

REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 AND 34 AND
RULE 19 OF THE BOMBAY PUBLIC TRUST ACT

NAME OF THE PUBLIC TRUST


: SHRI BALAJI SHISHAKAN PRASARAK MANDALS
D. PHARMACY COLLEGE AMBAJOGAI DIST BEED

FOR THE PERIOD ENDING ON

: 31st March 2020

A)	Whether accounts are maintained regularly and in accordance with provisions of the Act and the rules	YES
B)	Whether receipt and disbursements are properly and correctly shown in the accounts	YES
C)	Whether the cash balance and vouchers are in the custody of the manager or trustee on the date of audit were in agreement with accounts	YES
D)	Whether all books, deeds, accounts, vouchers, other documents or record 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 reports 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 or purpose other than the object or the purpose of the trust	NO
H)	The amounts of outstanding for more than one year and the amounts written off, if any	NO
I)	Whether tenders were invited for repairs or construction involving 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	NIL
L)	All cases of irregular, illegal or improper expenditure or failure or omission to recover money 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 branch of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust	No Such Case
M)	Whether the budget has been filed in the form provided by Rule 16A	NO
N)	Whether the maximum and minimum number of the trustees is maintained	NO
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 trust	YES
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 completed with by the trustees during the period of audit	N.A.
T)	Any special matter which the auditor may think fit or is necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	NO

DATE: 08-09-2020
PLACE: AMBAJOGAI

M/s. V.B.WALWADKAR & Co
CHARTERED ACCOUNTANTS

VIJAY B. WALWADKAR
PROPRIETOR M.No.044655

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX C [Vide Rule 17(1)]

NAME OF THE PUBLIC TRUST

: SHRI BALAJI SHISHAKAN PRASARAK MANDALS
D. PHARMACY COLLEGE AMBAJOGAI DIST BEED

REGISTRATION No.

STATEMENT OF INCOME LIABLE TO CONTRIBUTION FOR THE YEAR ENDING on 31st March 2020

	Amount (Rs.)	Amount (Rs.)
i) INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX		
ii) ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32		
(1) Donations received from other Public/Trust		
(2) Grant received from Government and Local Authorities		
(3) Interest on Sinking or Depreciation Fund		
(4) Amounts spent for the purpose of secular		
(5) Amounts spent for the purpose of medical relief		
(6) Amounts spent for the veterinary treatment of animals		
(7) Expenditure incurred from donation for relief of distress caused by scarcity, Drought, flood, fire or other natural calamities		
(8) Deduction out of income from lands used for agriculture		
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior Landlord		
(c) Cost of Production if lands are cultivated by Trust		
(9) Deduction out of income from lands used for non-agricultural purpose		
(a) Assessment, Cesses and other Government or Municipal Taxes		
(b) Ground Rent payable to the superior landlord.		
(c) Insurance Premium		
(d) Repairs @ 10% of gross rent of the building		
(e) Cost of collection at 4% of the gross rent of buildings let out		
(10) Cost of collection of income or receipts from securities, stocks, etc At 1% of such income		
(11) Deduction on account of repairs in respect of buildings not rented and Yielding no income at 10% of the estimated gross annual rent		
Gross Annual Income chargeable to the Contribution		Rs. NIL

"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 effect of double deduction."

DATE: 08-09-2020
PLACE: AMBAJOGAI

Sunish
Principal
Institute of Pharmacy
Ambajogai Dist. Beed (M.S.)

