



Panchakshri Shivacharya Trust's

CHANNABASWESHWAR PHARMACY COLLEGE (DEGREE)

Kava Road, Basweshwar Chowk, Latur-413512 (Maharashtra) Tel./Fax :- (02382) 243855

DTE Code :- 2253, University Code :- 947, MSBTE Code :- 2041

Email:- channabasweshwar@gmail.com / principalcbpc@gmail.com Website:- www.channabasweshwar.org

Approved by:- Govt. of Maharashtra, PCI, New Delhi, Affiliated to:- S.R.T.M. University, Nanded, MSBTE, Mumbai.

DVV Clarification

3.1 Extended profile

3.1_4 e Total expenditure excluding salary component, depreciation and excess of income over expenditure year wise during last five years duly certified by head of institution and C.A. both

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Sr. No.	Particulars	Page No.
1.	Highlighted audited statements of income and expenditure excluding salary component, depreciation and excess of income over expenditure for the year 2018-19	1-21

AUDIT REPORT

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR

CHANNABASWESHWAR PHARMACY COLLEGE (DEGREE)

TQ.&DIST.LATUR.

01-4-2018 TO 31-3-2019

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AUDITORS REPORT

To,
The Secretary
PANCHAKSHARI SHIVACHARYA TRUST
ALOOR
TO. OMERGA, DIST OSMANABAD.

Sub:- Audit report of Channabasweshwar Pharmacy College (Degree) Latur.
For the year ended on 31st March,2019

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2019. The categorial remarks have been given as under:

GENERAL REMARKS :-

- 1) Accounts are written on the date of transaction.
- 2) Payment above Rs.1000.00 should be paid by Crossed cheque/Demand draft.
- 3) Affiliation fees considered on payment basis to this extent.
- 4) TDS Payable To contractor is outstanding to be paid Immediately Rs.110889.
- 5) Certificate Course Expenses TDS to be deducted @10%.
- 6) Unpaid Professional tax paid in earlier day other wise penalty & interest charged.
- 7) Following amount are outstanding for long time .Which needs to paid immediately.

Sr.No.	Particulars	Amount
1	Professional Tax Payable	1,21,275.00
2	EPF Payable	21,16,359.00
3	Recovery of Scholarship	4,50,458.00
4	TDS	1,10,889.00
	Total	27,98,981.00

- 8) Following amount are outstanding. We should be recover earlier day.

Sr.No.	Particulars	Amount
1	Channabasweshwar Hostel	1,00,000.00

We are thankful to co-operation extended by Staff & Principal.
Thanking You,

Yours faithfully,

For M/s S. H. KOCHETA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE:- LATUR

DATED:-

16 MAY 2019



(CA SUNIL H KOCHETA)
PARTNER

M.No. 036078 ,FRN NO. 105260W

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE (DEGREE), LATUR
01/04/2018 TO 31/03/2019

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019.

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
To <u>Opening Balance</u>		" DF FDR OBC FD 15819	5,30,770.00
Cash-in-hand	13,755.50	" Security Deposit (Jai Jawan)	10,000.00
Bank Accounts		By <u>Anamat A/c</u>	
Oriental Bank Of Commerce 2252	2,81,731.36	" Channabasweshwar Junior College	2,09,000.00
OBC	1,000.00	" Channabasweshwar Pharmacy College PG	6,20,000.00
" DF FDR Latur Urban Bank	5,01,075.00	" Channabasweshwar Skill Center	5,400.00
		" Panchyakshri Shivacharya Trust	25,10,000.00
<u>Sundry Creditors</u>		<u>Sundry Creditors</u>	
" Patlex Business Solutions	10,000.00	" Dipa Enterprises	63,849.00
" Prolab India	4,46,250.00	" Fast Book Distributers	1,58,583.00
" Scieintific Sales & Services	2,20,468.00	" Kiran Electronics	52,381.00
" Shodh Adventech	25,000.00	" Majage Tarders Color Home	55,738.00
" Solunke Enterprises	3,00,994.00	" Patlex Business Solutions	1,00,000.00
" Visula Communication	6,47,678.00	" Seeds Management	1,08,000.00
" Vivek Print Services	2,40,512.00	" Shodh Adventech	35,000.00
" Uma Offset	74,100.00	" Solunke Enterprises	3,38,486.00
" Class 4th Salary Payable	1,28,651.00	" Uma Offset	74,100.00
" ARC 2253	76,386.00	" Vimal Services	15,930.00
" Caution Money Deposit	1,50,500.00	" Vishal Agencies	47,500.00
" Development Fee	22,72,025.00	" Visula Communication	4,850.00
" Employee's Share	9,74,682.00	" Visual Communication Centre	2,07,522.00
" EPF	7,09,202.00	" Vivek Print Services	3,03,662.00
" EPF Payable	21,15,606.00	" Class 4th Salary Payable	1,01,817.00
" Fees Refund	36,000.00	" ARC 2253	3,750.00
" Fees Refundabale	4,445.00	" Audit Fee Payable	17,700.00
" Professional Tax	99,551.00	" Caution Money Deposit	18,500.00
" Salary Payable	98,85,137.00	" Employee's Share	10,13,169.00
" TDS	1,05,177.00	" EPF	3,94,735.00
" Fees Receivable	2,59,45,012.50	" EPF Payable	15,447.00
" Glassware & Chemicals	3,38,486.00	" Exam Fees Refund	4,445.00
" Salary Advance	6,52,664.00	" Fees Refund	85,819.00
" Staff Advance	3,91,561.00	" Fees Refund Payable	9,445.00
		" Salary Payable	1,09,21,975.00
		" TDS	1,60,000.00
		" Fees Receivable	2,81,53,982.25
<u>INCOME FROM OTHER SOURCES</u>		<u>Additional Fixed Assets</u>	
" Animal House	2,500.00	" Computer	1,17,700.00
" Bank Interest	58,578.36	" Equipment & Machinery	38,265.00
" Breakage	2,41,613.00	" Furniture	5,04,127.00
" Exam Remuraton	6,020.00	" Printer	14,200.00
" FDR Interest	54,960.00	" Software	8,97,628.00
" Fees Other	193.00	<u>Advances</u>	
" Gathering Fees	1,85,750.00	" Salary Advance	6,52,664.00
" Gymkhana Fees	1,86,100.00	" Staff Advance	3,91,561.00
" ID Card	850.00	<u>EXPENDITURE ON OBJECT OF TRUST</u>	
" Improvement Sessional Fee	8,700.00	" Class 4th Salary	7,67,620.00
" Internet & Email Fees	1,85,900.00	" Admin Charges	66,583.00
" Laboratory Fees	7,43,000.00	" Advertisemnet Expenses	78,510.00
" Library Fees	3,71,600.00	" Affilation Fee	5,10,000.00
" One Day National Conference	70,450.00	" Animal House Expenses	10,430.00
" Other Fees	41,755.00	" Bank Charges	11,120.91
" Record Book	2,90,430.00		
" Regional Level Cricket Tournament Entry F	28,500.00		
" Regional Level Cricket Tournament Sponse	34,100.00		
" Research Center	3,20,917.00		
" Seminar & Conference	36,779.47		



