



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

4.4.1_4

4.4.1_4a Audited income and expenditure statements for expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) for each year excluding salary component duly certified by head of the institution and C.A. both

INDEX

Sr. No.	Particulars	Page No.
1.	Highlighted audited statements of income and expenditure 2022-23	1-35

AUDIT REPORT

PANCHAKSHARI SHIVACHARYA TRUST,ALOOR

CHANNABASWESHWAR PHARMACY COLLEGE DEGREE

TQ.&DIST.LATUR.

01-04-2022 TO 31-03-2023

AUDITORS REPORT

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

Audit report of Channabasweshwar Pharmacy College Degree.Kawa Road
For the year ended on 31st march,2023.

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2023. The categorical remarks have been given as under:

GENERAL REMARKS :-

- 1) Cash Book 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 kept this contravention to BPT Act.
- 3) TDS Is not deducted on monthly basis

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

Thanking You,

LACE :LATUR

DATE : 30/09/2023

Your's faithfully,

JAJU SONI & ASSOCIATES
Chartered Accountants



CA. Chetan S Jaju
(Partner)
M.No.158737

UDIP No:- 23158737BGXVDN5030

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR
 01/04/2022- 31/03/2023

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
To Opening Balance		By Other Liabilities	
" Bank Accounts	448463.72	" Provision	342480.00
" Cash-in-hand	3886.64	" Sundry Creditors	14129751.60
		" Salary Payable (staff)	15302669.00
To Other Liabilities	1775192.00	" Other Liabilities	1818751.00
" Sundry Creditors	264593		
" Salary Payable (Staff)	7054	By Fixed Assets	
" Caution Money Deposit	32000	" Dep@10%	9204.00
" University Exam Fees (Payable)	1471545		
To Investments & Deposit	32459566.00	By Investments & Deposit	29800000.00
" Short Term F.D.	32459566.00	" Short Term F.D.	29800000.00
To Current Assets	39447875.00	By Current Assets	1912807.14
" Loans & Advances (Asset)	455443.00	" Loans & Advances (Asset)	823922.14
" Fees Receivable	38992432.00	" Fees Receivable	1056725.00
		" Lokmat Media Pvt Ltd	12000.00
		" Shree Ambika Printers & Publications	20160.00
To Indirect Incomes	2729331.00	By Indirect Incomes	6000.00
" Admission Form	3000.00	" Cultural & Extra Curricular Activities Fees	1000.00
" Alumin Association Fees	26000.00	" Registration Fees	2000.00
" Bank Income	8064.00	" Sports & Gymkhana Fees	1000.00
" Bank Interest	92510.00	" Training & Placement Fees	2000.00
" Convocation form Fees	22690.00		
" Cultural & Extra Curricular Activities Fees	368000.00	By Indirect Expenses	3122047.74
" Direct Revaluation Fees	89950.00	" Admission Regulating Authority (M.S.) Mumbai	1650.00
" Dues	157645.00	" Bank Charges	22079.74
" FDR Interest	22090.00	" Chemicals & Glassware	21772.00
" Hallticket Dues	50.00	" Consulting Charges	30000.00
" IAEC (Pharmacology)	30760.00	" Debit Pertaining to Previous Year	251.00
" ID Card	500.00	" Electricity Expenses	733231.00
" Improvement Sessional Fees	300.00	" Exam Remuneration Expenses	5393.00
" Industrial Training Book	15750.00	" Faculty Welfare Exp	2854.00
" Life & Communication Skill Fees	119000.00	" Gathering Expenses	122738.00
" Misc Income	142.00	" Gymkhana Expenses	117050.00
" Other Fees	27190.00	" Honorium	120000.00
" Photocopy Fees	500.00	" Internet & Email Expenses	47299.00
" Record Book	365890.00	" Laboratory Expenses	68444.00
" Registration Fees	498000.00	" Lawn Work Expenses	12855.00
" Sports & Gymkhana Fees	368000.00	" Library Expenses	48116.00
" Student Syntific cell Fees	119000.00	" Livery Expenses	17720.00
" Training & Placement Fees	275300.00	" Maintance & Repairing Building	53061.00
" Value Added Certificate programme Fees	119000.00	" Misc Expenses	13410.00
To Anamat A/c	4119119.00	" Municipal Tax	239308.00
" Channabasweshwar Pharmacy Collage (PG)	810000.00	" Office Expenses	219801.00
" Channabasweshwar Pharmacy College Degree (D.Pharm)	640000.00	" Periodical & Magzine	40570.00
" Channabasweshwar Pharmacy College (Pharm D.)	810000.00	" Plantation Expenses	4810.00
" Channabasweshwar Pharmacy College (Polytechnic)	479167.00	" Post & Telegram Expenses	10267.00
" Panchakshari Shivacharya Trust	1379952.00	" Printing & Stationery	148703.00
		" Rain Water Harvestig Exp.	51270.00
		" Repairing & Maintance Other	408237.00
		" Research Project Exp.	12500.00
		" Seminar & Conference Expenses	10900.00
		" Sessional Exam Expenses	81286.00
		" Sports Exp	27270.00
		" Student Welfare Exp	8493.00
		" Telephone Expenses	9090.00
		" Training & Placement Expenses	1450.00
		" Traveling Expenses	360289.00
		" University Fees Paid	9960.00
		" Vermi Compost Expenses	39920.00
		By Anamat A/c	13680623.00
		" Channabasweshwar Pharmacy Collage (PG)	4427370.00
		" Channabasweshwar Pharmacy College Degree (D.Pharm)	945325.00
		" Channabasweshwar Pharmacy College (Pharm D.)	2452509.00
		" Channabasweshwar Pharmacy College (Phd.Reserch)	20000.00
		" Channabasweshwar Pharmacy College (Polytechnic)	479167.00
		" Panchakshari Shivacharya Trust	5356252.00
		By Closing Balance	859099.88
		" Bank Accounts	811822.24
		" Cash-in-hand	47277.64
TOTAL RS.	80,983,433.36	TOTAL RS.	80,983,433.36

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

PLACE :- LATUR

DATED :- 30/09/2023


Secretary
 Panchakshari Shivacharya Trust
 Aloor


Principal
 Channabasweshwar Pharmacy College (Degree)
 Kava Road, LATUR

Your's faithfully,
 JAJU SONI & ASSOCIATES
 Chartered Accountants


 CA Chitran S. Jaju
 (Partner)
 M.No.158737



UDIN No: - 23158737 B6XVON 5030
 Page 4 of 35

Academic facilities

Physical facilities

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR
TO & DIST. LATUR
01-04-2022-31-03-2023**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>Indirect Expenses</u>		41,994,653.28	<u>Indirect Incomes</u>		41,287,788.00
Accounting Charges	800000.00		Bank Income	8,064.00	
Admin Charges	50233.00		Bank Interest	92,510.00	
Admin Charges (Previous Year)	412.00		Development Fees	4,379,606.00	
Admission Regulating Authority (M.S.) Mumbai	96843.14		FDR Interest	459,808.00	
Advertisement Expenses	5000.00		Other Fees	80.00	
Affiliation Fee	172000.00		Sessional Exam Fees	83,600.00	
Amc Expenses	24000.00		Tuition Fees	35,137,415.00	
Animal Hosue Expenses	12900.00		Univercity Exam Fees Received	1,126,705.00	
Audit Fees	26550.00				
Bank Charges	28858.74				
Building Usage Charges	2173500.00				
CHB Saly Expenses	9000.00				
Chemicals & Glasware	801603.00				
Civil Work Exp	275000.00				
Colouring Work Exp	193000.00				
Computer Exp	537200.00				
Consulting Charges	61500.00				
Debit Pertaining to Previous Year	48085.00				
Depreciation	1260524.00				
Electricity Expenses	785731.00				
Electrical Work Exp	235000.00				
Energy Audit & Green Audit	60000.00				
EPF Management Share (Previous Year)	12158.00				
EPF Managent Share	1255872.00				
Exam Remuration Expenses	5393.00				
Faculty Welfare Exp	38254.00				
Fire Extinguishers Expenses	22150.00				
Flooring Work Exp	199000.00				
FRA FEES PAID	52611.80				
Gardening Expenses	48800.00				
Gathering Expenses	740462.00				
Gymkhana Expenses	134649.00				
Hardware Exp	196000.00				
Honorum	120000.00				
ID Card Expenses	5283.00				
Internet & Email Expenses	50838.00				
Laboratory Expenses	353255.00				
Lawn Work Expenses	12855.00				
Legal Fees	500000.00				
Library Expenses	163247.00				
Livery Expenses	38420.00				
Maintance & Repairing Building	341166.00				
Misc Expenses	14214.00				
M.O.U. Charges	2000.00				
Mou of Biowastage Expnses	47000.00				
Municipal Tax	239308.00				
Office Expenses	244498.00				
Patent Expenses	127100.00				
PCI Expenses	1239023.60				
Periodical & Magzine	110780.00				
Plantation Expenses	4810.00				
Post & Telegram Expenses	10267.00				
Printing & Stationery	2402880.00				
Publication & Design	1542130.00				
Rain Water Harvestig Exp.	51270.00				
Reparing & Maintance Other	1105276.00				
Research Project Exp.	12500.00				
Salary Arrearorous (Non-Teaching)	74360.00				
Salary Arrearorous-Non Teaching (Previous Year)	5940.00				
Salary Arrearorous (Teaching)	250319.00				
Salary Exp. (Non Teaching)	5692276.00				
Salary Exp. (Teaching)	13228894.00				
Security Service Exp	687038.00				
Seminer & Conference Expenses	10900.00				
Sessional Exam Expenses	81286.00				
Sports Exp	27270.00				
Student Saety Insurance Exp.	13500.00				
Student Welfare Exp	45604.00				
Telephone Expenses	9655.00				
Training & Placement Expences	1450.00				
Traveling Expenses	1181789.00				
University Exam Fees Paid	1126705.00				
University Fees Paid	342337.00				
Value Added Course Expenses	75000.00				
Vermi Compost Expenses	39920.00				
			<i>Excess of expenditure over income</i>		708,865.28
Total		41,994,653.28	Total		41,994,653.28

