KUMAR & JAYAKRISHNAN
Chartered Accountants
C.J.FOREVER, 3rd FLOOR,
BAJAJ NAGAR
NAGPUR.

AUDITOR'S REPORT

We have audited attached financial statements of the **NAGPUR COLLEGE OF PHARMACY, NAGPUR** Managed by **SHRI VIDYARTHI SUDHAR SANGH SANSTHA, NAGPUR** as of and for the year ended on 31st March 2023. These financial statements are the responsibility of the management of the trust. Our responsibility is to express an opinion on these financial statements based on our audits.

We have conducted our audits in accordance with the auditing standards generally accepted in the 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 consideration of internal control over financial reporting as a basis for the designing audit procedure that are appropriate in the circumstances, an audit also includes examining, on test basis, evidences supporting the amounts and the disclosures in the financial statements, assessing accounting principles used and significant estimates made by the management, as well as evaluating the financial statement presentations. We believe that our audits provide the reasonable basis for our opinion.
On the basis of our audits, report that-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief are necessary for the purpose of Audit and for determination of fees by the Authority

2. Proper books of accounts as required by law have been kept.

3. The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts maintained.

4. Mercantile Method of accounting is consistently followed by the institution and there is no change carried out during previous year.

In our opinion and to the best of our information and according to the explanation given to us, the said Financial Statements gives a true and fair view.

a) In so far it relates to Balance Sheet of the State of Affairs of the Trust as on 31st March 2023.

b) In case of Income and Expenditure Account of Surplus/(Deficit) for the year ended on 31st March 2023.

Place : Nagpur
Date : 30.09.2023

B.J. BAJAJ & CO. CHARTERED ACCOUNTANTS NAGPUR

B.J. BAJAJ & Co.
CHARTERED ACCOUNTANTS
F.R.N. : 100885W

B.J. BAJAJ
PROPRIETOR
M. No. : 044052
UDIN: 23044052BGZULJ3547

B.J.BAJAJ & CO.
CHARTERED ACCOUNTANTS
SHRI KRISHNA RESIDENCY
KHARE TOWN
NAGPUR

NAGPUR COLLEGE OF PHARMACY
MANAGED BY SHRI VIDYARTHI SUDAR SANGH SANSTHA
BALANCE SHEET AS ON 31st MARCH 2023

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
DEPRECIATION FUND (Annex "AA")		89,29,082.80	**IMMOVABLE & MOVABLE PROPERTIES** (Annex "AA")		1,66,53,290.39
ALUMINI FUND		35,90,000.00	**SUNDRY ADVANCES,RECEIVABLES & OTHER DEBIT BALANCES (Annex "DD")**		1,72,31,236.75
During the Year					
DEPOSITS (Annex "BB")			**DEPOSITS**		
Security Deposit		2,85,334.00	Gas Cylinder Deposit		24,000.00
SUNDRY CREDITORS,PAYABLES & & OTHER CREDIT BALANCES (Annex "CC")		2,28,72,820.70	**LOANS AND ADVANCES**		
			Shri Vidyarthi Sudhar Sangh		27,45,239.33
LOANS AND ADVANCES			**CASH & BANK BALANCES**		
Shri Vidyarthi Sudhar Sangh	59,56,722.63		Cash in Hand	24,644.00	
Less : Excess of Expenditure Over income	11,11,270.95	48,45,451.68	PNB A/c No. 30581	42,146.46	
			TUCB A/c No.696	3,62,893.47	
			TUCB A/c No.697	29,85,159.81	
			PNB A/c No.30545	4,54,078.97	38,68,922.71
TOTAL RS:		4,05,22,689.18	**TOTAL RS:**		4,05,22,689.18

DATE :-30.09.2023
Place: Nagpur

B.J. BAJAJ & CO. CHARTERED ACCOUNTANTS NAGPUR

AS PER OUR REPORT OF EVEN DATE
FOR B.J.BAJAJ & CO.
CHARTERED ACCOUNTANTS
F.R.N. 100885W

B.J. BAJAJ
PROPRIETOR
M. NO. 044052
UDIN: 23044052BGZULJ3547

B.J.BAJAJ & CO.
CHARTERED ACCOUNTANTS
SHRI KRISHNA RESIDENCY
KHARE TOWN
NAGPUR

NAGPUR COLLEGE OF PHARMACY
MANAGED BY SHRI VIDYARTHI SUDAR SANGH SANSTHA
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2023

