



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\_4b. 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

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AUDIT REPORT

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PANCHAKSHARI SHIVACHARYA TRUST, ALOOR

CHANNABASWESHWAR PHARMACY COLLEGE DEGREE

TQ.&DIST.LATUR.

01-04-2021 TO 31-03-2022

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AUDITORS REPORT

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

Audit report of Channabasweshwar Pharmacy College Degree, Kawa Road  
For the year ended on 31st march, 2022.

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 :26/10/2022

Your's faithfully,  
JAJU SONI & ASSOCIATES  
Chartered Accountants

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



UPI No. :- 22158737BONFRL7258

Academic facilities

Physical facilities

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR**  
**TO.&DIST.LATUR**  
**01-04-2021 -31-03-2022**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>Indirect Expenses</b>		<b>35,218,924.02</b>	<b>Indirect Incomes</b>		<b>34,751,442.00</b>
4th Class Salary	1,882,744.00		Bank Interest	84,156.00	
Admin Charges	35,505.00		FDR Interest	327,843.00	
Advertisement Expenses	34,905.00		I.A.E.C (Pharmacology)	10,000.00	
Affiliation Fee	363,200.00		Resessional Theory & Practical Examination	7,200.00	
Animal Hosue Expenses	212,080.00		Tution Fees	34,322,243.00	
Audit Fees	19,470.00				
Bank Charges	22,925.02				
Building Usage Charges	2,164,500.00				
CHB Salay Expenses	394,800.00				
Chemicals & Glassware	664,339.00				
Consulting Charges	208,810.00				
Depreciation	1,438,278.00				
Electricity Expenses	218,240.00				
EPF Managent Share	867,606.00				
Faculty Welfare Exp.	78,000.00				
File	7,399.00				
Fire Extinguishers Expenses	26,250.00				
Gathering Expenses	1,117,924.00				
Guest Lodge & Lunch Expenses	153,500.00				
Gymkhana Expenses	56,007.00				
Honorium	751,200.00				
ID Card Expenses	16,700.00				
Inspection Expenses	7,500.00				
Intemet & Email Expenses	338,447.00				
Laboratary Expenses	68,027.00				
Legal Expenses	300,000.00				
Library Expenses	26,038.00				
Lill Inspection Exp.	3,000.00				
Livery Expenses	6,000.00				
Maintance & Repairing Building	1,182,231.00				
Misc Expenses	10,775.00				
Municipal Tax	267,981.00				
Patent Expenses	188,000.00				
PCI Expenses	9,288.00				
Periodical & Magzine	85,105.00				
Post & Telegram Expenses	1,646.00				
Printing & Stationery	3,011,970.00				
Processing Fees	97,700.00				
Regional Cricket Tournament Expenses	2,000.00				
Repairing & Maintance Other	684,268.00				
Research Project Exp.	105,000.00				
Review Application Fees	5,000.00				
Salary Arrears	2,943,060.00				
Salary Expenses	12,359,509.00				
Seminar & Conference Expenses	215,600.00				
Sports Expenses	160,100.00				
Student Saely Insurance Exp.	5,772.00				
Student Welfare Expenses	101,000.00				
Tdis Interst	570.00				
Telephone Expenses	14,062.00				
Traveling Expenses	1,209,140.00				
University Exam Fees Paid	050,380.00				
University Fees Paid	178,746.00				
Discount	38,627.00				
			<b>Excess of expenditure over income</b>		<b>467,482.02</b>
<b>Total</b>		<b>35,218,924.02</b>	<b>Total</b>		<b>35,218,924.02</b>

*M. K. Jaisankar*

**Secretary**  
Panchakashari Shivacharya Trust  
Aloor

*[Signature]*

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



UDIN No.1-22158737BONFR17258

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR**  
 01/04/2021- 31/03/2022

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022**

RECEIPTS		AMOUNT RS.	PAYMENTS		AMOUNT RS.
To Opening Balance			By Other Liabilities		
" Bank Accounts	3717499.49	3725478.13	" Fixed Assets		21072599.00
" Cash-in-hand	7978.64		" Dep@10%	9600.00	9600.00
Other Liabilities		1387462.00	By Investments & Deposit		
To Investments & Deposit		10162013.00	" Short Term F.D.	22400000.00	22400000.00
" Short Term F.D.	10162013.00		By Current Assets		
Current Assets		41116576.25	" Covid-19 Expenses (Receivable)	2000.00	2031529.00
" Loans & Advances (Asset)	218000.00		" Lokmat Media Pvt Ltd	11999.00	
" Fees Receivable	40898576.25		" Shree Ambika Printers & Publications	10290.00	
To Indirect Incomes		1422987.00	" Loans & Advances (Asset)	850514.00	
" Admission Form	15200.00		" Fees Receivable	1156726.00	
" Animal House	42056.00		By Indirect Expenses		917820.02
" Bank Interest	84156.00		" Animal House Expenses	18580.00	
" Breakage	6167.00		" Bank Charges	22925.02	
" Cultural & Extra Curricular Activities Fees	259000.00		" Electricity Expenses	195300.00	
" Dues	3845.00		" Fire Extinguishers Expenses	4900.00	
" FDR Interest	8334.00		" Gathering Expenses	83349.00	
" Fees Other	11299.00		" Guest Lodge & Lunch Expenses	26300.00	
" I.A.E.C. (PHARMACOLOGY)	10000.00		" Gymkhana Expenses	56007.00	
" ID Card	500.00		" Honorium	38000.00	
" Industrial Training Book	200.00		" ID Card Expenses	1750.00	
" Library Dues	1350.00		" Inspection Expenses	7500.00	
" Misc Income	1.00		" Internet & Email Expenses	46497.00	
" Other Fees	32979.00		" Laboratory Expenses	65783.00	
" Record Book	148500.00		" Library Expenses	4376.00	
" Registration Fees	518000.00		" Livery Expenses	6000.00	
" Resessional Theory & Practical Examination	7200.00		" Maintenance & Repairing Building	17950.00	
" Sports & Gymkhana Fees	259000.00		" Misc Expenses	10775.00	
" Training & Placement Fees	14700.00		" Mr. Shinde Audumber	8000.00	
" University Fees	500.00		" PCI Expenses	1067.00	
To Indirect Expenses		100.00	" Periodical & Magazine	3105.00	
" ID Card Expenses	100.00		" Post & Telegram Expenses	1646.00	
To Annuat A/c		5485853.00	" Printing & Stationery	60412.00	
" Channabasweshwar Pharmacy College (PG)	440000.00		" Regional Cricket Tournament Expenses	2000.00	
" Channabasweshwar Pharmacy College Degree (D.Pharm)	2435853.00		" Repairing & Maintenance Other	121606.00	
" Channabasweshwar Pharmacy College (Pharm D.)	610000.00		" Seminar & Conference Expenses	9000.00	
" Panchakshri Shivacharya Trust	2000000.00		" Telephone Expenses	14062.00	
			" Traveling Expenses	79740.00	
			" University Fees Paid	8100.00	
			By Anamat A/c		16416571.00
			" Channabasweshwar Pharmacy Collage (PG)	4927054.00	
			" Channabasweshwar Pharmacy College Degree (D.Pharm)	2574381.00	
			" Channabasweshwar Pharmacy College (Pharm D.)	2065136.00	
			" Panchakshri Shivacharya Trust	6850000.00	
			By Closing Balance		452350.36
			" Bank Accounts	448463.72	
			" Cash-in-hand	3886.64	
<b>TOTAL RS.</b>		<b>63,300,469.38</b>	<b>TOTAL RS.</b>		<b>63,300,469.38</b>

