



**AUDITOR'S REPORT**

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

We have audited the attached Balance Sheet of '**Bajiraoji Karanjekar College of Pharmacy (B-Pharm), Sakoli, Dist. Bhandara**' as at 31<sup>st</sup> March 2018 together with the Income & Expenditure as on that date annexed thereto and report that:

1. The proper books of account are kept by the Institution.
2. The method of accounting followed is on Accrual basis.
3. We have obtained all the information and explanation which were necessary for the purpose of audit.
4. The proper books of accounts have been kept by the Trust.
5. In our opinion and according to the explanations given to us the accounts give true and fair view
  - i. In case of Balance sheet the state of affairs of the Institution as at 31<sup>st</sup> March 2018
  - ii. In case of Income & Expenditure account of the deficit of the Institution for the year ended on that date.

Place: Nagpur  
Date: 20<sup>th</sup> July 2018



*Vijay*  
CA. Vijay Tiwari  
Chartered Accountant  
Proprietor  
M. No:17447

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

**BALANCE SHEET AS AT 31ST MARCH 2018**

FUNDS & LIABILITIES	SCHEDULE	AMOUNT (in Rs.)		PROPERTIES & ASSETS	SCHEDULE	AMOUNT (in Rs.)	
		A	B			C	D
Advance from Society	A			Fixed Assets	C	43,673,334	6,624,981
Liabilities & Provisions	B			Deposit	E	3,742,893	75,380
Depreciation Fund	C	3,597,792		Outstanding Fees	F		13,750,386
As per last Balance Sheet		334,401		Dr. S Radhakrishnan College of Education			300,000
Add: During the year				Wainganga Collage of Eng. & Management			1,215,000
Swami Vivekanand Colleage			50,000	Winganga Polytechnic Sakoli			233,000
BKCP D-Pharm College			2,012,734	Cash & Bank Balances	G		1,605,702
G.O.I.S. Scholarship	D		888,015	Income & Expenditure A/c			32,039,774
				Opening Balance		1,545,054	
				Less Excess of Income over Expenditure			
<b>TOTAL</b>			<b>54,299,169</b>	<b>TOTAL</b>			<b>54,299,169</b>

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

For and on behalf of Trust

As per our report of even date attached

Trustee

Date : 20th July 2018  
Place : Nagpur

*M. Karanjeekar*

अध्यक्ष / सचिव

वेनगंगा बहुउद्देशिय विकास संस्था

नागपूर

*Vijay*

CA. Vijay Tiwari  
Chartered Accountants  
(Proprietor)  
Membership No. 17447



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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

EXPENDITURE	SCH.	AMOUNT (in Rs.)	INCOME	SCH.	AMOUNT (in Rs.)
<b>Salary Expenses</b>	H	8,927,942	<b>Fees and Fines</b>	I	17,274,488
<b>Contingency Expenses</b>			<b>Other Income</b>	J	228,905
Admission Regulating Authority		26,023			
Admission Expenses		103,790			
Advertisement		97,100			
AICTE Fees		100,000			
Annual Practical Exam Expenses		32,930			
Annual Practical Exam T.A. D.A.		78,066			
Audit Fees		10,000			
Admission Canceled Expenses		103,860			
Bank Charge		14,490			
Building Maintenance		1,092,417			
Chemicals Expenses		402,417			
Computer Maintenances		123,225			
Cultural Expenses		284,920			
Electric Charges		342,080			
Employee Refreshment		68,655			
Fees Return Expenses		288,389			
Fees Regulating Authority		11,930			
Garden Expenses		361,503			
Generator Fuel Expenses		76,527			
Ground Maintenance		314,735			
Journal & Periodical Expenses		40,130			
Internet Expenses		21,198			
Laboratory Expenses		245,699			
Laboratory Maintenance		126,363			
News Paper Expenses		9,083			
Office Expenses		132,105			
Other Expenses		143,168			
P.C.I. Affiliation Fees		100,500			
Photo Copy Expenses		54,710			
Postage Expenses		6,145			
Practical Exam Expenses		50,265			
Printing Expenses		266,080			
Sport Expenses		71,645			
Repair & Maintenance Expenses		233,050			
Miscellaneous Expenses		49,265			
Stationary Expenses		93,107			
Telephone Charges		4,021			
Travelling Expenses		174,753			
Uni Cont Affiliation Fees		110,860			
Visiting Lecturer		606,149			
Zerox Machine Expenses		67,550			
Lemon Grass Project		177,093			
		6,695,996			
<b>Depreciation</b>	C	334,401			
<b>Excess of Income over Expenditure</b>		1,545,054			
<b>TOTAL</b>		<b>17,503,393</b>	<b>TOTAL</b>		<b>17,503,393</b>

Significant accounting policies and notes to accounts- "K"

As per our report of even date attached

Schedule "H" to "J" form an integral part of Income Expenditure Account

For and on behalf of Trust

Trustee

Trustee

Date : 20th July 2018

Place : Nagpur



*Vijay*

CA. Vijay Tiwari

Chartered Accountant

(Proprietor)

Membership No.: 17447

*M. Manoj Kumar*

अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था

नागपूर



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

Schedule Forming Part of Balance Sheet for the year ended 31st March, 2018

**SCHEDULE "A"**

**Advance from Society**

Particular	Amount (In Rs)
As per last Balance Sheet	39,597,924
Add: Received during the Year	4,175,410
Less: Paid During the Year	100,000
<b>Total</b>	<b>43,673,334</b>

**SCHEDULE "B"**

**Liabilities & Provisions**

Particular	Amount (In Rs)
Building Rent Payable	2,040,189
Jai Standard Scientific	89,622
Professional Tax Payable	15,300
Salary Payable	1,550,875
LIC	46,927
<b>Total</b>	<b>3,742,893</b>

**SCHEDULE "D"**

**G.O.I.S. Scholarship**

Particular	Amount (In Rs)
Opening Balance	734,545
Add: During the year	5,737,460
	<b>6,472,005</b>
Less: Paid during the year	5,583,990
<b>Total</b>	<b>888,015</b>

**SCHEDULE "E"**

**Deposits**

Particular	Amount (In Rs)
Deposit with University	75,000
Jai Book Depot Sakoli	380
<b>Total</b>	<b>75,380</b>

**SCHEDULE "F"**

**Outstanding Fees**

Particular	Amount (In Rs)
Outstanding Fees B Pharm Ist (2009-10)	39,769
Outstanding Fees B Pharm Ist (2010-11)	144,020
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)	249,523
Outstanding Fees B Pharm Ist (2016-17)	1,128,057
Outstanding Fees B Pharm Ist (2017-18)	1,925,823
Outstanding Fees B Pharm IInd (2012-13)	12,184
Outstanding Fees B Pharm IInd (2013-14)	96,760
Outstanding Fees B Pharm IInd (2014-15)	310,251
Outstanding Fees B Pharm IInd (2015-16)	674,965
Outstanding Fees B Pharm IInd (2016-17)	1,090,579
Outstanding Fees B Pharm IInd (2017-18)	2,144,180
Outstanding Fees B Pharm IInd (2009-10)	21,828
Outstanding Fees B Pharm IInd (2011-12)	39,940
Outstanding Fees B Pharm IInd (2013-14)	1,931
Outstanding Fees B Pharm IInd (2014-15)	494,798
Outstanding Fees B Pharm IInd (2015-16)	204,493
Outstanding Fees B Pharm IInd (2016-17)	470,768
Outstanding Fees B Pharm IInd (2017-18)	2,042,820
Outstanding Fees B Pharm Final (2013-14)	11,360
Outstanding Fees B Pharm Final (2014-15)	64,237
Outstanding Fees B Pharm Final (2015-16)	507,398
Outstanding Fees B Pharm Final (2016-17)	187,725
Outstanding Fees B Pharm Final (2017-18)	1,746,891
Outstanding Fees B Pharm OLD	102,070
<b>Total</b>	<b>13,750,386</b>

