

AUDITOR'S REPORT

Report of an auditor relating to accounts audited under sub-section (2) of section 33 & 34 and rule 19 of the Bombay Public Trust Act.

Name of the Public Trust : VISHAL JUNNAR SEVA MANDAL (Reg. No -F-13818 /Mumbai/ 1990)

For the year ending: 31ST MARCH 2024.

(a) Whether accounts are maintained regularly and in accordance with the provision of the Act and the rule;	YES
(b) Whether receipts and disbursements are properly and correctly shown in the accounts;	YES
(c) Whether the cash balance and voucher in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	YES
(d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	YES
(e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	YES
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	YES
(g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;	NO SUCH CASE
(h) The amounts of outstandings for more than one year and the amounts written off, if any;	NIL
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-;	REFER REMARKS ATTACHED
(j) Whether any money of the public trust has been invested contrary to the provision of section 35;	NO
(k) Alienations, if any, of the immovable property contrary to the provision of Section 36 which have come to the notice of the auditor;	NO
(l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and where such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	NO SUCH CASE
(m) Whether the budget has been filed in the form provided by rule 16A;	YES
(n) Whether the maximum and minimum number of the trustees is maintained;	YES
(o) Whether the meetings are held regularly as provided in such instrument;	YES
(p) Whether the minute books of the proceedings of the meeting is maintained;	YES
(q) Whether any of the trustees has any interest in the investment of the trust;	NO
(r) Whether any of the trustees is a debtor or creditor of the trust;	NO
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	NO
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	PLEASE REFER GENERAL REMARKS

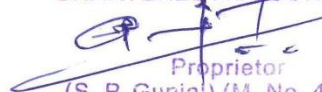
Dated at


PRINCIPAL
VISHAL INSTITUTE OF PHARMACEUTICAL
EDUCATION AND RESEARCH
ALE TAL-JUNNAR DIST-PUNE 410411

UDIN: 24045172BKIGV1525

For M/S S.P. Gunjal & Co.
Chartered Accountant
M.No - 100-45172

For M/s. S. P. GUNJAL & CO.
CHARTERED ACCOUNTANTS


Proprietor
(S. P. Gunjal) (M. No. 45172)
(F. R. No. 127117W)

The Bombay Public Trusts Act, 1950
SCHEDULE -IX C
(Vide Rule 32)

Statement of income liable to contribution for the year ending 31ST MARCH 2024.

Name of Public Trust: VISHAL JUNNAR SEVA MANDAL

Registered No. : F-13818(MUMBAI)

	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		
II. Items not chargeable to Contribution under Section 58 and Rules 32:		
(i) Donations received from other Public Trusts and Dharmadas		
(ii) Grants received from Government and Local authorities		
(iii) Interest on Sinking or Depreciation Fund		
(iv) Amount spent for the purpose of secular education		
(v) Amount spent for the purpose of medical relief		
(vi) Amount spent for the purpose of veterinary treatment of animals		
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity		
(viii) Deductions out of income from lands used for agricultural purpose :-		
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior landlord		
(c) Cost of production, if lands are cultivated by trust		
(ix) Deductions out of income from lands used for non-agricultural purpose :-		
(a) Assessment, cesses and other Government or Municipal Taxes		
(b) Ground rent payable to the superior landlord		
(c) Insurance premia		
(d) Repairs at 10 per cent of gross rent of building		
(e) Cost of collation at 4 percent of gross rent of buildings let out		
(x) Cost of collation of income or receipts from securities, stocks, etc. at 1 percent of such income		
(xi) Deduction on account of repairs in respect of buildings not rented and yielding no income, at 10 percent of the estimated gross annual rent		
Gross Annual Income chargeable to contribution Rs.		NIL

As the trust is engaged in educational activities only. The trust is exempted from payment of contribution vide rule 32 (3) (1) of B.P.T. Rules-1951

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-deduction.

Trust Address :
VISHAL JUNNAR SEVA MANDAL
5/6, Marwadi Chawl, D.P. Wadi,
K.L. Borkar Road, Ghodapdeo,
Mumbai- 400033.