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

PLACE :- LATUR

DATED :- 26/10/2022

VOID No. :- 22158737 BOND FRU7258

*[Signature]*

**Secretary**  
**Panchakashari Shivacharya Trust**  
**Aloor**

*[Signature]*

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

Your's faithfully,  
**JAJU SONI & ASSOCIATES**  
 Chartered Accountants

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



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**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR**  
**TO & DIST. LATUR.**  
**01-04-2021 -31-03-2022**  
**BALANCE SHEET AS ON 31 MARCH 2022**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Capital Account</b>			<b>Fixed Assets</b>		<b>5,040,842.03</b>
			Dep@10%	1,555,716.14	
			Dep@15%	1,915,604.02	
			Dep@40%	1,569,521.87	
<b>Loans (Liability)</b>			<b>Investments &amp; Deposit</b>		<b>14,354,962.00</b>
			Shedule C TO H	14,354,962.00	
<b>Other Liabilities</b>		<b>29,480,659.00</b>	<b>Current Assets</b>		<b>18,148,572.83</b>
Shedule C TO H	29,480,659.00		Deposits (Asset)	24,315.00	
			Loans & Advances (Asset)	25,650.00	
			Fees Receivable	17,604,600.47	
			Cash-in-hand	3,886.64	
			Bank Accounts	448,463.72	
			TDS Receivable	39,581.00	
			Covid 19 Expenses (Receivable)	2,000.00	
			TDS on FD Interest (Receivable)	76.00	
			<b>Anamat A/c</b>		<b>5,573,357.00</b>
			Channabasweshwar Hostel	100,000.00	
			Channabasweshwar Junior College	275,000.00	
			Channabasweshwar Pharmacy Collage (PG)	2,840,793.00	
			Channabasweshwar Pharmacy College Degree (D.Pharm.)	236,773.00	
			Channabasweshwar Pharmacy College (Pharm D.)	2,233,266.00	
			Channabasweshwar Pharmacy College (Ph.D Reserch )	47,000.00	
			Panchakshri Shivacharya Trust	(159,475.00)	
<b>Excess of expenditure over income</b>		<b>13,637,074.86</b>			
Opening Balance	14,104,556.88				
Current Period	467,482.02				
Less: Transferred					
<b>Total</b>		<b>43,117,733.86</b>	<b>Total</b>		<b>43,117,733.86</b>

UDIN No. L-22158737B02FRL7258



*M. K. J. J.*

**Secretary**

Panchakshari Shivacharya Trust  
Aloor

*E. M. M.*

**Principal**

Channabasweshwar Pharmacy College (Degree)  
LATUR

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

**SCHEDULE "A"****EXPENDITURE ON OBJECT OF TRUST:-**

Sr.	PARTICULARS	AMOUNT RS.
1	4th Class Salary	1,882,744.00
2	Admin Charges	35,505.00
3	Advertisement Expenses	34,905.00
4	Affiliation Fee	363,200.00
5	Animal Hosue Expenses	212,080.00
6	Audit Fees	19,470.00
7	Bank Charges	22,925.02
8	Building Usage Charges	2,164,500.00
9	CHB Salay Expenses	394,800.00
10	Chemicals & Glassware	664,339.00
11	Consulting Charges	208,810.00
12	Depreciation	1,444,246.55
13	Discount	38,627.00
14	Electricity Expenses	218,240.00
15	EPF Managent Share	867,606.00
16	Faculty Welfare Exp.	78,000.00
17	Fine	7,399.00
18	Fire Extinguishers Expenses	26,250.00
19	Gathering Expenses	1,118,257.00
20	Guest Lodge & Lunch Expenses	153,500.00
21	Gymkhana Expenses	56,007.00
22	Honorium	751,200.00
23	ID Card Expenses	16,700.00
24	Inspection Expenses	7,500.00
25	Internet & Email Expenses	338,447.00
26	Laboratary Expenses	77,860.00
27	Legal Expenses	300,000.00
28	Library Expenses	87,676.00
29	Lift Inspection Exp.	3,000.00
30	Livery Expenses	6,000.00
31	Maintance & Repairing Building	1,176,341.00
32	Misc Expenses	10,775.00
33	Municipal Tax	267,981.00
34	Patent Expenses	188,000.00
35	PCI Expenses	9,288.00
36	Periodical & Magzine	85,105.00
37	Post & Telegram Expenses	1,646.00
38	Printing & Stationery	3,011,970.00
39	Processing Fees	97,700.00
40	Regional Cricket Tournament Expenses	2,000.00
41	Reparing & Maintance Other	684,268.00
42	Research Project Exp.	15,000.00
43	Review Application Fees	5,000.00
44	Salary Arrears	2,943,060.00
45	Salary Expenses	12,359,509.00
46	Seminar & Conference Expenses	215,600.00
47	Sports Expenses	160,100.00
48	Student Saety Insurance Exp.	5,772.00
49	Student Welfare Expenses	101,000.00
50	Tds Interst	570.00
51	Telephone Expenses	14,062.00
52	Traveling Expenses	1,209,140.00
53	University Exam Fees Paid	858,380.00
54	University Fees Paid	178,746.00
<b>TOTAL RS.</b>		<b>35,200,806.57</b>

*M. K. Kulkarni*  
**Secretary**

**Panchakashari Shivacharya Trust**  
**Aloor**

*[Signature]*  
**Principal**

**Channabasweshwar Pharmacy College (Degree)**

**LATUR**

UDIN No. - 22158737BDNFAL7358



**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE DEGREE, LATUR**  
**TQ.&DIST.LATUR.**  
**01-04-2021 -31-03-2022**

**SCHEDULE "B"**

**INCOME FROM OTHER SOURCES**

Sr.	PARTICULARS	AMOUNT RS.
1	Bank Interest	84156.00
2	FDR Interest	327843.00
3	I.A.E.C (Pharmacology)	10000.00
4	Resessional Theory & Practical Examination	7200.00
5	Tution Fees	34322243
<b>TOTAL RS.</b>		<b>34,751,442.00</b>