" Sessional Exam Fees	1,85,500.00	" Building Usages Charges	19,02,000.00
" Training & Placement	1,78,600.00	" Certificate Course Expenses	1,30,000.00
" Tuition Fees	2,18,85,628.25	" Chemical & Glassware	12,65,443.00
" University Fees	9,99,630.00	" Consulting Charges	1,15,250.00
		" Electricity Charges	1,50,048.00
To <u>Anamat A/c</u>		" EPF Manangement Share	24,08,710.00
Channabasweshwar Polytechnic College	35,050.00	" Exam Remuration Expenses	37,480.00
Channabasweshwar Skill Center	5,400.00	" Fire Extinguishers Expenses	2,30,335.00
Panchyakshri Shivacharya Trust	25,00,000.00	" Gardeing Expenses	58,040.00
		" Gathring Expenses	1,85,361.00
" Building	13,55,955.00	" Honorium	15,12,085.00
Labotratory	1,61,612.00	" Industrial Visit Expenses	21,000.00
" Audit Fee Payable	19,470.00	" Internet & Email Expenses	1,86,216.00
		" Laboratory Expenses	1,85,019.00
		" Library Expenses	59,072.00
		" Livery Expenses	26,300.00
		" Maintance & Repairing Building	21,46,003.00
		" Misc.Expenses	56,596.00
		" National Level Semior	27,430.00
		" One Day National Conference Exp	76,386.00
		" Periodical & Magzine	79,068.00
		" Post & Telegram	3,492.00
		" Printing & Stationery	5,94,146.00
		" Regional Cricket Tournament Exp	73,555.00
		" Repairing & Maintance Other	5,63,741.00
		" Salary Arriers	1,90,917.00
		" Salary Expenses	1,10,96,077.00
		" Seminer & Conference	1,00,805.00
		" Sessional Exam Expenses	1,85,500.00
		" Telephone Expenses	16,731.00
		" Training & Placement	1,08,970.00
		" Travelling Expenses	1,31,790.00
		" Tuition Fees	49,483.00
		" University Expenses	9,99,630.00
		" Gymkhana Expenses	1,87,785.00
		" Audit Fees	16,500.00
		" Tax On Audit Fees	2,970.00
		" <u>Closing Balance</u>	
		Bank Accounts	
		Oriental Bnak of Commerce 2252	12,09,717.08
		OBC	33,236.20
		Cash-in-hand	8,339.00
Total	7,68,43,190.44	Total	7,68,43,190.44

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS
PRODUCED BEFORE US SUBJECT TO OUR REPORT OF EVENDATE.