M/s. V.B. WALWADKAR & Co
CHARTERED ACCOUNTANTS


Vijay B. Walwadkar
VIJAY B. WALWADKAR
PROPRIETOR M No. 044655

SHRI BALAJI SHIKSHAN PASARAK MANDAL'S
INSTITUTE OF PHARMACY
(D PHARMACY)
RING ROAD, AMBAJOGAI, DIST: BEED

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2020

EXPENDITURE	AMOUNT (Rs)	AMOUNT (Rs)	INCOME	AMOUNT (Rs)	AMOUNT (Rs)
To Establishment Expenses		79,84,127.00	By, Fees Received		96,53,354.00
To, Non Salary Expenses		18,37,719.70	By Interest		113.00
To, Interest Expenses - Interest on Loan		1,84,944.00	By, Other Income		36,595.00
To Depreciation (As per Schedule)		1,54,954.00	By Deficit for the year		4,71,682.70
TOTAL (Rs.)		1,01,61,744.70			1,01,61,744.70

As per my report of even date

M/s. V. B. WALWADKAR & CO
CHARTERED ACCOUNTANTS

CA. VIJAY B. WALWADKAR
PROPRITOR M. No. 044655



DATE : 08/09/2020
PLACE: AMBAJOGAI


Principal
Institute of Pharmacy
Ambajogai Dist. Beed(M.S.)

SHRI BALAJI SHIKSHAN PASARAK MANDAL'S
INSTITUTE OF PHARMACY
(D PHARMACY)
RING ROAD, AMBAJOGAI, DIST: BEED

RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2020

RECEIPT		AMOUNT (Rs)	AMOUNT (Rs)	PAYMENT		AMOUNT (Rs)	AMOUNT (Rs)
To, Opening Balance				By, Establishment Expenses			
- Cash in Hand		49,684.00		- Salary Expenses		72,91,480.00	
- APCB SB A/c - 0001		12,760.98		- EPF Contribution		1,81,875.00	
- SBI SB A/c - 62205774108		36,203.99	98,648.97	- EPFO Charges		14,772.00	
To Bank Interest			113.00	- Building Rent		4,96,000.00	79,84,127.00
To, Fees Received				By, Non Salary Expenses			
- Exam Fees		6,000.00		- AICTE Fees		1,00,000.00	
- Tution Fee		96,47,354.00	96,53,354.00	- Bank Charges		1,163.70	
To, Other Income				- Fees Concesion		49,090.00	
- Remuneration from MSBTE		11,551.00		- Lab Expenses		27,800.00	
- Excess fees		3,460.50		- Light Bill		20,170.00	
- Admission cancellation Fees		1,520.00		- MSBTE Fees		28,650.00	
- Excess Scholarship		20,063.50	36,595.00	- Office Expenses		9,400.00	
To, Fixed Assets				- PCI Portal Fees		50,000.00	
- Battery		2,285.00		- Phone Bill		2,679.00	
- Furniture		18,984.00		- Printing Expenses		20,550.00	
- CCTV Camera		8,664.00		- Refreshment Exp.		7,475.00	
- Computer & Printer		16,432.00		- Repairs & Maintenance		14,88,845.00	
- Lab Equipment		64,742.00		- Return Late fees of PT		2,000.00	
- Library Books		38,942.00		- Stationary Expenses		7,356.00	
- Thumb Machine		1,344.00		- Travelling Expenses		22,541.00	18,37,719.70
- Refrigerator		3,561.00	1,54,954.00	By Other Payable & Receivable			
To, Other Payable & Receivable				- Sundry Debtor			
- Duties & Taxes				D Pharmacy II year		2,13,527.75	
TDS on contract		12,278.00		D Pharmacy I year		16,00,920.50	
- Sundry Creditors				EPF Payble		3,600.00	18,18,048.25
Krishan IT Park		5,550.00		By, Interest Expenses			
Vnear		2,10,780.00		- Interest on Loan			1,84,944.00
- Professional Tax		3,400.00		By, Depreciation			1,54,954.00
- Fees Receivable 2015-16		1,46,835.00		By, Capital Expenditure			
- Fees Receivable 2017-18		1,65,652.00		- Refrigerator		13,800.00	
- Fees Receivable 2018-19				- Library Books		1,14,294.00	1,28,094.00
Pharmacy 1st		1,42,480.00		By, Loans & Advances			
Pharmacy 2nd		9,65,396.50		- Yogeshwari Nagari S Path -215/116		10,95,437.00	
- Prepaid AICTE Affiliation Fees		90,000.00		- Yogeshwari Nagari S Path -4/3567		5,97,802.00	16,93,239.00
- TDS on salary		10,000.00	17,52,371.50	By, Closing Balance			
To Secured Loans				- Cash in Hand		32,765.00	
- Yogeshwari Nagari S Path -215/145			16,01,052.00	- APCB SB A/c - 01		2,95,625.98	
To, Intertransfer				- YNSP 64/4881		113.00	
- BSPM Ambajogai		8,04,679.00		- SBI SB A/c - 62205774108		12,410.04	3,40,914.02
- B pharmacy College		40,272.50	8,44,951.50				
TOTAL (Rs.)			1,41,42,039.97	TOTAL (Rs.)			1,41,42,039.97

