

# **Audit Report**

**Wainganga Bahu Uddeshiya Vikas Sanstha,  
Nagpur**

**BAJIRAOJI KARANJEKAR COLLEGE  
OF PHARMACY (B-PHARM)**

**Sakoli Dist – Bhandara**

**F.Y. 2023-24**

## AUDITOR'S REPORT

To,  
The Trustees of  
Wainganga Bahu Uddeshiya Vikas Sanstha  
Nagpur.

I have audited the attached Balance Sheet of “**Bajiraoji Karanjekar College of Pharmacy (B-Pharm), Sakoli, Dist. Bhandara**’ as at 31<sup>st</sup> March 2024 together with the Income & Expenditure as on that date annexed thereto and report that:

- Balance Sheet as on 31<sup>st</sup> March 2024.
- Income & Expenditure Account for the year ended on 31<sup>st</sup> March 2024.
- Receipt & Payment Account for the year ended on 31<sup>st</sup> March 2024

Agrees with the books of account maintained and reflect a true and fair view of their state of affairs.

FOR RAHUL RAMESH GIRDE AND COMPANY

*BKanjekar*  
अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

Place: Nagpur

Date: 22.09.2024



Chartered Accountants

*Rahul Girde*  
CA RAHUL R GIRDE

M. No: 133746

FRN-130389W

UDIN- 24133746BKECNF2701

**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM) , SAKOLI, DIST-BHANDARA**

**RECEIPTS & PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2024**

Receipts	Amount	Amount	Payments	Amount	Amount
<b>Opening Balance</b>			G.O.I.S.Scholarship	3823981	
Bank Accounts			Provisions	1428118	
SBI A/C 11548122684	16554800		Sundry Creditors	148128	5400227
SBI A/C NO -11548124320	121818				
SBI A/C NO -35224654031	1732955		<b>Fixed Assets</b>		
Vidarbha Kokan Gramin Bank A/c 4514	33675		<b>BUILDING WIP</b>	1686400	
Cash-in-hand	178269	<b>18621517</b>	Computer Equipments	160150	
			Electrical Installation	40530	
<b>Current Liabilities</b>			Fire Safety	14933	
G.O.I.S.Scholarship	4690249		Furniture & Fixture	675786	
Sundry Creditors	148128		Laboratory Equipment	885197	
Provision	187200	<b>5025577</b>	Library Books	121720	
			Office Equipments	129535	
<b>Loan &amp; Advances</b>			SOLAR SYSTEM	120000	
Outstanding Fees	10103952		Sports Material	6900	3841151
Dr P S Raghu	519752				
MR A D Wanjari Sir	23000		<b>Loan &amp; Advances</b>		
Deposit with UNiversity	0	<b>10646704</b>	Dr P S Raghu	519752	
			MR A D Wanjari Sir	23000	
<b>Branch / Divisions</b>			Delta Electronics Nagpur	200000	
BKCP D PHARM COLLEGE		<b>118000</b>	Karanjekar College of Engg. & Mangg Sakoli	1569225	2311977
<b>Direct Incomes</b>			<b>Branch / Divisions</b>		
Admission Fees B. Pharm I	5000		BKCP D PHARM COLLEGE		539510
Admission Fees B. Pharm II	7200				
Admission Fees Fees B. Pharm III	6900		<b>Direct Incomes</b>		
Admission Fees B. Pharm. IV	7000		Faculty Development Program	87734	
Faculty Development Programme	91972		Tution Fees B.Pharm III	4640	
Internet / E-Mail Fees	132000		Uni. Other Fees B.Pharm I	13000	
Tution Fees B.Pharm I	2043467		Uni.Other Fees B.Pharm II	18980	
Tution Fees B.Pharm II	2861652		Uni.Other Fees B.Pharm III	17680	
Tution Fees B.Pharm III	3049756		Uni.Other Fees B.Pharm IV	18200	160234
Tution Fees B Pharm IV	3599559				
Uni. Other Fees B.Pharm I	13000		<b>Direct Expenses</b>		
Uni.Other Fees B.Pharm II	18980		Salary Expenses ( Teaching & Non Teaching)		
Uni.Other Fees B.Pharm III	17680		AGP Non-Teaching	518152	
Uni.Other Fees B.Pharm IV	18200	<b>11872366</b>	Arreas Non Teaching	39757	
			Basic Non- Teaching	2554970	
<b>Direct Expenses</b>			D.A.Non-Teaching	2074690	
Dr. Anurag Maheshwari		<b>124000</b>	H.R.A.Non-Teaching	153688	
			T.A.Non- Teaching	91834	
<b>Indirect Incomes</b>					
Bank Interest Income		<b>4495</b>	AGP Teaching	1144475	
			Arreas Teaching	123316	
<b>Indirect Expenses</b>			Basic Teaching	4068985	
Electricity Bill Expenses	421510		D.A.Teaching	3261255	
Inter College Computation	7000		H.R.A.Teaching	272039	
RTMNU Exam T A /D A	59658	<b>488168</b>	T.A.Teaching	80572	14383733
			Dr. Anurag Maheshwari		124000
			<b>Expenses</b>		
			Advertisement (Admissions )	237432	
			Advertisement (Recruitment of Staff)	38650	
			Affiliation DTE New Intake	37500	
			Alumini Meet A/C	305000	
			AMC Charges	65373	