UDIN



*[Handwritten Signature]*

*[Handwritten Signature]*

**Secretary**  
Panchakashari Shivacharya Trust  
Aloor

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





**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR**  
**TO & DIST. LATUR.**  
**01-4-2021 TO 31-3-2022**

**SCHEDULE "F"**

**DETAILS OF ADVANCES ACCOUNT**

Sr. NO.	Particulars	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Refund	Closing Bal. 31/03/2022
1	Fees Receivable	17,238,806.72	42,029,889.00	59,268,695.72	41,664,095.25	17,604,600.47
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	82,000.00	574,014.00	656,014.00	637,464.00	18,550.00
5	N.S.S Activity	4,100.00	15,000.00	19,100.00	12,000.00	7,100.00
6	TDS Receivable (Tds on FD Interest)	8,166.00	31,415.00	39,581.00	-	39,581.00
7	Covid 19 Expenses (Receivable)	-	2,000.00	2,000.00	-	2,000.00
8	TDS on FD Interest (Receivable)	-	76.00	76.00	-	76.00
<b>TOTAL RS.</b>		<b>17,357,387.72</b>	<b>42,650,318.00</b>	<b>60,007,705.72</b>	<b>42,313,559.25</b>	<b>17,696,222.47</b>

**SCHEDULE "G"**

**DETAILS OF INVESTMENTS & DEPOSITS :-**

Sr. No.	Particulars	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Interest Received	Closing Bal. 31/03/2022
<b>Development Fund FD</b>						
1	D F FDR With OBC Bank - 13233031015819	571,274.00	-	571,274.00	35,502.00	606,776.00
2	D F FDR With OBC Bank - 13233031016762	385,157.00	-	385,157.00	18,227.00	403,384.00
3	D F FDR With OBC Bank - 13233031016779	273,015.00	-	273,015.00	12,920.00	285,935.00
4	D F FDR With OBC Bank - 1323303104188	426,999.00	-	426,999.00	20,535.00	447,534.00
5	D F FDR With OBC Bank - 13233031016786	172,512.00	-	172,512.00	8,164.00	180,676.00
<b>Short Term FD</b>						
1	Short Term L.U.B. F.D. A/c No. FD/4693/2	500,000.00	-	500,000.00	2,960.00	502,960.00
2	Short Term L.U.B. F.D. A/c No. FD/4693/5	500,000.00	-	500,000.00	2,961.00	502,961.00
3	Short Term L.U.B. F.D. A/c No. FD/4693/6	500,000.00	-	500,000.00	2,963.00	502,963.00
4	Short Term L.U.B. F.D. A/c No. FD/4693/7	500,000.00	-	500,000.00	2,961.00	502,961.00
5	Short Term L.U.B. F.D. A/c No. FD/4693/8	500,000.00	-	500,000.00	2,963.00	502,963.00
6	Short Term L.U.B. F.D. A/c No. FD/4693/9	500,000.00	-	500,000.00	2,962.00	502,962.00
7	Short Term L.U.B. F.D. A/c No. FD/5208/5	1,500,000.00	-	1,500,000.00	20,874.00	1,520,874.00
8	Short Term L.U.B. F.D. A/c No. FD/5208/6	1,500,000.00	-	1,500,000.00	20,842.00	1,520,842.00
9	Short Term L.U.B. F.D. A/c No. FD/5208/7	1,500,000.00	-	1,500,000.00	35,730.00	1,535,730.00
10	Short Term PNB F.D. A/c No.132310P000000919	1,600,000.00	-	1,600,000.00	11,815.00	1,611,815.00
11	Short Term PNB F.D. A/c No.132310P000000928	1,600,000.00	-	1,600,000.00	11,813.00	1,611,813.00
12	Short Term PNB F.D. A/c No.132310P000000937	1,600,000.00	-	1,600,000.00	11,813.00	1,611,813.00
<b>TOTAL RS.</b>		<b>1,828,957.00</b>	<b>-</b>	<b>1,828,957.00</b>	<b>95,348.00</b>	<b>14,354,962.00</b>

**SCHEDULE "H"**

**CASH & BANK BALANCES**

Sr. NO.	Particulars	Amount Rs. (2022)
1	Cash On Hand	3,886.64
2	Cash At Bank	
	Oriental Bank Of Commerce 2252	415,493.02
	Oriental Bank Of Commerce - 1364	32,970.70
<b>TOTAL</b>		<b>452,350.36</b>

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

PLACE :- LATUR  
 DATED :-26/10/2022

Your's faithfully,  
**CA JAY SONI & ASSOCIATES**  
 Chartered Accountants  
 CA Chaitan S. Jain  
 (Partner)  
 M.No.158737

UDIN No. :- 22158737-BD-HFRL7258

*[Signature]*  
**Secretary**  
 Panchakashari Shivacharya Trust  
 Aloor

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

AUDIT REPORT

\*\*\*\*\*  
PANCHAKSHARI SHIVACHARYA TRUST,ALOOR

CHANNABASWESHWAR PHARMACY COLLEGE PG

TO.&DIST.LATUR.

01-04-2021 TO 31-03-2022

**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,2022.

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2022. 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:-26/10/2022

Your's faithfully,  
**JAJU SONI & ASSOCIATES**  
Chartered Accountants



UNFH No 22158737BDNGA9279

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

**01-04-2021 -31-03-2022**

Academic facilities

Physical facilities

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Indirect Expenses		7,510,111.19	Indirect Incomes		7,060,314.00
Affiliation Expenses	2,016,000.00		Bank Interest	17,441.00	
Audit Fees	19,470.00		FDR Interest	33,380.00	
Bank Charges	5,406.14		Tution Fees	6,749,798.00	
Building Usages Charges	351,000.00		University Exam Fees Received	259,695.00	
Chemical & Glassware Expenses	220,565.05				
Deparication	204,530.00				
Honoriam	232,800.00				
ID Card Expenses	2,590.00				
Interest on TDS	75.00				
Journals & Peridicals	3,949.00				
Laboratory Expenses	200.00				
Maintance & Repairing	31,551.00				
Misc Expenses	224.00				
Postage & Telegram Exp.	542.00				
Printing & Stationary Expenses	34,338.00				
Processing Fees	113,000.00				
Research Project Expenses	13,764.00				
Salary Arriers	135,204.00				
Salary Expenses	3,802,856.00				
Sessional Exam Expenses	23,000.00				
Student Safety Insurance Exp.	936.00				
Training & Placement Expense	12,000.00				
Travelling Expenses	23,636.00				
University Exam Fees Paid	259,695.00				
University Fees Paid	2,780.00				
			Excess of expenditure over income		449,797.19
<b>Total</b>		<b>7,510,111.19</b>	<b>Total</b>		<b>7,510,111.19</b>

JAJU SONI & ASSOCIATES  
Chartered Accountants



UDH No. 1- 22158737BPNGA9279

*Handwritten signature of Secretary*

**Secretary**

Panchakashari Shivacharya Trust  
Aloor

*Handwritten signature of Principal*

**Principal**

Channabasweshwar Pharmacy College (Degree)  
LATUR

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE DEGREE (PG), LATUR**  
 01/04/2021- 31/03/2022