Remarks : 1)YNSP A/c No.64/4881 SB Account was not shown till 31.03.2019 Last year op balance was Rs.109 credited to interest on loan account & entered in books on 01.04.2019.

Examined and found correct as per books of accounts and vouchers produced before me and explanation information given to me, subject to remarks given below.

DATE : 08/09/2020
PLACE : AMBAJOGAI

Suresh
Principal
Institute of Pharmacy
Ambajogai Dist. Beed (M.S.)

M/s. V. B. WALWADKAR & CO
CHARTERED ACCOUNTANTS

Vijay B. Walwadkar
CA VIJAY B. WALWADKAR
PROPRITOR M. No. 044655



SHRI BALAJI SHIKSHAN PASARAK MANDAL'S
INSTITUTE OF PHARMACY
(D PHARMACY)
RING ROAD, AMBAJOGAI, DIST: BEED

BALANCE SHEET
AS AT 31ST MARCH 2020

FUNDS & LIABILITIES		AMOUNT (Rs)	AMOUNT (Rs)	PROPERTIES & ASSETS		AMOUNT (Rs)	AMOUNT (Rs)
Other Payable (Sch:2)			3,14,282.00	Fixed Assets (Sch:1)			10,02,688.00
Internal Payable (Sch:3)			1,18,74,236.40	Investments - YNS Shares			20,000.00
To, Loans & Advance - Yogeshwari Nagari s. path (4/3567)	5,97,802.00			Other Receivable (Sch:2)			44,12,498.75
Less: Repayment for the year	5,97,802.00			Internal Receivable(Sch:3)			11,598.10
- Yogeshwari Nagari s. path (215/116)	10,95,437.00			Closing Balance			
Less: Repayment for the year	10,95,437.00			Cash in Hand	32,765.00		
Yogeshwari Nagari s. path (215/145)			16,01,052.00	- APCB SB A/c - 01	2,95,625.98		
				- SBI SB A/c - 62205774108	12,410.04		
				- YNSP 64/4881	113.00		3,40,914.02
				Income & Expenditure A/c			
				Opening Balance	75,30,188.83		
				Add Deficit During the Year	4,71,682.70		80,01,871.53
TOTAL (Rs.)			1,37,89,570.40	TOTAL (Rs.)			1,37,89,570.40

Remarks : 1) YNSP A/c No.64/4881 SB Account was not shown till 31.03.2019 Last year op balance was Rs.109 credited to interest on loan account & entered in books on 01.04.2019

Examined and found correct as per books of accounts and vouchers produced before me and explanation information given to me, subject to remarks given below.

DATE : 08-09-2020
PLACE: AMBAJOGAI

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Principal
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Ambajogai Dist.Beed(M.S.)

M/s. V. B. WALWADKAR & CO
CHARTERED ACCOUNTANTS

CA. VIJAYBI WALWADKAR
PROPRIETOR M. No. 044655



SHRI BALAJI SHIKSHAN PRASARAK MANDAL'S
INSTITUTE OF PHARMACY
(D PHARMACY)
RING ROAD, AMBAJOGAI, DIST : BEED

Statement of schedule attached to and forming part of Balance Sheet and Profit and Loss Account
For the year ending 31st March 2020