Muzamil

Secretary

Panchakshari Shivacharya Trust
Aloor

S. K. S.

Principal

Channabasweshwar Pharmacy College (Degree)
Kava Road, Latur

JAIU SONI & ASSOCIATES
CHARTERED ACCOUNTANTS

Jaiu Soni
CA Chetan S Jaiu
(Partner)
M.No.158737



PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMCY COLLEGE DEGREE, LATUR
TQ.&DIST.LATUR,
01-04-2022 -31-03-2023
BALANCE SHEET AS ON 31 MARCH 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>Capital Account</u>		-	<u>Fixed Assets</u>		6,214,031.03
			Dep@10%	1,454,250.14	
			Dep@15%	3,410,118.02	
<u>Loans (Liability)</u>		-	Dep@40%	1,349,662.87	
			<u>Investments & Deposit</u>		12,096,711.00
<u>Other Liabilities</u>		35,039,592.00	Schedule C TO H	12,096,711.00	
Schedule C TO H	35,039,592.00		<u>Current Assets</u>		21,320,337.85
			Deposits (Asset)	24,315.00	
			Loans & Advances (Asset)	35,868.00	
			Fees Receivable	20,401,054.97	
			Cash-in-hand	47,277.64	
			Bank Accounts	811,822.24	
			<u>Anamat A/c</u>		8,338,721.70
			Channabasweshwar Hostel	-	
			Channabasweshwar Junior College	-	
<u>Excess of expenditure over income</u>		12,930,209.58	Channabasweshwar Pharmacy Collage (PG)	4,226,092.70	
Opening Balance	13,637,074.86		Channabasweshwar Pharmacy College Degree (D.Pharm.)	(693,952.00)	
Current Period	706,865.28		Channabasweshwar Pharmacy College (Pharm D.)	3,983,709.00	
Less: Transferred			Channabasweshwar Pharmacy College (P.N.D RESERVEN)	67,000.00	
			Panchakshri Shivacharya Trust	755,872.00	
Total		47,969,801.58	Total		47,969,801.58



JAJU SONI & ASSOCIATES
Chartered Accountants

(Signature)
CA. Chetan S Jaju
(Partner)
M.No.158737

UDIN No- 2315 8737 85 XVDN 5030.

(Signature)

Secretary
Panchakshari Shivacharya Trust
Aloor

(Signature)

Principal
Channabasweshwar Pharmacy College (Degree)
Kava Road, LATUR

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR
TQ.&DIST.LATUR
01-04-2022 -31-03-2023

SCHEDULE "A"
EXPENDITURE ON OBJECT OF TRUST:-

Sr.	PARTICULARS	AMOUNT RS.
1	Accounting Charges	800000.00
2	Admin Charges	50233.00
3	Admin Charges (Previous Year)	412.00
4	Admission Regulating Authority (M.S.) Mumbai	96843.14
5	Advertisement Expenses	5000.00
6	Affiliation Fee	172000.00
7	Amc Expenses	24000.00
8	Animal Hosue Expenses	12900.00
9	Audit Fees	26550.00
10	Bank Charges	28858.74
11	Building Usage Charges	2173500.00
12	CHB Salay Expenses	9000.00
13	Chemicals & Glassware	801603.00
14	Civil Work Exp	275000.00
15	Colouring Work Exp	193000.00
16	Computer Exp	537200.00
17	Consulting Charges	61500.00
18	Debit Pertaining to Previous Year	48085.00
19	Depreciation	1260524.00
20	Electricity Expenses	785731.00
21	Electrical Work Exp	235000.00
22	Energy Audit & Green Audit	60000.00
23	EPF Management Share (Previous Year)	12158.00
24	EPF Managent Share	1255872.00
25	Exam Remurration Expenses	5393.00
26	Faculty Welfare Exp	38254.00
27	Fire Extinguishers Expenses	22150.00
28	Flooring Work Exp	199000.00
29	FRA FEES PAID	52611.80
30	Gardening Expenses	48800.00
31	Gathering Expenses	740462.00
32	Gymkhana Expenses	134649.00
33	Hardware Exp	196000.00
34	Honorium	120000.00
35	ID Card Expenses	3283.00
36	Internet & Email Expenses	50838.00
37	Laboratory Expenses	353255.00
38	Lawn Work Expenses	12855.00
39	Legal Fees	500000.00
40	Library Expenses	163247.00
41	Livery Expenses	38420.00
42	Maintance & Repairing Building	341166.00
43	Misc Expenses	14214.00
44	M.O.U. Charges	2000.00
45	Mou of Biowastage Expnses	47000.00
46	Municipal Tax	239308.00
47	Office Expenses	244498.00
48	Patent Expenses	127100.00
49	PCI Expenses	1239023.60
50	Periodical & Magzine	110780.00
51	Plantation Expenses	4810.00
52	Post & Telegram Expenses	10267.00
53	Printing & Stationery	2402880.00
54	Publication & Design	1542130.00
55	Rain Water Harvestig Exp.	51270.00
56	Reparing & Maintance Other	1105276.00
57	Research Project Exp.	12500.00
58	Salary Arrearorous (Non-Teaching)	74360.00
59	Salary Arrearorous-Non Teaching (Previous Year)	5940.00
60	Salary Arrearorous (Teaching)	250319.00
61	Salary Exp. (Non Teaching)	5692276.00
62	Salary Exp. (Teaching)	13228894.00
63	Security Service Exp	687038.00
64	Seminer & Conference Expenses	10900.00
65	Sessional Exam Expenses	81286.00
66	Sports Exp	27270.00
67	Student Saety Insurance Exp.	13500.00
68	Student Welfare Exp	45604.00
69	Telephone Expenses	9655.00
70	Training & Placement Expences	1450.00
71	Traveling Expenses	1181789.00
72	University Exam Fees Paid	1126705.00
73	University Fees Paid	342337.00
74	Value Added Course Expenses	75000.00
75	Vermi Compost Expenses	39920.00
TOTAL RS.		41,994,653.28



Secretary

Panchakshari Shivacharya Trust
Aloor

Principal

Channabasweshwar Pharmacy College (Degree)
Kava Road, LATUR

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMCY COLLEGE DEGREE, LATUR
TQ.&DIST.LATUR.
01-04-2022 -31-03-2023

SCHEDULE "B"

INCOME FROM OTHER SOURCES

Sr.	PARTICULARS	AMOUNT RS.
1	Bank Income	8,064.00
2	FDR Interest	92,510.00
3	Development Fees	4,379,606.00
4	FDR Interest	459,808.00
5	Other Fees	80.00
6	Sessional Exam Fees	83,600.00
7	Tution Fees	35,137,415.00
8	Univercity Exam Fees Received	1,126,705.00
TOTAL RS.		41,287,788.00




Secretary
Panchakashari Shivacharya Trust
Aloor


Principal
Channabasweshwar Pharmacy College (Degree)
Kava Road, LATUR

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR
TQ.&DIST.LATUR
01-04-2022 - 31-03-2023