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS		AMOUNT RS.	PAYMENTS	AMOUNT RS.
To <u>Opening Balance</u>		1161450.45	By <u>Current Liabilities</u>	
" Bank Accounts	1156175.85		" <u>Caution Money Deposit</u>	3437648.05
" Cash-in-hand	5274.60		" TDS	5000.00
			" Provisions	24530.00
To <u>Current Liabilities</u>		88000.00	" Sundry Creditors	235044.00
" <u>Caution Money Deposit</u>	88000.00			3173074.05
To <u>Current Assets</u>		6771078.00	By <u>Investments</u>	
" Fees Receivable	6771078.00		" Short Term F.D.	2100000.00
To <u>Indirect Incomes</u>		603841.00	By <u>Current Assets</u>	
" <u>Alumni Association Fees</u>	46000.00		" Fees Receivable	180642.00
" <u>Bank Interest</u>	17441.00			
" <u>Breakage</u>	4600.00		By <u>Indirect Incomes</u>	
" <u>Cultural &amp; Extra Curricular Activities Fees</u>	73000.00		" <u>Cultural &amp; Extra Curricular Activities Fees</u>	8000.00
" <u>Dues</u>	400.00		" <u>Registration Fees</u>	1000.00
" <u>ID Card</u>	100.00		" <u>Sports &amp; Gymkhana Fees</u>	2000.00
" <u>Other Fees</u>	3900.00		" <u>Training &amp; Placement Fees</u>	1000.00
" <u>Registration Fees</u>	146000.00			4000.00
" <u>Research Consultancy Fees</u>	400.00		By <u>Indirect Expenses</u>	
" <u>Research Facility Fees</u>	58000.00		" <u>Bank Charges</u>	46490.14
" <u>Resewational Theory &amp; Practical Examination</u>	4500.00		" <u>ID Card Expenses</u>	5406.14
" <u>Sports &amp; Gymkhana Fees</u>	73000.00		" <u>Interest on TDS</u>	2590.00
" <u>Training &amp; Placement Fees</u>	176000.00		" <u>Laboratory Expenses</u>	75.00
" <u>University Fees (Eligibility)</u>	500.00		" <u>Maintance &amp; Repairing</u>	200.00
			" <u>Misc Expenses</u>	4977.00
To <u>Annamat</u>		59000.00	" <u>Postage &amp; Telegram Exp.</u>	224.00
" <u>Channabasweshwar (Polytechnic) College</u>	59000.00		" <u>Printing &amp; Stationary Expenses</u>	542.00
To <u>Annamat A/c</u>		3882218.00	" <u>Travelling Expenses</u>	8840.00
" <u>Channabasweshwar Pharmacy College (Degree)</u>	3732218.00			23636.00
" <u>Channabasweshwar Pharmacy College (Pharm D.)</u>	150000.00		By <u>Annamat A/c</u>	
To <u>Other Liabilities</u>		253690.00	" <u>Channabasweshwar Pharmacy College (Degree)</u>	3190022.00
" <u>Convocation Fees</u>	2780.00		" <u>Channabasweshwar Pharmacy College Degree (D.Pharm)</u>	175942.00
" <u>University Exam Fees</u>	250910.00		" <u>Channabasweshwar Pharmacy College (Pharm D.)</u>	417374.00
			" <u>Channabasweshwar Pharmacy College (Ph.D Reserch)</u>	21200.00
			" <u>Panchakshari Shivoacharya Trust</u>	200000.00
			By <u>Other Liabilities</u>	
			" <u>Dr. Bhuvanure O.G. (Cluster Remun.)</u>	2661144.00
			" <u>Mr. Ladde Shivkumar S. (Cluster Remun.)</u>	8000.00
			" <u>Mr. Swami Akash R. (Cluster Remun.)</u>	4950.00
			" <u>Mr. Tandale S.K. (Cluster Remun.)</u>	2600.00
			" <u>Mr. Yerie S.R. (Cluster Remun.)</u>	2850.00
			" <u>Salary Payable (Staff)</u>	2600.00
				2640144.00
			By <u>Closing Balance</u>	
			" Bank Accounts	380815.26
			" Cash-in-hand	377865.66
				2949.60
<b>TOTAL RS.</b>		<b>12,819,277.45</b>	<b>TOTAL RS.</b>	<b>12,819,277.45</b>

PRODUCED BEFORE US, SUBJECT TO OUR REPORT EVEN DATE.


PLACE :- LATUR

DATED :- 26/10/2022

Your's faithfully,  
**JAJU SONI & ASSOCIATES**  
 Chartered Accountants  
  
 Charu Sheeta S Jaju  
 (Partner)  
 M.No.158737



UPI IN NO - 22158737BP2NGA9279

  
**Secretary**  
 Panchakashari Shivacharya Trust  
 Aloor

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

4

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

**TO.&DIST.LATUR.**

**01-04-2021 -31-03-2022**

**BALANCE SHEET AS ON 31 MARCH 2022**

LIABILITIES		AMOUNT	AMOUNT	ASSETS	
				AMOUNT	AMOUNT
<u>Capital Account</u>			-	<u>Fixed Assets</u>	
				Schedule_C TO H	1,235,497.03
<u>Loans (Liability)</u>			-	<u>Investments &amp; Deposit</u>	
				Schedule_C TO H	2,391,322.00
<u>Current Liabilities</u>			<b>4,427,879.00</b>	<u>Current Assets</u>	
Provisions	70,940.00			Fees Receivable	7,877,008.15
Sundry Creditors	(31,797.00)			Cash-in-hand	2,949.60
TDS	(9,530.00)			Bank Accounts	377,865.66
Caulon Money Deposit	257,000.00			TDS Receivable	4,513.00
Development Fund	4,141,266.00				
<u>Anamat A/c</u>			<b>6,744,332.00</b>		
Channabasweshwar Pharmacy College Degree	2,840,793.00				
Channabasweshwar Pharmacy College Degree (D.Pharm.)	(166,942.00)				
Channabasweshwar Pharmacy College (Pharm.D)	(267,374.00)				
Channabasweshwar Pharmacy College (Ph.D Reserch)	(7,500.00)				
N.S.S Activity	(17,000.00)				
Panchakshri Shivacharya Trust	4,362,355.00				
<u>Other Liabilities</u>			<b>968,253.46</b>		
Schedule C TO H	968,253.46				
				<u>Excess of expenditure over income</u>	
				Opening Balance	(198,488.17)
				Current Period	449,797.19
<b>Total</b>			<b>12,140,464.46</b>	<b>Total</b>	<b>12,140,464.46</b>