  
**अध्यक्ष/सचिव**  
**वैनगंगा बहुउद्देशिय विकास संस्था**  
**नागपूर**

Receipts	Amount	Amount	Payments	Amount	Amount
			ARA Fee Students	1500	
			Audit Fees Exp.	37500	
			Bank Charges	5089	
			Conference & Seminar (Student Comptition)	250000	
			Consultancy Service / NAAC	150000	
			Electricity Bill Expenses	1668190	
			FORM 24 Q Return Fees	6500	
			FRA Processing Fee	59000	
			Garden Exp	161157	
			Gas Exp.	63983	
			Grampanchayat Tax	75767	
			Ground Maintenance A/c	79225	
			GST A/C	57600	
			Guest Lecture	102350	
			Industrial Toor	36730	
			Inspection Comittee Expenses	90705	
			Inter College Comptition	7000	
			Journal & Periodical Exp.	57730	
			Lab Chemicals Exp	5862	
			NAAC Accrediation Exp	590000	
			NewsPaper Exp.	7850	
			Other Exp.	159455	
			PCI Affiliation Fees Exp.	300000	
			Postage Chargesh	917	
			Printing Exam Papers And Form Printing	150000	
			Printing Exp.	160510	
			Printing Prospectus	147920	
			Promotional Touar	132423	
			Refreshment Exp	150055	
			RTMNU Annual Fee	21212	
			RTMNU Exam T A /D A	67667	
			RTMNU Yearly Affiliation Fees	20000	
			Social Gathering & Functions	1254701	
			STAFF Vehicle	27049	
			Stationary Exp.	373915	
			Student Activities Exp	203525	
			Telephone ,Mobile & Internet Exp	36813	
			Travlling Exp.	115519	
			Uni Cont Affiliation Fees Exp.	40000	
			Visiting Lecture A/c	86000	
			Website A/c	8438	
			Repairs & Maintanance Exp	1283430	8937242
			<b>Closing Balance</b>		
			Bank Accounts		
			HDFC 50200090206734	92357	
			SBI A/C 11548122684	6685757	
			SBI A/C NO -11548124320	55038	
			SBI A/C NO -35224654031	4322074	
			Vidarbha Kokan Gramin Bank A/c 4514	34608	
			Cash-in-hand	12918	11202752
<b>Total</b>		<b>46900827</b>	<b>Total</b>		<b>46900827</b>

For and on behalf of Trust  
Trustee Trustee

As per our report of even date attached  
**FOR RAHUL RAMESH GIRDE AND COMPANY**  
Chartered Accountants  
(CA RAHUL R GIRDE)

Place : Nagpur  
Date : 22.09.2024

*BK Jekan*  
अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

*Rahul Girde*  
MRN : 133746  
FRN : 130389W  
UDIN-24133746BKECNF2701



BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM) , SAKOLI, DIST-BHANDARA

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	SCH	AMOUNT (in Rs.)	PROPERTIES & ASSETS	SCH	AMOUNT (in Rs.)
Advance from Society	A		Fixed Assets	E	16,245,109
Liabilities & Provisions	B		Deposit	F	134,000
Depreciation Fund		7,676,018	Outstanding Fees	G	14,886,924
As per last Balance Sheet		1,301,097	Loan & Advances	H	6,160,123
Add: During the year			Cash & Bank Balances	I	11,202,752
Swami Vivekanand College			Income & Expenditure A/c		
BKCP D-Pharm College	C	50,000	Opening Balance		4,309,940
G.O.I.S. Scholarship	D	(103,758)	Less: Excess of Income over Expenditure		5,380,580
		2,288,297			
<b>TOTAL</b>		<b>58,319,428</b>	<b>TOTAL</b>		<b>58,319,428</b>