SCHEDULE "C"
OTHER LIABILITIES

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
(A) Provisions						
1	TDS Payable (Staff)	30,000.00	40,000.00	70,000.00	60,000.00	10,000.00
2	Audit Fees payable	38,940.00	26,550.00	65,490.00	42,480.00	23,010.00
3	Building Usage Charges Payable	-	2,173,500.00	2,173,500.00	-	2,173,500.00
4	Consulting Charges Payable	201,500.00	-	201,500.00	-	201,500.00
5	Legal Charges Payable	300,000.00	-	300,000.00	300,000.00	-
6	Professional Tax	114,361.00	45,834.00	160,195.00	160,195.00	-
7	Salary Payable	952,279.00	-	952,279.00	-	952,279.00
8	TDS Payable on contract (194C)	1,442.00	6,239.00	7,681.00	3,308.00	4,373.00
9	Tds Payable	(100,151.00)	-	(100,151.00)	5,070.00	(105,221.00)
(B) Sundry Creditors						
1	Creditors for Exp	692,211.00	8,696,531.60	9,388,742.60	8,408,794.60	979,948.00
2	Aadarsh Book center	385,460.00	1,555,210.00	1,940,670.00	1,133,500.00	807,170.00
3	Adv S M Yerte	-	300,000.00	300,000.00	-	300,000.00
4	Alok Pimple	-	300,000.00	300,000.00	-	300,000.00
5	Arnav Graphics	1,598,870.00	1,542,130.00	3,141,000.00	1,598,870.00	1,542,130.00
7	Digital Traffic	23,500.00	-	23,500.00	23,500.00	-
8	Empire Marketing services	-	369,000.00	369,000.00	134,000.00	235,000.00
9	Fast Book Distributors	40,645.00	-	40,645.00	40,645.00	-
10	Gokul Travel & Tours	977,500.00	821,500.00	1,799,000.00	977,500.00	821,500.00
11	Infinite computers,Latur	486,850.00	-	486,850.00	486,850.00	-
13	Ismail Amin Patel	-	214,000.00	214,000.00	21,000.00	193,000.00
14	Kadam Construction	-	469,000.00	469,000.00	-	469,000.00
15	Mr Dhananjay Baliram Mahalage	-	196,000.00	196,000.00	-	196,000.00
16	R & D Enterprises	19,144.00	49,497.00	68,641.00	68,641.00	-
17	Remuka Electric Company	32,800.00	-	32,800.00	32,800.00	-
18	Solanki Enterprises	82,935.00	303,523.00	386,458.00	386,458.00	-
19	Srujan CC	-	525,000.00	525,000.00	-	525,000.00
20	Surjan Events Publicity	999,010.00	-	999,010.00	999,010.00	-
21	Vedant computers	-	537,200.00	537,200.00	-	537,200.00
(C) Other Liabilities						
1	Employee share (EPF)	75,186.00	2,081,605.00	2,156,791.00	2,063,769.00	93,022.00
2	Professional Tax Payable (Staff)	99,500.00	132,350.00	231,850.00	129,525.00	102,325.00
3	Salary Payable (Staff)	3,525,377.00	33,847,441.00	37,372,818.00	32,307,660.00	5,065,158.00
4	Caution Money Deposit	1,242,500.00	158,000.00	1,400,500.00	1,71,000.00	1,160,891.00
6	EPF	16,731,207.00	4,483,724.00	21,214,931.00	4,483,724.00	16,731,207.00
7	FC 2253	-	2,535,979.00	2,535,979.00	2,535,979.00	-
8	Fees Refund	107,240.00	-	107,240.00	-	107,240.00
9	Minor Research Project Work Fund (SPTM/DI, Nanded)	178,895.00	-	178,895.00	-	178,895.00
10	Mr Lonikar N B	(8,000.00)	111,300.00	103,300.00	28,036.00	138,464.00
11	Mr Sanmep sonwane	94,000.00	-	94,000.00	1,000.00	90,000.00
12	Recovery of scholarship	94,000.00	-	94,000.00	-	94,000.00
13	Security Deposit (Ex.Defence Security)	450,458.00	-	450,458.00	-	450,458.00
14	University Exam Fees (Payable)	10,000.00	-	10,000.00	-	10,000.00
	Total Rs.	29,480,659.00	63,252,858.60	92,733,517.60	57,693,925.60	35,039,592.00

SCHEDULE "D"

DETAILS OF FURNITURE & FIXTURE

Sr. NO.	Particulars	RATE OF DEP	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Depreciation	Closing Bal. 31/03/2023
1	Furniture A/C	10%	1,113,262.43	29,028.00	1,142,290.43	112,777.00	1,029,513.43
2	Books	10%	442,453.71	27,924.00	470,377.71	45,641.00	424,736.71
4	Battery	15%	170,813.00	-	170,813.00	58,422.00	112,391.00
5	Binocular Microscope	15%	34,358.00	-	34,358.00	5,154.00	29,204.00
6	Cash Counting Machine (TVS)	15%	11,165.00	-	11,165.00	1,675.00	9,490.00
7	CCTV	15%	29,625.00	104,739.00	134,364.00	12,299.00	122,065.00
8	Digital Colorimeter	15%	7,681.00	-	7,681.00	1,152.00	6,529.00
9	Digital Microscope camera	15%	46,133.00	-	46,133.00	6,920.00	39,213.00
10	Digital photo Florimeter	15%	49,506.00	-	49,506.00	7,426.00	42,080.00
11	Epson Projector	15%	22,369.00	-	22,369.00	3,355.00	19,014.00
12	Equipment & Machinery	15%	1,354,501.52	1,250,932.00	2,605,433.52	308,807.00	2,296,626.52
13	Flame Photometer	15%	40,971.00	-	40,971.00	6,146.00	34,825.00
14	Fully Automatic Microtome	15%	-	295,000.00	295,000.00	22,125.00	272,875.00
15	Hot Air oven	15%	-	14,868.00	14,868.00	1,115.00	13,753.00
16	Microscope Parts	15%	27,750.00	31,797.00	59,547.00	8,932.00	50,615.00
17	Printers	15%	5,771.50	185,000.00	190,771.50	28,616.00	162,155.50
18	Probe sonicator & sound proof enclosure	15%	-	119,475.00	119,475.00	17,921.00	101,554.00
19	Sanitary Napkin Disposal Machine	15%	10,531.00	-	10,531.00	1,568.00	8,963.00
20	Turbo Ventilator	15%	87,786.00	-	87,786.00	13,168.00	74,618.00
21	Ultrasonic Cleaner	15%	10,669.00	-	10,669.00	1,600.00	9,069.00
22	U V Cabinet	15%	5,974.00	-	5,974.00	896.00	5,078.00
23	Air conditioner	40%	-	37,500.00	37,500.00	15,000.00	22,500.00
24	Computers	40%	901,061.91	766,500.00	1,667,561.91	513,725.00	1,153,836.91
25	Software	40%	668,459.96	50,000.00	718,459.96	545,134.00	173,325.96
	Total Rs.		5,040,842.03	2,912,763.00	7,953,605.03	1,739,574.00	6,214,031.03

M. J. J. J.
Secretary
Panchakshari Shivacharya Trust
Aloor

S. K. J.
Principal
Channabasweshwar Pharmacy College (Degree)
Kava Road, LATUR



PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR
TO & DIST. LATUR
01-4-2022 TO 31-3-2023

SCHEDULE "E"

DETAILS OF ADVANCES ACCOUNT

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Ra.	Refund	Closing Bal. 31/03/2023
1	Fees Receivable	17,604,600.47	43,087,365.00	60,691,965.47	40,290,910.50	20,401,054.97
2	Electricity Deposit	7,000.00	-	7,000.00	-	7,000.00
3	Security Deposit	17,315.00	-	17,315.00	-	17,315.00
4	Advance for salary/Expences	18,550.00	669,207.00	687,757.00	659,389.00	28,368.00
5	N.S.S Activity	7,100.00	83,500.00	90,600.00	83,100.00	7,500.00
6	TDS Receivable (Tds on FD Interest)	39,581.00	24,985.00	64,566.00	64,566.00	-
TOTAL RS.		17,694,146.47	43,865,057.00	61,559,203.47	41,097,965.50	20,461,237.97

SCHEDULE "F"

DETAILS OF INVESTMENTS & DEPOSITS :-

Sr. No.	Particulars	Opening Bal. 01/04/2022	Addition / Deletion During The Year	Total Ra.	Interest Received	Interest Received	Closing Bal. 31/03/2023
Development Fund FD							
1	D F FDR With OBC Bank - 13233031014188	447,534.00	-	447,534.00	-	21,523.00	469,057.00
2	D F FDR With OBC Bank - 13233031015819	606,776.00	-	606,776.00	-	37,706.00	644,482.00
3	D F FDR With OBC Bank - 13233031016762	403,384.00	-	403,384.00	-	19,677.00	423,061.00
4	D F FDR With OBC Bank - 13233031016779	285,935.00	-	285,935.00	-	13,947.00	299,882.00
5	D F FDR With OBC Bank - 13233031016786	180,676.00	-	180,676.00	-	8,813.00	189,489.00
Short Term FD							
1	FD. PNB 132310PU00001699	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
2	FD. PNB 132310PU00001905	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
3	FD. PNB 132310PU00001914	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
4	FD-PNB 132310PU00001932	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
5	FD. PNB 132310PU00001950	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
6	FD. PNB 132310PU00001989	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
7	FD. PNB 132310PU00001978	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
8	FD. PNB 132310PU00001987	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
9	FD. PNB 132310PU00001996	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
10	FD. PNB 132310PU00002001	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
11	FD PNB 132310PU00002010	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
12	FD. PNB 132310PU00002029	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
13	FD. PNB NO-132310PU00001923	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
14	FD PNB NO-132310PU00001941	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
15	L.U.B. F.D. A/c No. FD/4893/2	502,980.00	-	502,960.00	4,887.00	376.00	-
16	L.U.B. F.D. A/c No. FD/4893/5	502,981.00	-	502,961.00	4,832.00	439.00	-
17	L.U.B. F.D. A/c No. FD/4893/6	502,983.00	-	502,963.00	4,750.00	458.00	-
18	L.U.B. F.D. A/c No. FD/4893/7	502,981.00	-	502,961.00	4,762.00	476.00	-
19	L.U.B. F.D. A/c No. FD/4893/8	502,983.00	-	502,963.00	5,013.00	452.00	-
20	L.U.B. F.D. A/c No. FD/4893/9	502,982.00	-	502,962.00	5,029.00	451.00	-
21	L.U.B. F.D. A/c No. FD/5208/5	1,520,874.00	-	1,520,874.00	17,323.00	1,324.00	-
22	L.U.B. F.D. A/c No. FD/5208/6	1,520,842.00	-	1,520,842.00	13,262.00	1,514.00	-
23	L.U.B. F.D. A/c No. FD/5208/7	1,535,730.00	-	1,535,730.00	22,812.00	8,799.00	-
24	PNB F.D. A/c No.132310P000000919	1,611,815.00	-	1,611,815.00	430.00	-	-
25	PNB F.D. A/c No.132310P000000928	1,611,813.00	-	1,611,813.00	12,539.00	-	-
26	PNB F.D. A/c No.132310P000000937	1,611,813.00	-	1,611,813.00	5,026.00	-	-
TOTAL RS.		1,924,305.00	-	1,924,305.00	-	123,815.00	12,096,711.00