  
**Secretary**  
Panchakashari Shivacharya Trust  
Aloor

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

**JAJU SONI & ASSOCIATES**  
Chartered Accountants  
  
CA. Chetan S Jaju  
(Partner)  
FRN.1392900  
M.No.158737  
M.No.158737

UDIN No:- 22158737 BDN GAAG279

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

**SCHEDULE "A"**

**EXPENDITURE ON OBJECT OF TRUST:-**

Sr.	PARTICULARS	AMOUNT RS.
1	Affiliation Expences	2,016,000.00
2	Audit Fees	19,470.00
3	Bank Charges	5,406.14
4	Building Usages Charges	351,000.00
5	Chemical & Glassware Expenses	220,565.05
6	Deperication	204,530.00
7	Honoriam	232,800.00
8	ID Card Expenses	2,590.00
9	Interest on TDS	75.00
10	Journals & Peridicals	3,949.00
11	Laboratory Expenses	200.00
13	Maintance & Repairing	31,551.00
14	Misc Expenses	224.00
15	Postage & Telegram Exp.	542.00
16	Printing & Stationary Expenses	34,338.00
17	Processing Fees	113,000.00
18	Research Project Expenses	13,764.00
19	Salary Arriers	135,204.00
20	Salary Expenses ✓	3,802,856.00 ✓
21	Sessional Exam Expenses	23,000.00
22	Student Safety Insurance Exp.	936.00
23	Training & Placement Expense	12,000.00
24	Travelling Expenses	23,636.00
25	University Exam Fees Paid	259,695.00
26	University Fees Paid	2,780.00
<b>TOTAL RS.</b>		<b>7,510,111.19</b>



*[Handwritten Signature]*

**Secretary**

Panchakashari Shivacharya Trust  
Aloor

*[Handwritten Signature]*

**Principal**

Channabasweshwar Pharmacy College (Degree)  
LATUR



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

**SCHEDULE "B"**

**INCOME FROM OTHER SOURCES**

Sr.	PARTICULARS	AMOUNT RS.
1	Bank Interest	17441.00
2	FDR Interest	33380.00
3	Tution Fees	6749798.00
4	University Exam Fees Received	259695.00
<b>TOTAL RS.</b>		<b>7,060,314.00</b>



*M. K. S. S. S.*

**Secretary**

**Panchakashari Shivacharya Trust**  
Aloor

*P. S. S.*

**Principal**

**Channabasweshwar Pharmacy College (Degree)**  
LATUR

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

**SCHEDULE "C"**  
**ANAMAT ACCOUNT**

Sr. No.	Name of Trustee	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2022
1	Channabasweshwar Pharmacy College Degree	1,001,500.00	5,190,169.00	6,191,669.00	3,350,876.00	2,840,793.00
2	Channabasweshwar Pharmacy College Degree (D.Pharm)	(50,000.00)	59,000.00	9,000.00	175,942.00	(166,942.00)
3	Channabasweshwar Pharmacy College (Ph.D Reserch)	13,700.00	-	13,700.00	21,200.00	(7,500.00)
5	N.S.S Activity	(17,000.00)	-	(17,000.00)	-	(17,000.00)
6	Pachakshari Shivacharya Trust	3,620,000.00	942,355.00	4,562,355.00	200,000.00	4,362,355.00
7	Channabasweshwar Pharmacy College (Pharm D)	-	150,000.00	150,000.00	417,374.00	(267,374.00)
	<b>Total Rs.</b>	<b>4,568,200.00</b>	<b>6,191,524.00</b>	<b>10,759,724.00</b>	<b>3,748,018.00</b>	<b>6,744,332.00</b>

**SCHEDULE "D"**  
**OTHER LIABILITIES**

Sr. NO.	Particulars	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2022
1	EPF	528,992.06	-	528,992.06	-	528,992.06
2	Employee Share (EPF)	-	108,000.00	108,000.00	99,000.00	9,000.00
3	Professional Tax (Payable)	-	11,400.00	11,400.00	-	11,400.00
4	Salary Payable (Staff)	-	3,848,340.00	3,848,340.00	3,534,980.00	313,360.00
5	Tds payable	118,721.40	-	118,721.40	15,000.00	103,721.40
6	Convocation Fees	-	2,780.00	2,780.00	-	2,780.00
7	Remuneration of Cluster	20,000.00	-	20,000.00	21,000.00	(1,000.00)
	<b>Total Rs.</b>	<b>667,713.46</b>	<b>3,970,520.00</b>	<b>4,638,233.46</b>	<b>3,669,980.00</b>	<b>968,253.46</b>

**SCHEDULE "E"**  
**CURRENT LIABILITIES**

Sr. NO.	Particulars	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2022
<b>Provisions</b>						
1	Professional Tax Payable	15,000.00	-	15,000.00	-	15,000.00
2	TDS Payable (Staff)	-	56,000.00	56,000.00	39,000.00	17,000.00
3	Audit Fees Payable	19,470.00	19,470.00	38,940.00	-	38,940.00
	<b>Sundry Creditors</b>					
5	R & D Enterprises	-	-	-	31,797.00	(31,797.00)
<b>Other Liabilities</b>						
1	Caution Money Deposit	177,000.00	91,000.00	268,000.00	11,000.00	257,000.00
2	Development Fund	3,306,064.00	876,028.00	4,182,092.00	40,826.00	4,141,266.00
3	TDS	-	15,000.00	15,000.00	24,530.00	(9,530.00)
	<b>Total Rs.</b>	<b>4,852,960.92</b>	<b>8,998,538.00</b>	<b>13,851,498.92</b>	<b>7,487,113.00</b>	<b>4,427,879.00</b>



*[Handwritten Signature]*

**Secretary**  
**Panchakshari Shivacharya Trust**  
**Aloor**

*[Handwritten Signature]*

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

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PG**  
**TO & DIST. LATUR**  
**01-4-2021 TO 31-3-2022**

**SCHEDULE "F"**

**DETAILS OF FURNITURE & FIXTURE**

Sr. No.	Particulars	RATE OF DEP	Opening Bal 01/04/2021	Addition During The Year	Total Rs.	Depreciation	Closing Bal 31/03/2022
1	Books	10%	59,432.35	40,525.00	99,957.35	8,949.00	91,008.35
2	Furniture	10%	9,666.40	-	9,666.40	967.00	8,699.40
3	White Board (classroom)	10%	-	6,372.00	6,372.00	319.00	6,053.00
4	Ben Q Projector	15%	-	77,000.00	77,000.00	5,775.00	71,225.00
5	Equipment & Machinery	15%	839,441.10	-	839,441.10	125,916.00	713,525.10
6	Computers	40%	118,210.18	289,380.00	407,590.18	62,604.00	344,986.18
<b>Total Rs.</b>			<b>1,026,750.03</b>	<b>413,277.00</b>	<b>1,440,027.03</b>	<b>204,530.00</b>	<b>1,235,497.03</b>

**SCHEDULE "G"**

**DETAILS OF INVESTMENTS & DEPOSITS :-**

Sr. No.	Particulars	Opening Bal 01/04/2021	Addition During The Year	Total Rs.	Interest Received	Closing Bal 31/03/2022
1	DF FDR With OBC Bank - 13233031016755	195,738.00	-	195,738.00	9,265.00	205,003.00
2	DF FDR With OBC Bank - 13233031015802	65,540.00	-	65,540.00	4,072.00	69,612.00
3	Short Term FDR With LUB Bank - FD/4693/1	350,000.00	-	350,000.00	4,513.00	354,513.00
4	Short Term FDR With LUB Bank - FD/4693/4	500,000.00	-	500,000.00	2,964.00	502,964.00
5	Short Term FDR With PNB Bank - 132310PU00000946	600,000.00	-	600,000.00	4,430.00	604,430.00
6	Short Term FDR With PNB Bank - 132310PU00000955	650,000.00	-	650,000.00	4,800.00	654,800.00
<b>TOTAL RS.</b>			<b>2,361,278.00</b>	<b>2,361,278.00</b>	<b>30,044.00</b>	<b>2,391,322.00</b>

