

**SHRI BALAJI SHIKSHAN PRASARAK MANDAL
AMBAJOGAI, DIST- BEED, MAHARASHTRA**

B PHARMACY COLLEGE

AUDIT REPORT

FOR

F.Y: 2021-22

A.Y: 2022-23

A P JAISWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Hotel Atithi

Shivaji Chowk, Beed-431122

Mob: 8983838325

Email:-caankitjaiswal2012@gmail.com

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.

Registration No. : F/953/Beed

**Name of the Public Trust : Shri Balaji Shikshan Prasarak Mandals B Pharmacy College
Ambajogai, Dist. Beed. 431122**

For the year ending : 31st March, 2022

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	: YES
(b) Whether receipts and disbursements are properly and correctly shown in the accounts;	: YES
(c) Whether the cash balance and vouchers 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;	: NO
(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 purpose other than the object or purpose of the Trust;	: NO
(h) The amounts of outstandings for more than one year and the amounts written off, if any;	: NO
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-;	: NO
(j) Whether any money of the public trust has been invested contrary to the provisions 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 whether 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 cases
(m) Whether the budget has been filed in the form provided by rule 16A;	: NO
(n) Whether the maximum and minimum number of the trustee 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;	: NIL
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	: NO

For AP JAISWAL & ASSOCIATES

Chartered Accountants

FRN NO : 155299W

Pooja Mehta

Pooja Mehta

Partner

Membership No.153133

Place: Beed

Date : 26/09/2022



Principal
Principal
B.Pharmacy College
Ambajogai

The Bombay Public Trust Act, 1950

SCHEDULE - IX C

(Vide Rule 32)

Statement of income liable to contribution for the year ending : 31st March, 2022

Ambajogai, Dist. Beed. 431122

Registered No.

: F/953/Beed

	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 & 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 purposes :-		
(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 purposes :-		
(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 collection at 4 per cent of gross rent of building let out		
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income		
(xi) Deductions on account of repairs in respect of buildings non rented and yielding no income, at 10 per cent of the estimated gross annual rent		
Gross Annual Income chargeable to contribution	Rs.	0

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.

For AP JAISWAL & ASSOCIATES

Chartered Accountants

FRN NO : 155299W

Pooja Mehta

Pooja Mehta
Partner

Membership No.153133

Place: Beed

Date : 26/09/2022



Principal
Principal
B.Pharmacy College
Ambajogai

THE BOMBAY PUBLIC TRUSTS ACT 1950 Schedule IX (Vide Rule 17(1))
Shri Balaji Shikshan Prasarak Mandals B Pharmacy College
Ambajogai

BALANCE SHEET AS AT 31st March, 2022

FUNDS & LIABILITIES	Amount(Rs)	Amount(Rs)	PROPERTY AND ASSETS	Amount(Rs)	Amount(Rs)
Secured Loan					
Yogeshwari Patsanstha 2015/142	59,56,957.00	59,56,957.00	Fixed Assets		38,59,588.68
Current Liabilities		13,24,819.00	(Annexure-1)		
Sundry Creditors	11,96,681.00		Investment		1,05,115.00
TDS Payable	29,813.00		Fixed Deposit		21,000.00
Exam Fees	1,08,500.00		Shares of Yogeshwari Patsanstha		
Professional Tax	-11,675.00		Current Asset		32,79,719.50
Duties tax Payable	1,500.00		Fees Receivable	29,83,019.50	
			Other Receivable	7,250	
			Prepaid expenses	2,77,000	
			Swastik Furniture	12450	
Branch / Division		2,13,40,578.00	Cash & Bank Balance		1,31,546.23
New Vision Public School	69,300.00		Cash	43,810.00	
Shri Balaji Shikshan Prasarak Mandal	1,71,23,747.40		APC A/C 1122	29,419.51	
M. Pharmacy	46,92,142.50		APC A/C 1491	1,443.96	
D. Pharmacy	-5,49,111.90		SBI A/C 4157	56,150.76	
Computer Science & IT	4,500.00		YNBP A/C 64/4899	722.00	
Total		2,86,22,354.00	Income & Expenditure		2,12,25,384.59
			Opening Balance	1,36,26,634.57	
			Current Period	75,98,750.02	
			Total		2,86,22,354.00

As per the Books of Accounts, Vouchers and other, records produced, and information and explanation, given, the above statement is found to be true & fair.

