

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 Institute of Pharmacy
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
Partner
Membership No.153133

Place: Beed
Date : 29/09/2022




Principal
Institute of Pharmacy
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

Name of the Public Trust : Shri Balaji Shikshan Prasarak Mandals Institute of Pharmacy
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


Partner

Membership No.153133

Place: Beed

Date : 29/09/2022




Principal
Institute of Pharmacy
Ambajogai


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

BALANCE SHEET AS AT 31st March, 2022

FUNDS & LIABILITIES	Amount(Rs)	Amount(Rs)	PROPERTY AND ASSETS	Amount(Rs)	Amount(Rs)
Secured Loan		61,63,367.00	Fixed Assets		15,04,522.66
YNSP 2015/145	59,73,733.00		(Annexure-1)	15,04,522.66	
YNSP 5004	1,89,634.00		Investment		20,000.00
Current Liabilities (Ann. 2)		97,104.73	YNSP Shares	20,000.00	
Sundry Creditors	79,159.73		Current Asset		12,86,227.44
(Annexure 2)			Fees Receivable	12,86,227.44	
Other Liabilities	17,945.00		(Annexure-3)		
Branch/Division		94,19,020.30	Cash & Bank Balance		66,537.57
Shri Balaji Shikshan Prasarak Mandal	89,29,908.40		Cash	14,315.00	
B. Pharmacy	5,49,111.90		APC A/C 001	20,392.28	
College Of Computer Science & IT	-10000		SBI A/C 4108	31,709.29	
New Vision	-50000		YNSP A/C 64/4881	121.00	
			Income & Expenditure		1,28,02,204.36
			Opening Balance	80,49,251.37	
			Current Period	47,52,952.99	
Total		1,56,79,492.03	Total		1,56,79,492.03

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:22153133BBJTVH6195
Place: Beed
Date : 03/09/2021




Principal
Institute of Pharmacy
Ambajogai

THE BOMBAY PUBLIC TRUSTS ACT 1950 Schedule IX (Vide Rule 17(1))
Shri Balaji Shikshan Prasarak Mandals Institute of Pharmacy
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		85,54,388.99	By -Indirect Incomes		38,01,436.00
To Salary Expenses	65,23,900.00		By Tution Fee	37,10,522.00	
To Non salary expenses	18,05,928.40		By Exam Fees	89,400.00	
To Depreciation (as per annexure 1)	2,24,560.59		By Remunafation From MSBTE	1,510.00	
			By Bank Interest	4.00	
			Excess of expenditure over income		47,52,952.99
Total		85,54,388.99	Total		85,54,388.99

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:22153133BBJTVH6195
Place: Beed
Date : 29/09/2022




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Institute of Pharmacy
Ambajogai

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

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		6,00,730.22	Loans (Liability)		59,41,037.00
Bank Accounts	5,67,965.22		Secured Loans	59,41,037.00	
Cash-in-Hand	32,765.00		Current Assets		95,878.00
Loans (Liability)		59,73,733.00	Sundry Debtors	95,878.00	
Secured Loans	59,73,733.00				
Current Liabilities		53,30,083.75	Branch / Divisions		71,39,500.00
Scholarship	42,41,478.75		Shri Balaji Shikshan Prasarak Mandal	69,79,500.00	
EBC	9,44,745.00		New Vision	50,000.00	
Salary Payable	43,860.00		B Pharmacy College	1,10,000.00	
Sundry Creditors	1,00,000.00		Indirect Expenses		8,91,121.40
Tuition Fees Received		72,26,161.00	Salary Expenses	20,000.00	
D. Pharmacy II 20-21	17,64,444.00		Repair and maintenance	2,410.00	
D. Pharmacy I	20,12,688.00		Office expenses	3,252.00	
Fees receivable II year 19-20	59,200.00		EPF contribution	1,20,400.00	
D. Pharmacy II	33,55,729.00		PCI fees	83,523.00	
Fees receivable 2016-17	27,100.00		Anupam Clothing	18,600.00	
FEES RECEIVED 15-16	7,000.00		Postage Expenses	30.00	
Branch / Divisions		30,53,500.00	MSBTE fees	1,19,880.00	
Shri Balaji Shikshan Prasarak Mandal	23,95,000.00		Advertisement	1,400.00	
B Pharmacy College	6,58,500.00		National Insurance Co Ltd	15,678.00	
Indirect Incomes		1,23,084.00	EPFO Charges	8,400.00	
Bank Interest	4.00		Travelling Exp	2,800.00	
Exam Fees	88,800.00		TDS Late Fees Paid	523.00	
Remuneration From MSBTE	1,510.00		Interest On Loan	4,92,696.00	
Tuition Fees	32,770.00		Bank Charges and Commission	1,529.40	
			Current liability		81,73,218.00
			Profession Tax	63,500.00	
			Salary Payable	65,13,360.00	
			TDS On Salary	40,000.00	
			EPF Payable	1,17,250.00	
			TDS On Contract	11,137.00	
			Sundry Creditors	14,27,971.00	
			Closing Balance		66,537.57
			Bank Accounts	52,222.57	
			Cash-in-Hand	14,315.00	
Total		2,23,07,291.97	Total		2,23,07,291.97