**SCHEDULE "H"**

**CURRENT ASSETS :-**

Sr. No.	Particulars	Opening Bal 01/04/2021	Addition During The Year	Total Rs.	Repayment	Closing Bal 31/03/2022
1	Fees Receivable	6,984,298.15	8,163,642.00	15,147,940.15	7,270,932.00	7,877,008.15
2	TDS Receivable	1,177.00	3,336.00	4,513.00	-	4,513.00
<b>TOTAL RS.</b>			<b>8,166,978.00</b>	<b>15,152,453.15</b>	<b>7,270,932.00</b>	<b>7,881,521.15</b>

**SCHEDULE "I"**

**CASH & BANK BALANCES**

Sr. No.	Particulars	Amount Rs. (2022)
1	Cash On Hand	2,949.60
2	Cash At Bank Oriental Bank Of Commerce	377,865.66
<b>TOTAL</b>		<b>380,815.26</b>

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

PLACE :- LATUR  
 DATED :- 26/10/2022

UPI ID No. - 22158737BND@SAA9279



*[Handwritten Signature]*  
**Secretary**  
 Panchakashari Shivacharya Trust  
 Aloor

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

AUDIT REPORT

\*\*\*\*\*  
PANCHAKSHARI SHIVACHARYA TRUST, ALOOR

CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D

TQ.&DIST.LATUR.

01-04-2021 TO 31-03-2022

\*\*\*\*\*

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,2022.

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 : 26/10/2022

Your's faithfully,  
JAJU SONI & ASSOCIATES  
Chartered Accountants

FRN.139298W  
M.No.158737  
CA. Chetan S Jaju  
(Partner)  
M.No.158737

UDIN No.:- 22158737BPNG0H2176

2

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE PHARM.D, LATUR**  
 01/04/2021- 31/03/2022

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022**

RECEIPTS		AMOUNT RS.	PAYMENTS		AMOUNT RS.
To <u>Opening Balance</u>		1081299.00	By <u>Current Liabilities</u>		817503.00
" Bank Accounts	1073818.00		" Sundry Creditors	389503.00	
" Cash-in-Hand	7481.00		" Other Liabilities	428000.00	
To <u>Current Liabilities</u>		259600.00	By <u>Investments</u>		2450000.00
" Other Liabilities	259600.00		" Short Term F.D.	2450000.00	
To <u>Current Assets</u>		2606317.00	By <u>Current Assets</u>		66136.00
" Fees Receivable	2606317.00		" Loans & Advances (Asset)	5000.00	
To <u>Indirect Incomes</u>		362311.00	" Fees Receivable	61136.00	
" Bank Online Income	36.00		By <u>Indirect Expenses</u>		20534.70
" Cultural & Extracurricular Activities Fees	60000.00		" Bank Chrges	1079.70	
" Dnsz	1200.00		" Id Card Expenses	2030.00	
" Hospital Facility Fees	120000.00		" Printing & Stationery	8463.00	
" Other Fees	1075.00		" Repairing & Maintainance	5900.00	
" Registration Fees	120000.00		" Traveling Expenses	3062.00	
" Sports & Gymkhana Fees	60000.00		By <u>Anamat</u>		1260000.00
To <u>Anamat</u>		700000.00	" Channabasweshwar Pharmacy College (Degree)	610000.00	
" Channabasweshwar Pharmacy College (Degree)	700000.00		" Channabasweshwar Pharmacy College (P.G.)	150000.00	
			" Panchakshari Shivacharya Trust, Latur.	500000.00	
			By <u>Closing Balance</u>		395353.30
			" Bank Accounts	390350.30	
			" Cash-in-Hand	5003.00	
<b>TOTAL RS.</b>		<b>5,009,527.00</b>	<b>TOTAL RS.</b>		<b>5,009,527.00</b>

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

DATED :- 26/10/2022

Your's faithfully,  
 JAJU SONI & ASSOCIATES  
 Chartered Accountants

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



UPI Id No. :- 22158737RDNGO H2176

*(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.**  
**01-04-2021 -31-03-2022**

Academic facilities

Physical facilities

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>Indirect Expenses</b>		<b>4,439,970.70</b>	<b>Indirect Incomes</b>		<b>4,232,701.00</b>
Affiliation Expenses	1,274,000.00		Admission cancelation charges	1,000.00	
Audit Fees	15,000.00		Bank online Income	36.00	
Bank charges	1,079.70		Cultural and extra curricular fees	59,000.00	
Building Usage Charges	265,500.00		Dues	1,200.00	
CHB Salary Expenses	352,800.00		FDR inerest received	26,782.00	
Chemical & Glassware Exp.	128,125.00		Hospital facility fees	118,000.00	
Depriciation	97,003.00		Registration fees	118,000.00	
Eligibility Fees	5,020.00		Sports and Gymkhana Fees	59,000.00	
Hospital Usage charges	6,000.00		University Exam fees	48,600.00	
ID card expenses	2,030.00		Other Fees	1,075.00	
Printing & Stationery	1,160,495.00		Tution Fees	3,800,008.00	
Processing fees	36,000.00				
Repairing & Maintainance	5,900.00				
Salary Expenses	924,148.00				
Student safety insurance exp.	708.00				
Traveling Expenses	117,562.00				
University Exam Fees Paid	48,600.00				
			<b>Excess of expenditure over income</b>		<b>207269.70</b>
<b>Total</b>		<b>4439970.70</b>	<b>Total</b>		<b>4439970.70</b>

**JAJU SONI & ASSOCIATES**  
Chartered Accountants

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



UDIN No. 22158737BPdG0H2176





**Secretary**  
Panchakashari Shivacharya Trust  
Aloor

**Principal**  
Channabasweshwar Pharmacy  
College (Pharm D.), LATUR

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**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D**  
**TQ.&DIST.LATUR,**  
**01-04-2021 -31-03-2022**  
**BALANCE SHEET AS ON 31 MARCH 2022**