Dated :

For M/s. S. P. GUNJAL & CO.
CHARTERED ACCOUNTANTS

Proprietor
(S. P. Gunjal) (M. No. 45172)
(F. R. No. 127117W)

Auditor

Dated :

PRINCIPAL
VISHAL INSTITUTE OF PHARMACEUTICAL
EDUCATION AND RESEARCH
ALE TAL-JUNNAR DIST-PUNE 412411

Trustee

FOR VISHAL JUNNAR SEVA MANDAL

President / Secretary / Treasurer

VISHAL JUNNAR SEVA MANDAL,

Registered No – F – 13818 (Mumbai)

GENERAL REMARKS ATTACHED TO THE AUDIT REPORT (2023-24)

1. The Trust has been advised to obtain permission of Hon. Charity commissioner for Construction of College Building , Purchases of Land Plots.
2. The Trust has been advised to invite tenders for repairs & Construction expenses exceeding Rs -5000/-
3. During the year trust has made Ad hoc Provision of Rs – 13,35,000/- toward Staff Welfare Fund.



PRINCIPAL

**VISHAL INSTITUTE OF PHARMACEUTICAL
EDUCATION AND RESEARCH
ALE TAL-JUNNAR DIST-PUNE 412411**

SCHEDULE - IX
(Vide Rule 17 (1))

Name of Public Trust - **VISHAL JUNNAR SEVA MANDAL'S INSTITUTE OF PHARMACY ALE - 412411**
INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDING - **31st MARCH 2024**

Registration No - F - 13818 (Mumbai)

EXPENDITURE	Rs	Rs	INCOME	Rs	Rs
To Expenditure in respect of properties:			By Rent (accrued) (realised)		Nil
Rates, Taxes, Cesses		Nil	By Interest (accrued) (realised)		Nil
Repairs and Maintenance			On Security FDR Interest (accrued) FDR Interest (realised)	55,602.00	
Salaries			On Loans		
Insurance			On Bank Account (SB)	19,011.00	74,613.00
Depreciation (by way of provision of adjustments)			By Dividend		
Other Expenses			By Donations in Cash or Kind		Nil
To Establishment Expenses		Nil	By Grants Zila Krida Vibhag Pune		Nil
To Remuneration to Trustees		Nil	By Income from other sources (in details as per as possible)		
To Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any			Tuition Fees	61,90,272.00	
To Legal Expenses		Nil	Sale of Admission Form	-	
To Audit Fees		7,500.00	Transportation Fees	1,85,280.00	
To Contribution and Fees			Exam Fees, I.Card , Breakage, Apron , Mannual , Uniform , Supervision Grant & Other Misc Income	1,44,321.00	
To Amount written off:		Nil			65,19,873.00
a) Bad Debts					
b) Loan Scholarship					
c) Irrecoverable Rents					
Other Items					
To Miscellaneous Expenses		Nil			
To Depreciation		6,16,116.00			
To Amount Transferred to Reserve or Specific Funds		Nil			
To Expenditure on Objects of the Trust			By Tranfer from Reserve		Nil
a) Religious					
b) Educational (As per schedule)	1,00,08,335.22	1,00,08,335.22	By Deficit carried over to Balance Sheet		40,37,465.22
c) Medical Relif					
d) Relif of Poverty					
e) Other Charitable Objects					
To Surplus carried over to Balance Sheet					
Total Rs.:		1,06,31,951.22	Total Rs.:		1,06,31,951.22

Dated at - **12 AUG 2024**



As per report even date
For M/s. **S. P. GUNJAL & CO.**
CHARTERED ACCOUNTANTS
Chartered Accountants
Auditors
Proprietor
(S. P. Gunjal) (M. No. 45172)
(F. R. No. 127117W)

UDIN: 24025172-BKCI6M525

FOR VISHAL JUNNAR SEVA MANDAL
(Signature)
President / Secretary / Treasurer
Trustee

