

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, 2023

(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

Partner

Membership No.153133

Place: Beed

Date : 30/09/2023



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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, 2023

**Name of the Public Trust : Shri Balaji Shikshan Prasarak Mandals B Pharmacy College
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 :30/09/2023



Principal
Principal
B.Pharmacy College,
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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, 2022 To 31st March, 2023

EXPENDITURE	Amount(Rs)	Amount(Rs)	INCOME	Amount(Rs)	Amount(Rs)
To Expenditure In Respect of Object					
To-Establishment expenses					
To-Salary Expenses	1,85,50,472.00		Indirect Incomes	2,02,09,430.70	2,02,40,135.70
To-Non salary expenses	31,98,237.28		Tuition Fees	5,863.00	
To-Depreciation	6,04,208.70		Bank Interest	2,592.00	
(As per Annexure 1)			Other Income	22,250.00	
To-Interest on loan	4,19,976.00		NSS University Remuneration		
Total		2,27,72,893.98	Excess of expenditure over income		25,32,758.28
			Total		2,27,72,893.98

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:

Place: Beed

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Shri Balaji Shikshan Prasarak Mandals B Pharmacy College
Ambajogal

RECEIPT & PAYMENT FOR THE PERIOD 1st April, 2022 To 31st March, 2023

Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
Opening Balance		1,31,546.23	Opening Balance		59,56,957.00
Bank Accounts			Bank Overdraft (YNSP215/142)	59,56,957.00	
A/c Bank A/c 1122	29,419.51				
A/c Bank A/c 1491	1,443.96		Branch / Divisions		57,23,302.00
SBI Bank A/c 4157	56,150.76		D Pharmacy	5,00,000.00	
YNSP A/c 4899	722.00		M Pharmacy	12,33,302.00	
Cash-in-hand	43,810.00		Shri Balaji Shikshan Prasarak Mandal	39,90,000.00	
Fees Received		96,26,604.95	Current Liabilities		2,23,48,133.00
Scholarship	51,56,967.45		Exam Fees	7,95,269.00	
Exam Fees	7,46,282.00		Professional Tax	82,800.00	
EBC Receivable	37,23,355.50		Salary Tds	3,38,121.00	
Tuition fees received		1,34,92,567.00	Wrongly Entry	23,930.00	
B Pharmacy I 21-22	11,310.00		Duties & Taxes	8,543.00	
B Pharmacy I 22-23	19,17,345.00		Provisions	1,76,08,564.00	
B Pharmacy II 21-22	4,250.00		Sundry Creditors	34,90,906.00	
B Pharmacy II 22-23	31,20,381.00		Current Assets		4,53,997.00
B Pharmacy III 22-23	34,42,555.00		Prepaid PCI Affiliation Fees	2,00,000.00	
B Pharmacy IV 20-21	20,019.00		Prepaid University Affiliation	1,00,000.00	
B Pharmacy IV 21-22	10,54,256.00		Sundry Debtors	1,53,997.00	
B Pharmacy IV 22-23	39,08,392.00		Indirect Expenses		9,65,798.28
All Fail Students Fees Receivable	14,059.00		Bank Charges and Commission	3,004.28	
Branch / Divisions		60,32,024.00	Eligibility Fees	17,765.00	
D Pharmacy	2,40,000.00		Interest on Loan CC	4,19,976.00	
M Pharmacy	9,32,424.00		Internet Charges	3,551.00	
New Vision Public School	15,600.00		Office Expenses	4,427.00	
Shri Balaji Shikshan Prasarak Mandal	48,44,000.00		PCI GST CHARGES	54,000.00	
Indirect Incomes		28,789.00	Photocopy & Revaluation Fees	51,420.00	
Interest On Saving Account	29.00		Practical Exam Remuneration	21,500.00	
NSS University Remuneration	22,250.00		Printing Exp.	1,492.00	
Other Fee	2,580.00		Professional Tax Interest & Penalty	15,393.00	
Wrongly Entry	3,930.00		Refreshment Expenses	6,240.00	
Indirect Expenses		54,380.00	Shikshan Shulk Samiti Fees	30,000.00	
Photocopy & Revaluation Fees	54,380.00		Stationary Exp	440.00	
Current Liabilities		2,67,171.00	Transportation Exp	1,160.00	
Duties & Taxes	1,000.00		Travelling Exp.	23,965.00	
Sundry Creditors	2,66,171.00		Wages	16,465.00	
Closing Balance		60,02,933.00	Affiliation Fees	1,000.00	
Bank Overdraft (YNSP215/142)	60,02,933.00		Ara Fees Per Year Expenses	64,900.00	
			Establishment Expenses	2,29,100.00	
Total		3,56,36,015.18	Closing Balance		1,87,827.90
			Bank Accounts		
			A/c Bank A/c 1122	25,779.93	
			A/c Bank A/c 1491	1,634.96	
			SBI Bank A/c 4157	64,679.01	
			YNSP A/c 4899	751.00	
			Cash-in-hand	94,983.00	
			Total		3,56,36,015.18

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:

Place: Beed

Date :30/09/2023



Signature
Principal
 B.Pharmacy College
 Ambajogal.