LIABILITIES		AMOUNT	AMOUNT	ASSETS	
				AMOUNT	AMOUNT
<u>Capital Account</u>			-	<u>Fixed Assets</u>	
				Schedule_C TO H	813,312.00
<u>Loans (Liability)</u>			-	<u>Investment</u>	
				Schedule_C TO H	2,474,860.00
<u>Current Liabilities</u>			<b>2,938,631.00</b>	<u>Current Assets</u>	
Provisions	15,000.00			Fees Receivable	2,865,820.00
Sundry Creditors	1,548,869.00			Cash-in-hand	5,003.00
Caution Money Deposit( Refundable)	295,000.00			Bank Accounts	390,350.30
Development Fees	564,078.00			TDS Receivable	1,922.00
Employee share (EPF)	5,400.00				
Professional Tax Payable (Staff)	4,600.00				
Salary Payable (staff)	152,884.00				
Mr.Gundre Vishal S (CHB Salary)	117,600.00				
Mr.Manmath R Swami (CHB Salary)	116,400.00				
Mr.Maske M Shravan (CHB Salary)	118,800.00				
<u>Anamat A/c</u>			<b>2,387,640.00</b>		
Channabasweshwar Pharmacy College (Degree)	2,233,266.00				
Channabasweshwar Pharmacy College (PG)	267,374.00				
Panchakshari Shivacharya Trust	(113,000.00)				
<u>Excess of expenditure over income</u>			<b>1,224,996.30</b>		
Opening Balance	1,432,266.00				
Current Period	(207,269.70)				
<b>Total</b>			<b>6,551,267.30</b>	<b>Total</b>	<b>6,551,267.30</b>

JAJU SONI & ASSOCIATES  
Chartered Accountants



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

UDIN No. 22158737BDN60H2176

*(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.**  
**01-04-2021 -31-03-2022**

**SCHEDULE "A"**

**EXPENDITURE ON OBJECT OF TRUST:-**

Sr.	PARTICULARS	AMOUNT RS.
1	Afiliation Expenses	1,274,000.00
2	Audit Fees	15,000.00
3	Bank charges	1,079.70
4	Building Usage Charges	265,500.00
5	CHB Salary Expenses	352,800.00
6	Chemical & Glassware Exp.	128,125.00
7	Depriciation	73,108.00
8	Eligibility Fees	5,020.00
9	Hospital Usage charges	6,000.00
10	ID card expenses	2,030.00
11	Printing & Stationery	1,160,495.00
12	Processing fees	36,000.00
13	Repairing & Maintainance	5,900.00
14	Salary Expenses	924,148.00
15	Student safety insurance exp.	708.00
16	Traveling Expenses	117,562.00
17	University Exam Fees Paid	48,600.00
<b>TOTAL RS.</b>		<b>4,416,075.70</b>



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**Secretary**  
Panchakashari Shivacharya Trust  
Aloor

*[Handwritten Signature]*

**Principal**  
Channabasweshwar Pharmacy  
College (Pharm D.), LATUR

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**PANCHAKSHARI SHIVACHARYA TRUST , ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D**  
**TO.&DIST.LATUR.**  
**01-04-2021 -31-03-2022**

**SCHEDULE "B"**

**INCOME FROM OTHER SOURCES**

<b>Sr.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>
1	Admission cancelation charges	1,000.00
2	Bank online Income	36.00
3	Cultural and extra curricular fees	59,000.00
4	Dues	1,200.00
5	FDR inerest received	26,782.00
6	Hospital facility fees	118,000.00
7	Registration fees	118,000.00
8	Sports and Gymkhana Fees	59,000.00
9	University Exam fees	48,600.00
10	Other Fees	1,075.00
11	Tution Fees	3,800,008.00
<b>TOTAL RS.</b>		<b>4,232,701.00</b>



**Secretary**  
Panchakashari Shivacharya Trust  
Aloor

**Principal**  
Channabasweshwar Pharmacy  
College (Pharm D.), LATUR

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D**  
**TO & DIST. LATUR**  
**01-04-2021 - 31-03-2022**

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**SCHEDULE "C"**  
**ANAMAT ACCOUNT**

Sr. No.	Name of Trustee	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2022
1	Channabasweshwar Pharmacy College Degree					
2	Channabasweshwar Pharmacy College (P.G.)	570,830.00	2,585,936.00	3,156,766.00	923,500.00	2,233,266.00
3	Panchakshari Shivacharya Trust, Latur.	-	417,374.00	417,374.00	150,000.00	267,374.00
	<b>Total Rs.</b>	<b>570,830.00</b>	<b>3,390,310.00</b>	<b>3,961,140.00</b>	<b>1,573,500.00</b>	<b>2,387,640.00</b>

**SCHEDULE "D"**  
**OTHER LIABILITIES**

Sr. NO.	Particulars	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2022
1	Employee Share (EPF)		34,200.00	34,200.00	28,800.00	5,400.00
2	Professional Tax Payable (Staff)		4,600.00	4,600.00	-	4,600.00
3	Salary Payable (staff)		880,348.00	880,348.00	727,464.00	152,884.00
4	Caution Money Deposit		165,000.00	300,000.00	5,000.00	295,000.00
5	Development Fees	135,000.00		135,000.00		135,000.00
6	Mr. Ganade Vishal S (C.H.B Salary)	184,086.00	385,901.00	569,987.00	5,909.00	564,078.00
7	Mr. Akamath R Swami (C.H.B Salary)		117,600.00	117,600.00		117,600.00
8	Mr. Mariche Mahesh Shrawan (C.H.B Salary)		116,400.00	116,400.00		116,400.00
	<b>Total Rs.</b>	<b>135,000.00</b>	<b>1,084,148.00</b>	<b>1,219,148.00</b>	<b>761,264.00</b>	<b>1,374,762.00</b>

**SCHEDULE "E"**  
**CURRENT LIABILITIES**

Sr. NO.	Particulars	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2022
	<b>Provisions</b>					
1	Audit Fees Payable		15,000.00	15,000.00		15,000.00
	<b>Sundry Creditors</b>					
1	Fast Book Distributors					
2	Swami Vivekanand Hospital, Latur	48,354.00	475,574.00	523,928.00	48,354.00	475,574.00
3	Vivek Print Service, Latur.		6,000.00	6,000.00		6,000.00
4	Aadish Book Center		688,725.00	688,725.00	78,600.00	610,125.00
	<b>Total Rs.</b>	<b>502,440.00</b>	<b>1,642,469.00</b>	<b>1,690,823.00</b>	<b>126,954.00</b>	<b>1,563,869.00</b>

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D**  
**TO & DIST. LATUR**  
**01-4-2021 TO 31-3-2022**

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

Sr. NO.	Particulars	RATE OF DEP	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Depreciation	Closing Bal. 31/03/2022
1	Books	10%	56,956.00	477,894.00	534,850.00	29,591.00	505,259.00
2	Furniture	10%		32,000.00	32,000.00	1,600.00	30,400.00
3	Equipment & Machinery	15%	101,750.00		101,750.00	15,263.00	86,487.00
4	Computer	40%	11,030.00		11,030.00	50,549.00	191,166.00
	<b>Total Rs.</b>		<b>169,736.00</b>	<b>740,579.00</b>	<b>910,315.00</b>	<b>97,003.00</b>	<b>813,312.00</b>

