



DVV Clarification Metric no.

4.1.2

- Provided the consolidated fund allocation towards infrastructure augmentation facilities duly certified by Principal and CA.
- Highlighted the relevant items in the audited income and expenditure statement.

HEI Response:

Revised Template as per requirement

Document attached here as per audit report, earlier we have send as per budget report.

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4.1 Physical Facilities

4.1.2.1: Percentage of Expenditure for infrastructure development and augmentation, excluding salary year wise during last five years





Vishnu Waman Thakur Charitable Trust's
VIVA Institute of Pharmacy

Approved by PCI, AICTE (New Delhi), DTE (Government of Maharashtra),
and Affiliated to University of Mumbai

SUMMARY

Criteria: 4	Infrastructure and Learning Resources
Key Indicator: 4.1	Student Support
Metric No : 4.1.2	Percentage of expenditure, excluding salary for infrastructure augmentation during last five years

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Note: - Highlighted Figures are showing the expenditure on maintenance of infrastructure





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VIVA Institute of Pharmacy

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**Consolidated Fund Allocation and Expenditure towards
Infrastructure Augmentation Facilities**

Year	Budget allocated for Infrastructure Augmentation (INR in Lakh)	Expenditure for Infrastructure Augmentation (INR in Lakh)
2022-23	130	6604695.35
2021-22	87	5316785.75
2020-21	27	5711621.75
2019-20	27	6646240.08
2018-19	27	6279487.46





Vishnu Waman Thakur Charitable Trust's VIVA Institute of Pharmacy

Approved by PCI, AICTE (New Delhi), DTE (Government of Maharashtra),
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Vishnu Waman Thakur Charitable Trust's VIVA Institute of Pharmacy

Approved by PCI, AICTE (New Delhi), DTE (Government of Maharashtra),
and Affiliated to University of Mumbai

Shri Hitendra V. Thakur
President

Ms. Aparna P. Thakur
Secretary

Dr. Sunita C. Ogale
Principal

Ref. No.: VIVA / VIP/ 375 /2023 - 2024

Date : 08/11/23

Computation of Total Expenditure on Maintenance of Infrastructure Augmentation

Year 2022-23 to 2018-19

Purpose: 4.1.2- Expenditure on Infrastructure Augmentation (excluding salary for human resources)

All the heads of account and respective amounts are taken from income and expenditure statements and for expenses done for infrastructure development from fixed assets

Heads of account	2022-23	2021-22	2020-21	2019-20	2018-19
Computer & Printer	1621725	323994	539989	899981	72634.5
Furniture & Fixture	4982971	4992792	5171633	5746259	6206853
TOTAL (Rs)	6604695	5316786	5711622	6646240	6279487
TOTAL (Rs in Lakhs)	66.04	53.16	57.11	66.46	62.79



For Identification
M. T. PHADNIS & Co.



Dr. Sunita Ogale
Principal

Principal
VIVA INSTITUTE OF PHARMACY

VIVA Technical Campus, At. Post Shirgaon, Virar (East), Dist. Palghar - 401 305.
Tel. : 7875905000 ♦ Web Fax : 9122 3916 7294 ♦ Website : www.vivapharmacy.org
E-mail : pharmacy@vivacollege.org / principal@vivapharmacy.org





Vishnu Waman Thakur Charitable Trust's
VIVA Institute of Pharmacy

Approved by PCI, AICTE (New Delhi), DTE (Government of Maharashtra),
and Affiliated to University of Mumbai

We have prepared this report as per Audit report earlier we have prepared report as per budget report

4.1.2 Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years		
	Year 1 (2022-23)	
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Computer & Printer	Purchase of new equipment	1621725
Furniture & Fixture	Furniture & Fixture	4982971
Total		6604696
	Year 2 (2021-22)	
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Computer & Printer	Purchase of new equipment	323994
Furniture & Fixture	Furniture & Fixture	4992792
Total		5316786
	Year 3 (2020-21)	
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Computer & Printer	Purchase of new equipment	539989
Furniture & Fixture	Furniture & Fixture	5171633
Total		5711622





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	Year 4 (2019-20)	
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Computer & Printer	Purchase of new equipment	899981
Furniture & Fixture	Furniture & Fixture	5746259
Total		6646240
	Year 4 (2018-19)	
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Computer & Printer	Purchase of new equipment	72634.5
Furniture & Fixture	Furniture & Fixture	6206853
Total		6279487.5




Principal
VIVA INSTITUTE OF PHARMACY

M.T.PHADNIS & CO.

CHARTERED ACCOUNTANTS

D-6, GAYETRI, LAXMI NAGAR,
MAHADEVBHAI DESAI ROAD. (CARTER ROAD NO.3)
BORIVALI (EAST), MUMBAI-400 066.
Off.: 2805 8349 / 2808 9113. RESI.: 2809 0260.

AUDITOR'S REPORT

VIVA INSTITUTE OF PHARMACY, VIRAR
FOR THE YEAR ENDED
31ST MARCH 2023

We have audited the annexed Balance Sheet of VIVA INSTITUTE OF PHARMACY, VIRAR as at 31st March, 2023 and the Income and Expenditure Account for the year ended on that date and report as under :-

- 1 We are furnished with all the necessary information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit;
- 2 In our opinion, proper books of account have been maintained, so far as appears from our examination of these books;
- 3 The Balance Sheet & Income and Expenditure Account examined by us are in agreement with the books of account;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give all the information required in the manner so required and give a true & fair view:
 - a. In the case of Balance Sheet of the State of affairs as at 31st March, 2023.
 - And
 - b. In the case of Income & Expenditure Account, of the Deficit for the year ended on that date.



PLACE: MUMBAI
DATE : 12.10.2023

Vishnu Waman Thakur Charitable Trust's
VIVA Institute of Pharmacy (2022-2023)
Receipt & Payment for the Year ended 31-03-2023

Receipt	Amount	Payment	Amount
Opening Balance		Rates and Taxes	
Vasai Vikas Sahakari Bank Ltd. - Current A/c	8,694,659.00	GST	970,805.00
Central Bank of India	5,087,262.00	Water Tax/Charges	3,600.00
Cash on Hand	13,774.00		974,405.00
	13795695.00	Repairs and Maintenance	
Capital Receipts		Repairs to building	3,524,448.00
Maturity of FD	10,800,000.00	Repairs to plant and machinery	54,804.00
	10800000.00		3,579,252.00
Internal Transfer		Insurance	
Internal Transfers-Original	-2,477,499.00	Student & Staff Insurance	9,416.00
Internal Transfers-PT	87,850.00		9,416.00
Internal Transfers -University Fees	988,452.00	Other expenses	
Internal Transfers-PF	845,372.00	Bank Charges	9,263.00
Internal Transfers-Usage Charges	2,005,000.00	Medical Expenses	11,724.00
	1449175.00	Legal / Professional Charges	5,000.00
			25,987.00
Revenue Receipts		Establishment Expenses	
Fees Received from Students	25,143,117.00	Electricity Charges	345,310.00
Fees Received from Government	6,472,854.00	Telephone, Internet & Postage Expenses	80,177.00
Other Fees Received	24,059.00	Cleaning & Sanitary Expenses	19,214.00
Balance Fees Received - Students	678,077.00		444,701.00
Exam Fees / Remuneration Received	96,312.00	Audit Fees	
Admission Cancellation Charges	102,545.00	Statutory Audit Fees	55,000.00
Package/Misc.	9,952.00		55,000.00
Cost of Forms/Journals	2,100.00	Expenditure on the Objects	
Interest on FD	334,709.00	Books & Periodicals/E-books Subscriptions	16,197.00
Saving Bank Interest	216.00	Staff Welfare / Canteen Expenses/Refreshment Expenses	125,139.00
Scrap Sales	34,931.00	University, AICTE, ARA Examination Fees	2,217,525.00
	32898872.00	Laboratory Expenses	1,217,043.00
		Office Expenses	83,274.00
		Printing & Stationery	563,100.00
		Seminar Workshop & Conference Expenses	221,287.00
		Sports & Cultural Expenses	12,231.00
		Generator Expenses	250,000.00
		Advertising Expenses	551,200.00
		Visit Lecture Salary/Honorarium /Exam Remn.	375,693.00
		Travelling/Conveyance Expenses	19,012.40
		Industrial Visit Charges	30,250.00
		Salaries & Bonus	17,803,090.00
		Employee's Contribution to PF	422,686.00
		Employer's Contribution to PF	422,686.00
		Gymkhana & NSS	41,664.00
		Usage Charges Internal	2,005,000.00
			26,377,077.40
		Fixed Assets Additions	
		Lift	102,900.00
		Equipments	3,505,545.60
		Furnitures	1,027,850.00
		Library Books	1,173,954.00
			5,810,249.60
		Investment in FD	
		Investment in FD	7,800,000.00
		Accrued Interest	64,814.00
			7,864,814.00
		Advances	
		TDS/TCS for AY 2021-2022	27,011.00
			27,011.00
		Closing Balance	
		Vasai Vikas Sahakari Bank Ltd.-Current A/C	2,057,778.00
		Central Bank of India	11,698,156.00
		Cash on Hand	19,895.00
			13,775,829.00
Total	58943742.00	Total	58,943,742.00

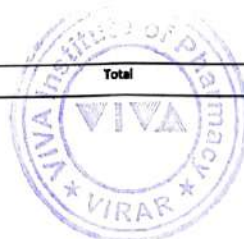
For Identification
M. T. PHADNIS & Co.