Significant accounting policies and notes to accounts - "L"  
Schedule "A" to "H" form an integral part of Balance Sheet

For and on behalf of Trust  
Trustee

Place : Nagpur  
Date : 22.09.2024

*BK Jekar*  
अध्यक्ष/सचिव  
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As per our report of even date attached  
FOR RAHUL RAMESH GIRDE AND COMPANY  
Chartered Accountants  
(CA RAHUL R GIRDE)



MRN : 133746  
FRN : 130389W  
UDIN-24133746BKECNF2701

**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM) , SAKOLI, DIST-BHANDARA**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

EXPENDITURE	SCH.	Amount	Amount	INCOME	SCH.	Amount	Amount
<b>Salary Expenses</b>	<b>I</b>		15,787,404	<b>Fees and Fines</b>	<b>J</b>		20,152,501
<b>Expenses</b>				<b>Other Income</b>	<b>K</b>		4,495
Repairs & Maintenance Expenses		1,283,430		<b>Net Loss</b>			5,380,580
Advertisement (Admissions )		237,432					
Advertisement (Recruitment of Staff)		38,650					
Affiliation DTE New Intake		37,500					
Alumini Meet A/C		305,000					
AMC Charges		65,373					
ARA Fee Students		1,500					
Audit Fees Expenses.		37,500					
Bank Charges		5,089					
Conference & Seminar (Student Competition)		250,000					
Consultancy Service / NAAC		150,000					
Electricity Bill Expensesenses		1,246,680					
FORM 24 Q Return Fees		6,500					
FRA Processing Fee		59,000					
Garden Expenses		161,157					
Gas Expenses.		63,983					
Grampanchayat Tax		75,767					
Ground Maintenance A/c		79,225					
GST A/C		57,600					
Guest Lecture		102,350					
Industrial Tour		36,730					
Inspection Comittee Expenses		90,705					
Journal &Periodical Expenses.		57,730					
Lab Chemicals Expenses		5,862					
NAAC Accrediation Expenses		590,000					
NewsPaper Expenses.		7,850					
Other Expenses.		159,455					
PCI Affiliation Fees Expenses.		300,000					
Postage Charges		917					
Printing Exam Papers And Form Printing		150,000					
Printing Expenses.		160,510					
Printing Prospectus		147,920					
Promotional Tour		132,423					
Refreshment Expenses		150,055					
RTMNU Annual Fee		21,212					
RTMNU Exam T A /D A		8,009					
RTMNU Yearly Affiliation Fees		20,000					
Social Gathering &Functions		1,254,701					
STAFF Vehicle		27,049					
Stationary Expenses.		373,915					
Student Activities Expenses		203,525					
Telephone ,Mobile & Internet Expenses		36,813					
Travelling Expenses.		115,519					
Uni Cont Affiliation Fees Expenses.		40,000					
Visiting Lecture A/c		86,000					
Website A/c		8,438	8,449,074				
<b>Depreciation</b>	<b>C</b>		1,301,097				
<b>TOTAL</b>			<b>25,537,575</b>	<b>TOTAL</b>			<b>25,537,575</b>

Significant accounting policies and notes to accounts- "L"

Schedule "I" to "K" form an integral part of Income Expenditure Account

For and on behalf of Trust  
Trustee Trustee

As per our report of even date attached  
**FOR RAHUL RAMESH GIRDE AND COMPANY**  
Chartered Accountants  
(CA RAHUL R GIRDE)

Place : Nagpur  
Date : 22.09.2024

*B. Karanjekar*

अध्यक्ष/सचिव

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*Rahul Girde*

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**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM)  
SAKOLI, DIST-BHANDARA**