PLACE:- LATUR

DATED :-

16 MAY 2019

Yours faithfully,
For M/s S. H. KOCHETA & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
(CA SUNIL H KOCHETA)
PARTNER

M.No. 036078 ,FRN NO.105262W



[Signature]
Principal

Channabasweshwar Pharmacy College (Degree)
LATUR

[Signature]
Secretary
Panchakshari Shivacharya Trust,
Aloor

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE (DEGREE), LATUR
TO.&DIST.LATUR.
01/04/2018 TO 31/03/2019

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>To Expenditure on object of trust</u> (As per Schedule "A")	2,66,07,697.91	<u>By Income from other Sources</u> (As per Schedule "B")	2,61,18,054.08
" Depreciation	8,73,225.07	By Deficit During the Year	13,79,368.90
" Audit Fees	16,500.00		
Total Rs.	2,74,97,422.98	Total Rs.	2,74,97,422.98

STATEMENT OF FINANCE SHEET AS ON 31 ST MARCH 2019

LIABILITIES	AMOUNT RS	ASSETS	AMOUNT RS
<u>OTHER LIABILITIES</u> (As per Schedule "C")	70,32,307.00	<u>FIXED ASSETS</u> (As per Schedule "D")	38,47,297.95
<u>DEVELOPMENT FUND</u> As per Last Year B/s. 3585695.00 Add: During the Year 2272025.00	58,57,720.00	<u>INVESTMENT & DEPOSIT</u> (As per Schedule "F")	8,99,067.00
<u>ANAMAT ACCOUNT</u> (As per Schedule "E")	28,98,000.00	<u>LOANS & ADVANCES</u> (As Per Schedule "F")	1,09,68,353.75
<u>INCOME & EXPENDITURE</u> Opening Balance 2657352.88 Less Current Year 1379368.90	12,77,983.98	<u>ANAMAT ACCOUNT</u> (As per Schedule "E1")	1,00,000.00
		<u>CASH & BANK BALANCES</u> (As Per Schedule "G")	12,51,292.28
Total Rs.	1,70,66,010.98	Total Rs.	1,70,66,010.98

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS
 PRODUCED BEFORE US SUBJECT TO OUR REPORT OF EVENDATE.

Yours faithfully,

For M/s S. H. KOCHETA & ASSOCIATES
 CHARTERED ACCOUNTANTS

PLACE:- LATUR

DATED :- 16 MAY 2019



(CA SUNIL H KOCHETA)
 PARTNER

M.No.036078, FRN NO.105260W

(Signature)
Principal
 Channabasweshwar Pharmacy College (Degree)
 LATUR

(Signature)
Secretary
 Panchakshari Shivacharya Trust,
 Aloor

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE (DEGREE), LATUR
TQ.&DIST.LATUR.
01/04/2018 To 31/03/2019

SCHEDULE "A"

EXPENDITURE ON OBJECT OF TRUST:-

EDUCATIONAL:-

Sr.	PARTICULARS	AMOUNT RS.
1	Class 4th Salary	767620.00
2	Admin Charges	66583.00
3	Advertisemnet Expenses	78510.00
4	Affiliation Fee	510000.00
5	Animal House Expenses	10430.00
6	Tax On Audit Fees	2970.00
7	Bank Charges	11120.91
8	Building Usages Charges	1902000.00
9	Certificate Course Expenses	130000.00
10	Chemical & Glassware	1265443.00
11	Consulting Charges	115250.00
12	Electricity Charges	150048.00
13	EPF Manangement Share	2408710.00
14	Exam Remuration Expenses	37480.00
15	Fire Extinguishers Expenses	230335.00
16	Gardeing Expenses	58040.00
17	Gathring Expenses	185361.00
18	Gyamkhana Expenses	187785.00
19	Industrial Visit Expenses	21000.00
20	Internet & Email Expenses	186216.00
21	Laboratory Expenses	185019.00
22	Library Expenses	59072.00
22	Livery Expenses	26300.00
23	Maintance & Repairing Building	2146003.00
24	Misc.Expenses	56596.00
25	National Level Seminar	27430.00
26	One Day National Conference Exp	76386.00
27	Periodical & Magzine	79068.00
28	Post & Telegram	3492.00
29	Printing & Stationery	594146.00
30	Regional Cricket Tournament Exp	73555.00
31	Reparing & Maintance Other	563741.00
32	Salary Arriers	190917.00
33	Salary Expenses	11096077.00
34	Seminer & Conference	100805.00
35	Sessional Exam Expenses	185500.00
36	Telephone Expenses	16731.00
37	Traning & Placement	108970.00
38	Travelling Expenses	131790.00
39	Tution Fees	49483.00
40	University Expenses	999630.00
Total		26607697.91



PANCHAKSHARI SHIVACHARYA TRUST , ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE (DEGREE) , LATUR
TQ.&DIST.LATUR.
01/04/2018 To 31/03/2019

SCHEDULE "B"
INCOME FROM OTHER SOURCES

SR NO.	PARTICULARS	AMOUNT RS.
1	Animal House	2,500.00
2	Bank Interest	58,578.36
3	Breakage	2,41,613.00
4	Exam Remuneration	6,020.00
5	FDR Interest	54,960.00
6	Fees Other	193.00
7	Gathering Fees	1,85,750.00
8	Gymkhana Fees	1,86,100.00
9	ID Card	850.00
10	Improvement Sessional Fee	8,700.00
11	Internet & Email Fees	1,85,900.00
12	Laboratory Fees	7,43,000.00
13	Library Fees	3,71,600.00
14	One Day National Conference	70,450.00
15	Other Fees	41,755.00
16	Record Book	2,90,430.00
17	Regional Level Cricket Tournament Entry Fees	28,500.00
18	Regional Level Cricket Tournament Sponsorship Fees	34,100.00
19	Research Center	3,20,917.00
20	Seminar & Conference	36,779.47
21	Sessional Exam Fees	1,85,500.00
22	Training & Placement	1,78,600.00
23	Tuition Fees	2,18,85,628.25
24	University Fees	9,99,630.00
TOTAL RS.		2,61,18,054.08



PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE (DEGREE), LATUR

TQ.&DIST.LATUR.