Principal
VIVA INSTITUTE OF PHARMACY

VISHNU WAMAN THAKUR CHARITABLE TRUST'S
VIVA INSTITUTE OF PHARMACY CD-9373 [2022-2023]
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023

EXPENDITURE		AMOUNT	INCOME		AMOUNT
TO	ADVERTISING EXPS	551200.00	By	ADMISSION CANCELLED	9425.00
TO	AUDIT FEES	55000.00	By	OTHER FEES	3761062.00
TO	BOOKS & PERIODICALS	4401.00	By	TUITION FEES	28762603.00
TO	CANTEEN EXPENSES	133118.00	By	DEVELOPMENT FEES	2245195.00
TO	CONVOCACTION CEREMONY	15270.00	By	EXAM FEES RECEIVED	96312.00
TO	DIESEL	250000.00	By	INTEREST ON FD	334709.00
TO	ELECTRICITY EXPENSES	345310.00	By	INTEREST ON NSS AC	675.00
TO	EXAM EXPENSES	303673.00	By	LAB BRAKAGE	9359.00
TO	FRA FEES	31123.00	By	MISC INCOME	592.70
TO	GARDEN EXPENSES	16285.00	By	NATIONAL SEMINAR 2022-2023	22319.00
TO	GROUP INSURANCE	9416.00	By	SALE OF FORMS 2022-23	2100.00
TO	GUEST LECTURE REMUNERATION	55000.00		SALE OF SCRAP	34931.00
TO	INTERNET EXPENSES	146000.00		NET LOSS	665297
TO	LABORATORY EXPS	1230941.06			
TO	LGAL INSPECTION COMMITTEE EXPENSES	9200.00			
TO	MEDICAL EXPENSES	11724.00			
TO	NSS CAMP EXPENSES	72779.00			
TO	OFFICE EXPENSES	24755.00			
TO	ORIENTATION PROGRAMME EXPENSES	133100.00			
TO	PCI EXPENSES	27042.00			
TO	PHARMACY WEEK EXPENSES	66850.00			
TO	PRINTING & STATIONARY	722302.00			
TO	PROFESSIONAL FEES	5000.00			
TO	REPAIRE & MAINTENANCE	3069976.84			
TO	SALARY A/C	18355945.00			
TO	SEMINAR EXPENSES	22392.00			
TO	TRANSPORATION CHARGES	8020.00			
TO	TRAVELLING EXPS	19011.00			
TO	UNIVERSITY EXP	889470.00			
TO	VISIT LECTURE SALARY	28250.00			
TO	AFFILIATION FEES-2023-2024	174000.00			
TO	AICTE EXPENSES	115000.00			
TO	SPORTS EXPENSES	12231.00			
TO	ARA AFFILIATION FEES22-23	88100.00			
TO	BANK CHARGES	9253.30			
TO	CGST	851710.75			
TO	CPCSEA MEETING EXP 22-23	24575.00			
TO	DEPRECIATION	3174364.02			
TO	DTE EXPENSES	45000.00			
TO	SOFTWARE RENEWAL	11705.00			
TO	INDUSTRIAL VISIT EXPENSES	30250.00			
TO	LABOUR CHARGES	1200.00			
TO	MINOR RESEARCH ACTIVITY	157500.00			
TO	MISC EXPENSES	14098.00			
TO	NATURAL GROUTH FEES 2022-2023	79500.00			
TO	PCI INSPECTION EXP 22-23	14184.00			
TO	PF-EMPLOYERS CONTRIBUTION	441097.00			
TO	POSTAGE & COURIER EXPS	270.00			
TO	REFRESHMENT EXPS	170.00			
TO	SERVICE CHARGES	200.00			
TO	SGST	851710.75			
TO	TELEPHONE EXPENSES	4907.00			
TO	USAGE CHARGES	3205000.00			
TO	VISITING FACULTY	22400.00			
TO	WATER TAX	3600.00			
Total		35944579.72	Total		35944579.72



seo

Principal
VIVA INSTITUTE OF PHARMACY

VISHNU WAMAN THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 [2022-2023]

BALANCE SHEET AS AT 31-03-2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Capital Account					
Loans (Liblity)			<u>FIXED ASSETS :</u>		
			<u>COMPUTER & PRINTERS</u>	1621724.65	
			ELECTRICAL EQUIPMENTS	588785.00	
<u>CURRENT LIABILITIES :</u>			<u>FURNITURE & FIXTURE</u>	4982970.70	
Duties & Taxes	218040.00		LABORATORY EQUIPMENTS	6789391.47	
SCHOOL COLLEGE & TRUST	44264960.26		LIBRARY BOOKS	1053268.00	
DEVELOPMENT FUND	5230997.00		LIFT	319934.15	
EXPENSES PAYBLE	4376693.00		SOLAR POWER SYSTEM	182288.16	
LOCKER DEPOSITE	83200.00	54173890.26	AIRCONDITIONER	27702.31	
			BUILDING	5470750.20	
Suspense A/C			ELECTRICAL FITTINGS	715773.05	
			FIRE EXTINGUISHER	8593.50	
Profit & Loss A/C			PROJECTOR	177.40	21761358.59
ALANCE AS PER LAST BALANCE SHEET	15549350.64		<u>INVESTMENTS:</u>		
LESS:SURPLUS DURING THE YEAR	-665297.02		DTE- IDBI BANK	1200000	
LESS:Transferred	9207792.26	5676261.36	FD-AICIT-JT-ICICI BANK	1500000	
			FD-RESERVE(ICICI)	100000	
			FDR-VVSB-ADDITIONAL DIVISION	300000	
			FD-VVSB	354143.00	
			FD-VVSB 23225/26	1500000.00	
			FD-VVSB 23225/27	1500000.00	
			FD-VVSB 23225/28	1500000.00	
			QICR-1331/1	150000.00	
			QICR-1331/2	300000.00	8404143.00
			<u>CURRENT ASSETS :</u>		
			LOANS & ADVANCES (ASSET)	80694.00	
			CASH-IN-HAND	19895.00	
			BANK ACCOUNTS	13755933.53	
			DSY PHARMACY	269621.00	
			FEES RECEIVABLE FROM GOVT	7992376.25	
			FEES RECEIVABLE FROM STUDENTS	7252982.25	
			ACCRUED INTEREST ON FD-VVSB	305148.00	
			FEES RECEIVABLE FROM ARC	8000	29684650.03
TOTAL		59850151.62	TOTAL		59850151.62

For Identification
M. T. PHADNIS & Co.



[Signature]
Principal
VIVA INSTITUTE OF PHARMACY

STATEMENT OF DEPRECIATION FOR 2022-2023 (for Building & Structures)

SR.NO	NAME OF THE ASSET	W.D.V. AS ON 01.04.2022	ADDITIONS UPTO 30.09.22	ADDITIONS AFTER 01.10.22	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2023
	Immovable Property							
1	BUILDING	6,078,612.00			6,078,612.00	10 %	607,861.80	5,470,750.20
2	LIFT	264,413.50	-	102,900.00	367,313.50	15 %	47,379.35	319,934.16
	Movable Property							
3	COMPUTERS & PRINTERS	323,993.65	-	1,784,160.00	2,108,153.57	40 %	486,429.00	1,621,724.57
4	FURNITURE & FIXTURES	4,992,792.10	240,000.00	287,850.00	5,520,642.10	10 %	537,671.40	4,982,970.70
5	LAB EQUIPMENTS	3,055,114.05	1,835,934.00	2,845,406.00	7,736,454.05	15 %	947,062.58	6,789,391.47
6	FIRE EXTINGUISHER	10,110.75	-		10,110.75	15 %	1,517.25	8,593.50
7	ELECTRICAL FITTINGS	842,085.60			842,085.60	15 %	126,312.55	715,773.05
8	ELECTRICAL EQUIPMENTS	118,321.10	-	527,796.00	646,117.10	15 %	57,332.70	588,784.41
9	LIBRARY BOOKS	194,229.60	54,995.00	1,129,666.00	1,378,890.60	40 %	325,622.60	1,053,268.00
10	PROJECTOR	295.60			295.60	40 %	118.20	177.40
11	SOLAR POWER SYSTEM	214,455.55			214,455.55	15 %	32,167.40	182,288.15
12	AIR CONDITIONER	32,591.51			32,591.51	15 %	4,889.20	27,702.31
	TOTAL	16,127,015.01	2,130,929.00	6,677,778.00	24,935,721.93		3,174,364.02	21,761,357.91

Note :- Depreciation has been provided as per the Income Tax Act, 1961.

