

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. : MH/178-86/Beed

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

For the year ending : 31st March, 2021

(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 : 03/09/2021

The Bombay Public Trust Act, 1950

SCHEDULE - IX C

(Vide Rule 17(1))

Statement of income liable to contribution for the year ending : 31st March, 2021

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

Ambajogai, Dist. Beed. 431122

Registered No. : MH/178-86/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 : 03/09/2021

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, 2020 To 31st March, 2021

EXPENDITURE	Amount(Rs)	Amount(Rs)	INCOME	Amount(Rs)	Amount(Rs)
To Expenditure In Respect of Object	To Salary Expenses	78,74,040.00	By -Indirect Incomes	By Tuition Fee	1,19,83,138.00
	To Non salary expenses	39,61,237.09		By Dte CET Cell	94,490.00
	To Depreciation	3,00,180.75		By Fees Received 2013-14	5,000.00
(as per annexure 1)		By Remuneration From MSBTE		4,000.00	
		By Admission Cancellation Fees		1,445.00	
		By Bank Interest	5.00		
Total		1,21,35,457.84	Excess of expenditure over income		47,379.84
			Total		1,21,35,457.84

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

Place: Beed

Date : 03/09/2021



THE BOMBAY PUBLIC TRUSTS ACT 1950 Schedule IX (Wide Rule 17(1))

Shri Balaji Shikshan Prasarak Mandals Institute of Pharmacy
Ambajogal

RECEIPT & PAYMENT FOR THE PERIOD 1st April, 2020 To 31st March, 2021

Receipts		Payments		Closing Balance	
Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)
Opening Balance					
Bank Accounts	3,08,149.02				
Cash-in-Hand	32,765.00				
Loans (Liability)					
Secured Loans	1,20,43,000.00				
Other fees received					
Scholarship	11,98,605.00				
EBC	3,71,059.00				
Die CET cell	94,490.00				
Remuneration From MSBTE	22,970.00				
Admission Cancellation Fees	13,645.00				
Exam Fees	7,800.00				
Tuition Fees Received					
D. Pharmacy II 20-21	18,11,600.00				
D. Pharmacy I 20-21	16,33,212.00				
Fees receivable II year 19-20	2,57,514.00				
Fees receivable 18-19	19,075.00				
Fees receivable 2016-17	12,972.00				
Shaikh Tanveer Nasir	3,380.00				
FEES RECEIVED 2013-14	5,000.00				
Branch / Divisions					
Shri Balaji Shikshan Prasarak Mandal	1,34,43,888.00				
Indirect Incomes					
Bank Interest	5.00				
Total	3,12,79,129.02	3,12,79,129.02			
Loans (Liability)					
Secured Loans	80,00,000.00				
Capital Expenditure					
Water Purifier	4,84,000.00				
Furniture	1,50,000.00				
Software purchase	69,300.00				
Library books	32,224.00				
Branch / Divisions					
Shri Balaji Shikshan Prasarak Mandal	1,25,13,000.00				
Indirect Expenses					
Salary Expenses	75,66,740.00				
Repair and maintenance	8,04,990.00				
Lab expenses	2,59,532.00				
EPP contribution	1,30,625.00				
Office expenses	60,815.00				
PCI fees	50,000.00				
Remuneration expenses	40,000.00				
MSBTE fees	37,080.00				
Wages Abasahab Solanke	27,200.00				
Advertisement	22,050.00				
Exam bill	18,970.00				
EPFO Charges	11,084.00				
Traveling Exp	8,500.00				
Stationary expenses	3,323.00				
Interest on TDS	1,006.00				
Bank Charges and Commission	744.80				
Current liability					
EPP contribution	1,25,400.00				
TDS Payble	1,33,278.00				
S P Supplier	51,000.00				
Profession Tax	32,800.00				
Advance to Supplier	44,737.00				
Closing Balance					
Bank Accounts	5,67,965.22				
Cash-in-Hand	32,765.00				
Total	3,12,79,129.02	3,12,79,129.02			