	EXPENDITURE	AMOUNT	AMOUNT		INCOME	AMOUNT	AMOUNT
TO,	**EDUCATIONAL EXPENDITURE**			BY,	**EDUCATIONAL INCOME (Annex "C")**		
	Salary & Allowances (Annex "A")	2,21,53,448.85			Fees & Fines	3,92,33,675.75	
	Contingencies (Annex "B")	1,70,14,618.81	3,91,68,067.66		Other Income	45,593.77	3,92,79,269.52
TO,	**DEPRECIATION (Annex "AA")**		12,22,472.81	BY,	**EXCESS OF EXPENDITURE OVER INCOME**		11,11,270.95
					(Carried over to Balance Sheet)		
		TOTAL RS	4,03,90,540.47			TOTAL RS	4,03,90,540.47

DATE :-30.09.2023
Place: Nagpur

AS PER OUR REPORT OF EVEN DATE
FOR B.J.BAJAJ & CO.
CHARTERED ACCOUNTANTS
F.R.N. 100885W

B. J. BAJAJ & CO. CHARTERED ACCOUNTANTS NAGPUR

B.J. BAJAJ
PROPRIETOR
M. NO. 044052
UDIN: 23044052BGZULJ3547

NAGPUR COLLEGE OF PHARMACY

ANNEXURE "AA"

LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31st MARCH 2023

Particulars	At Cost					Depreciation Fund							
	Opening Balance 01-04-2022	Addition Before 01.10.2022	Addition After 01.10.2022	Transfer During the Year	Closing Balance 31.03.2023	Rate (%)	Opening Balance 01-04-2022	Before 01.10.2022	After 01.10.2022	Year 2022-23	Depreciation Fund Transfer /Received	Closing Balance 31.03.2023	WDV AS ON 31.03.2023
Immovable Properties													
Building	58,65,419.05				58,65,419.05	10.00	51,98,121.49	66,729.76	-	66,729.76		52,64,851.25	57,98,689.29
TOTAL (A)	58,65,419.05	-	-	-	58,65,419.05		51,98,121.49	66,729.76	-	66,729.76	-	52,64,851.25	57,98,689.29
Movable Properties													
Laboratory Equipment	32,26,021.88	1,36,175.16	12,32,422.84	-	45,94,619.88	15.00	5,85,913.13	4,16,442.59	92,431.71	5,08,874.30		10,94,787.43	34,99,832.45
Electrical Installation	2,35,723.00		2,20,962.00	-	4,56,685.00	15.00	71,909.96	24,571.96	16,572.15	41,144.11		1,13,054.07	3,43,630.93
Furniture & Fixture	4,36,380.72		19,517.20	-	4,55,897.92	10.00	86,248.06	35,013.27	975.86	35,989.13		1,22,237.19	3,33,660.73
Office Equipments	3,46,718.95		1,05,315.00		4,52,033.95	15.00	1,41,850.50	30,730.27	7,898.63	38,628.89		1,80,479.39	2,71,554.56
Fire Protection Systems	3,88,378.04				3,88,378.04	15.00	1,23,352.80	39,753.79	-	39,753.79		1,63,106.58	2,25,271.46
LPG Pipeline	2,29,361.00		1,62,549.30		3,91,910.30	15.00	42,640.44	28,008.08	12,191.20	40,199.28		82,839.72	3,09,070.58
Lift Installation	8,52,000.00				8,52,000.00	15.00	2,30,310.00	93,253.50	-	93,253.50		3,23,563.50	5,28,436.50
Computer Equipments & Audio Visal Aids	10,08,106.95		2,86,400.00		12,94,506.95	40.00	7,07,458.89	1,20,259.22	57,280.00	1,77,539.22		8,84,998.11	4,09,508.84
Computer Software	4,55,480.00	16,520.00		-	4,72,000.00	40.00	3,27,360.32	57,855.87	-	57,855.87		3,85,216.19	86,783.81
LPG Intallation	4,01,677.90				4,01,677.90	15.00	86,354.43	47,298.52	-	47,298.52		1,33,652.95	2,68,024.95
Library Books	6,85,827.40	320.00	3,42,014.00	-	10,28,161.40	10.00	1,05,089.97	58,105.74	17,100.70	75,206.44		1,80,296.41	8,47,864.99
TOTAL (B)	82,65,675.84	1,53,015.16	23,69,180.34	-	1,07,87,871.34		25,08,488.49	9,51,292.81	2,04,450.25	11,55,743.05	-	36,64,231.55	71,23,639.79
TOTAL (A+B)	1,41,31,094.89	1,53,015.16	23,69,180.34	-	1,66,53,290.39	-	77,06,609.99	10,18,022.56	2,04,450.25	12,22,472.81	-	89,29,082.80	1,29,22,329.09

B. J. BAJAJ & CO.
CHARTERED ACCOUNTANTS
NAGPUR