For Identification
M. T. PHADNIS & Co.

VISHNU WAMAN THAKUR CHARITABLE TRUST'S
VIVA INSTITUTE OF PHARMACY [2022-2023]
STATEMENT OF DEPRECIATION FOR 2022-2023 (for Building & Structures)

SR. NO.	NAME OF THE ASSET	W.D.V. AS ON 01.04.2022	ADDITIONS UPTO 30.09.22	ADDITIONS AFTER 01.10.22	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2023
1	BUILDING	6,078,612.00			6,078,612.00	10 %	607,861.80	5,470,750.20
2	COMPUTERS & PRINTERS	404,991.57	-	1,784,160.00	2,189,151.49	25 %	324,267.73	1,864,883.76
3	FURNITURE & FIXTURES	4,395,888.11	240,000.00	287,850.00	4,923,738.11	15 %	716,972.00	4,206,766.11
4	LAB EQUIPMENTS	3,055,114.05	1,835,934.00	2,845,406.00	7,736,454.05	15 %	947,062.58	6,789,391.47
5	LIFT	264,413.51	-	102,900.00	367,313.51	15 %	47,379.35	319,934.16
6	FIRE EXTINGUISHER	10,110.75			10,110.75	15 %	1,517.25	8,593.50
7	ELECTRICAL FITTINGS	842,085.60			842,085.60	15 %	126,312.55	715,773.05
8	ELECTRICAL EQUIPMENTS	118,321.11	-	527,796.00	646,117.11	15 %	57,332.70	588,784.41
9	LIBRARY BOOKS	233,910.61	54,995.00	1,129,666.00	1,418,571.61	25 %	213,434.37	1,205,137.24
10	PROJECTOR	369.60			369.60	25 %	92.25	277.35
11	SOLAR POWER SYSTEM	214,455.55			214,455.55	15 %	32,167.40	182,288.15
12	AIR CONDITIONER	32,591.51			32,591.51	15 %	4,889.20	27,702.31
	TOTAL	15,650,863.97	2,130,929.00	6,677,778.00	24,459,570.89		3,079,289.17	21,380,281.72

Note :- Depreciation has been charged as prescribed by the Shikshan Shulka Samiti (Higher & Technical Education)

For Identification
M. T. PHADNIS & Co.

Principal
VIVA INSTITUTE OF PHARMACY

For Identification
M. T. PHADNIS & Co.

VIVA INSTITUTE OF PHARMAY [2022-2023]

BANK RECONCILIATION STATEMENT AS AT 31-03-2023

CD-9373 VASAI VIKAS SAHAKARI BANK LTD.

DATE	PARTICULARS	CH.NO.	AMOUNT	AMOUNT
	BALANCE AS PER BANK BOOK			205777.83
<u>ADD</u>	<u>CHEQUES ISSUED BUT NOT DEBITED</u>			
31/03/2023	SALARY	101039	912527.00	
		101040	748887.00	
				1661414.00
	BALANCE AS PER BANK STATEMENT			3719191.83
				2057777.83

For Identification
M. T. PHADNIS & Co.




Principal
VIVA INSTITUTE OF PHARMACY

M.T.PHADNIS & CO.

CHARTERED ACCOUNTANTS

D-6,GAYETRI,LAXMI NAGAR,
MAHADEVBHAI DESAI ROAD.(CARTER ROAD NO.3)
BORIVALI(EAST), MUMBAI-400 066.
Off.:2805 8349 / 2808 9113. RESI.:2809 0260.

AUDITOR'S REPORT

VIVA INSTITUTE OF PHARMACY, VIRAR
FOR THE YEAR ENDED
31ST MARCH 2022

We have audited the annexed Balance Sheet of **VIVA INSTITUTE OF PHARMACY, VIRAR** as at 31ST March, 2022 and the Income and Expenditure Account for the year ended on that date and report as under :-

- 1 We are furnished with all the necessary information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit;
- 2 In our opinion, proper books of account have been maintained, so far as appears from our examination of these books;
- 3 The Balance Sheet & Income and Expenditure Account examined by us are in agreement with the books of account;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give all the information required in the manner so required and give a true & fair view:
 - a. In the case of Balance Sheet of the State of affairs as at 31ST March, 2021.
 - And
 - b. In the case of Income & Expenditure Account, of the Deficit for the year ended on that date.



PLACE: MUMBAI
DATE :23/09/2022

Vishnu Waman Thakur Charitable Trust's
VIVA Institute of Pharmacy (2021-2022)
Receipt & Payment for the Year ended 31-03-2022

Receipt	Amount	Payment	Amount
Opening Balance		Rates and Taxes	
Vasai Vikas Sahakari Bank Ltd. - Current A/c	10,187,994.72	GST	62,585.66
Central Bank of India	7,409,719.50		62,585.66
Cash on Hand	1,888.00	Repairs and Maintenance	
	17599602.22	Repairs to building	248,627.00
Revenue Receipts			248,627.00
Fees Received from Students	21,749,418.00	Insurance	
Fees Received from Government	4,275,082.75	Student & Staff Insurance	72,735.00
Other Fees Received	225,287.00		72,735.00
Balance Fees Received - Students	897,431.25	Other expenses	
Exam Fees / Remuneration Received	20,725.00	Bank Charges	1,906.40
Admission Cancellation Charges	28,000.00	Medical Expenses	2,300.00
Breakage/Misc.	1,033.00	Miscellaneous expenses	6,099.00
Sale of Forms	50,050.00	Legal / Professional Charges	10,000.00
Interest on FD	242,136.00		20,305.40
Saving Bank Interest	494.40	Establishment Expenses	
Scrap Sales	3,753.00	Telephone, Internet & Postage Expenses	4,005.00
	27493410.40		4,005.00
Other Payments		Audit Fees	
Payment of Outstanding Exps.	13,559.00	Statutory Audit Fees	50,000.00
	13,559.00		50,000.00
		Expenditure on the Objects	
		Books & Periodicals	4,554.00
		Staff Welfare / Canteen Expenses	4,432.00
		University, AICTE, ARA Examination Fees	1,206,749.90
		Laboratory Expenses	7,926.00
		Computer/Software Expenses	3,500.00
		Office Expenses	26,729.00
		Printing & Stationery	82,251.00
		Sports & Cultural Expenses	20,150.00
		Advertising Expenses	183,021.00
		Visit Lecture Salary / Honorarium	55,500.00
		Travelling/Conveyance Expenses	27,105.00
		Salaries & Bonus	13,792,908.00
		Employee's Contribution to PF	418,484.00
		Employer's Contribution to PF	418,484.00
		Usage Charges Internal	1,200,000.00
			17,451,793.90
		Fixed Assets Additions	
		Equipments	24,431.00
		Library Books	78,480.00
			102,911.00
		Investment in FD	
		Investment in FD	7,950,000.00
			7,950,000.00
		Internal Transfer(Trust-School-Colleges)	
			5,347,914.03
			5347914.03
		Closing Balance	
		Vasai Vikas Sahakari Bank Ltd. - Current A/c	8,694,659.13
		Central Bank of India	5,087,261.50
		Cash on Hand	13,774.00
			13,795,694.63
Total	45106571.62	Total	45,106,571.62

For Identification
M. T. PHADNIS & Co.

Principal
VIVA INSTITUTE OF PHARMACY



V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 [2021-2022]

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

EXPENDITURE		AMOUNT	I N C O M E		AMOUNT
TO	ADVERTISING EXPS	214291.00	By	ADMISSION CANCELLED	28000.00
TO	AUDIT FEES	50000.00	By	OTHER FEES	3842977.00
TO	BOOKS & PERIODICALS	5702.00	By	TUTION FEES	23320244.00
TO	CANTEEN EXPENSES	12188.00	By	DEVELOPMENT FEES	1588990.00
TO	ELECTRICAL & FITTINGS	9850.00	By	EXAM FEES RECEIVED	251725.00
TO	GROUP INSURANCE	72735.00	By	INTEREST ON FD	423709.00
TO	GUEST LECTURE REMUNERATION	37500.00	By	LAB BREAKAGE	1033.00
TO	LABORATORY EXPS	59826.00	By	MISC INCOME	2.00
TO	LOCAL INSPECTION COMMITTEE VISIT	9000.00	By	RESEARCH ACTIVITY	157500.00
TO	MEDICAL EXPENSES	2300.00	By	SALE OF FORMS	50050.00
TO	NSS CAMP EXPENSES	48651.00	By	SALE OF SCRAP	3753.00
TO	OFFICE EXPENSES	24979.00			
TO	PHARMACY CONCIL OF INDIA	413000.00			
TO	PRINTING & STATIONARY	89725.00			
TO	PROFESSIONAL FEES	10000.00			
TO	REPAIR & MAINTENANCE	333697.00			
TO	SALARY A/C	14212989.00			
TO	SOFTWARE RENEWAL	7200.00			
TO	TRANSPORTATION CHARGES	2450.00			
TO	TRAVELLING EXPS	18105.00			
TO	UNIVERSITY EXPENSES	870334.93			
TO	VISIT LECTURE SALARY	18000.00			
TO	ADMISSION REGULATING AUTHORITY	33600.00			
TO	AICTE EXPENSES	17300.00			
TO	BANK CHARGES	1871.00			
TO	CGST	45930.33			
TO	DEPRICIATION	2313079.99			
TO	GARDEN EXPENSES	6099.00			
TO	PF-EMPLOYERS CONTRIBUTION	417469.00			
TO	POSTAGE & COURIESR EXPS	290.00			
TO	SGST	45876.33			
TO	TELEPHONE EXPENSES	3715.00			
TO	USAGE CHARGES	1200000.00			
TO	NET PROFIT	9060229.42			
Total		29667983.00	Total		29667983.00

For Identification
M. T. PHADNIS & Co.