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

Place: Beed

Date : 03/09/2021



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, 2021

FUNDS & LIABILITIES	Amount(Rs)	Amount(Rs)	PROPERTY AND ASSETS	Amount(Rs)	Amount(Rs)
Secured Loan		61,14,407.00	Fixed Assets		15,61,159.25
YNSP 2015/145	59,41,037.00		(Annexure-1)	15,61,159.25	
YNSP 5004	1,73,370.00		Investment		20,000.00
Current Liabilities (Ann. 2)		5,46,497.73	YNSP Shares	20,000.00	
Sundry Creditors	4,75,305.73		Current Asset		99,08,704.19
(Annexure 2)			Fees Receivable	99,08,704.19	
Other Liabilities	71,192.00		(Annexure-3)		
Branch/Division		1,34,88,940.30	Branch/Division		10,000.00
Shri Balaji Shikshan Prasarak Mandal	1,34,88,328.40		Computer College	10,000.00	
B. Pharmacy	611.90		Cash & Bank Balance		6,00,730.22
			Cash	32,765.00	
			APC A/C 001	3,62,099.98	
			SBI A/C 4108	2,05,748.24	
			YNSP A/C 64/4881	117.00	
			Income & Expenditure		80,49,251.37
			Opening Balance	80,01,871.53	
			Current Period	47,379.84	
Total		2,01,49,845.03	Total		2,01,49,845.03

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

Place: Beed

Date : 03/09/2021



**Shri Balaji Shikshan Prasarak Mandals Institute of Pharmacy
Ambajogai**

Annexure - I Fixed Assets

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

For the year ending 31st March, 2021

Particular	Rate	WDV 1.4.2020	Add during the year Before 180 Days	Add during the year After 180 Days	Deletion	Sub total	Depreciation	WDV 31.3.2021
Computer	40%	24,649.00	59,043.00	-	-	83,692.00	33,476.80	50,215.20
Computer Software	40%	-	69,300.00	-	-	69,300.00	27,720.00	41,580.00
Furnitures	10%	1,70,853.00	1,84,585.00	29,500.00	-	3,84,938.00	37,018.80	3,47,919.20
Lab Equipment	15%	3,66,870.00	-	-	-	3,66,870.00	55,030.50	3,11,839.50
Library Books	10%	3,50,479.00	-	32,224.00	-	3,82,703.00	36,659.10	3,46,043.90
CCTV Camera	15%	49,099.00	-	-	-	49,099.00	7,364.85	41,734.15
Battery	15%	12,945.00	-	-	-	12,945.00	1,941.75	11,003.25
Thumb Machine	15%	7,615.00	-	-	-	7,615.00	1,142.25	6,472.75
Water Purifier	40%	-	-	4,84,000.00	-	4,84,000.00	96,800.00	3,87,200.00
Refrigerator	15%	20,178.00	-	-	-	20,178.00	3,026.70	17,151.30
Total		10,02,688.00	3,12,928.00	5,45,724.00	-	18,61,340.00	3,00,180.75	15,61,159.25



Annexure -2 Current Liabilities

Particular	Amount(Rs)
Sundry Creditors	
Janai Stone Crusher	2,97,000.00
Ganesh Hardware	34,585.00
Krishna I.T. Park	30,850.00
Syed Shaker Ali	29,900.00
Maa Likhasan Furniture	29,500.00
Masne Digital	27,000.00
Sai Books Pune	26,770.00
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
Vnear	-13,426.00
Micrografix	-34,737.00
Total	4,75,305.73
Other Liabilities	
EBC Payable	27,504.00
Professional Tax	17,345.00
TDS On Salary	10,000.00
SP Supplier	8,043.00
Employee Provind Fund Payable	7,800.00
TDS On Contract	500.00
Total	71,192.00

Annexure -3 Current Asset

Particular	Amount(Rs)
Sundry Debtors	
D Pharmacy I 20-21	40,20,732.00
D Pharmacy II 20-21	52,38,383.00
Fees Receivable 19-20	2,96,817.50
Fees Receivable 18-19	17,392.19
Fees Receivable 16-17	-12,972.00
Fees Receivable 15-16	1,40,381.50
Fees Receivable 17-18	2,11,350.00
Shaikh Tanveer Nasir	-3,380.00
Total	99,08,704.19