01/04/2018 TO 31/03/2019

SHEDEUL "E"
ANAMAT ACCOUNT

Sr. NO.	Name of Trustee	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2019
1	Channabasweshwar Pharmacy College (PG)	10,18,000.00	-	10,18,000.00	6,20,000.00	3,98,000.00
2	Channabasweshwar Skill Centre	-	5,400.00	5,400.00	5,400.00	-
3	Panchyakshri Shivacharya Trust	25,10,000.00	25,00,000.00	50,10,000.00	25,10,000.00	25,00,000.00
4	C.B.Junior College	2,09,000.00	-	2,09,000.00	2,09,000.00	-
	Total Rs.	37,37,000.00	25,05,400.00	60,33,400.00	33,44,400.00	28,98,000.00

SHEDEUL "E1"
ANAMAT ACCOUNT

Sr. NO.	Name of Trustee	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2019
1	Channabasweshwar (Polytechnic) College	35,050.00	-	35,050.00	35,050.00	-
2	Channabasweshwar Hostel	1,00,000.00	-	1,00,000.00	-	1,00,000.00
	Total Rs.	1,35,050.00	-	1,35,050.00	35,050.00	1,00,000.00

SCHEDULE "C"
OTHER LIABILITIES

Sr. NO.	Particulars	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2019
1	Professional Tax Payable	21,724.00	99,551.00	1,21,275.00	-	1,21,275.00
2	Audit Fees Payable	17,700.00	19,470.00	37,170.00	17,700.00	19,470.00
3	Caution Money Deposit	4,11,500.00	1,50,500.00	5,62,000.00	18,500.00	5,43,500.00
4	TDS	1,60,000.00	1,05,177.00	2,65,177.00	1,60,000.00	1,05,177.00
5	TDS Payable	1,02,674.00	8,215.00	1,10,889.00	-	1,10,889.00
6	Salary Payable	22,30,862.00	98,85,137.00	1,21,15,999.00	1,09,21,975.00	11,94,024.00
7	TDS Payable On Contractor	8,215.00	-	8,215.00	8,215.00	-
8	Employee share	38,487.00	9,74,682.00	10,13,169.00	10,13,169.00	-
9	EPF	1,47,522.00	7,09,202.00	8,56,724.00	3,94,735.00	4,61,989.00
10	EPF Payable	16,200.00	21,15,606.00	21,31,806.00	15,447.00	21,16,359.00
10	Exam fees Refund	4,445.00	-	4,445.00	4,445.00	-
11	Fees Refund	3,04,714.00	36,000.00	3,40,714.00	85,819.00	2,54,895.00
12	Fees Refund Payable	5,000.00	4,445.00	9,445.00	9,445.00	-
12	Recovery of Scholarship	4,50,458.00	-	4,50,458.00	-	4,50,458.00
13	ARC 2253	-	76,386.00	76,386.00	3,750.00	72,636.00
14	4th Class Salary Payable	1,01,817.00	1,28,651.00	2,30,468.00	1,01,817.00	1,28,651.00
15	Sundry Creditors					
	Dipa Enterprises	63,849.00	-	63,849.00	63,849.00	-
	Fast Book Distributers	1,58,583.00	-	1,58,583.00	1,58,583.00	-
	Kiran Electronics	52,381.00	-	52,381.00	52,381.00	-
	Majge Traders Color Home	55,738.00	-	55,738.00	55,738.00	-
	Patlex Business Solutions	90,000.00	10,000.00	1,00,000.00	1,00,000.00	-
	Prolab India	-	4,46,250.00	4,46,250.00	-	4,46,250.00
	Scientific Sales & Services	-	2,20,468.00	2,20,468.00	-	2,20,468.00
	Seeds Management	1,08,000.00	-	1,08,000.00	1,08,000.00	-
	SHOODH ADVANTECH	10,000.00	25,000.00	35,000.00	35,000.00	-
	Solunki Enterprises	3,38,486.00	3,00,994.00	6,39,480.00	3,38,486.00	3,00,994.00
	Uma Offset Printers	-	74,100.00	74,100.00	74,100.00	-
	Vimal Services	15,930.00	-	15,930.00	15,930.00	-
	Vishal Agencies	47,500.00	-	47,500.00	47,500.00	-
	Visual Communication	27,500.00	-	27,500.00	4,850.00	22,650.00
	Visual Communication Centre	22,466.00	6,47,678.00	6,70,144.00	2,07,522.00	4,62,622.00
	Vivek Print Services	63,150.00	2,40,512.00	3,03,662.00	3,03,662.00	-
	Total Rs.	50,74,901.00	1,62,78,024.00	2,13,52,925.00	1,43,20,618.00	70,32,307.00



SCHEDULE "D"