Principal

VIVA INSTITUTE OF PHARMACY



V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 [2021-2022]

BALANCE SHEET AS AT 31-03-2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Capital Account					
Loans (Libility)			<u>FIXED ASSETS :</u>		
			COMPUTER & PRINTERS	323993.65	
			ELECTRICAL EQUIPMENTS	118321.10	
<u>CURRENT LIABILITIES :</u>			FURNITURE & FIXTURE	4992792.10	
Duties & Taxes	81673.00		LABORATORY EQUIPMENTS	3055114.05	
SCHOOL COLLEGE & TRUST	42151290.26		LIBRARY BOOKS	194229.60	
DEVELOPMENT FUND	5230997.00		LIFT	264413.50	
EXPENSES PAYBLE	595359.00		SOLAR POWER SYSTEM	214455.55	
LOCKER DEPOSITE	79400.00	48138719.26	AIRCONDITIONER	32591.51	
			BUILDING	6078612.00	
Suspense A/C			ELECTRICAL FITTINGS	842085.60	
Profit & Loss A/C			FIRE EXTINGUISHER	10110.75	
Opening Balance	6489121.22		PROJECTOR	295.60	16127015.01
Current Period	9060229.42	15549350.64	<u>INVESTMENTS:</u>		
			DTE- IDBI BANK	1200000	
			FD-AICIT-JT-ICICI BANK	1500000	
			FD-RESERVE(ICICI)	100000	
			FDR-VVSB-ADDITIONAL DIVISION	300000	
			FD-VVSB	354143.00	
			FD-VVSB 23225/18	1300000.00	
			FD-VVSB 23225/19	1300000.00	
			FD-VVSB 23225/20	1300000.00	
			FD-VVSB 23225/21	1300000.00	
			FD-VVSB 23225/22	1300000.00	
			FD-VVSB 23225/23	1300000.00	
			QICR-1331/1	150000.00	11404143.00
			<u>CURRENT ASSETS :</u>		
			LOANS & ADVANCES (ASSET)	53683.00	
			CASH-IN-HAND	13774.00	
			BANK ACCOUNTS	13781461.63	
			DSY PHARMACY	2514.00	
			FEES RECEIVABLE FROM GOVT	6285028.25	
			FEES RECEIVABLE FROM STUDENTS	6564324.75	
			ACCRUED INTEREST ON FD-VVSB	240334.00	
			FEES RECEIVABLE FROM ARC	8000	
			INCOME & EXPENDITURE A/C	9207792.26	36156911.89
TOTAL		63688069.90	TOTAL		63688069.90



For Identification
M. T. PHADNIS & Co.

Principal
VIVA INSTITUTE OF PHARMACY

V.W.THAKUR CHARITABLE TRUST'S**VIVA INSTITUTE OF PHARMACY [2021-2022]****STATEMENT OF DEPRECIATION FOR 2021-2022 (for Building & Structures)**

SR.NO.	NAME OF THE ASSET	W.D.V. AS ON 01.04.2021	ADDITIONS UPTO 30.09.21	ADDITIONS AFTER 01.10.21	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2022
	Immovable Property							
1	BUILDING	6,754,014.00			6,754,014.00	10 %	675,402.00	6,078,612.00
2	LIFT	311,074.50	-		311,074.50	15 %	46,661.00	264,413.51
	Movable Property							
3	COMPUTERS & PRINTERS	539,988.65	-	-	539,988.57	40 %	215,995.00	323,993.57
4	FURNITURE & FIXTURES	5,171,633.10	-	-	5,171,633.10	10 %	517,163.00	4,654,470.10
5	LAB EQUIPMENTS	3,567,665.05	-	24,431.00	3,592,096.05	15 %	536,982.00	3,055,114.05
6	FIRE EXTINGUISHER	11,895.75	-		11,895.75	15 %	1,785.00	10,110.75
7	ELECTRICAL FITTINGS	990,688.60			990,688.60	15 %	148,603.00	842,085.60
8	ELECTRICAL EQUIPMENTS	139,201.10	-	-	139,201.10	15 %	20,880.00	118,321.11
9	LIBRARY BOOKS	221,565.60	7,471.00	71,009.00	300,045.60	40 %	105,816.00	194,229.60
10	PROJECTOR	492.60			492.60	40 %	197.00	295.60
11	SOLAR POWER SYSTEM	252,299.55			252,299.55	15 %	37,844.00	214,455.55
12	AIR CONDITIONER	38,343.50			38,343.50	15 %	5,752.00	32,591.51
	TOTAL	17,998,862.00	7,471.00	95,440.00	18,101,772.92		2,313,079.99	15,788,692.93

Note :- Depreciation has been provided as per the Income Tax Act, 1961.



V.W.THAKUR CHARITABLE TRUST'S
VIVA INSTITUTE OF PHARMACY [2021-2022]
STATEMENT OF DEPRECIATION FOR 2021-2022 (for Building & Structures)

SR.NO.	NAME OF THE ASSET	W.D.V. AS ON 01.04.2021	ADDITIONS UPTO 30.09.21	ADDITIONS AFTER 01.10.21	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2022
1	BUILDING	6,754,014.00			6,754,014.00	10 %	675,402.00	6,078,612.00
2	COMPUTERS & PRINTERS	539,988.65	-	-	539,988.57	25 %	134,997.00	404,991.57
3	FURNITURE & FIXTURES	5,171,633.10	-	-	5,171,633.10	15 %	775,745.00	4,395,888.11
4	LAB EQUIPMENTS	3,567,665.05	-	24,431.00	3,592,096.05	15 %	536,982.00	3,055,114.05
5	LIFT	311,074.50	-		311,074.50	15 %	46,661.00	264,413.51
6	FIRE EXTINGUISHER	11,895.75			11,895.75	15 %	1,785.00	10,110.75
7	ELECTRICAL FITTINGS	990,688.60			990,688.60	15 %	148,603.00	842,085.60
8	ELECTRICAL EQUIPMENTS	139,201.10	-	-	139,201.10	15 %	20,880.00	118,321.11
9	LIBRARY BOOKS	221,565.60	7,471.00	71,009.00	300,045.60	25 %	66,135.00	233,910.61
10	PROJECTOR	492.60			492.60	25 %	123.00	369.60
11	SOLAR POWER SYSTEM	252,299.55			252,299.55	15 %	37,844.00	214,455.55
12	AIR CONDITIONER	38,343.50			38,343.50	15 %	5,752.00	32,591.51
TOTAL		17,998,862.00	7,471.00	95,440.00	18,101,772.92		2,450,908.99	15,650,863.94

Note :- Depreciation has been charged as prescribed by the Shikshan Shulka Samiti (Higher & Technical Education)

For Identification
M. T. PHADNIS & Co.

Principal
VIVA INSTITUTE OF PHARMACY



VIVA INSTITUTE OF PHARMAY [2021-2022]

BANK RECONCILIATION STATEMENT AS AT 31-03-2022

CD-9373 VASAI VIKAS SAHAKARI BANK LTD.

DATE	ARTICULA	CH.NO.	AMOUNT	AMOUNT
			BALANCE AS PER BANK BOOK	8694659.13
<u>ADD</u>			<u>CHEQUES ISSUED BUT NOT DEBITED</u>	
31.03.2022	SALARY	100707	772283.00	
		100708	539809.00	
		100697	8610.00	1320702.00
			BALANCE AS PER BANK STATEMENT	10015361.13
				8694659.13

For Identification
M. T. PHADNIS & Co.

M.T.PHADNIS & CO.

CHARTERED ACCOUNTANTS

D-6, GAYETRI, LAXMI NAGAR,
MAHADEVBHAI DESAI ROAD. (CARTER ROAD NO.3)
BORIVALI (EAST), MUMBAI-400 066.
Off.: 2805 8349 / 2808 9113. RESI.: 2809 0260.

