

# HANSMUKH KOTHARI & ASSOCIATES

## CHARTERED ACCOUNTANTS

273, IInd Floor, Gomti Vila, Zone-II, M.P. Nagar, Bhopal-M.P. – 462011

Mobile – 9425674122

### AUDITOR'S REPORT

We have audited the attached Balance sheet of **B. Pharmacy, M- Pharmacy & D-Pharmacy Courses of Technocrats Institute of Technology – Pharmacy**, Bhopal (Run by **Chandravadani Mahila Shiksha Samiti**) as at **31<sup>st</sup> March 2024** together with the Income & Expenditure Account of the **B. Pharmacy, M- Pharmacy & D-Pharmacy Courses of Technocrats Institute of Technology– Pharmacy**, for the year ending **31<sup>st</sup> March 2024** annexed thereto and we report as under:

- (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.
- (b) In our opinion, proper books of account have been kept by the Institution so far as appears from our examination of the books.
- (c) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- (d) According to information and explanation given to us and books of accounts produced before us, there is no material concealment and misrepresentation about financial affairs.
- (e) No expenses of any other course of Institution included in the Income and Expenditure Account. Where-ever the resources are shared with other courses also common expenses have been apportioned on proper basis and not in the arbitrary manner.
- (f) In our opinion, and to the best of our information and according to the explanations given to us, the said Balance Sheet and Income & Expenditure Account give a true and correct view in conformity with accounting principles generally accepted in India.
  - (i) In so far as it related to the Balance Sheet, of the state of affairs of the **B. Pharmacy, M- Pharmacy & D-Pharmacy Courses of Technocrats Institute of Technology Pharmacy**, as at **31<sup>st</sup> March, 2024** and
  - (ii) In so far as it relates to the Income & Expenditure Account, of the Surplus of **Technocrats Institute of Technology– Pharmacy**, for the period ended on that date.

PLACE: BHOPAL  
DATE: 15-09-2024

For HANSMUKH KOTHARI & ASSOCIATES  
CHARTERED ACCOUNTANTS



(HANSMUKH KOTHARI)  
PROPRITOR  
M.No. 077070  
UDIN No. 24077070BJZWVH9301



# TECHNOCRATS INSTITUTE OF TECHNOLOGY-PHARMACY

( Run by Chandravadani Mahila Shiksha Samiti )

**BALANCE SHEET AS AT 31.03.2024.**

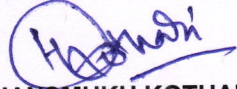
**( Courses:- B-PHARMACY, M-PHARMACY and D-PHARMACY )**

LIABILITIES	TOTAL	ASSETS	TOTAL
<b>SOCIETY ACCOUNT BALANCE</b> <u>Chandravadani Mahila Shiksha Samiti</u>	39196933.89	<b>FIXED ASSETS</b> (As per Schedule - 1 )	37544883.00
		<b>CURRENT ASSETS</b>	
		<b>Cash &amp; Bank Balances</b>	
		Cash in Hand 104994.00	
		Axis Bank Ltd. 57899.50	
		Bank of Baroda 246268.20	
		HDFC Bank 200993.90	
		ICICI Bank Ltd. <u>1019289.29</u> <u>1524450.89</u>	
		<b>ADVANCE TO SUPPLIER &amp; OTHER RECEIVABLES</b>	
		M.P. Online Ltd. <u>22606.00</u>	1652050.89
<b>TOTAL</b>	<b>39196933.89</b>	<b>TOTAL</b>	<b>39196933.89</b>

As per our report of even date

**For HANSMUKH KOTHARI & ASSOCIATES**

Chartered Accountant

  
(HANSMUKH KOTHARI)

Proprietor

Membership No. 077070

PAN : ACMPK3185A

UDIN No. 24077070BJZWVH9301

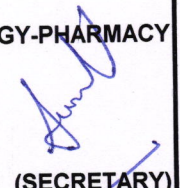
Place : Bhopal

Dated : 15-09-2024



**For TECHNOCRATS INST. OF TECHNOLOGY-PHARMACY**

  
(CHAIRPERSON)

  
(SECRETARY)



# TECHNOCRATS INSTITUTE OF TECHNOLOGY-PHARMACY

( Run by Chandravadani Mahila Shiksha Samiti )

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED ON 31.03.2024.