Vishal Junnar Seva Mandal's
INSTITUTE OF PHARMACY

SCHEDULE OF EDUCATIONAL EXPENSES FOR THE YEAR 2023 - 2024

PARTICULARS	AMOUNT
Advertisement Expenses	10,800.00
Apron, Mannual , Uniform Expenses	1,47,623.00
Bank Charges	2,060.22
Books & Perodicals Expenses	38,251.00
Car Fuel & Main.	89,397.00
Chemical & Glassware Expenses	35,065.00
Generator Fuel & Main.	8,500.00
Electricity Expenses	1,22,610.00
Exam. Fee	1,14,100.00
Govt. fee's	1,33,000.00
Garden Expenses	8,530.00
Guest Lecturers Fee	2,000.00
Insurance	49,617.00
Laboratory Exp.	11,860.00
Play Ground Expenses	49,994.00
Provident Fund Contribution	3,04,796.00
Professional Fees	24,000.00
Postage & Telegram	1,199.00
Printing & Stationary	89,320.00
Building Rent	6,00,000.00
Reparing & Main. (Bldg. & Other)	2,29,565.00
Reparing & Main. (Machinery)	21,120.00
Salary (Admn. & Non Tech.)	35,78,880.00
Salary (Teaching Staff)	38,19,460.00
Software Expenses	55,574.00
Sport & Games Expenses	13,200.00
Staff Training Expenses	30,297.00
Sundry Expenses	94,727.00
Telephone Expenses	11,560.00
Transportation Expenses	2,66,630.00
Travelling Expenses	12,100.00
Website Expenses	32,500.00
TOTAL	1,00,08,335.22



FOR VISHAL JUNNAR SEVA MANDAL

Manu
President / Secretary / Treasurer

SCHEDULE - VIII

[Vide Rule 17(1)]

The Bombay Public Trust act, 1950

Name of Public Trust - VISHAL JUNNAR SEVA MANDAL'S INSTITUTE OF PHARMACY ALE - 412411

Balance Sheet As At - 31st MARCH 2024.

Registration No - F-13818 (Mumbai)

FUNDS & LIABILITIES		Rs	Rs	PROPERTY AND ASSETS		Rs	Rs
Trusts Funds or Corpus :-			Nil	Immovable Properties: (At Cost) (As per Schedule)			31,48,908.00
Balance as per last Balance Sheet				Balance as per last Balance Sheet			
Adjustment during the year (give details)				Additional during the last year			
Other Earmarked Funds :-			Nil	Less: Sales during the year Deprecion up to date			
(Created under the provisions of the trust deed or scheme or out of the Income)				Investments: FDR WITH BANK OF MAHARASHTRA			10,44,536.00
Depreciation Fund				Note: The market value of the above investments in Rs -			
Sinking Fund	... Staff Welfare Fund	31,24,740.00		Closing Stock of Chemical & Glassware		3,61,511.00	
Reserve Fund	Add - During the Year	2,50,000.00		Closing Stock of Uniform & Stationary		9,100.00	3,70,611.00
Any other Fund	Less - Utilisation During the Year	5,310.00	33,69,430.00	Furniture & Fixtures:-			
Loans (Secured or unsecured) :-				Balance as per last Balance Sheet			
Form Trustees	Vishal Junnar Seva Mandal	3,94,16,488.10		Additional during the last year			
From Others	Smt. Pratibhatai S. Pawar Ladies Hostel	1,48,10,736.00		Less: Sales during the year			
	Vishal Junnar Inst. Of Technology	2,48,260.00	5,44,75,484.10	Deprecion up to date			
Liabilities :-				Loans (Secured or Unsecured) : Good / doubtful			Nil
For Expenses	... Audit Fees	7,500.00		Loans Scholarship			
For Advances	... Transportation Exp. Payable	23,280.00		Other Loans			
For Rent or Other Deposits	... Electricity Exp. Payable	10,000.00		Advances :-			
For Sundry Credit Balance	... Salary Payable	5,50,316.00		To Trustees	Electricity Deposit	40,118.00	
For Advances	... Scholarship (Tuition Fee)	6,08,886.50		To Employees	Telephone Deposit	11,500.00	
For Rent or Other Deposits	... Provident Fund Payable	49,625.00		To Contractors	Gas Deposit	10,800.00	
For Sundry Credit Balance	... Staff LIC & Prof.Tax	5,074.00		To Lowyers	VIPER (B.Pharm)	83,61,575.25	
	... Staff Loan Installment	40,900.00		To Others	VIPER (M.Pharm)	27,56,004.26	
	... Bills Payable	88,000.00	13,83,581.50		Inst. Of Pharmacy Women	15,62,532.50	
Income and Expenditure Account:-					V.J. International School	41,10,014.00	1,68,52,544.01
Balance as per last Balance Sheet			Nil	Income Outstanding :-			
Less: Appropriation, if any				Rent	Interest (FDR)		
Add: Surplus as per Income and Expenditure Account				Interest -	Tuition Fee Receivable	52,68,505.50	
				Other Income -	Trasport & Misc Fee Receivable	86,930.00	53,55,435.50
Total Rs.			5,92,28,495.60	Cash and Bank Balances :-			
				a) In Current Account with	SAVING BANK A/C WITH BOM	8,31,226.88	
				In Fixed Deposit Account with	STATE BANK OF INDIA ALEPHATA	47,272.16	
				b) With the Trustee			
				c) With the Manager		13,886.00	8,92,385.04
Income and Expenditure Account :-				Income and Expenditure Account :-			
Balance as per Balance Sheet				Balance as per Balance Sheet		2,75,26,610.83	
Add: Deficit as per Income and				Add: Deficit as per Income and		40,37,465.22	
Less : Surplus Expenditure Account				Less : Surplus Expenditure Account			3,15,64,076.05
Total Rs.			5,92,28,495.60	Total Rs.			5,92,28,495.60