AUDITOR'S REPORT

VIVA INSTITUTE OF PHARMACY, VIRAR
FOR THE YEAR ENDED
31ST MARCH 2021

We have audited the annexed Balance Sheet of **VIVA INSTITUTE OF PHARMACY, VIRAR** as at 31st March, 2021 and the Income and Expenditure Account for the year ended on that date and report as under :-

- 1 We are furnished with all the necessary information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit;
- 2 In our opinion, proper books of account have been maintained, so far as appears from our examination of these books;
- 3 The Balance Sheet & Income and Expenditure Account examined by us are in agreement with the books of account;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give all the information required in the manner so required and give a true & fair view:
 - a. In the case of Balance Sheet of the State of affairs as at 31st March, 2021.
And
 - b. In the case of Income & Expenditure Account, of the Deficit for the year ended on that date.



PLACE: MUMBAI
DATE : 16.12.2021

Late Shri.Vishnu Waman Thakur Charitable Trust's

VIVA Institute of Pharmacy

Receipt & Payment for the year ended 31-03-2021

Receipt		Amount	Payment		Amount
Opening Balance			Rates and Taxes		
Vasai Vikas Sahakari Bank Ltd. - Current A/c	-643,732		GST	43,268	43,268
Central Bank of India	5,068,812				
Cash on Hand	15,869	4,440,949	Repairs and Maintenance		
			Repairs to building	121,413	121,413
Capital Receipts			Insurance		
Maturity of FD	8,700,000	8,700,000	Student & Staff Insurance	23,034	23,034
Internal Transfer			Other expenses		
Internal Transfers - Original	-1,199,919		Bank Charges	4,683	
Internal Transfers - PT & Others	68,200		Professional Charges	20,000	24,683
Internal Transfers - Others	423,834				
Internal Transfers - PF	713,870	5,985	Establishment Expenses		
			Telephone, Internet & Postage Expenses	128,540	128,540
Revenue Receipts			Audit Fees		
Fees Received from Students	12,583,532		Statutory Audit Fees	47,500	
Fees Received from Government	4,899,527		Internal Audit Fees	20,250	67,750
Other Fees Received	6,166				
Balance Fees Received - Students	438,335		Expenditure on the Objects		
Balance Fees Received - Government	2,342,889		Books & Periodicals	10,635	
Exam Fees / Remuneration Received	13,133		Staff Welfare / Canteen Expenses	17,069	
Admission Cancellation Charges	14,490		University, AICTE, ARA Examination Fees	707,629	
Breakage/Misc.	4,700		Laboratory Expenses	39,929	
Sale of Forms	22,771		Office Expenses	507,050	
Interest on FD	298,565	20,624,108	Printing & Stationery	2,699	
			Advertising Expenses	50,400	
			Travelling Expenses	7,610	
			Salaries & Bonus	12,442,100	
			Employee's Contribution to PF	356,935	
			Employer's Contribution to PF	356,935	
			Covid CM Fund	34,257	
			Usage Charges - Internal	1,200,000	15,733,248
			Fixed Assets Additions		
			Library Books	7,500	7,500
			Advances		
			TDS/TCS for AY 2021-2022	8,444	8,444
			Other Payments		
			TDS Paid	13,559	13,559
			Closing Balance		
			Vasai Vikas Sahakari Bank Ltd. - Current A/c	10,187,995	
			Central Bank of India	7,409,720	
			Cash on Hand	1,888	17,599,602
Total		33,771,042	Total		33,771,042




 Principal
 VIVA INSTITUTE OF PHARMACY

LATE SHRI VISHNU WAMAN THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 [2020-2021]

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2021

EXPENDITURE		AMOUNT	I N C O M E		AMOUNT
TO	ADVERTISING EXPS	50400.00	By	ADMISSION CANCELLED	14490.00
TO	AUDIT FEES	67750.00	By	OTHER FEES	2994176.00
TO	BOOKS & PERIODICALS	10635.00	By	TUTION FEES	20053565.00
TO	EXAM EXPENSES	84475.76	By	DEVELOPMENT FEES	1577985.00
TO	GROUP INSURANCE	23034.00	By	EXAM FEES RECEIVED	147533.00
TO	INTERNET EXPENSES	128440.00	By	INTEREST ON FD	134001.00
TO	LABORATORY EXPS	39929.00	By	LAB BREAKAGE	2500.00
TO	OFFICE EXPENSES	5911.00	By	LIBRARY FINE	980.00
TO	PHARMACY COUNCIL OF INDIA	250792.00	By	MISC INCOME	10905.00
TO	PHARMACY WEEK EXPENSES	900.00	By	OTHER CHARGES	318.00
TO	PRINTING & STATIONARY	2699.00	By	SALE OF FORMS 2020-2021	8800.00
TO	PROFESSIONAL FEES	20000.00	BY	SALE OF SCRAP	13971.00
TO	REPAIRE & MAINTENANCE	118603.00			
TO	SALARY A/C	12843792.00			
TO	STUDENT WELFARE	17069.00			
TO	TRANSPORATION CHARGES	3000.00			
TO	TRAVELLING EXPS	4610.00			
TO	UNIVERSITY EXPENSES	372361.26			
TO	BANK CHARGES	4683.00			
TO	CGST	21633.99			
TO	DTE EXPENSES	45159.30			
TO	GARDEN EXPENSES	2810.00			
TO	PF-EMPLOYERS CONTRIBUTION	356935.00			
TO	POSTAGE & COURIER EXPS	100.00			
TO	RATES AND TAXES P & I	4878.40			
TO	SGST	21633.99			
TO	USAGE CHARGES	1200000.00			
TO	DEPRICIATION	2767868.08			
TO	EXCESS OF INCOME OVER EXPENDITURE	6489121.22			
Total		24959224.00	Total		24959224.00

For Identification
M. T. PHADNIS & Co.


Principal
VIVA INSTITUTE OF PHARMACY


LATE SHRI VISHNU WAMAN THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 [2020-2021]

BALANCE SHEET AS AT 31-03-2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Capital Account			FIXED ASSETS :		
Loans (Libility)			COMPUTER & PRINTERS	539988.65	
			ELECTRICAL EQUIPMENTS	139201.10	
<u>CURRENT LIABILITIES :</u>			FURNITURE & FIXTURE	5171633.10	
Duties & Taxes	66054.00		LABORATORY EQUIPMENTS	3567665.05	
SCHOOL COLLEGE & TRUST	47371894.26		LIBRARY BOOKS	221565.60	
DEVELOPMENT FUND	5230997.00		LIFT	311074.50	
EXPENSES PAYBLE	1750.00		SOLAR POWER SYSTEM	252299.55	
LOCKER DEPOSITE	54800.00	52725495.26	AIRCONDITIONER	38343.50	
			BUILDING	6754014.00	
			ELECTRICAL FITTINGS	990688.60	
			FIRE EXTINGUISHER	11895.75	
			PROJECTOR	492.60	17998862.00
Profit & Loss A/C			<u>INVESTMENTS:</u>		
Opening Balance	6489121.22	6489121.22	DTE- IDBI BANK	1200000	
Current Period			FD-AICIT-JT-ICICI BANK	1500000	
			FD-RESERVE(ICICI)	100000	
			FDR-VVSB-ADDITIONAL DIVISION	300000	
			FD-VVSB	354143.00	3454143.00
			<u>CURRENT ASSETS :</u>		
			LOANS & ADVANCES (ASSET)	20136.00	
			CASH-IN-HAND	1888.00	
			BANK ACCOUNTS	17597714.22	
			DSY PHARMACY	3109.00	
			FEES RECEIVABLE FROM GOVT	4459847.00	
			FEES RECEIVABLE FROM STUDENTS	6370817.00	
			ACCRUED INTEREST ON FD-VVSB	92308.00	
			FEES RECEIVABLE FROM ARC	8000	
			INCOME & EXPENDITURE A/C	9207792.26	37761611.48
TOTAL		59214616.48	TOTAL		59214616.48

For Identification
M. T. PHADNIS & Co.