**SCHEDULE "G"**

**Cash & Bank Balances**

Particular	Amount (In Rs)
Cash in hand	75,567
S.B.I A/c.No-11548124320	217,013
B.G.Bank A/c No-4514	29,064
S.B.I A/c.No-11548122684	812,132
S.B.I A/c.No-35224654031	471,925
<b>Total</b>	<b>1,605,702</b>



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

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED  
31ST MARCH, 2018**

**SCHEDULE "H"  
SALARY EXPENSE**

Particulars	Amount (In Rs)
Basic Teaching	2,918,491
AGP Teaching	1,134,877
D.A. Teaching	647,818
H.R.A. Teaching	239,811
T.A. Teaching	74,000
Basic Non Teaching	2,314,777
AGP Non Teaching	897,977
D.A. Non Teaching	416,375
H.R.A. Non Teaching	166,114
T.A. Non Teaching	89,600
Arrears	28,102
<b>Total</b>	<b>8,927,942</b>

**SCHEDULE "I"  
FEES & FINES**

Particulars	Amount (In Rs)
Admission Fees B.Pharm I	6,100
Admission Fees B. Pharm II	6,100
Admission Fees B. Pharm III	5,400
Admission Fees B. Pharm Final	6,100
Misc Fees B. Pharm I	75,460
Misc. Fees B. Pharm II	24,310
Misc. Fees B. Pharm III	21,760
Misc. Fees B. Pharm Final	16,180
Tution Fees B. Pharm I	4,747,243
Tution Fees B. Pharm II	4,682,142
Tution Fees B. Pharm III	3,766,862
Tution Fees B. Pharm IV	3,438,591
Uni.Other Fees B.Pharm I	16,120
Uni.Other Fees B.Pharm II	16,380
Uni.Other Fees B.Pharm III	14,300
Uni.Other Fees B.Pharm IV	19,040
ARC	26,900
Computer Fess	91,500
DTE Fees	294,000
<b>Total</b>	<b>17,274,488</b>

**SCHEDULE "J"  
OTHER INCOME**

Particulars	Amount (In Rs)
Bank Interest	5,966
EBC Grant	222,939
<b>Total</b>	<b>228,905</b>



**RAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST-BHANDARA**  
Schedules Forming part of Account for the year ended 31st March, 2018

**SCHEDULE "C"**  
**Fixed Assets & Depreciation**

Sr.No	Particulars	Rate	Gross Block				Sale/ Discarded off	As on 31.03.2018	Upto 01.04.17	Depreciation For the year 2017-18	Total Dep. upto 31.03.18	Net Block as on 31.03.18
			As on 01.04.17	Additions Before 30.09.2017	Additions After 30.09.2017							
1	Computer Equipments	25%	564,498	-	-	-	564,498	535,691	7,202	542,893	21,605	
2	Furniture & Fixture	10%	329,122	5,853	125,210	-	460,185	186,621	21,096	207,717	252,468	
3	Inventor	10%	57,400	-	-	-	57,400	14,888	4,271	18,959	38,441	
4	Laboratory Equipments	10%	4,400,433	-	-	-	4,400,433	2,130,962	226,047	2,366,009	2,034,424	
5	Library Books	25%	601,533	90,934	49,403	-	741,870	515,864	50,326	566,190	175,680	
6	Office Equipments	10%	194,480	-	-	-	194,480	126,585	6,792	133,357	61,123	
7	Sports Material	10%	12,298	-	-	-	12,298	2,504	979	3,483	8,815	
8	Electrical Installation	15%	193,817	-	-	-	193,817	75,897	17,688	93,585	100,232	
	<b>Total</b>		<b>6,353,581</b>	<b>96,787</b>	<b>174,613</b>	<b>-</b>	<b>6,624,981</b>	<b>3,597,792</b>	<b>334,401</b>	<b>3,932,193</b>	<b>2,692,788</b>	





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

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>Opening Balances</b>			<b>Teaching Staff Salary</b>		
Cash in hand	82,526		Basic Pay	2,393,403	
S.B.I A/c.No-11548124320	115,842		A.G.P	943,968	
B.G.Bank A/c No-4514	27,997		D.A	917,098	
S.B.I A/c.No-11548122684	340,159		H.R.A	206,357	
S.B.I A/c.No-35224654031	159,246	<b>704,770</b>	T.A	83,800	<b>4,124,326</b>
<b>G.O.I.S. Received</b>		<b>5,737,460</b>	<b>Non Teaching Staff</b>		
Outstanding Fees B. Pharm Final (2015-16)		28,105	Basic Pay	1,921,391	
Outstanding Fees B. Pharm IInd (2015-16)		5,000	A.G.P	735,477	
Outstanding Fees B. Pharm IInd (2015-16)		50,537	D.A	328,490	
Outstanding Fees B. Pharm. Ist. (2013-14)		8,800	H.R.A	138,031	
Outstanding Fees B. Pharm. IInd (2016-17)		1,175,560	T.A	73,800	<b>3,196,989</b>
Outstanding Fees B. Pharm. IInd (2016-17)		1,038,986	<b>Advance Salary</b>		209,821
Outstanding Fees B. Pharm Final (2016-17)		258,042	Arrears		28,102
Outstanding Fees B. Pharm. Ist. (2015-16)		65,596	Admission Expenses		103,790
Outstanding Fees B. Pharm. Ist. (2016-17)		1,637,906	Advertisement Expenses		97,100
Admission Fees B. Pharm I st		6,100	AICTE Fees		100,000
Admission Fees B. Pharm II nd		6,100	Annual Practical Exam Expenditure		32,930
Admission Fees B. Pharm III rd		5,400	Annual Practical Exam TA DA		178,066
Admission Fees B. Pharm Final		6,100	Admission Canceled Expenses		103,660
Misc Fees B. Pharm I st		75,460	Admission Regulating Authority		29,023
Misc. Fees B. Pharm II nd		24,310	Audit Fees		10,000
Misc. Fees B. Pharm III rd		21,780	Bank Charge		14,490
Misc. Fees B. Pharm Final		16,180	Building Maintenance		1,082,417
Tuition Fees B. Pharm Ist.		2,821,820	Chemicals Expenses		402,417
Tuition Fees B. Pharm II nd		2,537,962	Computer Maintenance		123,225
Tuition Fees B. Pharm III rd		1,724,042	Cultural Expenses		264,920
Tuition Fees B. Pharm Final		1,891,900	Electric Charges		342,080
Uni. Other Fees B. Pharm I st		16,120	Employee Refreshment		68,655
Uni. Other Fees B. Pharm II nd		19,380	Excess Fees Return		288,389
Uni. Other Fees B. Pharm III rd		14,300	Fees Regulating Authority		11,930
Uni. Other Fees B. Pharm Final		19,040	Garden Expenses		361,503
TDS Deducted		21,900	Generator Fuel Expenses		76,527
Professional Tax		66,600	Ground Maintenance		314,735
Wainganga Polytechnic Sakoli		35,000	Journal & Periodical Expenses		40,130
WBVS Received		4,176,410	Laboratory Expenses		245,099
LIC		36,100	Laboratory Maintenance		126,363
Advance Salary		209,821	Internet Expenses		21,196
Lemon Grass Project		22,907	News Paper Expenses		9,083
ARC		26,900	Office Expenses		132,105
Computer Fess		91,500	Other Expenses		143,198
DTE Fees		294,000	PCI Affiliation Fees		100,500
Annual Practical Exam TA DA		100,000	Photo Copy Expenses		54,710
EBC Grant		222,938	Postage Expenses		6,145
Bank Interest		5,966	Printing Expenses		266,080
			Practical Exam Expenses		50,265
			Repair & Maintenance Expenses		233,050
			Miscellaneous Expenses		49,265
			Stationary Expenses		93,107
			Sport Expenses		71,845
			Telephone Charges		4,021
			Traveling Expenses		174,753
			Uni. Cont Affiliation Fees		110,860
			LIC		9,565
			Visiting Lecturer		806,149
			Salary Payable		1,444,631
			TDS Paid		31,950
			Professional Tax		85,900
			WBVS Nagpur		100,000
			Winganga Polytechnic Sakoli		85,000
			D - Pharm College		750,000
			WCEM Dangargaon		675,000
			Library Books		140,337
			Furniture & Fixture		131,063
			GOIS Paid		5,583,960
			Xerox Machine Expenses		67,550
			Lemon Grass Project		200,000
			<b>Closing Balances</b>		
			Cash in hand	75,567	
			S.B.I A/c.No-11548124320	217,013	
			B.G.Bank A/c No-4514	29,054	
			S.B.I A/c.No-11548122684	812,132	
			S.B.I A/c.No-35224654031	471,926	<b>1,805,702</b>
<b>Total</b>		<b>25,021,299</b>	<b>Total</b>		<b>25,021,299</b>