SCHEDULE "G"

ANAMAT ACCOUNT

Sr. No.	Name of Trustee	Opening Bal. 01/04/2022	Addition During The Year	Total Ra.	Repayment	Closing Bal. 31/03/2023
1	Channabasweshwar Hostel	100,000.00	-	100,000.00	100,000.00	-
2	Channabasweshwar Junior College	275,000.00	-	275,000.00	275,000.00	-
3	Channabasweshwar Pharmacy College (PG)	2,840,793.00	4,652,053.50	7,492,846.50	3,266,753.80	4,226,092.70
4	Channabasweshwar Pharmacy College Degree (D.Pharm)	236,773.00	1,046,125.00	1,282,898.00	1,976,850.00	(693,952.00)
5	Channabasweshwar Pharmacy College Degree (Pharm.D)	2,233,266.00	2,647,482.00	4,880,748.00	897,039.00	3,983,709.00
6	Channabasweshwar Pharmacy College (Ph.D Reserch)	47,000.00	20,000.00	67,000.00	-	67,000.00
8	Panchakshari Shivacharya Trust	(159,475.00)	5,908,326.00	5,748,851.00	4,992,979.00	755,872.00
Total Ra.		5,573,357.00	14,273,986.50	19,847,343.50	11,508,621.80	8,338,721.70

SCHEDULE "H"

CASH & BANK BALANCES

Sr. NO.	Particulars	Amount Rs. (2023)
1	Cash On Hand	47,277.64
2	Cash At Bank	
	Oriental Bank Of Commerce 2252	759,934.54
	Oriental Bank Of Commerce - 1364	51,887.70
TOTAL		859,099.88

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

PLACE :- LATUR
 DATED :- 30/09/2023

Secretary
Secretary
Panchakshari Shivacharya Trust
Aloor

Principal
Principal
Channabasweshwar Pharmacy College (Degree)
Kava Road, LATUR



Your's faithfully,
JAI SONI & ASSOCIATES
 Chartered Accountants

Chetan S Jai
Chetan S Jai
 (Partner)
 M.No.158737

AUDIT REPORT

PANCHAKSHARI SHIVACHARYA TRUST,ALOOR

CHANNABASWESHWAR PHARMACY COLLEGE PG

TQ.&DIST.LATUR.

01-04-2022 TO 31-03-2023

AUDITORS REPORT

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

Sub:- **Audit report of Channabasweshwar Pharmacy College (PG) Latur.**
For the year ended on 31st March,2023.

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2023. 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.

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

PLACE:- LATUR

DATED:-30/09/2023

Your's faithfully,
JAJU SONI & ASSOCIATES
Chartered Accountants



UDIN No :- 23158737B4XVDP4909

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMCY COLLEGE DEGREE (PG), LATUR
 01/04/2022- 31/03/2023

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

RECEIPTS		AMOUNT RS.	PAYMENTS	AMOUNT RS.
To Opening Balance		380815.26	By Current Liabilities	4198303.00
" Bank Accounts	377865.66		" Provisions	29000.00
" Cash-in-hand	2949.60		" Sundry Creditors	4130363.00
To Current Liabilities		25238.00	" Audit Fees Payable	38940.00
" <i>Caution Money Deposit</i>	2000.00		By Investments	3900000.00
" <i>Sundry Creditors</i>	23238.00		" Short Term F.D.	3900000.00
To Investments		4030346.00	By Current Assets	121965.00
" Short Term F.D.	4030346.00		" Fees Receivable	105965.00
To Current Assets		7458912.50	" Loans & Advances (Asset)	16000.00
" Loans & Advances - Staff Advance	16000.00		By Indirect Expenses	119510.30
" Fees Receivable	7442912.50		" Audit Fees	20060.00
To Indirect Incomes		768431.00	" Bank Charges	5668.30
" Alumin Association Fees	80000.00		" Chemical & Glassware Expenses	1487.00
" Bank Income	3740.00		" Gathering Expenses	7150.00
" Bank Interest	25959.00		" Laboratory Expenses	9634.00
" Breakage	7850.00		" Maintenance & Repairing	7500.00
" Cultural & Extra Curricular Activities Fees	100000.00		" Printing & Stationary Expenses	4380.00
" Direct Revaluation Fees	700.00		" Seminar Confarance	37574.00
" Dues	96640.00		" Sessional Exam Expenses	15557.00
" FDR Interest	1242.00		" Travelling Expenses	10500.00
" Life & Communication Skill Fees	58000.00		By Anamat A/c	3896266.80
" Other Fees	7200.00		" Channabasweshwar Pharmacy College (Degree)	2925066.80
" Registration Fees	84000.00		" Channabasweshwar Pharmacy College Degree (D.Pharm)	500000.00
" Reserch Consultancy Fees	3100.00		" Channabasweshwar Pharmacy College (Pharm D.)	60000.00
" Reserch Facility Fees	84000.00		" Panchakshri Shivachary Trust	411200.00
" Sports & Gymkhana Fees	100000.00		By Other Liabilities	5431678.00
" Student Scientific Cell Fees	58000.00		" Salary Payable (Staff)	5028799.00
" Value Added Certificate Programme Fees	58000.00		" Professional Tax Office	306245.00
To Anamat A/c		4870000.00	" TDS Payable	96634.00
" Channabasweshwar Pharmacy College (Degree)	3670000.00		By Closing Balance	311378.16
" Channabasweshwar Pharmacy College (Pharm D.)	1200000.00		" Bank Accounts	272172.56
To Other Liabilities		299473.50	" Cash-in-hand	39205.60
" Convocation Fees	4400.00			
" University Exam Fees	250590.00			
" Bagade Pooja Dnyaneshwar (student)	44483.50			
To University Expenses		145885.00		
" University Exam Fees	145885.00			
TOTAL RS.		17,979,101.26	TOTAL RS.	17,979,101.26

PRODUCED BEFORE US, SUBJECT TO OUR REPORT EVEN DATE.

PLACE :- LATUR

DATED :- 30/09/2023

Your's faithfully,
 JAJU SONI & ASSOCIATES
 Chartered Accountants

CA. Chetan S Jaju
 (Partner)
 M.No.158737



UDIN No.:- 23158737B6XVDP4909

[Signature]
Secretary
 Panchakashari Shivacharya Trust
 Aloor

[Signature]
Principal
 Channabasweshwar Pharmacy College (Degree)
 Kava Road, LATUR

Academic facilities

Physical facilities

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PG. LATUR**

**TO.&DIST.LATUR,
01-04-2022 -31-03-2023**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Indirect Expenses		11,707,019.90	Indirect Incomes		10,986,428.00
Admission Regulation Authority, Mumbai	34,468.00		Bank Income	3,740.00	
Advertisement Expenses	9,450.00		Bank Interest	25,959.00	
Affiliation Expenses	282,000.00		Development Fees	1,106,026.00	
Audit Fees	19,470.00		FDR Interest	44,079.00	
Bank Charges	5,668.30		Tuition Fees	9,473,974.00	
Building Usages Charges	450,000.00		University Exam Fees Received	332,650.00	
Chemical & Glassware Expenses	1,715,676.00				
Debit Pertaining to Previous year	17,000.00				
Depreciation	529,706.00				
Gathering Expenses	7,150.00				
Honorium	58,800.00				
Journals & Periodicals	23,000.00				
Laboratory Expenses	144,426.00				
Maintenance & Repairing	71,790.00				
Misc Expenses	12,542.60				
Printing & Stationary Expenses	34,396.00				
Registration Fees Paid	45,000.00				
Remuneration Expenses	1,000.00				
Salary Arriers	154,079.00				
Salary Expenses	7,668,625.00				
Seminar Conference	37,574.00				
Sessional Exam Expenses	15,557.00				
Staff Welfare Exp	11,799.00				
Travelling Expenses	10,500.00				
Univercity Exam Fees Paid	332,650.00				
Univercity Fees paid	14,693.00				
			Excess of expenditure over income		720,591.90
Total		11,707,019.90	Total		11,707,019.90

JAJU SONI & ASSOCIATES
Chartered Accountants



UDIN No:- 23158737B6xVDP4909

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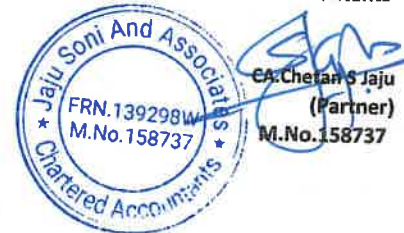
Secretary
Panchakashari Shivacharya Trust
Aloor