DETAILS OF FURNITURE & FIXTURE

Sr. NO.	Particulars	Rate	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Depreciation	Closing Bal. 31/03/2019
1	Furniture A/C	10%	4,03,410.11	5,04,127.00	9,07,537.11	90,754.00	8,16,783.11
2	Equipment & Machinery	10%	20,68,993.02	38,265.00	21,07,258.02	2,10,726.00	18,96,532.02
3	Library Books	25%	3,01,037.08	-	3,01,037.08	75,259.07	2,25,778.01
4	Software	40%	71,124.60	8,97,628.00	9,68,752.60	3,87,501.00	5,81,251.60
5	Computers	25%	3,04,038.21	1,17,700.00	4,21,738.21	1,05,435.00	3,16,303.21
6	Printer	25%	-	14,200.00	14,200.00	3,550.00	10,650.00
7	Laboratory	0%	1,61,612.00	-	1,61,612.00	1,61,612.00	-
8	Building	0%	13,55,955.00	-	13,55,955.00	13,55,955.00	-
	Total Rs.		46,66,170.02	15,71,920.00	62,38,090.02	8,73,225.07	38,47,297.95

SCHEDULE "F"

Investment & Deposit

Sr. NO.	Particulars	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Received During the Year	Closing Bal. 31/03/2018
1	FDR Latur Urban Bank	5,01,075.00	-	5,01,075.00	5,01,075.00	-
2	DF FDR OBC	3,61,297.00	5,30,770.00	8,92,067.00	-	8,92,067.00
3	Electricity Deposit	7,000.00	-	7,000.00	-	7,000.00
	Total Rs.	3,68,297.00	5,30,770.00	8,99,067.00	-	8,99,067.00

SCHEDULE "F"

LOANS & ADVANCES

Sr. NO.	Particulars	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Received During the Year	Closing Bal. 31/03/2019
1	Fees Receivable	87,13,130.00	2,81,53,982.25	3,68,67,112.25	2,59,45,012.50	1,09,22,099.75
2	Jai Jawan Security Force-Security Deposit	7,315.00	10,000.00	17,315.00	-	17,315.00
3	N.S.S.Activity	28,939.00	-	28,939.00	-	28,939.00
4	Glassware & Chemicals	3,38,486.00	3,38,486.00	-	-	-
	Total Rs.	90,87,870.00	2,85,02,468.25	3,69,13,366.25	2,59,45,012.50	1,09,68,353.75

SCHEDULE "G"

CASH & BANK BALANCES

Sr. No.	Particulars	Amount Rs.
1	Cash On Hand	8,339.00
2	Cash At Bank Oriental Bank Of Commerce 2252 OBC	12,09,717.08 33,236.20
	TOTAL	12,51,292.28

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS
PRODUCED BEFORE US SUBJECT TO OUR REPORT OF EVENDATE.

PLACE:- LATUR
DATED :-

16 MAY 2019

For M/S S. H. KOCHETA & ASSOCIATES
CHARTERED ACCOUNTANTS



(CA SUNIL H KOCHETA)
PARTNER

M.NO.036078 ,FRN NO. 105260W

(Signature)
Principal

**Annabasweshwar Pharmacy College (Degree)
LATUR**

(Signature)
Secretary

**Panchakshari Shivacharya Trust,
Aloor**

26072019122054.txt

ORIENTAL BANK OF COMMERCE
Balance Certificate

Branch : 1323 (LATUR)
M/S. PRINCIPAL, CHANNABASWESHWAR PHARMACY COLLEGE Date : E26-07-2019
BASWESHWAR CHOWK,
KAVA ROAD, LATUR
LATUR
MAHARASHTRA
INDIA
413512

Dear Sir,

Balance in your Account No. 13232011002252198-GENERAL (SCHEME CLOSE)

This is to certify that the balance outstanding to your

debit/credit in the above account at the close of

business hours as on 31.03.2019 was Rs. 1,33,456.08 (Credit Balance)

Yours faithfully

Authorized Signatory

(Signature)



Channabasweshwar Pharmacy College (Degree)

Basweshwar Chowek

Kawa Road

Latur

Oriental Bank of Commerce 2252

Reconciliation Statement

1-Apr-2018 to 31-Mar-2019

Page 4

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
29-3-2019	Panchakshri Shivacharya Trust	Receipt	Cheque/DD		29-3-2019	2-4-2019	15,00,000.00	
18-3-2019	Gymkhana Expenses	Payment (Bank)	Cheque	031279	18-3-2019	6-4-2019		15,983.00
28-3-2019	Fire Extinguishers Expenses	Payment (Bank)	Cheque	031294	28-3-2019	6-4-2019		1,02,185.00
18-3-2019	Choudhari Suraj Pandurang - 2015	Payment (Bank)	Cheque	031275	18-3-2019	15-4-2019		19,647.00
7-3-2019	Chemicals & Glassware	Payment (Bank)	Cheque	031298	7-3-2019	30-4-2019		2,37,191.00
19-3-2019	Chemicals & Glassware	Payment (Bank)	Cheque	031244	19-3-2019	27-5-2019		15,011.00
30-3-2019	Reparing & Maintance Other	Payment (Bank)	Cheque	031291	30-3-2019	27-5-2019		10,122.00
18-3-2019	Internet & Email Expenses	Payment (Bank)	Cheque	031317	18-3-2019	19-6-2019		23,600.00
Balance as per company books:							12,09,717.08	
Amounts not reflected in bank:							15,00,000.00	4,23,739.00
Balance as per bank:							1,33,456.08	

AUDIT REPORT

PANCHAKSHARI SHIVACHARYA TRUST,ALOOR

CHANNABASWESHWAR PHARMACY COLLEGE (PG)

TQ.&DIST.LATUR.