( Courses:- B-PHARMACY, M-PHARMACY and D-PHARMACY )

EXPENDITURE	B-PHARMACY	M-PHARMACY	D-PHARMACY	AMOUNT	INCOME	B-PHARMACY	M-PHARMACY	D-PHARMACY	AMOUNT
TUITION & ACCADEMIC EXP. ( As per Schedule - 2 )	25307402.28	2003970.00	1512141.00	28823513.28	TUITION FEE ( As per Schedule - 2 )	29928633.70	3811278.00	4966873.00	38706784.70
UNIVERSITY Aff. EXP. ( As per Schedule - 3 )	287473.00	260247.00	43185.00	590905.00	UNIVERSITY FEE ( As per Schedule - 3 )	66353.00	0.00	0.00	66353.00
DEVELOPMENT EXP. ( As per Schedule - 4 )	590731.00	0.00	0.00	590731.00	DEVELOPMENT FEE ( As per Schedule - 4 )	868000.00	0.00	0.00	868000.00
TRAINING & PLACEMENT EXP. ( As per Schedule - 5 )	118950.00	0.00	0.00	118950.00	TRAINING & PLACEMENT FEE ( As per Schedule - 5 )	97000.00	0.00	0.00	97000.00
					MISCELLANEOUS & OTHERS REC. ( As per Schedule - 6 )	219842.00	0.00	0.00	219842.00
EXCESS INCOME OVER EXPENDITURE	4875272.42	1547061.00	3411547.00	9833880.42					
<b>TOTAL</b>	<b>31179828.70</b>	<b>3811278.00</b>	<b>4966873.00</b>	<b>39957979.70</b>	<b>TOTAL</b>	<b>31179828.70</b>	<b>3811278.00</b>	<b>4966873.00</b>	<b>39957979.70</b>

As per our report of even date

**For HANSMUKH KOTHARI & ASSOCIATES**

Chartered Accountants

**(HANSMUKH KOTHARI)**

Proprietor

Membership No. 077070

PAN : ACMPK3185A

UDIN No. 24077070BJZWVH9301

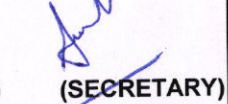
Place : Bhopal

Dated : 15-09-2024



For TECHNOCRATS INST. OF TECHNOLOGY-PHARMACY

  
(CHAIRPERSON)

  
(SECRETARY)



# TECHNOCRATS INSTITUTE OF TECHNOLOGY-PHARMACY

FIXED ASSETS AS AT 31.03.2024.

Schedule - 1

Sl.	PARTICULARS	Balaance as at 31.03.2024.
1	Air Conditioners	20128.00
2	Building	27253842.00
3	Computer	604169.00
4	Furniture & Fixture	3494710.00
5	Lab Equipments	4166074.00
6	Library Books	1587980.00
7	Photo Copy Machine	209488.00
8	Refrigerator	46331.00
9	Sound & Mic System	13394.00
10	UPS For Computer	128958.00
11	Water Cooler & Purifier	19809.00
	<b>TOTAL</b>	<b>37544883.00</b>





# TECHNOCRATS INSTITUTE OF TECHNOLOGY-PHARMACY

Schedule - 2

## TUITION FEE INCOME A/C FOR THE YEAR ENDED ON 31.03.2024.

PARTICULARS	B-PHARMA	M-PHARMA	D-PHARMA	TOTAL
TUITION FEE RECEIPTS	29928633.70	3811278.00	4966873.00	38706784.70
<b>TOTAL</b>	<b>29928633.70</b>	<b>3811278.00</b>	<b>4966873.00</b>	<b>38706784.70</b>

