	30,74,550.67	-	-	-	30,74,550.67	4,61,183.00	26,13,367.67
Laptop Apple	40	56,765.63	-	-	-	56,765.63	22,706.00	34,059.63
Projector Screen	40	3,717.00	77,800.00	-	-	81,517.00	32,607.00	48,910.00
Sanitary Napkin Machine	15	6,533.05	-	-	-	6,533.05	980.00	5,553.05
Solar Roof System	40	4,35,494.10	-	-	-	4,35,494.10	1,74,198.00	2,61,296.10
Tablet Making Machine	15	6,67,578.95	-	-	-	6,67,578.95	1,00,137.00	5,67,441.95
Wall Watch	15	2,328.79	1,550.00	-	-	3,878.79	582.00	3,296.79
Water Cooler	15	53,650.00	-	-	-	53,650.00	8,048.00	45,602.00
20 KVA Elec Genset With Logic Panel	15	-	-	3,90,000.00	-	3,90,000.00	29,250.00	3,60,750.00
AC	15	-	40,000.00	78,000.00	-	1,18,000.00	11,850.00	1,06,150.00
Cilling Fan	15	-	15,800.00	-	-	15,800.00	2,370.00	13,430.00
Inverter Purchase	15	-	7,600.00	-	-	7,600.00	1,140.00	6,460.00
Printer Purchase	15	-	17,800.00	-	-	17,800.00	2,670.00	15,130.00
Wight Machine	15	-	-	68,060.00	-	68,060.00	5,105.00	62,955.00
TOTAL Rs.		79,52,441.05	20,09,850.00	18,97,350.00	-	1,18,59,641.05	20,80,902.00	97,78,739.05





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MAHARASHTRA INSTITUTE OF PHARMACY
(B .PHARMA) BETALA, BRAHAMPURI
For The Year Ended 31 March 2024

Schedule "B"

OTHER ADVANCES :-

PARTICULARS	AMOUNT
Yugant Kubhalker	18,000.00
TOTAL Rs.....	18,000.00

Schedule "C"

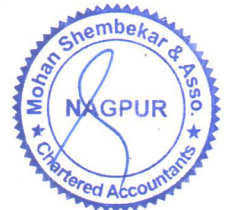
FEES RECEIVABLES FROM :-


PARTICULARS	AMOUNT
<u>Govt. -</u>	
For F.Y. 2022-23	3,43,077.23
For F.Y. 2023-24	1,46,85,255.75
<u>Student -</u>	
For F.Y. 2023-24	2,44,179.40
TOTAL Rs.....	1,52,72,512.38

Schedule "D"

SUNDRY CRIDITORS :-

PARTICULARS	AMOUNT
Ankush Sushikshit Berojgar Seva	1,22,010.00
Nandu D Pilare	4,95,000.00
Royal Scientific Works	1,00,000.00
SK CCTC Camera Sales & Services	17,000.00
Staff Transportation (B)	4,11,790.00
TOTAL Rs.....	11,45,800.00




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THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE : IX

[Vide Rule 17 (1)]

Name of the Public Trust : MAHARASHTRA INSTITUTE OF PHARMACY (B. PHARMA) BETALA, BRAHAMPURI