Principal
Channabasweshwar Pharmacy College (Degree)
Kava Road, LATUR

PANCHAKSHARI SHIVACHARYA TRUST , ALOOR
CHANNABASWESHWAR PHARMCY COLLEGE PG. LATUR
TO.&DIST.LATUR
01-04-2022 -31-03-2023
BALANCE SHEET AS ON 31 MARCH 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>Capital Account</u>			<u>Fixed Assets</u>		2,466,346.03
			Shedule_C TO H	2,466,346.03	
<u>Loans (Liability)</u>			<u>Investments & Deposit</u>		2,303,089.00
			Shedule_C TO H	2,303,089.00	
<u>Current Liabilities</u>		5,108,959.00	<u>Current Assets</u>		11,634,438.81
Shedule_C TO H	5,108,959.00		Fees Receivable	11,323,060.65	
<u>Anamat A/c</u>		9,587,909.70	Cash-in-hand	39,205.60	
Channabasweshwar Pharmacy College Degree	4,226,092.70		Bank Accounts	272,172.56	
Channabasweshwar Pharmacy College Degree (D.Pharm.)	(672,642.00)				
Channabasweshwar Pharmacy College (Pharm.D)	1,224,827.00				
Channabasweshwar Pharmacy College (Ph.D Reserch)	(28,160.00)		<u>Excess of expenditure over income</u>		971,900.92
Panchakshri Shivacharya Trust	4,837,792.00		Opening Balance	251,309.02	
<u>Other Liabilities</u>		2,678,906.06	Current Period	720,591.90	
Shedule C TO H	2,678,906.06				
Total		17,375,774.76	Total		17,375,774.76

JAJU SONI & ASSOCIATES
Chartered Accountants



UDIN No:- 23158737B6xVDP4909

[Handwritten Signature]
Secretary
Panchakshari Shivacharya Trust
Aloor

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

PANCHAKSHARI SHIVACHARYA TRUST , ALOOR
CHANNABASWESHWAR PHARMCY COLLEGE PG, LATUR

TO.&DIST.LATUR.
01-04-2022 -31-03-2023

SCHEDULE "A"

EXPENDITURE ON OBJECT OF TRUST:-

Sr.	PARTICULARS	AMOUNT RS.
1	Admission Regulationg Authority, Mumbai	34,468.00
2	Advertismet Expenses	9,450.00
3	Affilation Expenses	282,000.00
4	Audit Fees	19,470.00
5	Bank Charges	5,668.30
6	Building Usages Charges	450,000.00
7	Chemical & Glassware Expenses	1,715,676.00
8	Debit Pertaining to Previous year	17,000.00
9	Depriciation	529,706.00
10	Gathering Expenses	7,150.00
11	Honorium	58,800.00
13	Journals & Peridicals	23,000.00
14	Laboratory Expenses	144,426.00
15	Maintance & Repairing	71,790.00
16	Misc Expenses	12,542.60
17	Printing & Stationary Expenses	34,396.00
18	Registration Fees Paid	45,000.00
19	Remuneration Expenses	1,000.00
20	Salary Arriers	154,079.00
21	Salary Expenses	7,668,625.00
22	Seminar Conference	37,574.00
23	Sessional Exam Expenses	15,557.00
24	Staff Welfare Exp	11,799.00
25	Travelling Expenses	10,500.00
26	Univercity Exam Fees Paid	332,650.00
27	Univercity Fees paid	14,693.00
TOTAL RS.		11,707,019.90



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Secretary
Panchakshari Shivacharya Trust
Aloor

[Handwritten Signature]
Principal

Channabasweshwar Pharmacy College (Degree)
Kava Road, LATUR

PANCHAKSHARI SHIVACHARYA TRUST , ALOOR
CHANNABASWESHWAR PHARMCY COLLEGE PG, LATUR
TO.&DIST.LATUR.
01-04-2021 -31-03-2022

SCHEDULE "B"

INCOME FROM OTHER SOURCES

Sr.	PARTICULARS	AMOUNT RS.
1	Bank Income	3,740.00
2	Bank Interest	25,959.00
3	Development Fees	1,106,026.00
4	FDR Interest	44,079.00
5	Tution Fees	9,473,974.00
6	University Exam Fees Received	332,650.00
TOTAL RS.		10,986,428.00



[Handwritten Signature]

Secretary
Panchakashari Shivacharya Trust
Aloor

[Handwritten Signature]

Principal
Channabasweshwar Pharmacy College (Degree)
Kava Road, LATUR

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PG
TO. & DIST. LATUR.
01-04-2022 - 31-03-2023

SCHEDULE "C"
ANAMAT ACCOUNT

Sr. No.	Name of Trustee	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Channabasweshwar Pharmacy College Degree	2,840,793.00	4,652,053.50	7,492,846.50	3,266,753.80	4,226,092.70
2	Channabasweshwar Pharmacy College Degree (D.Pharm)	(166,942.00)	-	(166,942.00)	505,700.00	(672,642.00)
3	Channabasweshwar Pharmacy College (Pharm.D)	(267,374.00)	1,559,801.00	1,292,427.00	67,600.00	1,224,827.00
5	Channabasweshwar Pharmacy College (Ph.D Reserch)	(7,500.00)	-	(7,500.00)	20,660.00	(28,160.00)
6	N.S.S Activity	(17,000.00)	17,000.00	-	-	-
7	Pachakshari Shivacharya Trust	4,362,355.00	891,874.00	5,254,229.00	416,437.00	4,837,792.00
	Total Rs.	7,381,977.00	6,228,854.50	8,610,831.50	3,860,713.80	9,587,969.70

SCHEDULE "D"
OTHER LIABILITIES

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	EPF	528,992.06	-	528,992.06	-	528,992.06
2	Employee Share (EPF)	9,000.00	165,600.00	174,600.00	160,200.00	14,400.00
3	Professional Tax (Payable)	11,400.00	19,100.00	30,500.00	15,600.00	14,900.00
4	Salary Payable (Staff)	313,360.00	7,563,004.00	7,876,364.00	5,829,675.00	2,046,689.00
5	Tds payable	103,721.40	12,542.60	116,264.00	106,164.00	10,100.00
6	Convocation Fees	2,780.00	4,400.00	7,180.00	7,180.00	-
7	Remuneration of Cluster	(1,000.00)	1,000.00	-	-	-
8	Professional Tax (Office)	-	306,245.00	306,245.00	306,245.00	-
9	Salary Payable (Staff) 2	-	6,325,263.00	6,325,263.00	6,325,263.00	-
10	University Exam Fees (Payable)	-	396,475.00	396,475.00	332,650.00	63,825.00
	Total Rs.	968,253.46	14,793,629.60	15,761,883.06	13,082,977.00	2,678,906.06

SCHEDULE "E"
CURRENT LIABILITIES

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
Provisions						
1	Professional Tax Payable	15,000.00	-	15,000.00	8,100.00	6,900.00
2	TDS Payable (Staff)	17,000.00	75,000.00	92,000.00	29,000.00	63,000.00
3	Audit Fees Payable	38,940.00	19,470.00	58,410.00	38,940.00	19,470.00
4	Building Usage Charges Payable	-	450,000.00	450,000.00	-	450,000.00
Sundry Creditors						
1	Creditors for Exp	(31,797.00)	2,747,962.00	2,716,165.00	2,645,847.00	70,318.00
Other Liabilities						
1	Caution Money Deposit	257,000.00	118,000.00	375,000.00	17,000.00	358,000.00
2	Development Fund	4,141,266.00	1,106,026.00	5,247,292.00	1,106,026.00	4,141,266.00
3	TDS	(9,530.00)	9,530.00	-	-	-
	Total Rs.	6,364,385.92	34,113,247.20	40,477,633.12	30,010,962.00	5,108,959.00

SCHEDULE "F"
DETAILS OF FURNITURE & FIXTURE

Sr. NO.	Particulars	RATE OF DEP	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Depreciation	Closing Bal. 31/03/2023
Dep@10%							
1	Books						
2	Furniture	10%	91,008.35	129,846.00	220,854.35	22,085.00	198,769.35
3	White Board (classroom)	10%	8,699.40	-	8,699.40	870.00	7,829.40
		10%	6,053.00	-	6,053.00	605.00	5,448.00
Dep@15%							
1	Ben Q Projector	15%	71,225.00	-	71,225.00	10,684.00	60,541.00
2	Equipment & Machinery	15%	713,525.10	93,322.00	806,847.10	117,461.00	689,386.10
3	Animal Feeding Water Bottle	15%	-	10,499.33	10,499.33	787.00	9,712.33
4	Binocular Microscope	15%	-	74,139.00	74,139.00	11,121.00	63,018.00
5	Cooks Pole Climbing Apparatus	15%	-	46,099.20	46,099.20	3,457.00	42,642.20
6	Digital Electroconvulsimeter	15%	-	64,915.20	64,915.20	4,869.00	60,046.20
7	Digital Plethysmometer	15%	-	186,278.40	186,278.40	13,971.00	172,307.40
8	Elevated Plus Maze for Rat	15%	-	32,212.99	32,212.99	2,416.00	29,796.99
9	Metabolic Cage for small Rodents	15%	-	10,958.00	10,958.00	822.00	10,136.00
10	Mice cage	15%	-	20,547.07	20,547.07	1,541.00	19,006.07
11	Radial Arm Maze for mice	15%	-	27,381.04	27,381.04	2,054.00	25,327.04
12	Rat age polycarbonate	15%	-	35,280.42	35,280.42	2,646.00	32,634.42
13	rota rod apparatus	15%	-	80,908.80	80,908.80	6,068.00	74,840.80
14	T Maze for Rat	15%	-	19,455.74	19,455.74	1,459.00	17,996.74
15	Y Maze for mice	15%	-	18,119.81	18,119.81	1,359.00	16,760.81
Dep@40%							
1	Computer	40%	344,986.18	884,000.00	1,228,986.18	314,794.00	914,192.18
2	Software	40%	-	26,592.00	26,592.00	10,637.00	15,955.00
	Total Rs.		1,235,497.03	1,760,555.00	2,996,052.03	529,706.00	2,466,346.03