01-4-2018 TO 31-3-2019

Y:\Clients\CLIENTS\175\F.Y.2018-2019\SEPERATE REPORT & TALLY\Pharmacy clg PG 18-19

*Ashwarya **

AUDITORS REPORT

To,
The Secretary
PANCHAKSHARI SHIVACHARYA TRUST
ALOOR
TQ. OMERGA, DIST OSMANABAD.

Sub:- Audit report of Channabasweshwar Pharmacy College (PG) Latur.
For the year ended on 31st March,2019

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2019. The categorial remarks have been given as under:

GENERAL REMARKS :-

- 1) Accounts are written on the date of transaction.
- 2) Payment above Rs.1000.00 should be paid by Crossed cheque/Demand draft.
- 3) Affiliation fees considered on payment basis to this extent.
- 4) Excess Cash on Hand Should not be maintained this contravention to BPT Act
- 5) TDS on salary is not deducted on monthly basis.
- 6) The outstanding professional tax is required to paid in time.
- 7) Honorarium TDS to be deducted.
- 8) Employer's Provident Fund is not paid in time. It is advise to pay EPF amount paid.

We are thankful to co-operation extended by Staff & Principal.

Thanking You,

Yours faithfully,

For M/s S. H. KOCHETA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE:- LATUR

DATED:- 18 MAY 2019



Sunil H Kocheta

(CA SUNIL H KOCHETA)
PARTNER

M.No.036078 ,FRN NO. 105260W

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE (P.G), LATUR
01/04/2018 TO 31/03/2019

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019.

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
To <u>Opening Balance</u>		By OBC FD 13233031015802	58,183.00
Cash-in-hand	4,989.60		
Bank Accounts	2,19,666.22	" EPF Payable	98,100.00
		Professional Tax Payable	1,500.00
" EPF Payable	98,100.00		
" Development Fund A/c	5,36,480.00	<u>Sundry Creditors</u>	
" Employee share	1,36,275.00	Dr Amol G Patane	4,45,500.00
" Professional Tax	12,600.00	Mr Amol S Gadge	3,24,000.00
" Salary Payable	24,38,317.00	Solunki Enterprises	3,24,425.00
" TDS A/c	1,26,600.00		
" Fees Receivable	48,44,479.00	" Professional Tax	4,500.00
" Stock	3,24,425.00	" Salary Payable	24,78,057.00
" Salary Advance	3,10,000.00	" TDS A/c	1,26,600.00
" Staff Advances	20,000.00	" TDS Payable-Other	35,442.00
" EPF	4,38,400.00	" Salary Advance	3,10,000.00
		" Staff Advances	20,000.00
<u>Anamat A/c</u>		" Fees Receivable	61,59,174.00
" Channabasweshwar Pharmacy College I	6,20,000.00	" EPF	24,299.00
" Panchyakhshri Shivacharya Trust	6,50,000.00		
		<u>EXPENDITURE ON OBJECT TRUST</u>	
<u>INCOME FROM OTHER SOURCES</u>		" Admission Regularity Authority (MS)	21,740.00
" Bank Interest	9,945.00	" Advertisement Expenses	15,600.00
" Breakage Fees	43,380.00	" Affiliation Fees	3,74,551.00
" Car Interest	1,833.00	" Bank Charges	4,454.00
" Gathering Fees	30,000.00	" Building Usage Charges	2,61,000.00
" Gymkhana Fees	30,000.00	" Chemical & Glassware	4,45,035.00
" Id Card Fees	50.00	" Electricity Expenses	24,400.00
" Internet & Email Fees	60,000.00	" EPF Management Share	5,61,176.00
" Laboratory Fees	1,20,000.00	" Gathering Expenses	31,130.00
" Library Fees	60,000.00	" Gymkhana Expenses	33,967.00
" Other Fees	1,58,939.00	" Honorarium	5,62,020.00
" Sessional Exam Fees	60,000.00	" Journals & Periodicals	74,000.00
" Training & Placement Fees	60,000.00	" Laboratory Expenses	3,01,506.00
" Tuition Fees	52,72,770.00	" Library Expenses	51,666.00
" University Fees	1,30,415.00	" Maintenance & Repairing	1,53,929.00
		" Misc Expenses	250.00
" Audit Fees Payable	19,470.00	" Printing & Stationery Expenses	932.00
		" Remuneration Expenses	5,000.00
		" Salary Arries	53,542.00
		" Salary Expenses	29,29,375.00
		" Seminar Conference	28,670.00
		" Sessional Exam Fees Expenses	9,094.00
		" Training & Placement Fees	60,240.00
		" Travelling Expenses	19,312.00
		" University Fees	1,30,415.00
		" Audit Fees	16,500.00
		Tax On Audit Fees	2,970.00
		" <u>Closing Balance</u>	
		Bank Accounts	
		Oriental Bank of Commerce 764	242978.22
		Cash-in-hand	11,901.60
Total	1,68,37,133.82	Total	1,68,37,133.82

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS
 PRODUCED BEFORE US SUBJECT TO OUR REPORT OF EVENDATE.