For AP JAISWAL & ASSOCIATES
Chartered Accountants
FRN NO : 155299W



Pooja Mehta
Pooja Mehta
Partner
Membership No. 153133

Udin:22153133BBJMF9620
Place: Beed
Date : 26/09/2022

[Signature]
Principal
B.Pharmacy College
Ambajogai

THE BOMBAY PUBLIC TRUSTS ACT 1950 Schedule IX (Vide Rule 17(1))
Shri Balaji Shikshan Prasarak Mandals B Pharmacy College
Ambajogai

INCOME & EXPENDITURE FOR THE PERIOD 1st April, 2021 To 31st March, 2022

EXPENDITURE	Amount(Rs)	Amount(Rs)	INCOME	Amount(Rs)	Amount(Rs)
To Expenditure In Respect of Object					
To-Establishment expenses					
To-Salary Expenses	1,23,83,991.00	1,23,83,991.00	By - Fees Received		
To-Non salary expenses		45,98,939.40	Tuition Fees	1,05,37,574.25	1,05,43,136.25
To-Depreciation		7,07,479.87	Bank Interest	5,562.00	
(As per Annexure 1)					
To-Interest on loan		4,51,476.00			
Total		1,81,41,886.27	Excess of expenditure over income		75,98,750.02
			Total		1,81,41,886.27

As per the Books of Accounts, vouchers and other, records produced, and information and explanation, given, the above statement is found to be true & fair.

For AP JAISWAL & ASSOCIATES
Chartered Accountants
FRN NO : 155299W

Pooja Mehta
Pooja Mehta
Partner
Membership No. 153133

Udin: 22153133BBJMF9620
 Place: Beed
 Date : 26/09/2022



S. Pharyady College
Principal
S. Pharyady College
Ambajogai

**TIL - BOMBAY PUBLIC TRUSTS ACT 1950 Schedule IX (Vide Rule 17(1),
Shri Balaji Shikshan Prasarak Mandals B Pharmacy College**

Ambajogai

RECEIPT & PAYMENT FOR THE PERIOD 1st April, 2021 To 31st March, 2022

Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
Opening Balance		7,68,829.88	Opening Balance		59,75,481.00
Bank Accounts	7,66,839.88		Bank Overdraft (YNSP215/142)	59,75,481.00	
Cash-in-hand	1,990.00		Capital Expenditure		11,03,443.00
Fees Received		78,77,042.75	Library books	2,04,603.00	
Scholarship	53,01,931.75		Computer	4,53,350.00	
Exam Fees	6,22,785.00		Software purchase	40,319.00	
EBC Received	19,52,326.00		Furniture	4,05,171.00	
Tuition fees received		1,44,68,474.00	Branch / Divisions		1,25,98,375.00
B.Pha. 4th Year	1,21,227.00		M Pharmacy	2,88,575.00	
B Pharmacy I 21-22	28,34,628.00		D Pharmacy	6,25,000.00	
B Pharmacy II 21-22	31,55,786.00		Shri Balaji Shikshan Prasarak Mandal	1,16,84,800.00	
B Pharmacy III 21-22	37,67,510.00		Indirect Expenses		1,76,88,353.40
B Pharmacy IV 21-22	36,82,807.00		Salary paid	1,19,23,021.00	
B Pharmacy IV 20-21	7,82,260.00		Repair and maintenance	35,30,449.00	
Fees received 2017-18 4th year students	46,823.00		Exam Fees	7,42,868.00	
All failed student fees received	77,433.00		Interest on Loan CC	4,51,476.00	
			Prepaid University Affiliation	1,00,000.00	
			Prepaid PCI Affiliation	1,77,000.00	
			Office Expenses	1,28,700.00	
Branch / Divisions		88,66,541.00	Photocopy & Revaluation Fees		
D Pharmacy	1,10,000.00		Affiliation fees	92,996.00	
M Pharmacy	6,24,041.00		Guest lecture remuneration	10,000.00	
Shri Balaji Shikshan Prasarak Mandal	80,62,500.00		Travelling expenses	17,125.00	
New Vision Public School	70,000.00		Shikshan Sulk Samiti fees	30,000.00	
Closing Balance		59,56,957.00	Printing and stationery	2,32,303.00	
Bank Overdraft (YNSP215/142)	59,56,957.00		Wages paid	69,800.00	
Indirect Income		52,868.00	Bank charges and commission	2,419.40	
Bank Interest	28.00		Insurance Expenses	81,471.00	
NSS University remuneration	11,000.00		ARA Fees as per Year Expenses	78,200.00	
other	40.00		Refreshment Expense	2,530.00	
Wrongly Received	40,300.00		Other Expenses	17,995.00	
Tds Deducted	1,500.00		Current liabilities paid		4,93,514.00
			Tds on contract	1,826.00	
			Professional Tax	1,10,300.00	
			Advance Paid	1,00,000.00	
			Sundry Creditor paid	1,97,000.00	
			Sundry Debtors	64,088.00	
			Wrongly Fees received	20,300.00	
			Closing Balance		1,31,546.23
			Bank Accounts	87,736.23	
			Cash-in-hand	43,810.00	
Total		3,79,90,712.63	Total		3,79,90,712.63