Principal
VIVA INSTITUTE OF PHARMACY

LATE SHRI V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY [2020-2021]

STATEMENT OF DEPRECIATION FOR 2020-2021 (for Building & Structures)

Sr.NO.	NAME OF THE ASSET	W.D.V. AS ON 01.04.2020	ADDITIONS UPTO 30.09.20	ADDITIONS AFTER 01.10.20	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2021
1	BUILDING	7,504,460.00			7,504,460.00	10%	750,446.00	6,754,014.00
2	COMPUTERS & PRINTERS	899,981.08	-	-	899,981.00	25%	224,995.27	674,985.73
3	FURNITURE & FIXTURES	5,746,259.00	-	-	5,746,259.00	15%	861,938.85	4,884,320.15
4	LAB EQUIPMENTS	4,197,253.00	-	-	4,197,253.00	15%	629,587.95	3,567,665.05
5	LIFT	365,970.00	-	-	365,970.00	15%	54,895.50	311,074.50
6	FIRE EXTINGUISHER	13,995.00			13,995.00	15%	2,099.25	11,895.75
7	ELECTRICAL FITTINGS	1,165,516.00			1,165,516.00	15%	174,827.40	990,688.60
8	ELECTRICAL EQUIPMENTS	163,766.00	-	-	163,766.00	15%	24,564.90	90,093.00
9	LIBRARY BOOKS	359,276.00	-	7,500.00	366,776.00	25%	90,756.50	286,043.00
10	PROJECTOR	821.00			821.00	25%	205.25	615.75
11	SOLAR POWER SYSTEM	296,823.00			296,823.00	15%	44,523.45	252,299.55
12	AIR CONDITIONER	45,110.00			45,110.00	15%	6,766.50	38,343.50
	TOTAL	20,759,230.08	-	7,500.00	20,766,730.00		2,865,606.82	17,862,038.58

Note :- Depreciation has been charged as prescribed by the Shikshan Shulka Samiti (Higher & Technical Education)



[Signature]

Principal

VIVA INSTITUTE OF PHARMACY

LATE SHRI V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY [2020-2021]

STATEMENT OF DEPRECIATION FOR 2020-2021 (for Building & Structures)

SR.NO.	NAME OF THE ASSET	W.D.V. AS ON 01.04.2020	ADDITIONS UPTO 30.09.20	ADDITIONS AFTER 01.10.20	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2021
	Immovable Property							
1	BUILDING	7,504,460.00			7,504,460.00	10 %	750,446.00	6,754,014.00
2	LIFT	365,970.00	-		365,970.00	15 %	54,895.50	311,074.50
	Movable Property							
3	COMPUTERS & PRINTERS	899,981.08	-		899,981.00	40 %	359,992.43	539,988.57
4	FURNITURE & FIXTURES	5,746,259.00	-		5,746,259.00	10 %	574,625.90	5,171,633.10
5	LAB EQUIPMENTS	4,197,253.00	-		4,197,253.00	15 %	629,587.95	3,567,665.05
6	FIRE EXTINGUISHER	13,995.00	-		13,995.00	15 %	2,099.25	11,895.75
7	ELECTRICAL FITTINGS	1,165,516.00			1,165,516.00	15 %	174,827.40	990,688.60
8	ELECTRICAL EQUIPMENTS	163,766.00	-		163,766.00	15 %	24,564.90	139,201.10
9	LIBRARY BOOKS	359,276.00	-	7,500.00	366,776.00	40 %	145,210.40	221,565.60
10	PROJECTOR	821.00			821.00	40 %	328.40	492.60
11	SOLAR POWER SYSTEM	296,823.00			296,823.00	15 %	44,523.45	252,299.55
12	AIR CONDITIONER	45,110.00			45,110.00	15 %	6,766.50	38,343.50
	TOTAL	20,759,230.08	-	7,500.00	20,766,730.00		2,767,868.08	17,998,861.92

Note :- Depreciation has been provided as per the Income Tax Act, 1961.



[Signature]

Principal
VIVA INSTITUTE OF PHARMACY


VIVA INSTITUTE OF PHARMAY [2020-2021]

BANK RECONCILIATION STATEMENT AS AT 31-03-2021

CD-9373 VASAI VIKAS SAHAKARI BANK LTD.

DATE	PARTICULARS	CH.NO.	AMOUNT	AMOUNT
	BALANCE AS PER BANK BOOK			10187994.72
ADD	<u>CHEQUES ISSUED BUT NOT DEBITED</u>			
31.03.20	SALARY	100543	970212.00	
		100544	530067.00	
				1500279.00
	BALANCE AS PER BANK STATEMENT			11688273.72
				10187994.72




Principal
VIVA INSTITUTE OF PHARMACY

M.T.PHADNIS & CO.

CHARTERED ACCOUNTANTS

D-6, GAYETRI, LAXMI NAGAR,
MAHADEVBHAI DESAI ROAD. (CARTER ROAD NO.3)
BORIVALI (EAST), MUMBAI-400 066.
Off.: 2805 8349 / 2808 9113. RESI.: 2809 0260.

AUDITOR'S REPORT

VIVA INSTITUTE OF PHARMACY, VIRAR
FOR THE YEAR ENDED
31ST MARCH 2020

We have audited the annexed Balance Sheet of VIVA INSTITUTE OF PHARMACY, VIRAR as at 31st March, 2020 and the Income and Expenditure Account for the year ended on that date and report as under :-

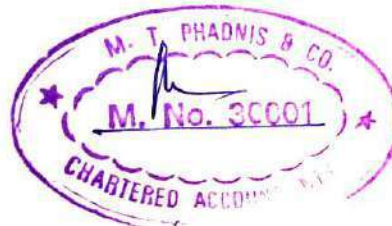
- 1 We are furnished with all the necessary information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit;
- 2 In our opinion, proper books of account have been maintained, so far as appears from our examination of these books;
- 3 The Balance Sheet & Income and Expenditure Account examined by us are in agreement with the books of account;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give all the information required in the manner so required and give a true & fair view:
 - a. In the case of Balance Sheet of the State of affairs as at 31st March, 2019.
And
 - b. In the case of Income & Expenditure Account, of the Deficit for the year ended on that date.

M. T. PHADNIS & CO.

Chartered Accountants,

D-6, Gayatri Apt., Laxmi Nagar,
Mahadevbhai Desai Road,
(Old Carter Road No. 3.)
Borivali (East), Bombay-66.
Tel. :- 28058349 / 2808 9113

PLACE: MUMBAI
DATE : 16.12.2020



LATE SHRI V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 [2019-2020]

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2020

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO OPENING BALANCES :			BY EXPENSES :		
C.D.-9373 V.V.S.Bank Ltd.	387091.32		Advertising Expenses	161280.00	
C.D.-1845 Central Bank	5979764.75		Audit Fees	54250.00	
Cash In Hand	47332.00	6414188.07	Bank Charges	4104.00	
			Books & Periodicals	34366.00	
TO INCOME :			Canteen Expenses	795.00	
Fees Received - Students	16400771.00		Accrued Expenses	1374701.00	
Fees Received - Govt	1959163.25		Examination Exp./Remuneration	67816.00	
Bal.Fees Recd.-Students	523077.00		Honorarium/Visit Lecture	43000.00	
Bal.Fees Recd.-Govt	2513692.25		Laboratory Expenses	546239.00	
Exam Fees	98561	21495264.50	Internet Expenses	128441.62	
			Professional / Consultancy	20000.00	
TO OTHER INCOME :			Office/Misc/Medical Expenses	39141.68	
Admission cancel	129987.00		Insurance Charges	26498.00	
Other Deduction	10800.00		NSS Camp	26736.00	
Misc/Breakage/Fine	75888.00		PF-Employee's Share	333987.00	
Interest on bank FD	176687.00		PF-Employer's Share	333987.00	
Sale of Forms	14200.00	407562.00	Postage , Courier & Telephone	185.00	
TO FD MATURED	7100000.00	7100000.00	Printing & Stationary	305067.90	
			Professional Tax	71325.00	
TO DEDUCTIONS :			Repair & Maintenance	345999.40	
Profession Tax	77725.00		Salaries	12498771.00	
Provident Fund	364869.00		Student Welfare Expenses	66199.00	
T.D.S.	257129.00	699723.00	T.D.S	279163.00	
			Travelling /Transportation / Labour Expenses	44143.00	
To INTERNAL TRANSFER	115085.00	115085.00	University/AICTE /ARA/PCI EXPENSES	499998.00	
			GST Paid	489666.58	
			Usage Charges	1200000.00	
			Sanitary Expenses	4800.00	19000660.18
			BY ADDITION TO FIXED ASSETS :		
			Computer & Printers	1089277.62	
			Electric/Office Equipment	83799.00	
			Furniture & Fixture	45215.00	
			Library Books	330985.00	
			Laboratory Equipment	446917.00	
			Lift	11500.00	2007693.62
			To INTERNAL TRANSFER	82520.00	82520.00
			BY INVESTMENT		
			FDR-VVSB	10700000.00	10700000.00
			BY CLOSING BALANCES :		
			C.D.-9373 V.V.S.Bank Ltd.	-643732.48	
			CD-1845 Central Bank	5061812.25	
			CD-8943 Central Bank	7000.00	
			Cash in hand	15869.00	4440948.77
TOTAL		36231822.57	TOTAL		36231822.57

LATE SHRI V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 [2019-2020]