PLACE:- LATUR

DATED :-

18 MAY 2019

Yours faithfully,
 For M/s S. H. KOCHETA & ASSOCIATES
 CHARTERED ACCOUNTANTS

(CA SUNIL H KOCHETA)
 PARTNER

M.No. 036078, FRN NO. 105260W



[Handwritten Signature]

Secretary
Panchakshari Shivacharya Trust
Aloor

[Handwritten Signature]
Principal
Channabasweshwar Pharmacy College (Degree)
LATUR

**PANCHAKSHARI SHIVACHARYA TRUST , ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE (P.G) , LATUR
TO.&DIST.LATUR.**

01/04/2018 TO 31/03/2019

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>To Expenditure on object of trust</u>		<u>By Income from other Sources</u>	
(As per Schedule "A")	61,55,974.00	(As per Schedule "B")	60,37,332.00
" Audit Fees	16,500.00	To Deficit During the Year	2,63,576.07
" Depreciation	1,28,434.07		
Total Rs.	63,00,908.07	Total Rs.	63,00,908.07

ANCE SHEET AS ON 31 ST MARCH 2019

<u>LIABILITIES</u>	<u>AMOUNT RS</u>	<u>ASSETS</u>	<u>AMOUNT RS</u>
<u>OTHER LIABILITIES</u>	9,91,310.40	<u>FIXED ASSETS</u>	5,66,791.10
(As per Schedule "C")		(As per Scheduel "D")	
<u>DEVELOPMENT FUND</u>	19,90,893.00	<u>INVESTMENT & DEPOSIT</u>	58,183.00
As per Last Year B/s. 1454413.00		FD During The Year 58183.00	
Add: During the Year 536480.00		Add :During the Year	
<u>ANAMAT ACCOUNT</u>	42,70,000.00	<u>ANAMAT ACCOUNT</u>	3,98,000.00
(As per Schedule "C1")		(As per Schedule "C")	
		<u>LOANS & ADVANCES</u>	55,80,986.80
		(As Per Schedule "E")	
		<u>CASH & BANK BALANCES</u>	2,54,879.82
		(As Per Schedule "F")	
		<u>INCOME & EXPENDITURE A/C</u>	3,93,362.68
		As Per Last Year B/S 129786.61.00	
		Add Deficit During the Year 263576.07	
Total Rs.	72,52,203.40	Total Rs.	72,52,203.40

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS
PRODUCED BEFORE US SUBJECT TO OUR REPORT OF EVENDATE.

Yours faithfully,
For M/s S. H. KOCHETA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE:- LATUR

DATED :- 18 MAR 2019

(Signature)
(CA SUNIL H KOCHETA)
PARTNER
M.No.036078,FRN NO. 105260W



(Signature)
Principal
Channabasweshwar Pharmacy College (Degree)
LATUR

(Signature)
Secretary
Panchakshari Shivacharya Trust
Aloor

PANCHAKSHARI SHIVACHARYA TRUST , ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE (PG) , LATUR
TQ.&DIST.LATUR.
01/04/2018 To 31/03/2019

SCHEDULE "A"

EXPENDITURE ON OBJECT OF TRUST:-

Sr.	PARTICULARS	AMOUNT RS.
1	Admission Regularity Authority (MS)	21740.00
2	Advertisement Expenses	15600.00
3	Affiliation Fees	374551.00
4	Bank Charges	4454.00
5	Building Usage Charges	261000.00
6	Chemical & Glassware	445035.00
7	Electricity Expenses	24400.00
8	EPF Management Share	561176.00
9	Gathering Expenses	31130.00
10	Gymkhana Expenses	33967.00
11	Honorarium	562020.00
12	Journals & Periodicals	74000.00
13	Laboratory Expenses	301506.00
14	Library Expenses	51666.00
15	Maintenance & Repairing	153929.00
16	Misc Expenses	250.00
18	Remuneration Expenses	5000.00
19	Salary Arries	53542.00
20	Salary Expenses	2929375.00
21	Seminar Conference	28670.00
22	Sessional Exam Fees Expenses	9094.00
23	Training & Placement Fees	60240.00
24	Travelling Expenses	19312.00
25	University Fees	130415.00
26	Tax On Audit Fees	2970.00
	Total	6155974.00

SCHEDULE "B"

INCOME FROM OTHER SOURCES

SR NO.	PARTICULARS	AMOUNT RS.
1	Bank Interest	9,945.00
2	Breakage Fees	43,380.00
3	Fdr Interest	1,833.00
4	Gathering Fees	30,000.00
5	Gymkhana Fees	30,000.00
6	Id Card Fees	50.00
7	Internet & Email Fees	60,000.00
8	Laboratory Fees	1,20,000.00
9	Library Fees	60,000.00
10	Other Fees	1,58,939.00
11	Sessional Exam Fees	60,000.00
12	Training & Placement Fees	60,000.00
13	Tuition Fees	52,72,770.00
	University Fees	1,30,415.00
	TOTAL RS.	60,37,332.00



**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE (P.G) , LATUR**

TO.&DIST.LATUR.