As per the Books of Accounts, Vouchers and other, records produced, and information and explanation, given, the above statement is found to be true & fair.

For AP JAISWAL & ASSOCIATES
Chartered Accountants
FRN NO : 155299W



Pooja Mehta
Partner
Membership No.153133

Udin:22153133BBJMF09620
Place: Beed
Date : 26/09/2022

(Signature)
Principal
B.Pharmacy College
Ambajogai

Shri Balaji Shikshan Prasarak Mandals B Pharmacy College

Ambajogai

Statement of Annexure attached to and forming part of Balance sheet & Profit and Loss Account

Annexure - 1 Fixed Assets

For the year ending 31st March, 2022

Particular	Rate	WDV 1.4.2021	Add during the year	Add during the year	Deletion	Sub total	Depreciation	WDV 31.3.2022
Air Conditioner	15%	15,436.00	-	-	-	15,436.00	2,315.40	13,120.60
Battery Purchase	15%	8,769.45	-	-	-	8,769.45	1,315.42	7,454.03
CC TV	15%	1,52,021.65	-	-	-	1,52,021.65	22,803.25	1,29,218.40
Computer	40%	52,193.40	3,66,000.00	-	-	4,18,193.40	1,67,277.20	2,50,916.20
Furnitures	10%	1,47,738.60	-	3,92,721.00	-	5,40,459.60	34,409.91	5,06,049.69
Electronic Equipments	10%	1,39,799.70	-	-	-	1,39,799.70	13,980.00	1,25,819.70
Lab Equipment	15%	13,16,700.15	-	-	-	13,16,700.15	1,97,505.02	11,19,195.13
Laptop Purchase	40%	22,140.00	-	-	-	22,140.00	8,856.00	13,284.00
LCD Sory	15%	9,436.70	-	-	-	9,436.70	1,416.00	8,020.70
LED	15%	39,150.15	-	-	-	39,150.15	5,873.00	33,277.15
Library Books	10%	13,62,402.45	28,746.00	49,670.00	-	14,40,818.45	1,41,599.00	12,99,219.45
Machinery	15%	2,30,325.00	-	-	-	2,30,325.00	34,549.00	1,95,776.00
Projector	15%	17,487.05	-	-	-	17,487.05	2,623.06	14,863.99
Refrigerator	15%	6,711.60	-	-	-	6,711.60	1,007.00	5,704.60
Sanitary Napkin Vending Machin	15%	16,223.95	-	-	-	16,223.95	2,434.00	13,789.95
Software Purchase	40%	1,35,280.00	26,749.00	-	-	1,62,029.00	64,811.60	97,217.40
Xerox Machine	15%	31,366.70	-	-	-	31,366.70	4,705.01	26,661.68
Total		37,03,182.55	4,21,495.00	4,42,391.00	-	45,67,068.55	7,07,479.87	38,59,588.68



(Signature)
Principal
B. Pharmacy College
Ambajogai

Annexure -2 Current Liabilities

Particular	Amount(Rs)
Sundry Creditors	
Ahuja Book	388638.00
Amol Enterprises	1800.00
Borade S.S.	60000.00
Ismail Beg	523020.00
Janhvi Communication	15000.00
Krishna I.T. Park	73551.00
Kulkarni Renuka	60000.00
Masne Digital	29000.00
New Tech Pharma Health Care	23352.00
Masne Building Material	-1,00,000.00
Sai Book Centre Pune	-15000.00
Samarth COmputors	-35500.00
Randad Electricals	-1180.00
Triveni Furniture	174000
Total	11,96,681.00

Annexure-3 Internal Payable

Particular	Amount(Rs)
Shri Balaji Shikshan Prasarak Mandal	2,04,11,247.40
M. Pharmacy	32,70,483.00
D. Pharmacy	-611.90
Total	2,36,81,118.50

[Signature]
Principal
B.Pharmacy College
Ambajogai