M. J. J. J.

Secretary
Panchakshari Shivacharya Trust
Aloor

M. J. J. J.

Principal
Channabasweshwar Pharmacy College (Degree)
Kava Road, LATUR



SCHEDULE "G"
DETAILS OF INVESTMENTS & DEPOSITS :-

Sr. No.	Particulars	Opening Bal. 01/04/2022	Addition/Deletion During The Year	Total Rs.	Interest Received	Closing Bal. 31/03/2023
1	D F FDR With OBC Bank - 13233031016755	205,003.00	-	205,003.00	10,000.00	215,003.00
2	D F FDR With OBC Bank - 13233031015802	69,612.00	-	69,612.00	4,326.00	73,938.00
3	Short Term FDR With LUB Bank - FD/4693/1	354,513.00	(357,624.00)	(3,111.00)	3,111.00	-
4	Short Term FDR With PNB Bank - 132310PU00000946	502,964.00	(507,714.00)	(4,750.00)	4,750.00	-
5	Short Term FDR With PNB Bank - 132310PU00000955	604,430.00	(608,891.00)	(4,461.00)	4,461.00	-
6	Short Term FDR With PNB Bank - 132310PU00002074	654,800.00	(656,841.00)	(2,041.00)	2,041.00	-
11	Short Term FDR With PNB Bank - 132310PU00002083	-	1,007,074.00	1,007,074.00	-	1,007,074.00
TOTAL RS.		2,381,322.00	(116,922.00)	2,274,400.00	28,689.00	2,303,089.00

SCHEDULE "H"
CURRENT ASSETS :-

Sr. No.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Fees Receivable	7,877,008.15	10,917,965.00	18,794,973.15	7,471,912.50	11,323,060.65
2	TDS Receivable	4,313.00	724.00	5,037.00	5,237.00	-
TOTAL RS.		7,881,321.15	10,918,689.00	18,800,210.15	7,477,149.50	11,323,060.65

SCHEDULE "I"
CASH & BANK BALANCES

Sr. NO.	Particulars	Amount Rs. (2023)
1	Cash On Hand	39,205.60
2	Cash At Bank Oriental Bank Of Commerce	272,172.56
TOTAL		311,378.16

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

PLACE :- LATUR
DATED :- 30/09/2023

Your's faithfully,
JAJU SONI & ASSOCIATES
Chartered Accountants

CA Chetan S Jaju
(Partner)
M.No.158737



UDIN No - 23158737B6XV0PL909



Secretary
Ranchakshari Shivacharya Trust
Aloor



Principal
Ghannabasweshwar Pharmacy College (Degree)
Kava Road, LATUR

AUDIT REPORT

PANCHAKSHARI SHIVACHARYA TRUST,ALOOR

CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D

TQ.&DIST.LATUR.

01-04-2022 TO 31-03-2023

AUDITORS REPORT

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

Audit report of Channabasweshwar Pharmacy College Pharm.D,Kawa Road
For the year ended on 31st March,2023.

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2022. The categorical remarks have been given as under:

GENERAL REMARKS :-

- 1) Cash Book 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 kept this contravention to BPT Act.
- 5) TDS is not deducted on monthly basis

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

Thanking You,

PLACE :LATUR

DATE : 30/09/2023

Your's faithfully,
JAJU SONI & ASSOCIATES
Chartered Accountants



UPIA No.- 23158 737BGX VRQ 5569

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMCY COLLEGE PHARM.D, LATUR
01/04/2022- 31/03/2023

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

RECEIPTS		AMOUNT RS.	PAYMENTS		AMOUNT RS.
To <u>Opening Balance</u>		395353.30	By <u>Current Liabilities</u>		3925094.00
" Bank Accounts	390350.30		" Sundry Creditors	2039267.00	
" Cash-in-Hand	5003.00		" Other Liabilities	1871077.00	
To <u>Current Liabilities</u>		321045.00	" Provisions	14750.00	
" Sundry Creditors	2450.00		By <u>Investments</u>		2650000.00
" Other Liabilities	318595.00		" Short Term F.D.	2650000.00	
<u>Investments</u>		4160866.00	By <u>Current Assets</u>		162334.00
Short Term F.D.	4160866.00		" Loans & Advances (Asset)	32560.00	
To <u>Current Assets</u>		4989574.00	" Fees Receivable	129774.00	
" Fees Receivable	4989574.00		By <u>Indirect Expenses</u>		968120.52
To <u>Indirect Incomes</u>		574978.00	" Bank Chrges	2877.52	
" Bank Interst	783.00		" Gathering Exp	5300.00	
" Cultural & Extracurricular Activities Fees	80000.00		" Laboratory Exp	427.00	
" Dues	32145.00		" Office Exp	696.00	
" Hospital Facility Fees	160000.00		" printing & Stationary	2480.00	
" Improvement Sessional Fees	2700.00		" Sessional Exam Exp	2161.00	
" Life & Communication Skill Fees	33000.00		" Travelling Exp	187554.00	
" Other Fees	1470.00		" University Exam Fees Paid	151625.00	
Record Book	24880.00		" Accomodation for Guest Lecturer	80000.00	
Registration Fees	94000.00		" Advertisement Exp	250000.00	
Sports & Gymkhana Fees	80000.00		" Honarium	285000.00	
Student Scientific Cell Fees	33000.00		<u>Anamat</u>		3739405.00
Value Added Certificate Program Fees	33000.00		Channabasweshwar Pharmacy College	814104.00	
			(Degree)		
			Channabasweshwar Pharmacy College	700000.00	
			(Degree D.Pharm)		
			Channabasweshwar Pharmacy College (P.G.)	1559801.00	
<u>Anamat</u>		1310000.00	Channabasweshwar Pharmacy College (Ph.D)	400000.00	
To			Panchakshari Shivacharya Trust, Latur.	265500.00	
Channabasweshwar Pharmacy College	1250000.00				
(Degree)					
Channabasweshwar Pharmacy College (PG)	60000.00				
			" <u>Closing Balance</u>		306862.78
			Bank Accounts	295638.78	
			By Cash-in-Hand	11224.00	
TOTAL RS.		11,751,816.30	TOTAL RS.		11,751,816.30

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

DATED :- 30/09/2023

Your's faithfully,
CA. Chetan S. Jena
 Chartered Accountant

CA. Chetan S. Jena
 (Partner)
 M.No.158737



U02N No. - 23158737 B G X V D 9 5569

[Signature]
Secretary
 Panchakshari Shivacharya Trust
 Aloor

[Signature]
Principal
 Channabasweshwar Pharmacy
 College (Pharm D.), LATUR

Academic facilities

Physical facilities

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D
TO.&DIST.LATUR.
01-04-2022 -31-03-2023

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Indirect Expenses		6,596,482.52	Indirect Incomes		6,076,716.00
Affiliation Expenses	210,000.00		Bank Interest	783.00	
Audit Fees	29,750.00		FDR interest received	52,308.00	
Bank Charges	2,877.52		Tution Fees	5,312,607.00	
Building Usage Charges	414,000.00		Development Fees	559,393.00	
Chemical & Glassware Exp.	403,011.00		University Exam Fees Received	151,625.00	
Depriciation	245,913.00				
Gathering Expnses	5,300.00				
Hospital Usage Charges	100,000.00				
Laboratory Exp	15,577.00				
Library Expenses	21,750.00				
Office Exp	696.00				
Printing & Stationery	187,987.00				
Processing Fees	60,800.00				
Repairing & Maintainance	121,938.00				
Salary Arriers (Teaching)	32,389.00				
Salary Expenses (Teaching)	3,621,754.00				
Sessional Exam Expenses	2,161.00				
Traveling Expenses	187,554.00				
University Exam Fees Paid	151,625.00				
University Fees Paid	14,000.00				
Accomodation for Guest Lecturer	80,000.00				
Advertisement Exp	250,000.00				
CIID Salary Exp	2,400.00				
Doctor Visiting Charges	150,000.00				
Honarium	285,000.00				
			<i>Excess of expenditure over income</i>		519,766.52
Total		6596482.52	Total		6596482.52

JAJU SONI & ASSOCIATES
Chartered Accountants



UDIN No.: 23158 737B GXVD 95569

[Signature]

Secretary
Panchakshari Shivacharya Trust
Aloor

[Signature]