Income & Expenditure Account for the year ending : 31st March 2024

Registration No. : F - 3022/G

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To, Expenditures in respect of Properties :			By, Rent [Accrued]/Realised]		
Rates, taxes , etc.	-		Building Rent		-
Repairs & Maintenance	-				
Salaries / Insurance	-				
Insurance	-		By, Interest [Accrued]/[Realised]		
Depreciation	3,10,926.00		On Securities	-	
[by way of provision of adjustment]	-		On FDR (BOI)	8,52,923.00	
Other Expenses	-	3,10,926.00	On Bank A/c.	1,73,901.00	10,26,824.00
To, Establishment Expenses	-				
To, Remuneration to trustess	-		By , Dividend		-
To, Remuneration (in the case of math)to the head of the math, including his household exp.]	-				
To, Legal Expenses	-		By , Tuition & Other Fees		
To, Audit Fees	17,700.00		From Students	3,13,06,394.00	
To, Contribution and fees	-		From Government	2,17,01,772.00	5,30,08,166.00
To, Amounts written off :			By , Donation in Cash or in Kind		-
Bad Debts , Etc.	-				
Loan Scolership	-		By Grants		
Irrecoverable Rents	-		Government Grants	-	
Other items	-		Other Grants	-	-
To, Misc. Expenses (For Election)	-				
To, Depreciation	17,69,976.00		By , Receipt for Election		-
Administrative Exp.	-	17,87,676.00			
To, Amount transferred to Reserve or Specified Funds	-		By, Income from other sources :		
			Membership Fees	-	
To, Expenditure on objects of the Trust :			Election Fees	-	-
1) Religious	-				
2) Educational	4,54,31,832.43		By , Other Receipt		
(As Per Schedule "E")			Discount	5,585.00	
3) Medical Relief	-		Account Written Off & Round Off	769.22	6,354.22
3) Relief of Poverty	-	4,54,31,832.43			
4) Other Charitable objects	-		By, Deficit transfer to Reserve		
To, Surplus carried to Balance Sheet		65,10,909.79			
TOTAL RS...		5,40,41,344.22	TOTAL RS...		5,40,41,344.22

AS PER OUR REPORT OF EVEN DATE

For MOHAN SHEMBEKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

(FRN : 115400W)

PLACE : NAGPUR

TRUSTEE

DATE : 25.09.2024



CA KAILASH ADKINE

[PARTNER]


M.NO.- 123393

UDIN : 24123393BJZXTJ9949

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MAHARASHTRA INSTITUTE OF PHARMACY
(B .PHARMA) BETALA, BRAHAMPURI
For The Year Ended 31 March 2024
Schedule "E"
EDUCATIONAL EXPENDITURE :-

PARTICULARS	AMOUNT
<u>DIRECT EXPENDITURES -</u>	
Academic Audit Reprot Fee	20,000.00
Admission Regulating Authority Fees	41,388.50
Affiliation Fees	1,87,400.00
Batu Affiliation Fees	2,58,660.00
Degree Certification Fee	23,400.00
Eligibility Ceritificate Fee	2,860.00
Enrolment Fees R002	4,33,431.52
Exam Fee	30,67,608.04
FRA Processing Fees	31,234.80
Student Group Insurance Exp	21,141.00
NAAC Accredition Fees	1,77,000.00
NAAC Team Visit Exp	2,68,874.00
New Course Affiliation Fees	3,62,800.00
Pci Affiliation Fees	10,62,011.80
Revaluation Of Answer Book Charges	20,500.00
Sport Entry Fee	3,930.00
Student University Fees	1,00,320.00
A	60,82,559.66
<u>INDIRECT EXPENDITURTES -</u>	
Account Facting Chargesh	10,680.00
Advertising Exp	5,85,790.00
Bank Charges	872.30
Canteen Expenses	20,255.00
Travelling Exp.	1,59,400.00
Seminar/FDP/Workshop/Std.P.	2,21,877.00
Cloths Expenses	99,450.00
Cloudbase ERP CCMS	1,00,404.00
Consultancy Charges	57,000.00
Cultural and Other Social Gathering Expenses	54,310.00
Donation Expenses	16,300.00
DTE Inspection Charges	37,500.00
Electricity Exp	78,430.00
Flex Banner Printing	33,583.00
Gardening Exp	3,225.00
Gardner	7,16,500.00
Gas Refill	4,800.00
Balance C/f....	22,00,376.30