For and on behalf of Trust

Trustee Trustee

Date : 20th July 2018  
Place : Nagpur

*M. Karanjekar*  
अध्यक्ष / सचिव

वेनगंगा बहुउद्देशिय विकास संस्था  
नागपूर



*Vijay*  
CA. Vijay Tiwari  
Chartered Accountant  
(Proprietor)  
Membership No. 17447

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, 2018

**SCHEDULE "K"**

**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	25%
Library Book	25%
Laboratory Equipments	10%
Furniture	10%
Sports Material	10%
Office Equipments	10%
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.
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 Sanstha 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.

**For and on behalf of Trust**

Trustee

Trustee

Place: Nagpur  
Date: 20<sup>th</sup> July 2018



*Vijay*  
CA. Vijay Tiwari  
Chartered Accountant  
Proprietor  
M. No:17447

*M. Karanjekar*

अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

2018-19

RAVINDRA WANKHEDE  
CHARTERED ACCOUNTANTS  
GOKULPETH  
NAGPUR - 440 010.



AUDITOR'S REPORT

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

We have audited the attached Balance Sheet of 'Bajiraoji Karanjekar College of Pharmacy (B-Pharm), Sakoli, Dist. Bhandara' as at 31<sup>st</sup> March 2019 together with the Income & Expenditure as on that date annexed thereto and report that:

1. The proper books of account are kept by the Institution.
2. The method of accounting followed is on Accrual basis.
3. We have obtained all the information and explanation which were necessary for the purpose of audit.
4. The proper books of accounts have been kept by the Trust.
5. In our opinion and according to the explanations given to us the accounts give true and fair view
  - i. In case of Balance sheet the state of affairs of the Institution as at 31<sup>st</sup> March 2019
  - ii. In case of Income & Expenditure account of the surplus of the Institution for the year ended on that date.

Place: Nagpur  
Date: 30<sup>th</sup> Sep 2019



2  
CA. Ravindra Wankhede  
Chartered Accountant  
Proprietor  
M. No:048206

UDIN: 19048206AAAAEM4084



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

**BALANCE SHEET AS AT 31ST MARCH 2019**

FUNDS & LIABILITIES	SCH	AMOUNT (in Rs.)		PROPERTIES & ASSETS	SCH	AMOUNT (in Rs.)	
Advance from Society	A		43,673,334	Fixed Assets	E		6,810,598
Liabilities & Provisions	B		3,006,247	Deposit	F		75,000
Depreciation Fund				Outstanding Fees	G		9,066,726
As per last Balance Sheet		3,932,193		Dr. S Radhakrishnan College of Education			300,000
Add: During the year		503,948	4,436,141	Wainganga Collage of Eng. & Management			1,215,000
Swami Vivekanand Colleage			50,000	Winganga Polytechnic Sakoli			233,000
BKCP D-Pharm College	C		4,126,752	D Pharm GOIS			2,572,653
G.O.I.S. Scholarship	D		888,015	Cash & Bank Balances	H		11,396,081
				Income & Expenditure A/c			
				Opening Balance		30,494,720	
				Less: Excess of Income over Expenditure		5,983,289	24,511,431
<b>TOTAL</b>			<b>56,180,489</b>	<b>TOTAL</b>			<b>56,180,489</b>

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

As per our report of even date attached

For and on behalf of Trust

Trustee

Trustee

Date : 30th Sep 2019  
Place : Nagpur



CA. Ravindra Wankhedde  
Chartered Accountant  
(Proprietor)  
Membership No. 048206

UDIN : 19048206 AAAAEM4084

*BKaranjekar*  
अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST-BHANDARA**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

EXPENDITURE	SCH.	Aomunt	Aomunt	INCOME	SCH.	Aomunt	Aomunt
Salary Expenses	I		10,215,115	Fees and Fines	J		19,365,374
Visiting Lecturer Exp.			107005.00	Other Income	K		142,084
<b>Contingency Expenses</b>							
Admission Exp.		51000					
Admission Regulating Authority		36500					
Advertisement Exp.		38746					
AICTE Fees Exp.		100000					
Annual Practical Exam T.A. D.A.		11661					
Audit Fees Exp.		10000					
Bank Charge Exp.		6185					
Building Maintenance Exp.		78016					
Commission Exp		3290					
Computer Maintenance Exp.		7625					
Cultural Exp.		80691					
Electric Exp.		165480					
Employee Refreshment Exp.		20197					
Equipment Exp.		11800					
Furniture Exp.		32200					
Garden Exp.		1770					
Generator Fuel Exp.		2400					
Incentive/Promotion/Admission Expenses		10700					
Internet Exp.		12182					
Journal & Periodical Exp.		39970					
Lab Material & Chemical Exp.		474007					
Laboratory Exp.		23920					
Laboratory Maintenance Exp.		198013					
NBA Fees.		708000					
News Paper Exp.		7736					
Office Exp.		4456					
Other Exp.		50827					
PCI Affiliation Fees Exp.		210000					
Photo Copy Exp.		1300					
Postage Exp.		281					
Printing Exp.		71725					
Repair & Maintenance Exp.		5900					
Sport Exp.		8877					
Stationary Exp.		31400					
Telephone Charges Exp.		2333					
Travelling Exp.		45886					
Uni Cont Affiliation Fees Exp		118627					
Xerox Machine Exp.		14400	2698101				
<b>Depreciation</b>			503,948				
<b>Excess of Income over Expenditure</b>			5,983,289				
<b>TOTAL</b>			<b>19,507,458</b>	<b>TOTAL</b>			<b>19,507,458</b>