## ACADEMIC EXPENDITURE A/C FOR THE YEAR ENDED ON 31.03.2024.

PARTICULARS	B-PHARMA	M-PHARMA	D-PHARMA	TOTAL
Advertisement & Publicity	119482.00	8055.00	6713.00	134250.00
Bank Charges	47.20	0.00	0.00	47.20
College & Office Expenses	950867.00	64103.00	53420.00	1068390.00
Conveyance Expenses	98705.00	6654.00	5545.00	110904.00
Electricity Expenses	283976.00	19144.00	15954.00	319074.00
Employees Welfare Expenses	2045.00	0.00	0.00	2045.00
Fee to PCI	236000.00	354000.00	118000.00	708000.00
Gratuity Expenses	225000.00	0.00	0.00	225000.00
Employers contribution to EPF	74753.00	5040.00	4200.00	83993.00
Employers contribution to ESI	8298.00	559.00	466.00	9323.00
Horticulture Expenses	1475.00	0.00	0.00	1475.00
Insurance Expenses	15769.00	1063.00	886.00	17718.00
Internet and Telephone Expenses	11681.00	788.00	656.00	13125.00
Lab & Consumables Expenses	631999.00	42607.00	35506.00	710112.00
Legal Expenses	4160.00	0.00	0.00	4160.00
News Paper Periodicals & Journals	751682.00	50675.00	42229.00	844586.00
Printing & Stationery	794758.00	53579.00	44649.00	892986.00
Property / Diversion fee / Municipal Tax Exp.	45323.00	3055.00	2546.00	50924.00
Repair & Maintenance Expenses	3498179.00	235832.00	196527.00	3930538.00
Research and Development Expenses	176691.00	11912.00	9927.00	198530.00
Salary to Staff	14724115.00	992637.00	827198.00	16543950.00
Seminar / Confrence Expenses	317552.00	21408.00	17840.00	356800.00
Sports & Cultural Activities	224423.00	15130.00	12608.00	252161.00
Travelling Expenses	40762.00	2748.00	2290.00	45800.00
<b>TOTAL</b>	<b>23237742.20</b>	<b>1888989.00</b>	<b>1397160.00</b>	<b>26523891.20</b>
Depreciation	2069660.08	114981.00	114981.00	2299522.08
<b>TOTAL</b>	<b>25307402.28</b>	<b>2003970.00</b>	<b>1512141.00</b>	<b>28823513.28</b>





# TECHNOCRATS INSTITUTE OF TECHNOLOGY-PHARMACY

( Run by Chandravadani Mahila Shiksha Samiti )

UNIVERSITY FEE A/C FOR THE YEAR ENDED ON 31.03.2024.

## INCOME

Schedule - 3

PARTICULARS	B-PHARMA	M-PHARMA	D-PHARMA	TOTAL
Exam Fee Receipts	66353.00	0.00	0.00	66353.00
<b>TOTAL</b>	<b>66353.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66353.00</b>

## EXPENDITURES

PARTICULARS	B-PHARMA	M-PHARMA	D-PHARMA	TOTAL
Exam Expenses	30823.00	24247.00	3185.00	58255.00
FEE TO RGPV AFF. & DEV.	256650.00	236000.00	40000.00	532650.00
<b>TOTAL</b>	<b>287473.00</b>	<b>260247.00</b>	<b>43185.00</b>	<b>590905.00</b>

DEVELOPMENT FEE A/C FOR THE YEAR ENDED ON 31.03.2024.