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:22153133BBJTVH6195
Place: Beed
Date: 29/09/2022



Principal
Principal
Institute of Pharmacy
Ambajogai

**Shri Balaji Shikshan Prasarak Mandals Institute of Pharmacy
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 Before 180 Days	Add during the year After 180 Days	Deletion	Sub total	Depreciation	WDV 31.3.2022
Computer	40%	50,215.20	-	-	-	50,215.20	20,086.08	30,129.12
Computer Software	40%	41,580.00	-	-	-	41,580.00	16,632.00	24,948.00
Furnitures	10%	3,47,919.20	-	-	-	3,47,919.20	34,791.92	3,13,127.28
Lab Equipment	10%	3,11,839.50	-	35,999.00	-	3,47,838.50	32,983.90	3,14,854.60
Library Books	10%	3,46,043.90	24,437.00	26,388.00	-	3,96,868.90	38,367.49	3,58,501.41
CCTV Camera	15%	41,734.15	-	-	-	41,734.15	6,260.12	35,474.03
Battery	15%	11,003.25	81,100.00	-	-	92,103.25	13,815.48	78,287.77
Thumb Machine	15%	6,472.75	-	-	-	6,472.75	970.91	5,501.84
Water Purifier	15%	3,87,200.00	-	-	-	3,87,200.00	58,080.00	3,29,120.00
Refrigerator	15%	17,151.30	-	-	-	17,151.30	2,572.69	14,578.61
Total		15,61,159.25	1,05,537.00	62,387.00	-	17,29,083.25	2,24,560.59	15,04,522.66

(Signature)
Principal
Institute of Pharmacy
Ambajogai



Annexure -2 Current Liabilities

Particular	Amount(Rs)
Sundry Creditors	
Krishna I.T. Park	5,550.00
Syed Shaker Ali	29,900.00
Maa Likhasan Furniture	29,500.00
Masne Digital	27,000.00
Sai Books Pune	10,678.00
New Tech Pharma Helth	23,352.00
Poonam Arts	20,177.00
Shree Enterprises	3,884.00
Mahalaxmi Treeding Company	450.00
Atharva Agencies	0.73
Ganesh Hardware	34,585.00
Navjeevan Machinery Stores	64,246.00
Micrografix	-7,737.00
Chankrit Ramdulare Gond	-70,000.00
Joshi Rajnarayan	-29,000.00
Pramod Kumar Satyram Chaudhary	-50,000.00
Vnear	-13,426.00
Total	79,159.73
Other Liabilities	
EBC Payable	27,504.00
Professional Tax	-5,555.00
SP Supplier	8,043.00
Employee Provid Fund Payable	-2,650.00
TDS On Contract	-9,397.00
Total	17,945.00

Annexure -3 Current Asset

Particular	Amount(Rs)
Sundry Debtors	
D Pharmacy II	4,06,690.00
D Pharmacy II 20-21	4,50,599.00
Fees Receivable Year 19-20	79,637.50
Fees Receivable 18-19	4,569.44
Fees Receivable 15-16	1,33,381.50
Fees Receivable 17-18	2,11,350.00
Total	12,86,227.44



Devi
Principal
Institute of Pharmacy
Ambajogai