

**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 M 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*

**Pooja Mehta**

**Partner**

**Membership No.153133**

Place: Beed

Date :30/09/2023



*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, 2023**

**Name of the Public Trust : Shri Balaji Shikshan Prasarak Mandals M Pharmacy College**

**Ambajogai, Dist. Beed. 431122**

**Registered No. : F/953/Beed**

	Rs.	Rs.
<b>I. Income as shown in the Income and Expenditure Account (Schedule IX)</b>		
<b>II. Items not chargeable to Contribution under Section 58 and Rules 32 :</b>		
(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		
<b>Gross Annual Income chargeable to contribution</b>	<b>Rs.</b>	<b>0</b>

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



*M. S. Warse*  
Principal  
B. Ph...



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

**INCOME & EXPENDITURE FOR THE PERIOD 1st April, 2022 To 31st March, 2023**

EXPENDITURE		INCOME	
To Expenditure In Respect of Object	Amount(Rs)	By - Fees Received	Amount(Rs)
To - Establishment Expenses		Tuition Fees	29,65,674.00
To - Salary expenses	24,04,315.00	Other Fees	1,850.00
To - Non salary expenses	7,86,843.40	Other Income	12.00
To - Depreciation	29,385.32		
(As per Annexure 1)			
<b>Total</b>		<b>Net Loss for the year</b>	<b>2,53,007.72</b>
		<b>Total</b>	<b>32,20,543.72</b>

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,**  
**Ambajogai**

**THE BOMBAY PUBLIC TRUSTS ACT 1950 Schedule IX (Vide Rule 17(1))**  
**Shri Balaji Shikshan Prasarak Mandal's M Pharmacy College**  
**Ambajogai**

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

Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
<b>Opening Balance</b>		<b>37,491.08</b>	<b>Opening Balance</b>		
Bank Accounts			Ynsp cc Loan 215/149	60,15,828.00	<b>60,15,828.00</b>
APC Bank 1252	3,653.23				
BOM 449	7,897.85		<b>Current Liabilities</b>		
Cash-in-hand	25,940.00		Salary Payable	21,64,504.00	<b>21,72,904.00</b>
			Sundry Creditors	8,400.00	
<b>Tuition fees received</b>		<b>9,85,834.00</b>	<b>Current Assets</b>		
M Pharmacy I 20-21	1,07,562.00		ARA Fee	93,000.00	<b>1,18,000.00</b>
M Pharmacy II 20-21	23,650.00		Loans & Advances (Asset)	25,000.00	
M Pharmacy I 2022-23	3,99,026.00				
M Pharmacy II 2022-23	4,55,596.00		<b>Branch / Divisions</b>		
			B Pharmacy	80,000.00	<b>3,80,000.00</b>
<b>Branch / Divisions</b>		<b>17,92,500.00</b>	Shri.Balaji Shikshan Prasarak Mandal's	3,00,000.00	
B Pharmacy	9,53,000.00				
Shri.Balaji Shikshan Prasarak Mandal's	8,39,500.00		<b>Indirect Expenses</b>		
			Bank Charges	1,038.40	<b>6,24,443.40</b>
<b>Indirect Incomes</b>		<b>1,850.00</b>	Interest on CC Loan	6,23,405.00	
Other Fees	1,850.00				
<b>Indirect Expenses</b>		<b>67,602.00</b>	<b>Closing Balance</b>		
Exam Fee Received	67,602.00		Bank Accounts	4,392.83	<b>63,334.68</b>
			APC Bank 1252	12,515.85	
<b>Closing Balance</b>		<b>64,89,233.00</b>	BOM 449	46,426.00	
Ynsp cc Loan 215/149	64,89,233.00		Cash-in-hand		
<b>Total</b>		<b>93,74,510.08</b>	<b>Total</b>		<b>93,74,510.08</b>

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,**  
**Ambajogai.**

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

**BALANCE SHEET AS AT 31st March, 2023**

FUNDS & LIABILITIES		Amount(Rs)	Amount(Rs)	PROPERTY AND ASSETS		Amount(Rs)	Amount(Rs)
<b>Loans (Liability)</b> Bank OD A/c <b>Current Liabilities</b> Sundry Creditors EPF Payable Income Tax(TDS) Professional Tax Salary Payable <b>Branch / Divisions</b> B Pharmacy D Pharmacy Shri.Balaji Shikshan Prasarak Mandal's		64,89,233.00	64,89,233.00	<b>Fixed Assets</b> Annexure 1 <b>Investments</b> FDR SBI		2,64,467.88	2,64,467.88
		65,000.00	1,68,449.00	<b>Current Assets</b> Closing Stock Loans & Advances (Asset) Sundry Debtors Cash-in-hand Bank Accounts ARA Fee Prepaid Affiliation Fees		3,51,066.00	5,92,887.18
		3,600.00					
		6,945.00					
		393.00					
		92,511.00					
			77,82,457.10				
		-58,35,294.50					
		1,000.00					
		1,36,16,751.60					
<b>Total</b>			1,44,40,139.10	<b>Total</b>			1,44,40,139.10

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,**  
**Ambajogai.**



**Shri Balaji Shikshan Prasarak Mandals M 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, 2023**

Particular	Rate	WDV 1.4.2022	Addition	Deletion	Sub total	Depreciation	WDV 31.3.2023
Furnitures	10%	26,916.00	-	-	26,916.00	2,691.60	24,224.40
Lab Equipment	10%	2,10,332.80	-	-	2,10,332.80	21,033.28	1,89,299.52
Library Books	10%	56,604.40	-	-	56,604.40	5,660.44	50,943.96
<b>Total</b>		<b>2,93,853.20</b>	<b>-</b>	<b>-</b>	<b>2,93,853.20</b>	<b>29,385.32</b>	<b>2,64,467.88</b>

Particulars	Amount
<b>Non Salary Expenses</b>	
Affiliation Fee	100000.00
Bank Charges	1038.40
EPF Contribution of Employee	54000.00
Interest on CC Loan	623405
Stationary Exp	8400.00
<b>Total</b>	<b>786843.40</b>



*[Signature]*  
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