## INCOME

Schedule - 4

PARTICULARS	B-PHARMA	M-PHARMA	D-PHARMA	TOTAL
DEVELOPMENT FEE RECEIPTS	868000.00	0.00	0.00	868000.00
<b>TOTAL</b>	<b>868000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>868000.00</b>

## EXPENDITURE

PARTICULARS	B-PHARMA	M-PHARMA	D-PHARMA	TOTAL
Computer	517904.00	0.00	0.00	517904.00
Library Books	72827.00	0.00	0.00	72827.00
<b>TOTAL</b>	<b>590731.00</b>	<b>0.00</b>	<b>0.00</b>	<b>590731.00</b>





# TECHNOCRATS INSTITUTE OF TECHNOLOGY-PHARMACY

( Run by Chandravadani Mahila Shiksha Samiti )

TRAINING AND PLACEMENT FEE A/C FOR THE YEAR ENDED ON 31.03.2024.

## INCOME

**Schedule - 5**

PARTICULARS	B-PHARMA	M-PHARMA	D-PHARMA	TOTAL
TRAINING AND PLACEMENT FEE	97000.00	0.00	0.00	97000.00
TOTAL	97000.00	0.00	0.00	97000.00

## EXPENDITURE

PARTICULARS	B-PHARMA	M-PHARMA	D-PHARMA	TOTAL
TRAINING AND PLACEMENT FEE	118950.00	0.00	0.00	118950.00
TOTAL	118950.00	0.00	0.00	118950.00

MISCELLANEOUS RECEIPTS A/C FOR THE YEAR ENDED ON 31.03.2024.

**Schedule - 6**

PARTICULARS	B-PHARMA	M-PHARMA	D-PHARMA	TOTAL
Research Dev. and Consultancy Rec.	166800.00	0.00	0.00	166800.00
Interest from Bank	52862.00	0.00	0.00	52862.00
Sundry Dr. Cr. W. Off.	180.00	0.00	0.00	180.00
TOTAL	219842.00	0.00	0.00	219842.00





**TECHNOCRATS INST. OF TECHNOLOGY (PHARMACY)**  
( Run by Chandravadani Mahila Shiksha Samiti )

**DEPRECIATION CHART 2023-24.**

SN	PARTICULARS	Rate of Depr. as per SLM	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Balaance as at 31.03.23	Addition	Sale/ Transfer	Balaance as at 31.03.24	Up to 31.03.23	Adj.	For the Year	Up to 31.03.24	As at 31.03.2024	As at 31.03.2023
1	Air Conditioners	4.75%	27800.00			27800.00	16915.50		1320.50	18236.00	9564.00	10884.50
2	Building	1.63%	51609088.00			51609088.00	9672296.73		841228.13	10513524.87	41095563.13	41936791.27
3	Computer	16.21%	1844613.00	517904.00		2362517.00	1749033.00		382964.01	2131997.01	230519.99	95580.00
4	Furniture & Fixture	9.50%	6422200.00			6422200.00	6422200.01		0.00	6422200.01	0.00	0.00
5	Lab Equipments -	7.07%	8204986.00			8204986.00	6741252.34		580092.51	7321344.85	883641.15	1463733.66
6	Library Books	10.00%	4716088.00	72827.00		4788915.00	4245160.00		478891.50	4724051.50	64863.50	470928.00
7	Photo Copy Machine	4.75%	220700.00			220700.00	73665.00		10483.25	84148.25	136551.75	147035.00
8	Refrigeriator	4.75%	59830.00			59830.00	33392.48		2841.93	36234.40	23595.60	26437.53
9	Sound & Mic System	4.75%	14800.00			14800.00	6327.00		703.00	7030.00	7770.00	8473.00
10	UPS For Computer	16.21%	214650.00			214650.00	214650.01		0.00	214650.01	0.00	0.00
11	Water Cooler & Purifier	4.75%	23100.00			23100.00	10971.75		1097.25	12069.00	11031.00	12128.25
	<b>TOTAL</b>		<b>73357855.00</b>	<b>590731.00</b>		<b>73948586.00</b>	<b>29185863.81</b>		<b>2299622.08</b>	<b>31485485.88</b>	<b>42463100.12</b>	<b>44171991.19</b>