Principal
Channabasweshwar Pharmacy
College (Pharm D.), LATUR

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D
TQ.&DIST.LATUR,
01-04-2022 -31-03-2023
BALANCE SHEET AS ON 31 MARCH 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Capital Account		-	Fixed Assets		1,489,845.00
	-		Shedule_C TO H	1,489,845.00	
Loans (Liability)		-	Investment		1,007,074.00
	-		Shedule_C TO H	1,007,074.00	
Current Liabilities		4,208,090.00	Current Assets		4,415,882.78
Provisions	429,000.00		Fees Receivable	4,109,020.00	
Sundry Creditors	903,679.00		Cash-in-hand	11,224.00	
Other Liabilities	2,875,411.00		Bank Accounts	295,638.78	
			TDS Receivable	-	
Anamat A/c		1,999,482.00			
Channabasweshwar Pharmacy College (Degree)	3,983,709.00				
Channabasweshwar Pharmacy College (Degree D.Pharm)	(700,000.00)				
Channabasweshwar Pharmacy College (PG)	(1,224,827.00)				
Channabasweshwar Pharmacy College (Ph.D)	(400,000.00)				
Panchakshari Shivacharya Trust	340,600.00				
Excess of expenditure over income		705,229.78			
Opening Balance	1,224,996.30				
Current Period	(519,766.52)				
Total		6,912,801.78	Total		6,912,801.78

JAJU SONI & ASSOCIATES
Chartered Accountants



UPIA No.:- 23158737B9XVP95569

[Signature]
Secretary
Panchakshari Shivacharya Trust
Aloor

[Signature]
Principal
Channabasweshwar Pharmacy
College (Pharm D.), LATUR

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D
TO.&DIST.LATUR.
01-04-2022 -31-03-2023

SCHEDULE "A"

EXPENDITURE ON OBJECT OF TRUST:-

Sr.	PARTICULARS	AMOUNT RS.
1	Afiliation Expenses	210,000.00
2	Audit Fees	29,750.00
3	Bank Charges	2,877.52
4	Building Usage Charges	414,000.00
5	Chemical & Glassware Exp.	403,011.00
6	Depriciation	245,913.00
7	Gathering Expnses	5,300.00
8	Hospital Usage Charges	100,000.00
9	Laboratory Exp	15,577.00
10	Library Expenses	21,750.00
11	Office Exp	696.00
12	Printing & Stationery	187,987.00
13	Processing Fees	60,800.00
14	Repairing & Maintainance	121,938.00
15	Salary Arriers (Teaching)	32,389.00
16	Salary Expenses (Teaching)	3,621,754.00
17	Sessional Exam Expenses	2,161.00
18	Traveling Expenses	187,554.00
19	University Exam Fees Paid	151,625.00
20	University Fees Paid	14,000.00
21	Accomodation for Guest Lecturer	80,000.00
22	Advertismet Exp	250,000.00
23	CHB Salary Exp	2,400.00
24	Doctor Visiting Charges	150,000.00
25	Honarium	285,000.00
TOTAL RS.		6,596,482.52



[Signature]
Secretary
Panchakashari Shivacharya Trust
Aloor

[Signature]
Principal
Channabasweshwar Pharmacy
College (Pharm D.), LATUR

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D
TO.&DIST.LATUR.
01-04-2022 -31-03-2023


SCHEDULE "B"

INCOME FROM OTHER SOURCES

Sr.	PARTICULARS	AMOUNT RS.
1	Bank Interest	783.00
2	FDR inerest received	52,308.00
3	Tution Fees	5,312,607.00
4	Development Fees	559,393.00
5	University Exam Fees Received	151,625.00
TOTAL RS.		6,076,716.00




Secretary
Panchakashari Shivacharya Trust
Aloor


Principal
Channabasweshwar Pharmacy
College (Pharm D.), LATUR

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D
TO.&DIST.LATUR,
01-04-2022 - 31-03-2023

SCHEDULE "C"
ANAMAT ACCOUNT

Sr. No.	Name of Trustee	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal 31/03/2023
1	Channabasweshwar Pharmacy College (Degree)	2,233,266.00	2,647,482.00	4,880,748.00	897,039.00	3,983,709.00
2	Channabasweshwar Pharmacy College (Degree D.Pharm)	-	-	-	700,000.00	(700,000.00)
3	Channabasweshwar Pharmacy College (P.G.)	267,374.00	67,600.00	334,974.00	1,559,801.00	(1,224,827.00)
4	Channabasweshwar Pharmacy College (Ph.D)	-	-	-	400,000.00	(400,000.00)
6	Panchakshari Shivacharya Trust, Latur.	(113,000.00)	726,395.00	613,395.00	272,795.00	340,600.00
	Total Rs.	2,387,640.00	3,441,477.00	5,829,117.00	3,829,635.00	1,999,482.00

SCHEDULE "D"
OTHER LIABILITIES

Sr. NO.	Particulars	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal 31/03/2023
1	Employee Share (EPF)	5,400.00	132,294.00	137,694.00	116,373.00	21,321.00
2	Professional Tax Payable (Staff)	4,600.00	15,600.00	20,200.00	7,700.00	12,500.00
3	Salary Payable (staff)	152,884.00	3,493,789.00	3,646,673.00	2,345,076.00	1,301,597.00
4	Caution Money Deposit	295,000.00	165,000.00	460,000.00	-	460,000.00
5	Development Fees	564,078.00	573,029.00	1,137,107.00	573,029.00	564,078.00
6	Mr.Gundre Vishal S (C.H.B Salary)	117,600.00	-	117,600.00	-	117,600.00
7	Mr.Manmath R Swami (C.H.B Salary)	116,400.00	-	116,400.00	-	116,400.00
8	Mr.Maske Mahesh Shravan (C.H.B Salary)	118,800.00	-	118,800.00	-	118,800.00
9	University Exam Fees	-	314,740.00	314,740.00	151,625.00	163,115.00
	Total Rs.	1,374,762.00	4,694,452.00	6,069,214.00	3,193,803.00	2,875,411.00

SCHEDULE "E"
CURRENT LIABILITIES

Sr. NO.	Particulars	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal 31/03/2023
	Provisions					
1	Audit Fees Payable	15,000.00	15,000.00	30,000.00	15,000.00	15,000.00
2	Building Usage Charges Payable	-	414,000.00	414,000.00	-	414,000.00
	Sundry Creditors					
1	Creditors for Exp	-	1,203,250.00	1,203,250.00	1,232,421.00	(29,171.00)
2	Adarsh Book Center	457,170.00	-	457,170.00	-	457,170.00
3	Fast Book Distributors, New Delhi	475,574.00	-	475,574.00	162,906.00	312,668.00
4	Galagat Stores	-	131,972.00	131,972.00	-	131,972.00
5	Pack Equipment	-	46,020.00	46,020.00	23,000.00	23,020.00
6	Sealers India	-	-	-	26,550.00	(26,550.00)
7	S.K.Appliances	-	45,570.00	45,570.00	21,000.00	24,570.00
8	Vivek Print Services Latur	610,125.00	175,500.00	785,625.00	775,625.00	10,000.00
	Total Rs.	1,542,869.00	2,016,312.00	3,559,181.00	2,241,502.00	1,332,679.00

SCHEDULE "F"
DETAILS OF FURNITURE & FIXTURE

Sr. NO.	Particulars	RATE OF DEP	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Depreciation	Closing Bal 31/03/2023
1	Books	10%	505,239.00	131,972.00	637,231.00	57,125.00	580,106.00
2	Furniture	10%	30,400.00	356,832.00	387,232.00	38,723.00	348,509.00
3	Equipment & Machinery	15%	86,487.00	212,642.00	299,129.00	29,399.00	269,730.00
4	Computer	40%	191,166.00	221,000.00	412,166.00	120,666.00	291,500.00
	Total Rs.		813,312.00	922,446.00	1,735,758.00	245,913.00	1,489,845.00

SCHEDULE "G"
INVESTMENT

Sr. No.	Particulars	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Interest on FD	Closing Bal 31/03/2023
3	Short term FD at Latur PNB A/G No - 132310PU00002038	-	503,537.00	503,537.00	-	503,537.00
4	Short term FD at Latur PNB A/G No - 132310PU00002047	-	503,537.00	503,537.00	-	503,537.00
	TOTAL RS.	-	1,007,074.00	1,007,074.00	-	1,007,074.00

SCHEDULE "G"
CURRENT ASSETS :-

Sr. No.	Particulars	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal 31/03/2023
1	Fees Receivable	2,865,820.00	6,382,774.00	9,248,594.00	5,139,574.00	4,109,020.00
2	TDS RECEIVABLE	1,922.00	5,373.00	7,295.00	7,295.00	-
	TOTAL RS.	2,867,742.00	6,388,147.00	9,255,889.00	5,146,869.00	4,109,020.00

SCHEDULE "H"
CASH & BANK BALANCES

Sr. NO.	Particulars	Amount Rs. (2022)
1	Cash On Hand	11,224.00
2	Cash At Bank Panjab National Bank - 0021	295,638.78
	TOTAL	306,862.78

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

PLACE :- LATUR
 DATED :- 30/09/2023

[Signature]
Secretary
 Panchakshari Shivacharya Trust
 Aloor

[Signature]
Principal
 Channabasweshwar Pharmacy
 College (Pharm D.), LATUR.

UPI Id No. 23158737BGXVD05569



AUDIT REPORT

PANCHAKSHARI SHIVACHARYA TRUST,ALOOR

CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.

TQ.&DIST.LATUR.

01-04-2022 TO 31-03-2023

AUDITORS REPORT

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

Audit report of Channabasweshwar Pharmacy College Phd. Research, Kawa Road
For the year ended on 31st march, 2023.