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2020

EXPENDITURE		AMOUNT		INCOME	AMOUNT
TO	ADMISSION REGULATING AUTHORITY	32340.00	By	TUITION FEES	17167663.00
TO	ADVERTISING EXPS	161280.00	By	OTHER FEES	2220820.00
TO	AFFILIATION FEES	214000.00	By	INTEREST ON FD	269062.00
TO	AICTE/DTE EXPENSES	15000.00	By	ADMISSION CANCELLED CHARGES	129987.00
TO	AUDIT FEES	54250.00	By	EXAM FEES RECEIVED	98561.00
TO	BANK CHARGES	4104.00	By	RESEARCH ACTIVITY	32190.00
TO	BOOKS & PERIODICALS	35118.00	By	BREAKAGE CHARGES	31481.00
TO	CANTEEN EXPENSES	285.00	By	SALE OF FORM	14200.00
TO	DEPRECIATION	3054223.00	By	LIBRARY FINE	6755.00
TO	EXAM EXPENSES	67816.00	By	MISC INCOME	5462.00
TO	FEES REGULATING AUTHORITY	10071.00	By	EXCESS OF EXPENDITURE OVER INCOME	500871.44
TO	GARDEN EXPENSES	8030.00			
TO	GROUP INSURANCE	26498.00			
TO	GST	537209.98			
TO	GUEST LECTURE REMUNERATION	43000.00			
TO	INTERNET EXPENSES	128441.62			
TO	LABORATORY EXPS	689505.60			
TO	MEDICAL EXPENSES	11061.00			
TO	NSS EXPENSES	27456.00			
TO	OFFICE EXPENSES	19741.00			
TO	PF-EMPLOYERS CONTRIBUTION	364869.00			
TO	PHARMACY COUNCIL OF INDIA	151882.00			
TO	POSTAGE & COURIER EXPS	35.00			
TO	PRINTING & STATIONARY	325268.90			
TO	PROFESSIONAL FEES	20000.00			
TO	REFRESHMENT EXPS	2660.00			
TO	REPAIRE & MAINTENANCE	357924.40			
TO	RESEARCH ACTIVITY EXPENSES	3150.00			
TO	SALARY A/C	12498771.00			
TO	SANITARIAN EXPENSES	4800.00			
TO	SEMINAR EXPENSES	102340.00			
TO	STUDENT WELFARE	63049.00			
TO	TRAVELLING EXPS	46502.68			
TO	UNIVERSITY EXPENSES	196370.26			
TO	USAGE CHARGES	1200000.00			
Total		20477052.44		Total	20477052.44

For Identification
M. T. PHADNIS & Co.


Principal
VIVA INSTITUTE OF PHARMACY

LATE SHRI V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 [2019-2020]

BALANCE SHEET AS AT 31-03-2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CURRENT LIABILITIES :			FIXED ASSETS :		
School, College & Trust A/c	47204190.00		Building	7504460.00	
Development Fees	5230997.00		Computer & Printers	899981.08	
Excess Fees Claimed From Govt	321643.00		Electrical Equipments	163766.00	
Advance Fees Received	43780.00		Electrical Fittings	1165516.00	
Excess Fees Received	32048.00		Fire Extinguisher	13995.00	
Locker Deposit	39200.00		Furniture & Fixtures	5746259.00	
TDS Payable	79613.00		Lab Equipments	4197253.00	
PT Payable	6600.00		Library books	359276.00	
Expenses Payable	539885.26		Projector	821.00	
Provident Fund Payable	61764	53559720.26	Solar Power System	296823.00	
			Lift	365970.00	
			Air Conditioner	45110.00	20759230.08
			INVESTMENTS:		
			FD-VVSB	9354143.00	
			FD-AICIT-JT-ICICI BANK	1500000.00	
			DTE- IDBI BANK	1200000.00	
			FD-ICICI BANK	100000.00	12154143.00
			CURRENT ASSETS :		
			Fees Receivable-Govt.	4625495.25	
			Fees Receivable-Students	2098468.50	
			Accrued Interest on FD-VVSB	258626.00	
			Rate & Taxes	5078.40	
			TDS A.Y 17-18 on FD Interest-VVSB	9938.00	6997606.15
			INCOME & EXPENDITURE A/C :		
			Balance as per Last Balance Sheet	8706920.82	
			Less : During the year	500871.44	9207792.26
			CASH & BANK BALANCES :		
			CD-9373 V.V.S.Bank Ltd.	-643732.48	
			CD-1845 Central Bank	5061812.25	
			CD-8943 Central Bank	7000.00	
			Cash In Hand	15869.00	4440948.77
TOTAL		53559720.26	TOTAL		53559720.26

For Identification
M. T. PHADNIS & Co.

Principal
VIVA INSTITUTE OF PHARMACY

LATE SHRI V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY [2019-2020]

STATEMENT OF DEPRECIATION FOR 2019-2020 (for Building & Structures)

Sr.NO.	NAME OF THE ASSET	W.D.V. AS ON 01.04.2019	ADDITIONS UPTO 30.09.19	ADDITIONS AFTER 01.10.19	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2020
	Immovable Property							
1	BUILDING	8,338,289.00			8,338,289.00	10 %	833,829.00	7,504,460.00
2	LIFT	419,053.00	11,500.00		430,553.00	15 %	64,583.00	365,970.00
	Movable Property							
3	COMPUTERS & PRINTERS	72,634.46	75,108.58	1,014,169.04	1,161,912.00	40 %	261,931.00	899,981.00
4	FURNITURE & FIXTURES	6,206,853.00	12,315.00	156,850.00	6,376,018.00	10 %	629,759.00	5,746,259.00
5	LAB EQUIPMENTS	4,491,028.00	446,917.00		4,937,945.00	15 %	740,692.00	4,197,253.00
6	FIRE EXTINGUISHER	16,465.00			16,465.00	15 %	2,470.00	13,995.00
7	ELECTRICAL FITTINGS	1,371,195.00			1,371,195.00	15 %	205,679.00	1,165,516.00
8	ELECTRICAL EQUIPMENTS	102,670.00	20,349.00	64,000.00	187,019.00	15 %	23,253.00	163,766.00
9	LIBRARY BOOKS	257,497.00	307,780.00	25,137.00	590,414.00	40 %	231,138.00	359,276.00
10	PROJECTOR	1,369.00			1,369.00	40 %	548.00	821.00
11	SOLAR POWER SYSTEM	349,203.00			349,203.00	15 %	52,380.00	296,823.00
12	AIR CONDITIONER	53,071.00			53,071.00	15 %	7,961.00	45,110.00
	TOTAL	21,679,327.46	873,969.58	1,260,156.04	23,813,453.00		3,054,223.00	20,759,230.00

Note :- Depreciation has been provided as per the Income Tax Act, 1961.

[Signature]

For Identification
M. T. PHADNIS & Co.

Principal
VIVA INSTITUTE OF PHARMACY

M.T.PHADNIS & CO.

CHARTERED ACCOUNTANTS

D-6, GAYETRI, LAXMI NAGAR,
MAHADEV BHAI DESAI ROAD. (CARTER ROAD NO.3)
BORIVALI (EAST), MUMBAI-400 066.
Off.: 2805 8349 / 2808 9113. RESI.: 2809 0260.

AUDITOR'S REPORT

VIVA INSTITUTE OF PHARMACY, VIRAR
FOR THE YEAR ENDED
31ST MARCH 2019

We have audited the annexed Balance Sheet of VIVA INSTITUTE OF PHARMACY, VIRAR as at 31st March, 2019 and the Income and Expenditure Account for the year ended on that date and report as under :-

- 1 We are furnished with all the necessary information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit;
- 2 In our opinion, proper books of account have been maintained, so far as appears from our examination of these books;
- 3 The Balance Sheet & Income and Expenditure Account examined by us are in agreement with the books of account;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give all the information required in the manner so required and give a true & fair view:
 - a. In the case of Balance Sheet of the State of affairs as at 31st March, 2018.
 - And
 - b. In the case of Income & Expenditure Account, of the Deficit for the year ended on that date.

FOR M.T.PHADNIS & CO.
CHARTERED ACCOUNTANTS
M. No. 030001
M.T.PHADNIS
PROPRIETOR

PLACE: MUMBAI
DATE: 20-09-2019

LATE SHRI V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 [2018-2019]

BALANCE SHEET AS AT 31-03-2019

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CURRENT LIABILITIES:			FIXED ASSETS:		
School, College & Trust A/c	47185141.00		Building	8338289.00	
Development Fund	3468660.00		Computer & Printers	72634.46	
Excess Fees Claimed From Govt	306371.00		Electrical Equipments	102670.00	
Advance Fees Received	43780.00		Electrical Fittings	1371195.00	
Excess Fees Received	32048.00		Fire Extinguisher	16465.00	
Locker Deposit	25600.00		Furniture & Fixtures	6206853.00	
Professional Tax/TDS Payable	71123.00		Lab Equipments	4491028.00	
Expenses Payable	507699.00		Library books	257497.00	
Salary Payable	868752.00	52509174.00	Projector	1369.00	
			Solar Power System	349203.00	
			Lift	419053.00	
			Air Conditioner	53071.00	21679327.46
			INVESTMENTS:		
			FD-VVSB	5754143.00	
			FD-AICIT-JT-ICICI BANK	1500000.00	
			DTE- IDBI BANK	1200000.00	
			FD-RESERVE(ICICI)	100000.00	8554143.00
			CURRENT ASSETS:		
			Fees Receivable-Govt.	5454184.65	
			Fees Receivable-Students	1497591.00	
			Accrued Interest on FD-VVSB	187803.00	
			Rate & Taxes	5078.00	
			TDS A.Y 17-18 on FD Interest-VVSB	9938.00	7154594.65
			INCOME & EXPENDITURE A/C:		
			Balance as per Last Balance Sheet	8241043.28	
			Less : During the year	41877.54	- 8706920.82
			CASH & BANK BALANCES:		
			CD-9373 V.V.S.Bank Ltd.	387091.32	
			CD-1845 Central Bank	5979764.75	
			Cash In Hand	47332.00	6414188.07
TOTAL		52509174.00	TOTAL		52509174.00

For Identification
M. T. PHADNIS & Co.