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31ST MARCH, 2024**

**SCHEDULE "I"  
SALARY EXPENSE**

Particulars	Amount (In Rs)
AGP Teaching	1255119
Basic Teaching	4479364
D.A.Teaching	3618956
H.R.A.Teaching	299677
T.A.Teaching	88572
Arreas Teaching	123316
AGP Non-Teaching	565652
Basic Non- Teaching	2779840
D.A.Non-Teaching	2269607
H.R.A.Non-Teaching	167310
T.A.Non- Teaching	100234
Arreas Non-Teaching	39757
<b>Total</b>	<b>15,787,404</b>

**SCHEDULE "J"  
FEES & FINES**

Particulars	Amount (In Rs)
Admission Fees B. Pharm I	5000
Admission Fees B. Pharm II	7200
Admission Fees Fees B. Pharm III	6900
Admission Fees B. Pharm. IV	7000
Faculty Development Programme Paid & Recd	4238
Internet / E-Mail Fees	132000
Tution Fees B.Pharm I	3496159
Tution Fees B.Pharm II	5698648
Tution Fees B.Pharm III	5385552
Tution Fees B Pharm IV	5409804
<b>Total</b>	<b>20,152,501</b>

**SCHEDULE "K"  
OTHER INCOME**

Particulars	Amount (In Rs)
Intrest Recd on FDR with Univercity	0
Bank Interest	4495
<b>Total</b>	<b>4,495</b>

*B.K. Jekar*  
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*Rahul Girde*

**SCHEDULE "A"****Advance from Society**

Particular	Amount (In Rs)
As per last Balance Sheet	43,673,334
Add: Received during the Year	-
Less: Paid During the Year	-
<b>Total</b>	<b>43,673,334</b>

**SCHEDULE "B"****Liabilities & Provisions**

Particular	Amount (In Rs)
Building Rent Payable	2,040,169
Professional Tax Payable	(1,400)
Salary Payable	1,395,671
<b>Total</b>	<b>3,434,440</b>

**SCHEDULE "C"****Loan from BK college of pharmacy sakoli**

Particular	Amount (In Rs)
As per last Balance Sheet	317,752
Add: Received during the Year	118,000
Less: Paid During the Year	539,510
<b>Total</b>	<b>(103,758)</b>

**SCHEDULE "D"****G.O.I.S. Scholarship**

Particular	Amount (In Rs)
Opening Balance	1,422,029
Add: Recd During the year	4,690,249
<b>Total</b>	<b>6,112,278</b>
Less: Paid during the year	3,823,981
<b>Total</b>	<b>2,288,297</b>

**SCHEDULE "F"****Deposits**

Particular	Amount (In Rs)
Deposit with University	134,000
<b>Total</b>	<b>134,000</b>

**SCHEDULE "G"****Outstanding Fees**

Particular	Amount (In Rs)
Outstanding Fees B-Pharm 1st ( 2018-19)	(11,087)
Outstanding Fees B Pharm Illrd (2011-12)	39,940
Outstanding Fees B Pharm Illrd (2013-14)	1,931
Outstanding Fees B Pharm Illrd (2014-15)	494,798
Outstanding Fees B Pharm Illrd (2015-16)	204,493
Outstanding Fees B-Pharm Illrd ( 2016-17)	(35,374)
Outstanding Fees B Pharm Illrd (2017-18)	251,438
Outstanding Fees B Pharm Illrd (2018-19)	178,515
Outstanding Fees B.Pharm Illrd (2019-20)	234,187
Outstanding Fees B.Pharm Illrd (2020-21)	221,856
Outstanding Fees B Pharm Illrd (2021-22)	116,975
Outstanding Fees B Pharm Illrd (2023-24)	2,340,436
Outstanding Fees B Pharm Illrd (22-23)	173,648
Outstanding Fees B Pharm IInd (2012-13)	12,184
Outstanding Fees B Pharm IInd (2013-14)	94,270
Outstanding Fees B Pharm IInd (2014-15)	310,251
Outstanding Fees B Pharm IInd (2015-16)	417,461
Outstanding Fees B Pharm IInd (2016-17)	273,137
Outstanding Fees B Pharm IInd (2017-18)	588,361
Outstanding Fees B Pharm IInd (2018-19)	126,842
Outstanding Fees B.Pharm IInd (2019-20)	240,506
Outstanding Fees B.Pharm IInd (2020-21)	122,516
Outstanding Fees B Pharm IInd (2021-22)	107,345
Outstanding Fees B Pharm IInd (2023-24)	2,836,996
Outstanding Fees B Pharm IInd (22-23)	137,803