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2022. The categorical remarks have been given as under:

GENERAL REMARKS :-

- 1) Cash Book 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 kept this contravention to BPT Act.
- 5) TDS is not deducted on monthly basis

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

Thanking You,

PLACE :LATUR

DATE : 30/09/2023

Your's faithfully,
JAJU SONI & ASSOCIATES
Chartered Accountants



CA. Chetan S Jaju
(Partner)
M.No.158737

UDIN No:- 23158737BGXDR5676.

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMCY COLLEGE PH.D RESERCH, LATUR
01/04/2022- 31/03/2023

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
To <u>Opening Balance</u>	208370.00	By <u>Indirect Expenses</u>	28.91
" Bank Accounts	181000.00	" Bank Charges	28.91
" Cash-in-Hand	27370.00		
To <u>Current Assets</u>	67500.00	By <u>Current Liabilities</u>	400305.00
" Fees Receivable	67500.00	" Sundry Creditors	400000.00
		" Other Liabilities	305.00
		<u>Investments</u>	150000.00
To <u>Indirect Incomes</u>	4505.00	<u>Closing Balance</u>	130041.09
" Ph.D. Course Work Exam Fees	905.00	Bank Accounts	30666.09
" Sample Analysis Fees	3600.00	Cash-in-Hand	99375.00
<u>Anamat</u>	400000.00		
Channabasweshwar Pharmacy College (Pharm.D)	400000.00		
TOTAL RS.	680,375.00	TOTAL RS.	680,375.00

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

DATED :- 30/09/2023

Your's faithfully,
JAJU SONI & ASSOCIATES
Chartered Accountants

CA. Chetan S Jaju
(Partner)
M.No.158737



UDIN No- 23158737BGXVDR5676

Mishra
Secretary
Panchakshari Shivacharya Trust
Aloor

[Signature]
Principal
Channabasweshwar Pharmacy College
(Ph. D. Research Center), LATUR

PANCHAKSHARI SHIVACHARYA TRUST , ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.

TO.&DIST.LATUR.

01-04-2022 -31-03-2023

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Indirect Expenses		116,523.91	Indirect Incomes		115,585.00
Afiliation Expenses	20,000.00		Admission Fees	198.00	
Audit Fees	30,090.00		Admission & LMS Fees	2,400.00	
Bank Charges	28.91		Coruse Wrok Fees	13,200.00	
Depreciation	60,000.00		FDR Interest Received	1,368.00	
Ph.d Course Work Fees	5,500.00		Gymkhana Fees	660.00	
University Fees Paid	905.00		Identity Card Fees	66.00	
			Internet Fees (Annual)	2,376.00	
			Laboratory Fees	29,600.00	
			Laboratory Fees (Annual)	26,400.00	
			Liabrary Fees (Annual)	1,812.00	
			PH.D Coruse Work Exam Fees	905.00	
			Research Center Fees	33,000.00	
			Sample Analysis Fees	3,600.00	
			<i>Excess of expenditure over income</i>		938.91
Total		116523.91	Total		116523.91

JAJU SONI & ASSOCIATES
CHARTERED ACCOUNTANTS



UDIN No:- 23158737B6XVDR5676.

[Signature]
Secretary
 Panchakshari Shivacharya Trust
 Aloor


[Signature]
Principal
 Channabasweshwar Pharmacy College
 (Ph. D. Research Center), LATUR

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.
TO.&DIST.LATUR.
01-04-2022 -31-03-2023
BALANCE SHEET AS ON 31 MARCH 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Capital Account		0.00	Fixed Assets		740000.00
	0.00		Shedule_C TO H	740000.00	
Current Liabilities		428730.00	Investments		151368.00
Sundry Creditors	400000.00		PNB Short Term F.D	151368.00	
Provision	10030.00				
Other Liabilities	18700.00				
Anamat A/c		495160.00	Current Assets		268453.09
Channabasweshwar Pharmacy College (Degree)	67000.00		Fees Receivable	138412.00	
Channabasweshwar Pharmacy College (PG)	28160.00		Cash-in-hand	99375.00	
Channabasweshwar Pharmacy College (Pharm D)	400000.00		Bank Accounts	30666.09	
Excess of expenditure over income		235931.09			
Opening Balance Current Period	236,870.00 -938.91				
Total		1159821.09	Total		1159821.09



UDIN No: - 23158737BQXVDR5676.


Secretary
Panchakashari Shivacharya Trust
Aloor


Principal
Channabasweshwar Pharmacy College
(Ph. D. Research Center), LATUR

PANCHAKSHARI SHIVACHARYA TRUST , ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.
TO.&DIST.LATUR.
01-04-2022 -31-03-2023

SCHEDULE "A"

EXPENDITURE ON OBJECT OF TRUST:-

Sr.	PARTICULARS	AMOUNT RS.
1	Afiliation Expenses	20,000.00
2	Audit Fees	30,090.00
3	Bank Charges	28.91
4	Depreciation	60,000.00
5	Ph.d Course Work Fees	5,500.00
6	University Fees Paid	905.00
TOTAL RS.		116,523.91



[Handwritten Signature]

Secretary
Panchakshari Shivacharya Trust
Aloor

[Handwritten Signature]

Principal
Channabasweshwar Pharmacy College
(Ph. D. Research Center), LATUR

PANCHAKSHARI SHIVACHARYA TRUST , ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PHD
RESEARCH.
TO.&DIST.LATUR.
01-04-2022 -31-03-2023

SCHEDULE "B"

INCOME FROM OTHER SOURCES

Sr.	PARTICULARS	AMOUNT RS.
1	Admission Fees	198.00
2	Admission & LMS Fees	2,400.00
3	Coruse Wrok Fees	13,200.00
4	FDR Interest Received	1,368.00
5	Gymkhana Fees	660.00
6	Identity Card Fees	66.00
7	Internet Fees (Annual)	2,376.00
8	Laboratory Fees	29,600.00
9	Laboratory Fees (Annual)	26,400.00
10	Liabrary Fees (Annual)	1,812.00
11	PH.D Coruse Work Exam Fees	905.00
12	Research Center Fees	33,000.00
13	Sample Analysis Fees	3,600.00
TOTAL RS.		115,585.00




Secretary
Panchakashari Shivacharya Trust
Aloor


Principal
Channabasweshwar Pharmacy College
(Ph. D. Research Center), LATUR

PANCHAKSHARI SHIVACHARYA TRUST, ALOOR
CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH,
TO.&DIST.LATUR,
01-04-2022- 31-03-2023

SCHEDULE "C"

ANAMAT ACCOUNT

Sr. No.	Name of Trustee	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Channabasweshwar Pharmacy College Degree	47,000.00	20,000.00	67,000.00	-	67,000.00
2	Channabasweshwar Pharmacy College (P.G.)	7,500.00	20,660.00	28,160.00	-	28,160.00
3	Channabasweshwar Pharmacy College (Pharm.D)	-	400,000.00	400,000.00	-	400,000.00
Total Rs.		54,500.00	40,660.00	95,160.00	-	495,160.00

SCHEDULE "D"

Current Liabilities

Sr. No.	Name of Trustee	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Audit Fees	-	10,030.00	10,030.00	-	10,030.00
2	Sundry Creditors (Espin Nanotech Pvt Ltd)	-	800,000.00	800,000.00	400,000.00	400,000.00
3	Creditors for Exp	-	26,405.00	26,405.00	20,905.00	5,500.00
4	Laboratory Deposit	-	13,200.00	13,200.00	-	13,200.00
Total Rs.		-	810,030.00	810,030.00	400,000.00	428,730.00

DETAILS OF FURNITURE & FIXTURE

Sr. NO.	Particulars	RATE OF DEP	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Depreciation	Closing Bal. 31/03/2023
1	Equipment & Machinery	40%	-	800,000.00	800,000.00	60,000.00	740,000.00
Total Rs.			-	800,000.00	800,000.00	60,000.00	740,000.00

Investments

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Interest	Closing Bal. 31/03/2023
1	Short Term F.D (PNB Bank)	-	150,000.00	150,000.00	1,368.00	151,368.00
Total Rs.		-	150,000.00	150,000.00	1,368.00	151,368.00

SCHEDULE "G"

CURRENT ASSETS :-

Sr. No.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Fees Receivable	83,000.00	126,912.00	209,912.00	71,500.00	138,412.00
TOTAL RS.		83,000.00	126,912.00	209,912.00	71,500.00	138,412.00

SCHEDULE "H"

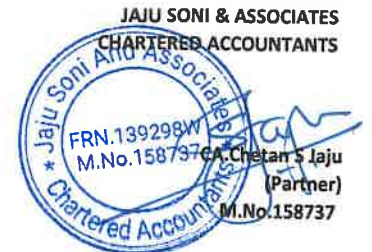
CASH & BANK BALANCES

Sr. NO.	Particulars	Amount Rs. (2022)
1	Cash In Hand	99,375.00
2	Cash At Bank Panjab National Bank - 0012	30,666.09
TOTAL		130,041.09

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

PLACE :- LATUR

DATED :-30/09/2023



UDIN No:- 23158737BGXVDR5676.

[Signature]
Secretary
 Panchakshari Shivacharya Trust
 Aloor

[Signature]
Principal
 Channabasweshwar Pharmacy College
 (Ph. D. Research Center), LATUR