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Balance B/f....	22,00,376.30
Guest Lecuter Expenses	2,44,100.00
House Keeper	7,54,000.00
Interest Paid on Tds Letpayment F.Y.2021-22	5,290.00
Internet Expenses	16,755.00
Laboratary Expenses	4,52,108.47
Labour Payment	34,240.00
Migration Fees	2,000.00
News Paper Exp.	6,210.00
Office Expenses	1,44,506.00
Outsourcing Person Wages Salary	12,64,000.00
Petrol and Diesal Expenses	17,669.00
Photo Shoot Exp	8,000.00
Printing and Stationary Exp	1,29,583.00
Provident Fund Admin Charge	6,000.00
Provident Fund Expenses(Employer)	1,12,500.00
Remuneration to Guest Lectures	2,25,010.00
Remuneation Paid to Invilgitor	4,000.00
Security Guard	4,64,000.00
Seminar Exp Reimbursement to Student	22,000.00
Sports Expenses	67,009.00
Student Transport	1,40,000.00
Tour Expenses	4,06,925.00
Transporting Expenses	4,500.00
Web Desining Expenses	7,080.00
B	67,37,861.77
<u>SALARY-</u>	
<u>(i) TEACHING</u>	
Basic	63,74,600.00
Grade Pay	15,78,000.00
D.A.	65,73,407.00
H.R.A.	6,90,360.00
V.A./T.A.	2,61,600.00
Other	567.00
(i)	1,54,78,534.00
<u>(ii) NON-TEACHING</u>	
Basic	17,91,584.00
Grade Pay	7,76,600.00
D.A.	1,41,75,765.00
H.R.A.	2,56,228.00
V.A./T.A.	1,32,700.00
Other	-
(ii)	1,71,32,877.00
C = (i)+(ii)	3,26,11,411.00
TOTAL Rs..... [A+B+C]	4,54,31,832.43

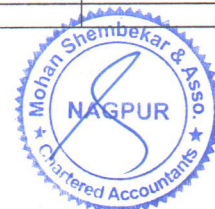

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MAHARASHTRA INSTITUTE OF PHARMACY (B.PHARMA) BETALA, BRAHAMPURI
[RUN BY YOUNG ENGINEER'S EDUCATION SOCIETY, KURKHEDA, DIST. GADCHIROLI REG. NO. 3022 (GADCHIROLI)]
RECEIPTS & PAYMENT ACCOUNT
For The Year Ending 31st March, 2024

RECEIPTS		AMOUNT	PAYMENT		AMOUNT
By, Opening Cash & Bank Bal.			To, FIXED ASSETS PURCHASE-		
Cash in Hand	7,663.33		20KVA Elec Genset	3,90,000.00	
Axis Bank Of India [2467]	8,79,829.90		Air Conditioner	1,18,000.00	
Bank Of India [10163]	12,26,085.11		Furniture & Fixture	1,47,500.00	
HDFC Bank [6752]	2,16,470.68	23,30,049.02	Building	23,27,413.00	
			Ceiling Fan	15,800.00	
			CCTV	6,100.00	
			Computer	5,07,140.00	
			Books	97,275.00	
			Gym Equipments	44,000.00	
			Inverter	7,600.00	
			Weight Machine	68,060.00	
			Wall Watch	1,550.00	
			Projector Battery	1,33,000.00	
			Projector Screen	77,800.00	
			Printer	17,800.00	
			Others	-	39,59,038.00
By, Trust fund Collection		-	To, Society		1,96,60,226.20
			To, Creditors		31,45,317.00
By, Creditors		51,168.00	To, Payment for Contingencies :		
			Printing & Stationery Exp.	2,39,323.00	
			Bank Comm. & Charges	872.30	
			Academic Audit Reports Fees	20,000.00	
			Accounts Facting Charges	10,680.00	
			Affiliation fees	187400	
			Advertisement Exp.	5,79,705.00	
			Batu Affiliation Fees	2,58,660.00	
			New Course Affiliation Fees	3,62,800.00	
			NAAC Team Visit Fees	32,874.00	
			Canteen Expenses	18,845.00	
By, Interest			Cattering Exp.	1,410.00	
Saving Bank	1,73,901.00		Cloudbase ERP CCMS	98,394.00	
FDR	8,64,049.00	10,37,950.00	Consultancy Exp.	52,000.00	
			Cultural Exp.	24,910.00	
			Donation	16,300.00	
			DTE Inspection Charges	37,500.00	
			Exam Fees	27,32,875.00	
			Enrolment Fees	4,19,765.00	
			Eligibility Certificate Fees	2,860.00	
			Flex Banner Exp.	33,583.00	
			Fire Safety	6600	
By, Investment			Gardening Exp.	3,225.00	
Autosweep (BOI)		3,64,52,000.00	Remuneration to Guest Lectures	1,25,010.00	
			Insurance Exp.	16,980.00	
			Industrial Tour Expenses	400346	
			Laboratory Expenses	4,52,105.00	
			Labour Expenses	34240	
			Migration Fees	2000	
By, Board Pratyashik Pariksha			MI mahi event professional	29,400.00	
			Office Expenses	1,34,506.00	
			Outsourcing Person Wages Salary	12,64,000.00	
			Petrol and Diesel Expenses	17,669.00	
			Photoshoot Expenses	8000	
			Remuneation Paid to Guest Lecturer	3,32,100.00	
By, Donation/Grant From			Remuneation Paid to Invilgitor	4,000.00	
Govt. for			Salary Exp.	2,62,24,570.00	
Salary	-		Security Guard/ House Keeper/ Gardner	1773800	
Non Salary Grant for Exp.	-		Newspaper Expenses	6210	
Scholarship Received	-		Revaluation Of Answer Sheet	20,500.00	
			Sports Expenses	11,089.00	
			Student Transportation	1,38,600.00	
			Student University Fees	1,00,320.00	
			Web Designing	7,080.00	
By, Tuition & Other Fees			Seminar Exp. Reimbursement to Student	22,000.00	
Fees Receivable From Student	3,82,03,794.87		Seminar/FDP/Workshop/Student Programs	2,20,919.00	
Fees Receivable From Govt	2,11,34,497.50	5,93,38,292.37	Travelling Exp.	1,59,400.00	
			Sports Expenses	55920	
			Electricity Expenses	78,430.00	3,67,79,775.30
Balance C/F....		9,92,09,459.39	Balance C/T....		6,35,44,356.50