Significant accounting policies and notes to accounts- "L"  
 Schedule "I" to "K" form an integral part of Income Expenditure Account

As per our report of even date attached

For and on behalf of Trust

Trustee

Trustee

Date : 30th Sep 2019  
 Place : Nagpur



*R*  
 CA. Ravindra Wankhede  
 Chartered Accountants  
 (Proprietor)  
 Membership No.: 048206

*B. Karanjekar*  
 अध्यक्ष/सचिव  
 वनगंगा बहुउद्देशिय विकास संस्था  
 नागपूर

*M. Karanjekar*  
 अध्यक्ष/सचिव  
 वनगंगा बहुउद्देशिय विकास संस्था  
 नागपूर

UDIN : 19048206 AAAAEM14084



**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST-BHANDARA**  
Schedule Forming Part of Balance Sheet for the year ended 31st March, 2019

**SCHEDULE "A"**

**Advance from Society**

Particular	Amount (In Rs)
As per last Balance Sheet	43673334.00
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
Jai Standard Scientific	89,622
Salary Payable	829,529
LIC	46,927
<b>Total</b>	<b>3,006,247</b>

**SCHEDULE "C"**

**Loan from BK college of pharmacy sakoli**

Particular	Amount (In Rs)
As per last Balance Sheet	2012734.00
Add: Received during the Year	2,514,018
Less: Paid During the Year	400,000
<b>Total</b>	<b>4,126,752</b>

**SCHEDULE "D"**

**G.O.I.S. Scholarship**

Particular	Amount (In Rs)
Opening Balance	888,015
Add: During the year	-
	888,015
Less: Paid during the year	-
<b>Total</b>	<b>888,015</b>

**SCHEDULE "F"**

**Deposits**

Particular	Amount (In Rs)
Deposit with University	75,000
<b>Total</b>	<b>75,000</b>

**SCHEDULE "G"**

**Outstanding Fees**

Particular	Amount (In Rs)
Outstanding Fees B Pharm Ist (2010-11)	114165
Outstanding Fees B Pharm IIInd (2011-12)	39940
Outstanding Fees B Pharm Ist (2011-12)	23956
Outstanding Fees B Pharm IIIrd (2012-13)	12184
Outstanding Fees B Pharm IIInd (2013-14)	1931
Outstanding Fees B Pharm Ist (2013-14)	94270
Outstanding Fees B Pharm Ist (2013-14)	14658
Outstanding Fees B Pharm IVth (2013-14)	11360
Outstanding Fees B Pharm IIInd (2014-15)	494756
Outstanding Fees B Pharm Ist (2014-15)	310251
Outstanding Fees B Pharm IVth (2014-15)	64237
Outstanding Fees B Pharm IIInd (2015-16)	204493
Outstanding Fees B Pharm IIInd (2015-16)	481911
Outstanding Fees B Pharm Ist (2015-16)	86487
Outstanding Fees B Pharm IVth (2015-16)	130886
Outstanding Fees B Pharm IIInd (2016-17)	-35374
Outstanding Fees B Pharm IIInd (2016-17)	292274
Outstanding Fees B Pharm Ist (2016-17)	357460
Outstanding Fees B Pharm IVth (2016-17)	26350
Outstanding Fees B Pharm IIInd (2017-18)	325267
Outstanding Fees B Pharm IIInd (2017-18)	665730
Outstanding Fees B Pharm Ist (2017-18)	75570
Outstanding Fees B Pharm IVth (2017-18)	94865
Outstanding Fees B Pharm Ist (2018-19)	1064460
Outstanding Fees B Pharm IIInd (2018-19)	1675955
Outstanding Fees B Pharm IIInd (2018-19)	1077362
Outstanding Fees B Pharm IVth (2018-19)	1361268
<b>Total</b>	<b>9,068,726</b>

**SCHEDULE "H"**

**Cash & Bank Balances**

Particular	Amount (In Rs)
Cash in hand	4414
S.B.I A/c.No-11548124320	248725
B.G.Bank A/c No-4514	29917
S.B.I A/c.No-11548122684	7625446
S.B.I A/c.No-36224654031	3487578
<b>Total</b>	<b>11,396,081</b>



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

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31ST MARCH, 2019**

**SCHEDULE "I"  
SALARY EXPENSE**

Particulars	Amount (In Rs)
AGP Teaching	1054394
Basic Teaching	3150230
D.A. Teaching	891767
H.R.A. Teaching	221229
T.A. Teaching	68800
AGP Non-Teaching	982073
Basic Non-Teaching	2536024
D.A. Non-Teaching	732018
H.R.A. Non-Teaching	183090
Non-Teaching Salary	46063
T.A. Non-Teaching	99600
Other Salary	145822
Salary (Arrears)	104005
<b>Total</b>	<b>10,215,115</b>

**SCHEDULE "J"  
FEES & FINES**

Particulars	Amount (In Rs)
Admission Fees B.Pharm I	6100
Admission Fees B.Pharm II	7400
Admission Fees B.Pharm III	5800
Admission Fees B.Pharm IV	5800
Computer Fees	94500
Misc Fees B Pharm I	27060
Misc Fees B Pharm II	43925
Misc Fees B Pharm III	51915
Misc Fees B Pharm IV	20304
Tution Fees B Pharm I	4526573
Tution Fees B Pharm II	6119401
Tution Fees B Pharm III	4494952
Tution Fees B Pharm IV	3884884
Uni. Other Fees B Pharm I	47620
Uni. Other Fees B Pharm II	18980
Uni. Other Fees B Pharm III	15340
Uni. Other Fees B Pharm IV	14820
<b>Total</b>	<b>19,365,374</b>

**SCHEDULE "K"  
OTHER INCOME**

Particulars	Amount (In Rs)
Bank Interest	2786
EBC Grant	134298
Lemon Grass Project.	5000
<b>Total</b>	<b>142,084</b>





**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST-BHANDARA**  
Schedules Forming part of Account for the year ended 31st March ,2019

**SCHEDULE "E"**

**Fixed Assets & Depreciation**

Sr. No	Particulars	Rate	Net Block				Depreciation			Gross Block as on 31.03.19	Gross Block as on 31.03.18	
			As on 01.04.18	Additions Before 30.09.18	Additions After 30.09.18	Sale/ Discarded off	As on 31.03.2019	As on 01.04.18	For the year 2018-19			As on 31.03.2019
1	Computer Equipments	40%	21,605	-	-	-	21,605	542,893	8,642	551,535	564,498	564,498
2	Furniture & Fixture	10%	252,468	-	102,268	-	354,736	207,717	30,360	238,077	562,453	460,185
3	Inventor	10%	38,441	-	-	-	38,441	18,959	3,844	22,803	57,400	57,400
4	Laboratory Equipments	15%	2,034,424	-	-	-	2,034,424	2,366,009	305,164	2,671,173	4,400,433	4,400,433
5	Library Books	60%	175,680	-	83,349	-	259,029	566,190	130,413	696,603	825,219	741,870
6	Office Equipments	15%	61,123	-	-	-	61,123	133,357	9,168	142,525	194,480	194,480
7	Sports Material	15%	8,815	-	-	-	8,815	3,483	1,322	4,805	12,298	12,298
8	Electrical Installation	15%	100,232	-	-	-	100,232	93,585	15,035	108,620	193,817	193,817
	<b>Total</b>		<b>2,692,788</b>	<b>-</b>	<b>185,617</b>	<b>-</b>	<b>2,878,405</b>	<b>3,932,193</b>	<b>503,948</b>	<b>4,436,141</b>	<b>6,810,698</b>	<b>6,624,981</b>