*BK Karanjekar*

अध्यक्ष/सचिव

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*Rahul Girde*



Outstanding Fees B Pharm Ist (2010-11)	114,165
Outstanding Fees B Pharm Ist (2011-12)	23,958
Outstanding Fees B Pharm Ist (2013-14)	14,658
Outstanding Fees B Pharm Ist(2015-16)	86,497
Outstanding Fees B Pharm Ist (2016-17)	357,460
Outstanding Fees B Pharm Ist (2017-18)	51,200
Outstanding Fees B.Pharm Ist (2019-20)	276,523
Outstanding Fees B.Pharm Ist (2020-21)	78,300
Outstanding Fees B Pharm Ist (2021-22)	54,197
Outstanding Fees B Pharm Ist (2022-23)	52,124
Outstanding Fees B Pharm IVth (2013-14)	8,190
Outstanding Fees B Pharm IVth (2014-15)	64,237
Outstanding Fees B Pharm IVth (2015-16)	130,886
Outstanding Fees B Pharm IVth (2016-17)	26,350
Outstanding Fees B Pharm IVth (2017-18)	103,658
Outstanding Fees B Pharm IVth (2018-19)	232,636
Outstanding Fees B. Pharm IVth (2019-20)	174,041
Outstanding Fees B.Pharm IVth (2020-21)	146,560
Outstanding Fees B Pharm IVth (2021-22)	25,865
Outstanding Fees B Pharm IVth (22-23)	123,055
Outstanding Fess B Pharm Ist (2023-24)	1,452,692
Outstanding Fess B Pharm IVth (2023-24)	1,810,245
<b>Total</b>	<b>14886924</b>

#### SCHEDULE "H"

##### Loan & Advances

Particular	Amount (In Rs)
D Pharm GOIS	2642898
Dr. S Radhakrihnan College of Education	300000
Wainganga Collage of Eng. & Managment	1215000
Delta Electronics Nagpur	200000
Karanjekar College of Engg. & Mangg. Sakoli	1569225
Wainganga Polytechnic Sakoli	233000
<b>Total</b>	<b>6160123</b>

#### SCHEDULE "I"

##### Cash & Bank Balances

Particular	Amount (In Rs)
Cash in hand	12918
HDFC 50200090206734	92357
SBI A/C 11548122684	6685757
SBI A/C NO -11548124320	55038
SBI A/C NO -35224654031	4322074
Vidarbha Kokan Gramin Bank A/c 4514	34608
<b>Total</b>	<b>11202752</b>



*BK Jekkar*  
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*Rahul Girde*

**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM) , SAKOLI, DIST-BHANDARA**  
Schedules Forming part of Account for the year ended 31st March ,2024

**SCHEDULE "E"**  
Fixed Assets & Depreciation

Sr. No	Particulars	Rate	Net Block				Depreciation		Gross Block as on 31.03.24	Gross Block as on 31.03.23	Net Block 31.03.2024		
			As on 01.04.23	Additions Before 30.09.23	Additions After 30.09.23	Sale/ Disc arde d off	As on 31.03.24	For the year 2023-24				As on 31.03.24	
1	Building WIP		-	456,716	1,229,684		1,686,400	-	1,686,400	-	1,686,400		
2	Computer Equipments	40%	972,978	102,000	58,150	-	1,133,128	1,718,294	2,851,422	441,621	2,159,915	2,691,272	691,507
3	Furniture & Fixture	10%	1,453,965	229,010	446,776	-	2,129,751	628,236	2,757,987	190,636	818,872	2,082,201	1,939,115
4	Inverter	10%	22,699	-	-	-	22,699	34,701	57,400	2,270	36,971	57,400	20,429
5	Laboratory Equipments	15%	1,490,857	758,147	127,050	-	2,376,054	3,623,160	5,999,214	346,879	3,970,039	5,114,017	2,029,175
6	Library Books	60%	135,017	121,720	-	-	256,737	1,175,713	1,432,450	154,042	1,329,755	1,310,730	102,695
7	Office Equipments	15%	27,121	9,535	120,000	-	156,656	167,359	324,015	14,498	181,858	194,480	142,157
8	Sports Material	15%	3,911	6,900	-	-	10,811	8,387	19,198	1,622	10,008	12,298	9,190
9	Electrical Installation	15%	621,393	40,530	-	-	661,923	320,167	982,090	99,288	419,456	941,560	562,634
10	Fire Safety	15%	-	14,933	-	-	14,933	-	14,933	2,240	2,240	-	12,693
11	Solar Systems	40%	-	120,000	-	-	120,000	-	120,000	48,000	48,000	-	72,000
	<b>Total</b>		<b>4,727,940</b>	<b>1,859,491</b>	<b>1,981,660</b>	<b>-</b>	<b>8,569,091</b>	<b>7,676,018</b>	<b>16,245,109</b>	<b>1,301,097</b>	<b>8,977,115</b>	<b>12,403,958</b>	<b>7,267,994</b>