M. T. PHADNIS & CO.
Chartered Accountants,
D-6, Gayatri Apartment, Nagar,
Mahadevkhadi, Near Road,
(Old Carter Road No. 3.)
Borivali (East), Bombay-66.
Tel. :- 28058749, 2333113

Signature
Principal
VIVA INSTITUTE OF PHARMACY

LATE SHRI V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 [2018-2019]

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2019

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO OPENING BALANCES :			BY EXPENSES :		
C.D.-9373 V.V.S.Bank Ltd.	1034890.32		Advertising Expenses	86613.34	
C.D.-1845 Central Bank	1911016.00		Audit Fees	78750.00	
Cash In Hand	7204.00	2953110.32	Bank Charges	3522.30	
			Books & Periodicals	27493.00	
TO INCOME :			Computer & Software Expenses	2450.00	
Bal.Fees Recd.-Govt.	4040601.75		Accrued Expenses	464330.00	
Bal.Fees Recd.-Students	445603.00		Examination Expenses/Remuneration	105025.00	
Exam Fees	169505.00		Honorarium/Visit Lecture	118758.00	
Tuition Fees	16028958.00	20684667.75	Laboratory Expenses	757776.86	
			L.I.C	25587.00	
TO OTHER INCOME :			Professional / Consultancy	15000.00	
Admission cancel	227780.00		Office/Misc/Medical Expenses	33788.00	
Other Deduction /Income	18150.00		Insurance Charges	26120.00	
Misc/Breakage/Fine	67232.00		Service Tax/ VAT	193.00	
Management Scholarship	34318.00		PF-Employee's Share	326868.00	
Interest on bank FD	253639.00		PF-Employer's Share	355911.00	
Sale of Forms	20200.00	621319.00	Postage , Courier & Telephone	129056.00	
			Printing & Stationary	482483.44	
TO FD MATURED		5438435.00	Repair & Maintenance	131861.06	
			Salaries	11157042.00	
TO DEDUCTIONS :			Staff Welfare Expenses	4570.00	
Profession Tax	61275.00		Student Welfare Expenses	14530.00	
Provident Fund	326868.00		T.D.S	141237.00	
T.D.S.	147353.00		Travelling /Transportation / Labour Expenses	26527.00	
L.I.C	40455.00	575951.00	University/AICTE / ARA EXPENSES	720168.00	
			GST Paid	281615.54	
TO ADVANCES			Usage Charges	1200000.00	
Salary Advance Recovery	10556.00		Seminar/ Exhibition Expenses	77312.00	16794587.54
Expenses Payable	507699.00				
Salaries Payable	868752.00	1387007.00	BY ADDITION TO FIXED ASSETS :		
			Computer & Printers	11197.46	
To INTERNAL TRANSFER		1692528.00	Electric/Office Equipment	28957.00	
			Furniture & Fixture	180305.00	
			Library Books	142151.00	
			Laboratory Equipment	6000.00	
			Lift	46500.00	
			Solar System	19000.00	434110.46
			BY INVESTMENT		
			FDR-VVSB	9648588.00	
			Loans & Advances	36265.00	9684853.00
			BY TDS AY 2019-20 VVSB		25279.00
			BY CLOSING BALANCES :		
			C.D.-9373 V.V.S.Bank Ltd.	387091.32	
			C.D.-1845 Central Bank	5979764.75	
			Cash in hand	47332.00	6414188.07
TOTAL		33353018.07	TOTAL		33353018.07

For Identification
M. T. PHADNIS & Co.



M. T. P. & CO.
Chartered Accountants,
D-6, Gayatri Apt. 1st & 2nd Nagar,
Mahadevkhada, Borivali Road,
(Old Carter Road No. 3.)
Borivali (East), Bombay-66
Tel. :- 28058110

[Signature]

Principal
VIVA INSTITUTE OF PHARMACY

LATE SHRI V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY CD-9373 (2018-2019)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

EXPENDITURE		AMOUNT	INCOME		AMOUNT
TO	ADMISSION REGULATING AUTHORITY	69226.00	By	TUITION FEES	16838087.00
TO	ADVERTISING EXPS	86613.34	By	OTHER FEES	1240065.00
TO	AFFILIATION FEES	109500.00	By	EXAM FEES RECEIVED	169505.00
TO	AICTE/DTE EXPENSES	245000.00	By	LABORATORY FEES	398400.00
TO	AUDIT FEES	85500.00	By	LIBRARY FEES	124500.00
TO	BANK CHARGES	3522.30	By	ADMISSION CANCELLED	227780.00
TO	BOOKS & PERIODICALS	27753.00	By	SALE OF FORM	20200.00
TO	CANTEEN EXPENSES	1150.00	By	MISC INCOME	18150.00
TO	DEPRECIATION	2975986.00	By	LIBRARY FINE	31832.00
TO	EXAM EXPENSES	168237.00	By	INTEREST ON FD	253639.00
TO	GROUP INSURANCE	26120.00	By	EXCESS OF EXPENDITURE OVER INCOME	465877.54
TO	INTERNET EXPENSES	128441.00			
TO	LABORATORY EXPS	865573.86			
TO	HONORARIUM EXPENSES	67000.00			
TO	NSS EXPENSES	29866.00			
TO	OFFICE EXPENSES	37453.00			
TO	PROFESSIONAL FEES	15000.00			
TO	PF-EMPLOYERS CONTRIBUTION	355911.00			
TO	PHARMACY COUNCIL OF INDIA	110118.00			
TO	POSTAGE & COURIER EXPS	615.00			
TO	PRINTING & STATIONARY	485420.44			
TO	REFRESHMENT EXPS	2380.00			
TO	REPAIRE & MAINTENANCE	233681.06			
TO	SALARY A/C	11288487.00			
TO	STUDENT WELFARE	202454.00			
TO	STAFF WELFARE	1040.00			
TO	GST	311737.54			
TO	TRAVELLING EXPS	25127.00			
TO	UNIVERSITY EXPENSES	581723.00			
TO	USAGE CHARGES	1200000.00			
TO	VISIT LECTURE SALARY	47400.00			
Total		19788035.54	Total		19788035.54

For Identification
M. T. PHADNIS & Co.



M. T. PHADNIS & CO.
Chartered Accountants,
D-6, Gayatri Apt., Laxmi Nagar,
Mahadevkhali, Borivli Road,
(Old Carter Road No. 3.)
Borivli (East), Bombay-46.
Tel. :- 28038110

[Signature]

Principal
VIVA INSTITUTE OF PHARMACY

LATE SHRI V.W.THAKUR CHARITABLE TRUST'S

VIVA INSTITUTE OF PHARMACY [2018-2019]

STATEMENT OF DEPRECIATION FOR 2018-2019 (for Building & Structures)

SR.NO.	NAME OF THE ASSET	W.D.V. AS ON 01.04.2018	ADDITIONS UPTO 30.09.18	ADDITIONS AFTER 01.10.18	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2019
1	BUILDING	9264766.00			9264766.00	10 %	926477.00	8338289.00
2	COMPUTERS & PRINTERS	109859.00	11197.46		121056.46	40 %	48422.00	72634.46
3	FURNITURE & FIXTURES	6710015.00	69000.00	111305.00	6890320.00	10 %	683467.00	6206853.00
4	LAB EQUIPMENTS	5277033.00		6000.00	5283033.00	15 %	792005.00	4491028.00
5	LIFT	442401.00		46500.00	488901.00	15 %	69848.00	419053.00
6	FIRE EXTINGUISHER	19371.00			19371.00	15 %	2906.00	16465.00
7	ELECTRICAL FITTINGS	1613170			1613170.00	15 %	241975.00	1371195.00
8	ELECTRICAL EQUIPMENTS	90093.00	9255.00	19702.00	119050.00	15 %	16380.00	102670.00
9	LIBRARY BOOKS	239627.00		142151.00	381778.00	40 %	124281.00	257497.00
10	PROJECTOR	2281.00			2281.00	40 %	912.00	1369.00
11	SOLAR POWER SYSTEM	390150.00		19000.00	409150.00	15 %	59947.00	349203.00
12	AIR CONDITIONER	62437.00			62437.00	15 %	9366.00	53071.00
	TOTAL	24221203.00	89452.46	344658.00	24655313.46		2975986.00	21679327.46

Note :- Depreciation has been provided as per the Income Tax Act, 1961.

For Identification
M. T. PHADNIS & Co.

[Signature]

Principal
VIVA INSTITUTE OF PHARMACY