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, 2023

FUNDS & LIABILITIES		PROPERTY AND ASSETS	
	Amount (Rs)		Amount (Rs)
Loans (Liability)		Fixed Assets	
Bank OD A/c	60,02,933.00	(Annexure 1)	36,60,984.98
Current Liabilities		Investments	
Sundry Creditors (Annexure 2)	9,72,791.00	PDR - 62143648731	1,10,949.00
EPF Payable	14,400.00	YNP- SHARES 1/3182	21,000.00
Exam Fees	59,513.00	Current Assets	
Professional Tax	-3,675.00	Sundry Debtors	23,89,197.25
Wrongly Entry	-20,000.00	Cash-in-hand	94,983.00
Branch / Divisions		Bank Accounts	92,844.90
Computer Science & I T	4,500.00	Anand Gas Services	7,250.00
D Pharmacy	-8,01,911.90	Prepaid PCI Affiliation Fees	2,00,000.00
M Pharmacy	58,35,294.50	Prepaid University Affiliation	1,00,000.00
New Vision Public School	84,900.00	Excess of expenditure over income	
Shri Balaji Shikshan Prasarak Mandal	1,82,86,607.40	Opening Balance	2,12,25,384.59
Total	3,04,35,352.00	Current Period	25,32,758.28
		Total	3,04,35,352.00

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:
Place: Beed
Date :30/09/2023



Principal
Principal
B. Pharmacy College,
Ambajogai.

Annexure - I Fixed Assets

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

**Shri Balaji Shikshan Prasarak Mandals B Pharmacy College
Ambajogai**

For the year ending 31st March, 2023

Particular	Rate	WDV 1.4.2022	Add during the year	Add during the year	Deletion	Sub total	Depreciation	WDV 31.3.2023
Air Conditioner	15%	13,120.60	-	-	-	13,120.60	1,968.00	11,152.60
Battery Purchase	15%	7,454.03	-	22,000.00	-	29,454.03	2,768.10	26,685.93
CC TV	15%	1,29,218.40	-	-	-	1,29,218.40	19,382.76	1,09,835.64
Computer	40%	2,50,916.20	-	-	-	2,50,916.20	1,00,366.48	1,50,549.72
Furniture	10%	5,06,049.69	-	-	-	5,06,049.69	50,604.97	4,55,444.72
Electronic Equipments	10%	1,25,819.70	17,700.00	-	-	1,43,519.70	14,351.97	1,29,167.73
Lab Equipment	15%	11,19,195.13	30,414.00	-	-	11,49,609.13	1,72,441.37	9,77,167.76
Laptop Purchase	40%	13,284.00	-	-	-	13,284.00	5,313.60	7,970.40
LCD Sony	15%	8,020.70	-	-	-	8,020.70	1,203.10	6,817.60
LED	15%	33,277.15	-	-	-	70,277.15	7,766.57	62,510.58
Library Books	10%	12,99,219.45	1,26,282.00	-	-	15,58,710.45	1,47,710.38	14,11,000.07
Machinery	15%	1,95,776.00	-	-	-	1,95,776.00	29,366.40	1,66,409.60
Printer	15%	14,863.99	-	39,000.00	-	39,000.00	2,925.00	36,075.00
Projector	15%	5,704.60	-	-	-	14,863.99	2,229.60	12,634.39
Refrigerator	15%	13,789.95	-	-	-	5,704.60	855.69	4,848.91
Sanitary Napkin Vending Machine	15%	97,217.40	-	-	-	13,789.95	2,068.49	11,721.46
Software Purchase	40%	26,661.69	-	-	-	97,217.40	38,886.96	58,330.44
Xerox Machine	15%	-	-	-	-	26,661.69	3,999.25	22,662.44
Total		38,59,588.68	1,74,396.00	2,31,209.00	-	42,65,193.68	6,04,208.70	36,60,984.98

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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.	42500.00
Ismail Beg	338918.00
Fast Book Distributor	13514.00
Krishna I.T. Park	73551.00
Kulkarni Renuka	60000.00
Masne Digital	29000.00
Masne Building Material	-1,00,000.00
Samarth CComputors	-35500.00
Randad Electricals	-1180.00
Triveni Furniture	174000
Swastik Furniture Aurangabad	-12450
Total	9,72,791.00

Non Salary Expenses

Particulars	Amount (Rs)
Affiliation Fees	2,78,000.00
ARA FEES PER YEAR EXP	64,900.00
Advertisement	1,000.00
Bank Charges and Commission	3,004.28
Chemical Expenses	52,426.00
Conferance Expencess Prize	9,503.00
Conforance Expencess	5,17,350.00
Eligibility Fees	17,765.00
Inspection Exp.	55,732.00
Internet Charges	78,551.00
Lab Expenses	2,40,685.00
Office Expesnes	2,06,742.00
PCI GST CHARGES	54,000.00
Photocopy & Revaluation Fees	-2,960.00
Practical Exam Remuneration	21,500.00
Printing Exp.	3,60,854.00
Professional Tax Interest & Penaulty	15,393.00
REFRESHMENT EXPENSES	6,240.00
Repair & Maintainance	10,94,192.00
Shikshan Shulk Samiti Fees	30,000.00
Stationary Exp	35,870.00
Transportation Exp	1,160.00
Travelling Exp.	23,965.00
Wages	26,465.00
Website Renewal Charges	5,900.00
Total	31,98,237.28

M. S. Jaiswal
Principal
B. Ph.D.
Amul