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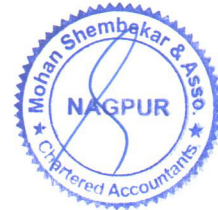
Balance B/F....		9,92,09,459.39	Balance B/F....		6,35,44,356.50
By, Loans from Society Trustee	-	-	To, Investment		3,21,00,000.00
	-	-	To, TDS		1,39,952.00
	-	-	To, Fees Receivable From Student		9,76,473.00
By, Income from other sources	-	-	To, Other Exp		
	-	-	Gas Cylinder	4,800.00	
	-	-	Sports Fee	3,930.00	
	-	-	Board	-	
	-	-	Unit Test	-	
	-	-	Petty Expenses	-	
	-	-	S. S. C. Exam Fees	-	8,730.00
By, Deduction From Salary	-	-	To, Repayment of Loans to		
Provident Fund	-	-	Society	-	
Profession Tax	-	-	Trustee	-	
LIC	-	-	To, Payment of Ded. Fr. Salary		
Pat Sanstha Loan	-	-	Provident Fund	-	
Income Tax	-	-	Profession Tax	-	
	-	-	LIC	-	
	-	-	Pat Sanstha Loan	-	
	-	-	Income Tax	-	
	-	-	To, Closing Cash & Bank Bal.		
	-	-	Cash in hand	3,40,187.00	
	-	-	Axis Bank Of India [2467]	94,896.20	
	-	-	Bank Of India [10163]	12,27,543.97	
	-	-	HDFC Bank [6752]	7,77,320.72	24,39,947.89
TOTAL RS...		9,92,09,459.39	TOTAL RS...		9,92,09,459.39

AS PER OUR REPORT OF EVEN DATE

For MOHAN SHEMBEKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

(FRN : 115400W)



K.B.

CA KAILASH ADKINE

[PARTNER]

M.NO. - 123393

UDIN : 24123393BJZXTJ9949

PLACE : NAGPUR

TRUSTEE

DATE : 25.09.2024

[Signature]

Principal
Maharashtra Institute of Pharmacy
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Dist. Chandrapur (M.S.) 441206
DTE Code-4643