01/04/2018 TO 31/03/2019

**SCHEDULE "C"
ANAMAT ACCOUNT**

Sr. NO.	Name of Trustee	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2019
1	Channabasweshwar Pharmacy College (Degree)	10,18,000.00	-	10,18,000.00	6,20,000.00	3,98,000.00
	Total Rs.	10,18,000.00	-	10,18,000.00	6,20,000.00	3,98,000.00

**SCHEDULE "C1"
ANAMAT ACCOUNT**

Sr. NO.	Name of Trustee	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2019
1	Panchayakshri Shivacharya Trust	36,20,000.00	6,50,000.00	42,70,000.00	-	42,70,000.00
	Total Rs.	36,20,000.00	6,50,000.00	42,70,000.00	-	42,70,000.00

**SCHEDULE "C2"
OTHER LIABILITIES**

Sr. NO.	Particulars	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2019
1	Professional Tax Payable	1,500.00	-	1,500.00	1,500.00	-
2	Audit Fees Payable	17,700.00	19,470.00	37,170.00	-	37,170.00
3	Caution Money Deposit	83,000.00	-	83,000.00	-	83,000.00
4	Employee share	(1,36,275.00)	1,36,275.00	-	-	-
7	Salary Payable	3,68,759.00	24,38,317.00	28,07,076.00	24,78,057.00	3,29,019.00
6	TDS	-	1,26,600.00	1,26,600.00	1,26,600.00	-
7	TDS Payable	1,39,163.40	-	1,39,163.40	35,442.00	1,03,721.40
8	EPF	16,199.00	4,38,400.00	4,54,599.00	24,299.00	4,30,300.00
	EPF Payable	-	98,100.00	98,100.00	98,100.00	-
9	Professional Tax	-	12,600.00	12,600.00	4,500.00	8,100.00
10	Sundry Creditors					
	Dr Amol G Patane	4,45,500.00	-	4,45,500.00	4,45,500.00	-
	Mr Amol S.Gadge	3,24,000.00	-	3,24,000.00	3,24,000.00	-
	Solunki Enterprises	3,24,425.00	-	3,24,425.00	3,24,425.00	-
	Total Rs.	15,83,971.40	32,69,762.00	48,53,733.40	38,62,423.00	9,91,310.40

**SCHEDULE "D"
DETAILS OF FURNITURE & FIXTURE**

Sr. NO.	Particulars	Rate	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Depreciation	Closing Bal. 31/03/2019
1	Furniture A/C	10%	13,259.40	-	13,259.40	1,326.00	11,933.40
2	Equipment & Machinery	10%	2,89,227.10	-	2,89,227.10	28,923.00	2,60,304.10
3	Library Books	25%	42,487.49	-	42,487.49	10,622.07	31,865.42
4	Computers	25%	3,50,251.18	-	3,50,251.18	87,563.00	2,62,688.18
	Total Rs.		6,95,225.17	-	6,95,225.17	1,28,434.07	5,66,791.10

**SCHEDULE "E"
LOANS & ADVANCES**

Sr. NO.	Particulars	Opening Bal. 01/04/18	Addition During The Year	Total Rs.	Received During the Year	Closing Bal. 31/03/2019
1	Fees Receivable	42,66,291.80	61,59,174.00	1,04,25,465.80	48,44,479.00	55,80,986.80
2	Stock	3,24,425.00	-	3,24,425.00	3,24,425.00	-
3	Salary Advance	-	3,10,000.00	3,10,000.00	3,10,000.00	-
4	Staff Advance	-	20,000.00	20,000.00	20,000.00	-
	Total Rs.	45,90,716.80	64,89,174.00	1,10,79,890.80	54,98,904.00	55,80,986.80



SCHEDULE "F"
CASH & BANK BALANCES

Sr. No.	Particulars	Amount Rs.
i	Cash On Hand	11,901.60
2	Cash At Bank Oriental Bank Of Commerce 764	2,42,978.22
	TOTAL	2,54,879.82

**EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS
PRODUCED BEFORE US SUBJECT TO OUR REPORT OF EVEN DATE.**

PLACE:- LATUR

**For M/S S. H. KOCHETA & ASSOCIATES
CHARTERED ACCOUNTANTS**

DATED: 18 MAY 2019

(Signature)
**(CASUNIL H KOCHETA)
PARTNER
M.NO. 036078, FRN NO. 105260W**



(Signature)
**Principal
Channabasweshwar Pharmacy College (Degree)
LATUR**

(Signature)
**Secretary
Panchajshari Shivacharya Trust,
Aloor**

Dear Sir,

Balance in your Account No 13232191010764(OBC- UNNATI)

This is to certify that the balance outstanding to your debit/credit in the above account at the close of business hours as on 31.03-2019 was Rs. 2,67,342.22 . (Credit Balance)

Yours faithfully

Authorised signatory



Page 1

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8

Channabasweshwar Pharmacy College (PG)

Bashweshwar Chowk
Kawa Road
Latur

OBC

Reconciliation Statement
1-Mar-2019 to 31-Mar-2019

Page 1

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
29-3-2019	Suryavanshi Vidhyabai Govindrao - 2016	Payment (Bank)	Cheque	029024	29-3-2019	3-4-2019		24,364.00
Balance as per company books:							2,42,978.22	
Amounts not reflected in bank:								24,364.00
Balance as per bank:							2,67,342.22	