*BK-Jekar*  
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*P. K. Jekar*

BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST-BHANDARA

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2024

**SCHEDULE "L"**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**

**A. SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of Presentation:**

- a) The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles.
- b) Entity follows the mercantile system of accounting and recognizes Income and expenditure on accrual basis.

**2. Fixed Assets:**

Fixed Assets are stated at historical cost less depreciation. Depreciation on fixed assets is provided on the written down value method at the rates as approved by the Board of Trustees of the Trust by calculating at the full rate for the assets purchased before 30<sup>th</sup> September and at the half rate for the assets purchased after 30<sup>th</sup> September. The rates of depreciation are as follows:

Particulars	Rate
Computer Equipments/Solar Equipments	40%
Library Book	60%
Laboratory Equipments	15%
Furniture	10%
Sports Material	15%
Office Equipments	15%
Electric Installation	15%

**3. Revenue Recognition:**

- a) Tuition & other student fees are recognized on accrual basis.
- b) Forfeiture of tuition fees on cancellation of admission has been recognized as revenue on cancellation of admission.
- c) University Fees collected from students is accounted as income at the time of receipt and as expenditure when paid.

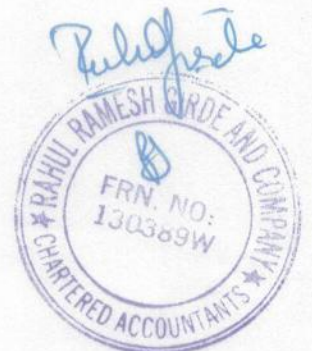
**4. Inventories:**

Inventories are mainly in the nature of consumables and stationary and the same are charged to revenue in the year of purchase.

**B. NOTES TO ACCOUNTS**

1. There are no contingent liabilities as on the Balance Sheet date.

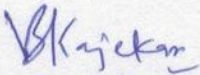
  
अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर



2. There are no Capital Commitments as on the Balance Sheet date.
3. Bajiraoji Karanjekar College of Pharmacy (B-Pharm) of Education is a unit of Wainganga Bahu Uddeshiya Vikas Sanstha, a Registered Public Charitable Trust.
4. The account of the Trust/ Sanstha and other units is pending for confirmation and reconciliation.
5. The fees have been accounted for on the basis of the fee fixed by the Shikshan Shulka Samiti.
6. The GOIS reconciliation with respective Government department is pending for confirmation & reconciliation.
7. The amount of GOIS (Scholarship) received from Government was Students fees receivable from Government so was transfer to outstanding fees account as per management representation. In case were fees was collected from student, GOIS (Scholarship) is return back to them ,as per management representation.
8. I have relied on Management representation for
  - a) the amount of scholarship received for students and paid to students .
  - b) it is paid to that student for whom it was received and for the purpose for which scholarship was received .
  - c) amount transfer to outstanding Fees / Fees account of college from GOIS(Scholarship) received from Government.
9. Salary paid is verified from salary register presented before me.
10. Outstanding Fees-
  - I have relied on Management representation for-
  - a) Outstanding fees received during year of previous years is as per management representation.
  - b) Outstanding fees receivable of current financial is as per management representation.
  - c) Total Outstanding fees balance as on 31/03/2024 is as per management representation

For and on behalf of Trust

FOR RAHUL RAMESH GIRDE AND COMPANY  
Chartered Accountants



अध्यक्ष/सचिव

वैनगंगा बहुउद्देशिक विकास संस्था  
नागपूर

Trustee

Place: Nagpur

Date: 22/09/2024





CA RAHUL R GIRDE

M. No 133746  
FRN-130389W

UDIN- 24133746BKECNF2701