**B K College Of Pharmacy Sakoli B Pharm**  
**Receipts and Payments**  
 For the Period from 1-Apr-2018 to 31-Mar-2019

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance					
<b>Bank Accounts</b>			<b>Provisions</b>	83200.00	
SBI A/C No- 11548122684	812132.00		Sundry Creditors	66560.00	
SBI A/C No- 11548124320	217013.00		Provisions	1565175.00	1715925.00
SBI A/C No- 35224654031	471925.66				
Vidarbha Konkan Gramin B.G.	29064.39		<b>Furniture &amp; Fixture</b>	102266.00	
Cash-in-hand	75567	1605702.05	Library Books	83349.00	185617.00
			BKCP -D Pharm		400000.00
<b>Provisions</b>		76400.00	Outstanding Fees		2787154.00
Deposits (Asset)	380.00		D Pharm GOIS		3972510.00
Outstanding Fees	12649859.00	12650239.00			
<b>D Pharm GOIS</b>		3913875.00	<b>Lemon Grass Project</b>	10000.00	
			Bank Interest	6391.00	
<b>Direct Incomes</b>			Tuition Fees B Pharm II	11773.00	
Admission Fees B Pharm I	5100.00		Tuition Fees B Pharm III	10000.00	38164.00
Admission Fees B Pharm II	7400.00				
Admission Fees B Pharm III	5800.00		<b>Contingency Expenses</b>		
Admission Fees B Pharm IV	5800.00		Admission Canceled Exp.	51000.00	
Bank Interest	9177.42		Admission Regulating Authority	36500.00	
Computer Fees	94500.00		Advertisement Exp.	38746.00	
Lemon Grass Project	15000.00		AICTE Fees Exp.	100000.00	
EBC Grant	134298.00		Annual Practical Exam T.A. D.A.	41661.00	
Misc Fees B Pharm I	27060.00		Audit Fees Exp.	10000.00	
Misc Fees B Pharm II	43925.00		Bank Charge Exp.	6185.04	
Misc Fees B Pharm III	51915.00		Building Maintenance Exp.	78016.00	
Misc Fees B Pharm IV	20304.00		Commission Exp.	3290.00	
Tuition Fees B Pharm I	3482112.50		Computer Maintenance Exp.	7825.00	
Tuition Fees B Pharm II	4455219.25		Cultural Exp.	80691.00	
Tuition Fees B Pharm III	3427590.00		Electric Exp.	165480.00	
Tuition Fees B Pharm IV	2503616.00		Employee Refreshment Exp.	20197.00	
Uni. Other Fees B Pharm I	47620.00		Furniture Exp.	32200.00	
Uni. Other Fees B Pharm II	18980.00		Garden Exp.	1770.00	
Uni. Other Fees B Pharm III	15340.00		Generator Fuel Exp.	2400.00	
Uni. Other Fees B Pharm IV	14820.00	14366577.17	Incentive/Promotion/Admission Expenses	10700.00	
<b>Direct Expenses</b>			Income Tax	66100.00	
Annual Practical Exam T.A. D.A.	30000.00		Internet Exp.	12182.00	
Income Tax	66100.00	96100.00	Journal & Periodical Exp.	39970.00	
			Lab Material & Chemical Exp.	474007.00	
			Laboratory Exp.	23920.00	
			Laboratory Maintenance Exp.	198013.00	
			NBA Fees	708000.00	
			News Paper Exp.	7736.00	
			Office Exp.	4456.00	
			Other Exp.	50827.00	
			PCI Affiliation Fees Exp.	210000.00	
			Photo Copy Exp.	1300.00	
			Postage Exp.	281.00	
			Printing Exp.	22875.00	
			Sport Exp.	8877.00	
			Stationary Exp.	31400.00	
			Telephone Charges Exp.	2333.00	
			Travelling Exp.	45886.00	
			Uni Cont Affiliation Fees Exp	118627.00	
			Visiting Lecturer Exp.	107005.00	
			Xerox Machine Exp.	14400.00	
			Salary Account	9378796.00	12213442.04
			<b>Closing Balance</b>		
			<b>Bank Accounts</b>		
			SBI A/C No- 11548122684	7625447.75	
			SBI A/C No- 11548124320	248725.00	
			SBI A/C No- 35224654031	3487577.62	
			Vidarbha Konkan Gramin B.G. Bank	29516.81	
			Cash-in-hand	4414	11396081.18
<b>Total</b>		32708893.22	<b>Total</b>		32708893.22

For and on behalf of Trust

As per our report of even date attached

Trustee

Trustee

Date : 30th Sep 2019  
Place : Nagpur



2  
CA. Ravindra Wankhede  
Chartered Accountant  
(Proprietor)  
Membership No.048206

UDIN :- 13048206 AAAAE M 4084

*B. Kanjekar*

*M. Kanjekar*

अध्यक्ष/सचिव  
वेनांगा बहुउद्देशिय विकास संस्था  
नागपूर

अध्यक्ष/सचिव  
वेनांगा बहुउद्देशिय विकास संस्था  
नागपूर



**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, 2019**

**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	25%
Library Book	25%
Laboratory Equipments	10%
Furniture	10%
Sports Material	10%
Office Equipments	10%
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.
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 Sanstha 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.

For and on behalf of Trust

Trustee

Trustee

Place: Nagpur  
Date: 30<sup>th</sup> Sep 2019



2  
CA. Ravindra Wankhede  
Chartered Accountant  
Proprietor  
M. No:048206

UDIN:- 19048206 AAAAEM4084

*B. Karanjekar*

अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

*M. Karanjekar*

अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर



# Audit Report

Wainganga Bahu Uddeshiya Vikas Sanstha,  
Nagpur

BAJIRAOJI KARANJEKAR COLLEGE  
OF PHARMACY (B-PHARM)

Sakoli Dist - Bhandara

F.Y. 2019-20

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

**BALANCE SHEET AS AT 31ST MARCH 2020**

FUNDS & LIABILITIES	SCH	AMOUNT (in Rs.)		PROPERTIES & ASSETS	SCH	AMOUNT (in Rs.)	
Advance from Society	A		43,673,334	Fixed Assets	E		7,537,025
Liabilities & Provisions	B		5,105,397	Deposit	F		75,000
Depreciation Fund				Outstanding Fees	G		14,068,009
As per last Balance Sheet		4,436,141		Dr. S Radhakrishnan College of Education			300,000
Add: During the year		547,848	4,983,989	Wainganga Collage of Eng. & Management			1,215,000
Swami Vivekanand Colleage			50,000	Winganga Polytechnic Sakoli			233,000
BKCP D-Pharm College	C		3,626,752	D Pharm GOIS			2,642,898
G.O.I.S. Scholarship	D		1,028,443	Cash & Bank Balances	H		8,928,904
				Income & Expenditure A/c			
				Opening Balance		24,511,431	
				Less: Excess of Income over Expenditure		1,043,352	23,468,079
<b>TOTAL</b>			<b>58,467,915</b>	<b>TOTAL</b>			<b>58,467,915</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