As per our report of even date

For M/s. S. P. GUNJAL & CO.
CHARTERED ACCOUNTANTS

Chartered Accountants

Auditors
S. P. Gunjal (M. No. 45172)
(F. R. No. 127117W)

UDIN: 24045172-BK-CI&VLS-25

The above Balance Sheet to the best of my/our belief contains a true account of the funds and liabilities and of the property and assets of the trust

FOR VISHAL JUNNAR SEVA MANDAL

Dated at -

President / Secretary / Treasurer

Dated at -

12 AUG 2024



Sr. No	Particular	Dep. Rate	WDV As on 1.04.2023	Addition during the year	Gross Total	Depreciation	WDV As on 31.03.2024
1	LAB. EQUIPMENT	15%	7,47,930.00	1,98,356.00	9,46,286.00	1,28,968.00	8,17,318.00
2	FURNITURE & FIXTURE	15%	16,73,242.00	1,15,510.00	17,88,752.00	2,68,313.00	15,20,439.00
3	LIBRARY BOOKS	25%	1,74,491.00	20,626.00	1,95,117.00	48,779.00	1,46,338.00
4	COMPUTER	25%	3,32,716.00	5,550.00	3,38,266.00	84,567.00	2,53,699.00
5	C.C. TV SYSTEM	25%	63,882.00	46,100.00	1,09,982.00	27,496.00	82,486.00
6	WATER COOLER	15%	34,507.00	-	34,507.00	5,176.00	29,331.00
7	VEHICLES	15%	9,225.00	-	9,225.00	1,384.00	7,841.00
8	ELECTRICAL FITTINGS	15%	1,31,983.00	-	1,31,983.00	19,797.00	1,12,186.00
9	GYMKHANA EQUIPMENTS	15%	1,10,415.00	-	1,10,415.00	16,562.00	93,853.00
10	MOTOR PUMP	15%	1,00,491.00	-	1,00,491.00	15,074.00	85,417.00
TOTAL			33,78,882.00	3,86,142.00	37,65,024.00	6,16,116.00	31,48,908.00



FOR VISHAL JUNNAR SEVA MANDAL
~~President~~ / ~~Secretary~~ / ~~Treasurer~~