**SCHEDULE "G"**  
**INVESTMENT**

Sr. No.	Particulars	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Interest on FD	Closing Bal. 31/03/2022
1	Short term FD at Latour Urban Bank A/c No - FD/4693/3		100,000.00	100,000.00	593.00	100,593.00
2	Short term FD at Latour Urban Bank A/c No - FD/5208/8		1,100,000.00	1,100,000.00	14,280.00	1,114,280.00
3	Short term FD at Latour PNB A/c No - 132310PU00000964		650,000.00	650,000.00	5,193.00	655,193.00
4	Short term FD at Latour PNB A/c No - 132310PU00000973		600,000.00	600,000.00	4,794.00	604,794.00
	<b>TOTAL RS.</b>		<b>2,450,000.00</b>	<b>2,450,000.00</b>	<b>24,860.00</b>	<b>2,474,860.00</b>

**SCHEDULE "G"**  
**CURRENT ASSETS**

Sr. No.	Particulars	Opening Bal. 01/04/2021	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2022
1	Fees Receivable	1,241,001.00	4,306,136.00	5,547,137.00	2,681,317.00	2,865,820.00
2	TDS RECEIVABLE		1,922.00	1,922.00		1,922.00
	<b>TOTAL RS.</b>	<b>1,241,001.00</b>	<b>4,308,058.00</b>	<b>5,549,059.00</b>	<b>2,681,317.00</b>	<b>2,867,742.00</b>

**SCHEDULE "H"**  
**CASH & BANK BALANCES**

Sr. NO.	Particulars	Amount Rs. (2022)
1	Cash On Hand	390,350.30
2	Cash At Bank Panjab National Bank - 0021	5,003.00
	<b>TOTAL</b>	<b>395,353.30</b>

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

PLACE :- LATUR  
 DATED :- 26/10/2022

*(Signature)*  
**Secretary**  
 Panchakshari Shivacharya Trust  
 Aloor

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

Your's faithfully,  
**JAIU SONI & ASSOCIATES**  
 Chartered Accountants  


**AUDIT REPORT**

\*\*\*\*\*  
**PANCHAKSHARI SHIVACHARYA TRUST,ALOOR**

**CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.**

**TQ.&DIST.LATUR.**

**01-04-2021 TO 31-03-2022**

**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, 2022.**

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 : 26/10/2022

Your's faithfully,  
**JAJU SONI & ASSOCIATES**  
Chartered Accountants



UDIN No. :- 22158737-BPHHFB8770

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH,**  
**TO.&DIST.LATUR.**  
**01-04-2021 -31-03-2022**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>Indirect Expenses</u>		<b>20,030.00</b>	<u>Indirect Incomes</u>		<b>107,300.00</b>
Affiliation Expenses	20,000.00		Admission cancellation charges	4,500.00	
Printing & Stationery	30.00		Bank Interest Received	100.00	
			Laboratory Fess	55,500.00	
			Ph.D Course Work Exam Fees	12,000.00	
			Ph.D Research Center Fees	30,000.00	
			Research Consultancy Report Fess	5,000.00	
			Sample Analysis Fess	200.00	
<u>Excess of expenditure over income</u>		<b>87,270.00</b>			
<b>Total</b>		<b>107300.00</b>	<b>Total</b>		<b>107300.00</b>

UDTH No. :- 2215873730 NHF B8770



*[Handwritten Signature]*

**Secretary**  
**Panchakashari Shivacharya Trust**  
**Aloor**

*[Handwritten Signature]*

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

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PH.D RESECH. LATUR**  
 01/04/2021- 31/03/2022

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022**

RECEIPTS		AMOUNT RS.	PAYMENTS		AMOUNT RS.
To <u>Opening Balance</u>		148400.00	By <u>Indirect Expenses</u>		
" Bank Accounts	130900.00		" Printing & Stationery	30.00	30.00
" Cash-in-Hand	17500.00				
To <u>Current Assets</u>		41500.00	By <u>Closing Balance</u>		208370.00
" Fees Receivable	41500.00		" Bank Accounts	181000.00	
			" Cash-in-Hand	27370.00	
To <u>Indirect Incomes</u>		18500.00			
" Bank Interest Received	100.00				
" Ph.D Course Work Exam Fees	13200.00				
" Research Consultancy Report Fees	5000.00				
" Sample Analysis Fees	200.00				
<b>TOTAL RS.</b>		<b>208,400.00</b>	<b>TOTAL RS.</b>		<b>208,400.00</b>

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

DATED :- 26/10/2022

UDIN No. :- 22158737BPNHFB8770

Your's faithfully,  
**JAJU SONI & ASSOCIATES**  
 Chartered Accountants



C.A. Chetan S. Jaju  
 (Partner)  
 M.No.158737

*[Handwritten Signature]*

**Secretary**  
**Panchakashari Shivacharya Trust**  
**Aloor**

*[Handwritten Signature]*

**Principal**  
**Channabasweshwar Pharmacy College**  
**(Ph. D. Research) LATUR**

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH,**  
**TO.&DIST.LATUR,**  
**01-04-2021 -31-03-2022**  
**BALANCE SHEET AS ON 31 MARCH 2022**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>Capital Account</u>		0.00	<u>Fixed Assets</u>		0.00
	0.00		Shedule_C TO H	0.00	
<u>Loans (Liability)</u>		0.00	<u>Investments</u>		
	0.00				
<u>Ammat A/c</u>		54500.00	<u>Current Assets</u>		291370.00
Channabasweshwar Pharmacy College (Degree)	47000.00		Fees Receivable	83000.00	
Channabasweshwar Pharmacy College (PG)	7500.00		Cash-in-hand	27370.00	
			Bank Accounts	181000.00	
<u>Excess of expenditure over income</u>		236870.00			
<u>Opening Balance</u>	149,600.00				
<u>Current Period</u>	87270.00				
<u>Total</u>		291370.00	<u>Total</u>		291370.00

VDTA No. 22158737 BDNHF B8770



*[Handwritten Signature]*

**Secretary**  
**Panchakashari Shivacharya Trust**  
**Aloor**

*[Handwritten Signature]*

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



**PANCHAKSHARI SHIVACHARYA TRUST , ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.**

**TQ.&DIST.LATUR.**  
**01-04-2021 -31-03-2022**

**SCHEDULE "A"**

**EXPENDITURE ON OBJECT OF TRUST:-**

<b>Sr.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>
1	Afiliation Expenses	20,000.00
2	Printing & Stationery	30.00
<b>TOTAL RS.</b>		<b>20,030.00</b>



**Secretary**  
Panchakashari Shivacharya Trust  
Aloor

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

**PANCHAKSHARI SHIVACHARYA TRUST , ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.**  
**TQ.&DIST.LATUR.**  
**01-04-2021 -31-03-2022**

**SCHEDULE "B"**

**INCOME FROM OTHER SOURCES**

<b>Sr.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>
1	Admission cancelation charges	4,500.00
2	Bank Interest Received	100.00
3	Laboratory Fess	55,500.00
4	Ph.D Course Work Exam Fees	12,000.00
5	Ph.D Research Center Fees	30,000.00
6	Research Consultancy Report Fess	5,000.00
	Sample Analysis Fess	200.00
<b>TOTAL RS.</b>		<b>107,300.00</b>



  
**Secretary**  
Panchakashari Shivacharya Trust  
Aloor

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