Trustee

Date : 26/10/2020  
Place : Nagpur

*BKaranjekar*  
अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

*M. Karanjekar*  
अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर



*g*

CA. Ravindra Wankhede  
Chartered Accountants  
(Proprietor)  
Membership No. 048206

UDIN: 20098206AAAEE8832



**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST-BHANDARA**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

EXPENDITURE	SCH.	Aomunt	Aomunt	INCOME	SCH.	Aomunt	Aomunt
Salary Expenses	I		12,810,797	Fees and Fines	J		19,324,005
Visiting Lecturer Exp.			100,200	Other Income	K		8,741
Contingency Expenses							
Accounting Charges		21,500					
Advertisement Exp.		140,756					
AICT Fees Exp.		20,000					
Annual Celebration & GFC		590,000					
Annual Practical Exam T.A.D.A.		96,969					
ARA FEES STUDENT		26,583					
Bank Charge Exp.		10,633					
Building Maintenance Exp.		825,727					
Computer Maintenance Exp.		8,039					
CPCSEA REGISTRATION		10,000					
Electric Exp.		13,546					
Electricity Bill Expenses		355,990					
Excess Tuition Fees Paid		19,831					
FURNITURE MENTANANCE		34,500					
Garden Exp		2,450					
Gas Exp.		22,804					
Journal & Periodical Exp.		48,490					
Lab Material & Chemical Exp.		430,736					
Laboratory Exp.		43,843					
Laboratory Maintenance Exp.		122,907					
MERGER FEES		137,500					
NewsPaper Exp.		1,240					
Office Exp.		71,212					
Other Exp.		33,468					
PCI ANNUAL AFFILIATION FEES		100,000					
Postage Exp.		4,045					
Practical Record Printing		536,500					
Printing Exp.		138,390					
Profession Tax Paid FY 18-19		6,800					
Refreshment		89,970					
RTMNU COMITTEE TA/DA		37,250					
RTMNU Continuation Affiliation Fees		30,000					
Sport Exp.		10,240					
Stationary Exp.		64,665					
Student Uniform		561,360					
Telephone, Mobil & Internet Charges		55,018					
Travelling Exp.		87,087					
Uni Cont Affiliation Fees Exp.		20,000					
Xerox Machine Exp.		500	4,830,549				
Depreciation	C		547,849				
Excess of Income over Expenditure			1,043,352				
<b>TOTAL</b>			<b>19,332,747</b>	<b>TOTAL</b>			<b>19,332,747</b>

Significant accounting policies and notes to accounts- "L"  
 Schedule "I" to "K" form an integral part of Income Expenditure Account

As per our report of even date attached

For and on behalf of Trust

Trustee

Trustee

Date : 26/10/2020

Place : Nagpur



A. Ravindra Wankhede  
 Chartered Accountants  
 (Proprietor)  
 Membership No.: 048206

*BK Jekar*

अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
 नागपूर

*M. Karanjekar*

अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
 नागपूर

UDIN- 20048206AAAAEE8832

**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM) . SAKOLI, DIST-BHANDARA**  
**RECEIPTS & PAYMENT ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

Receipts	Amount	Amount	Payments	Amount	Amount
<b>Opening Balance</b>					
<b>Bank Accounts</b>			<b>Unsecured Loans</b>		<b>500000</b>
SBI A/C 11548122604	7625448				
SBI A/C NO -11548124320	248725		<b>G.O.I.S.SCHOLARSHIP</b>	867681	
SBI A/C NO -35224654031	3487578		<b>Provisions</b>	981642	<b>1849323</b>
Vidarbha Kokan Gramin Bank A/c 4514	29917				
Cash-in-hand	4414	11396081	<b>Computer Equipments</b>	298920	
			<b>Furniture &amp; Fixture</b>	238655	
<b>G.O.I.S.SCHOLARSHIP</b>	1008109		<b>Laboratory Equipment</b>	49700	
<b>Provisions</b>	441179	<b>1449288</b>	<b>Library Books</b>	139152	<b>726427</b>
<b>Loan &amp; Advances</b>			<b>Loan &amp; Advances</b>		
D Pharm GOIS	61524		D Pharm GOIS	131769	
<b>Outstanding Fees</b>	5681380	<b>5742904</b>	<b>Outstanding Fees</b>	945929	<b>1077698</b>
<b>Direct Incomes</b>			<b>Direct Incomes</b>		
Admission Fees B.Bharm I	5500		Tuition Fees B Pharm IV	4620	
Admission Fees B. Pharm II	6800		Uni. Other Fees B.Pharm I	14961	
Admission Fees B. Pharm III	6900		Uni.Other Fees B.Pharm II	18460	
Admission Fees B Pharm IV	6000		Uni.Other Fees B.Pharm III	18060	
Computer Fees	132000		Uni.Other Fees B.Pharm IV	15320	<b>71421</b>
Misc Receipts	1012				
			<b>Salary Expenses ( Teaching &amp; Non Teaching)</b>		
Plantation Fund DTE	17633		AGP Non-Teaching	924269	
Tuition Fees B.Pharm I	2278970		AGP Teaching	1054379	
Tuition Fees B.Pharm II	2842773		Arreas Non-Teaching	27640	
Tuition Fees B.Pharm III	2488768		Arreas Teaching	31027	
Tuition Fees B Pharm IV	1801877		Basic Non- Teaching	2479387	
Uni. Other Fees B.Pharm I	15320		Basic Teaching	3042064	
Uni.Other Fees B.Pharm II	19020		D.A.Non-Teaching	960942	
Uni.Other Fees B.Pharm III	19320		D.A.Teaching	1071157	
Uni.Other Fees B.Pharm IV	16800	<b>9658692</b>	H.R.A.Non-Teaching	170246	
			H.R.A.Teaching	192689	
<b>Indirect Incomes</b>			Other Salary	64022	
Bank Interest	8741		T.A.Non- Teaching	90776	
Bank Charge Exp.	10	<b>8751</b>	T.A.Teaching	61686	<b>10171184</b>
			<b>Contingency Expenses</b>		
			Accounting Charges	21500	
			Advertisment Exp.	140756	
			AICT Fees Exp.	20000	
			Annual Celebration & GFC	590000	
			Annual Practical Exam T.A.D.A.	96969	
			ARA FEES STUDENT	26583	
			Bank Charge Exp.	10643	
			Building Mentenance Exp.	825727	
			Computer Maintenance Exp.	8039	
			CPCSEA REGISTRATION	10000	
			Electric Exp.	13546	
			Electricity Bill Expenses	355990	
			Excess Tuton Fees Paid	19831	
			FURNITURE MENTANANCE	34500	
			Garden Exp	2450	
			Gas Exp.	22804	
			Journal &Periodical Exp.	48490	
			Lab Material & Chemical Exp.	430736	
			Laboratory Exp.	43843	
			Laboratory Maintenance Exp.	122907	
			MERGER FEES	137500	
			NewsPaper Exp.	1240	
			Office Exp.	71212	
			Other Exp.	33468	
			PCI ANNUAL AFFILIATION FEES	100000	
			Postage Exp.	4045	
			Practical Record Printing	536500	
			Printing Exp.	138390	
			Professional Fees Paid FY 18-19	6800	