SCHEDULE 1 : FIXED ASSETS

SR NO	PARTICULARS	WDV		ADD DURING THE YEAR	SUB TOTAL	DEP. FOR THE YEAR	WDV 31.03.2020
		01.04.2019					
1	Assets 10%						
2	Furniture	1,89,837.00			1,89,837.00	18,984.00	1,70,853.00
2	Library Books	2,75,127.00		1,14,294.00	3,89,421.00	38,942.00	3,50,479.00
	Total (A)	4,64,964.00		1,14,294.00	5,79,258.00	57,926.00	5,21,332.00
1	Assets 15%						
2	Laboratory Equipments	4,31,612.00			4,31,612.00	64,742.00	3,66,870.00
3	Refrigerator	9,939.00		13,800.00	23,739.00	3,561.00	20,178.00
3	Battery	15,230.00			15,230.00	2,285.00	12,945.00
4	CCTV Camera	57,763.00			57,763.00	8,664.00	49,099.00
5	Thumb Machine	8,959.00			8,959.00	1,344.00	7,615.00
	Total (B)	5,23,503.00		13,800.00	5,37,303.00	80,596.00	4,56,707.00
1	Assets 40%						
1	Computer	41,081.00			41,081.00	16,432.00	24,649.00
	Total (C)	41,081.00			41,081.00	16,432.00	24,649.00
	GRAND TOTAL (Rs.)	10,29,548.00		1,28,094.00	11,57,642.00	1,54,954.00	10,02,688.00

Schedule 2 : Other Payable & Receivable

Sr.No.	Particulars	Opening Balance		Transactions During The Year		Closing Balance	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1	EBC Payable	-	27,504.00	-	-	-	27,504.00
2	Profession Tax	5,555.00	-	-	3,400.00	2,155.00	-
3	EPF Payable	-	15,000.00	3,600.00	-	-	11,400.00
4	TDS on Contract	-	-	-	12,278.00	-	12,278.00
5	Krishan IT Park	-	-	-	5,550.00	-	5,550.00
6	Sai Books Pune	-	36,770.00	-	-	-	36,770.00
7	Vnear	-	-	-	2,10,780.00	-	2,10,780.00
8	Income Tax TDS	-	-	-	10,000.00	-	10,000.00
9	Sundry Debtor	-	-	-	-	-	-
10	- D Pharmacy II Year	9,91,210.00	-	2,13,527.75	-	12,04,737.75	-
11	- D Pharmacy I Year	-	-	16,00,920.50	-	16,00,920.50	-
12	Fees Receivable 18-19	-	-	-	-	-	-
13	- D Pharmacy 1st Year	1,67,410.00	-	-	1,42,480.00	24,930.00	-
14	- D Pharmacy 2nd year	10,78,226.00	-	-	9,65,396.50	1,12,829.50	-
14	Fees Receivable 2015-16	7,08,361.00	-	-	1,46,835.00	5,61,526.00	-
15	Fees Receivable 17-18	10,11,052.00	-	-	1,65,652.00	8,45,400.00	-
16	Prepaid AICTE Affiliation Fees	1,00,000.00	-	-	90,000.00	10,000.00	-
17	Prepaid PCI Affiliation Fees	50,000.00	-	-	-	50,000.00	-
		41,11,814.00	79,274.00	18,18,048.25	17,52,371.50	44,12,498.75	3,14,282.00

Schedule 3 : Internal Payable & Receivable

Sr.No.	Particulars	Opening Balance		Transactions During The Year		Closing Balance	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1	BSPM Ambajogai	-	1,10,69,557.40	-	8,04,679.00	-	1,18,74,236.40
2	B-Pharmacy	41,870.60	-	-	40,272.50	1,598.10	-
3	Computer Science	10,000.00	-	-	-	10,000.00	-
	Total	51,870.60	1,10,69,557.40	-	8,44,951.50	11,598.10	1,18,74,236.40

DATE : 08/09/2020
PLACE : AMBAJOGAI

Swashy
PRINCIPAL
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Ambajogai Dist. Beed (M.S.)

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CHARTERED ACCOUNTANTS
CA VIJAY B. WALWADKAR
PROFESSIONAL NO. 044655