		Refreshment	89970	
		RTMNU COMMITTEE TA/DA	37250	
		RTMNU Continuation Affiliation Fees	30000	
		Sport Exp.	10240	
		Stationary Exp.	64685	
		Student Uniform	561360	
		Telephone, Mobil & Internet Charges	55018	
		Travelling Exp.	87087	
		Uni Cont Affiliation Fees Exp.	20000	
		Visiting Lecturer Exp.	100200	
		Xerox Machine Exp.	500	4930759
		<b>Closing Balance</b>		
		Bank Accounts		
		SBI A/C 11548122684	5973572	
		SBI A/C NO -11548124320	156413	
		SBI A/C NO -35224654031	2765647	
		Vidarbha Kokan Gramin Bank A/c 4514	30827	
		Cash-in-hand	2444	8928904
<b>Total</b>		<b>28255716 Total</b>		<b>28255716</b>

For and on behalf of Trust



As per our report of even date attached

Trustee

Trustee

Date : 26/10/2020  
Place : Nagpur

CA Ravindra Wankhede  
Chartered Accountant  
(Proprietor)  
Membership No. 048206

*B. K. Jaisankar*  
अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

*M. Karanjekar* UDIN: 20048206AAAAEE8832  
अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST-BHANDARA**  
Schedule Forming Part of Balance Sheet for the year ended 31st March, 2020

**SCHEDULE "A"**

**Advance from Society**

Particular	Amount (In Rs)
As per last Balance Sheet	43673334.00
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)
Apurva Scientific Works	114,610
Building Rent Payable	2,040,169
Income Tax Payable	15,000
Jai Standard Scientific	44,049
LIC	49,927
Lokmat Media Pvt. Ltd.	26,250
Modern Ceramics Company Nagpur	114,279
Professional Tax payable	7,200
Salary 7 Pay Arrears	1,148,789
Salary Payable	1,488,644
Vijyan Bharati Nagpur	79,500
<b>Total</b>	<b>5,105,397</b>

**SCHEDULE "C"**

**Loan from BK college of pharmacy sakoli**

Particular	Amount (In Rs)
As per last Balance Sheet	4126752.00
Add: Received during the Year	-
Less: Paid During the Year	500,000
<b>Total</b>	<b>3,626,752</b>

**SCHEDULE "D"**

**G.O.I.S. Scholarship**

Particular	Amount (In Rs)
Opening Balance	888,015
Add: Recd During the year	1,008,109
<b>Total</b>	<b>1,896,124</b>
Less: Paid during the year	867,681
<b>Total</b>	<b>1,028,443</b>

**SCHEDULE "F"**

**Deposits**

Particular	Amount (In Rs)
Deposit with University	75,000
<b>Total</b>	<b>75,000</b>

**SCHEDULE "G"**

**Outstanding Fees**

Particular	Amount (In Rs)
Outstanding Fees B Pharm IInd (2011-12)	39,940
Outstanding Fees B Pharm IInd (2013-14)	1,931
Outstanding Fees B Pharm IInd (2014-15)	494,798
Outstanding Fees B Pharm IInd (2015-16)	204,493
Outstanding Fees B Pharm IInd (2016-17)	(35,374)
Outstanding Fees B Pharm IInd (2017-18)	310,048
Outstanding Fees B Pharm IInd (2018-19)	183,743
Outstanding Fees B Pharm IInd (2019-20)	2,020,410
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)	170,442
Outstanding Fees B Pharm IInd (2019-20)	2,294,478
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)	75,570
Outstanding Fees B Pharm Ist (2018-19)	(11,087)
Outstanding Fees B Pharm Ist (2019-20)	2,205,150
Outstanding Fees B Pharm IVth (2013-14)	11,380
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)	25,350
Outstanding Fees B Pharm IVth (2017-18)	103,658
Outstanding Fees B Pharm IVth (2018-19)	267,378
Outstanding Fees B Pharm IVth (2019-20)	2,615,695
<b>Total</b>	<b>14,068,009</b>

**SCHEDULE "H"**

**Cash & Bank Balances**

Particular	Amount (In Rs)
Cash in hand	2444
S.B.I A/c No-11548124320	156413
B.G Bank A/c No-4514	30827
S.B.I A/c No-11548122684	5973572
S.B.I A/c No-35224654031	2765647
<b>Total</b>	<b>8,928,904</b>





**BAJIARAJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM) , SAKOLI, DIST-BHANDARA**  
Schedules Forming part of Account for the year ended 31st March ,2020

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

Sr. No	Particulars	Rate	Net Block				Depreciation				Gross Block as on 31.03.20	Gross Block as on 31.03.19	Net Block 31.03.2020
			As on 01.04.19	Additions Before 30.09.19	Additions After 30.09.19	Salv. Discarded off	As on 31.03.2020	As on 01.04.19	For the year 2019-20	As on 31.03.2020			
1	Computer Equipments	40%	12,963	93,790	205,130	-	124,303	551,535	83,727	635,262	863,418	564,498	228,156
2	Furniture & Fixture	10%	324,376	185,555	53,100	-	191,921	238,077	53,648	291,725	801,108	562,453	509,383
3	Inventor	10%	34,597	-	-	-	34,597	22,803	3,480	26,263	57,400	57,400	31,137
4	Laboratory Equipments	15%	1,729,260	43,800	5,900	-	1,691,360	2,671,173	266,402	2,937,574	4,450,133	4,400,433	1,512,559
5	Library Books	60%	128,516	-	139,152	-	267,768	696,603	118,915	815,518	964,371	825,219	148,853
6	Office Equipments	15%	51,955	-	-	-	51,955	142,525	7,793	150,319	194,480	194,480	44,161
7	Sports Material	15%	7,493	-	-	-	7,493	4,805	1,124	5,929	12,298	12,298	6,369
8	Electrical Installation	15%	85,197	-	-	-	85,197	108,620	12,780	121,399	193,817	193,817	72,418
	<b>Total</b>		<b>2,374,457</b>	<b>323,145</b>	<b>403,282</b>	<b>-</b>	<b>2,451,264</b>	<b>4,338,141</b>	<b>547,849</b>	<b>4,983,990</b>	<b>7,537,025</b>	<b>6,810,598</b>	<b>2,553,035</b>



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

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31ST MARCH, 2020**

**SCHEDULE "I"  
SALARY EXPENSE**

Particulars	Amount (In Rs)
AGP Non-Teaching	924269
AGP Teaching	1054379
Arreas Non-Teaching	27640
Arreas Teaching	31927
Basic Non- Teaching	2950487
Basic Teaching	3907564
D.A. Non-Teaching	970364
D.A. Teaching	1088467
H.R.A. Non-Teaching	207934
H.R.A. Teaching	257313
Other Salary	64022
Salary Non-Teaching 7pay Arius Jan 2020	96199
Salary Non-Teaching 7 Pay Arreas Feb 2020	98596
Salary Teaching 7 Pay Arius Feb 2020	511426
Salary Teaching 7 Pay Arius Jan 2020	442548
T.A. Non- Teaching	99176
T.A. Teaching	78486
<b>Total</b>	<b>12,810,797</b>

**SCHEDULE "J"  
FEES & FINES**

Particulars	Amount (In Rs)
Admission Fees B.Pharm I	5500
Admission Fees B.Pharm II	6800
Admission Fees B.Pharm III	6900
Admission Fees B.Pharm IV	6000
Computer Fees	132000
Misc Receipts	1012
Plantation Fund DTE	17633
Tution Fees B Pharm I	4485120
Tution Fees B Pharm II	5137251
Tution Fees B Pharm III	5109178
Tution Fees B Pharm IV	4412953
Uni. Other Fees B Pharm I	359
Uni. Other Fees B Pharm II	560
Uni. Other Fees B Pharm III	1260
Uni. Other Fees B Pharm IV	1480
<b>Total</b>	<b>19,324,005</b>

**SCHEDULE "K"  
OTHER INCOME**

Particulars	Amount (In Rs)
Bank Interest	8741
<b>Total</b>	<b>8,741</b>





**COMPUTATION OF FEES FOR YEAR 2021-22 for Technical courses**

1	Name of the College/Institute:BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM)		
	Code: PH 4204		
	Stream: Pharmacy		
	Year: 2021-22		
	Location: SAKOLI		
2	Approved fee for Academic Year 2019-20		
2.1	Ad-hoc / Approved fee for Academic Year 2019-20	Ad-hoc	Approved
	Amount in Rs.	-	81,500
2.2	Approved Interim Fees for AY 2019-20 (5% More than the fee approved by FRA for 2019-20 ) Rs.	-	
2.3	Is the institute desirous of upward revision of fees for the AY 2021-22 ? (if Yes - Proposal needs to be submitted. If No - Fee structure as approved by the Authority and applicable during previous academic year shall continue to apply)	Proposal Status- Yes / No	Yes
2.3.1	Proposed fee for 2021-22		92,568
3	Per student fee collected during academic year 2019-20 (Rs.)		
			81500/-
3.1	Year of recognition by respective council/Government :		
			AY 2004-05
3.2	In case the Institute has not submitted its fee approval proposal for 2018-19, the fees collected by it per student Rs.		
4	Computation of final tuition fee and development fee:		
		Expenditure incurred (in Rs.)	
		Total	Per Student (divided by 4.8)
4.1.1	Salary expenditure for 2019-20 to approved teaching /non teaching staff. as per DTE / AICTE / PCI / COA / GOVERNMENT / UNIVERSITY norms the figure to be given of Professors/Associates Professors/Assistant Professors as per the norms required and actual No. (See norm 6 a to e)	12,810,797	51,449
4.1.2	Salary/Honorarium paid to visiting Faculties and their numbers (See Norms 6 f)	100,200	402
4.1.3	<b>Total Salary Expenditure ( 4.1.1+4.1.2)</b>	<b>12,910,997</b>	<b>51,851</b>
4.2	Non salary revenue expenditure (Rent, interest on loan, Penalties if any legal charges and unrelated expenditure to be excluded , except interest paid on TEQUIP loan ) for 2019-20 (See Norm 7 a & b)	4,830,549	19,400
4.2.1	a) Less income derived by using college property (See norm 8 a to g)	-	-
	b) Hostel expenses, if any (See norm 7 b.ix)	-	-
4.2.2	<b>Total (4.1.3 + 4.2) - (4.2.1)</b>	<b>17,741,546</b>	<b>71,251</b>
4.2.3	Inflation adjustment on 4.2.2 (See norm 9) (Leave blank)	1,774,155	7,125
4.3	Usage charge for building ( See norm 10.c) - Regular / First Shift	996,000	4,000
	Rs. 4000 per student for total sanctioned intake (w.r.t. 4.8)		-
4.3.1	Usage charge for building ( See norm 10.c.iv) - Second Shift	-	-
	Rs.2000 per student for total sanctioned intake (w.r.t. 4.8)		-
4.3.2	Location code 1 [Colleges/Institute within 20 Km periphery of Muncipal Corporations of Mumbai, Thane, Pune, Nagpur, Nashik and Aurangabad (Rs. 1500 per student - 1st Shift)]	-	-
	Location code 1 [Colleges/Institute within 20 Km periphery of Muncipal Corporations of Mumbai, Thane, Pune, Nagpur, Nashik and Aurangabad (Rs. 750 per student - 2nd Shift)]	-	-
4.3.3	Location code 2 [Colleges/Institute within 15 Km periphery of Muncipal Corporations other than mentioned above (Rs. 1000 per student - 1st shift)]	-	-
	Location code 2 [Colleges/Institute within 15 Km periphery of Muncipal Corporations other than mentioned above (Rs. 500 per student - 2nd Shift)]	-	-
4.3.4	Location code 3 [Colleges/Institute within 5 km periphery of Muncipal Corporations (rs. 500 per student - 1st shift)]	-	-
	Location code 3 [Colleges/Institute within 5 km periphery of Muncipal Corporations (rs. 250 per student - 2nd shift)]	-	-
4.3.5	College established last 5 years (Rs. 500 per student - 1st shift) - (See Norms 10.c.iii)	-	-
	College established last 5 years (Rs. 250 per student - 2nd shift) - (See Norms 10.c.iii & iv)	-	-
4.3.6	Usage charges	-	-
4.3.7	If land or building provided by government or any other public body - usage charges reduced by 25% (See Norms 10-c- v)	-	-
4.3.8	Is the college building being used for any other courses not covered by FRA ? - (See Norms 10 - c - vi)	-	-
4.3.9	<b>Total Usage charges (=4.3.6 - 4.3.7 - 4.3.8)</b>	-	-
4.4	Depreciation on other assets at approved rates as on 31.03.2020 (See norm 10.b) - Regular / First Shift	442,218	1,776
4.5	<b>Total of (4.2.2 + 4.2.3 + 4.3.9 + 4.4)+ 4.14.1</b>	<b>20,953,919</b>	<b>84,152</b>





4.6	Sanctioned strength in the course run in Academic Year 2019-20 (No.) - Regular / First Shift	246
	(This is to exclude the Tuition Waiver Scheme (TWS) students)	
4.6	Sanctioned strength in the course run in Academic Year 2019-20 (No.) - Second Shift	-
	(This is to exclude the Tuition Waiver Scheme (TWS) students)	
4.7	Actual strength in the course run in Academic Year 2019-20 (No.) - Regular / First Shift	249
	Actual strength in the course run in Academic Year 2019-20 (No.) - Second Shift	
4.8	Controlling strength (No.)(Higher of 4.6 & 4.7) - Regular / First Shift	249
	Controlling strength (No.)(Higher of 4.6 & 4.7) - Second Shift	-
4.9	Tuition Fee (4.5 / 4.8)	84,152
4.9.1	If admissions are upto 80% of sanctioned intake, 5% increase on Tuition Fee (4.9)	-
4.9.2	If admissions are upto 60% of sanctioned intake, 15% increase on Tuition Fee (4.9)	-
4.9.3	If admissions are upto 40% of sanctioned intake, 20% increase on Tuition Fee (4.9)	-
4.9.4	<b>Total Tuition Fee</b>	<b>84,152</b>
4.10.	Development fee (10% of 4.9.4)	8,415
4.10.1	For Autonomus colleges development fee (12% of Point No. 4.9.4) (See Norms 11-b)	
4.11	If NAAC / NBA/ NIRF has been obtained increase development fee by 15% -	
4.11.1	If 10% PhD holder out of Total Teaching staff, increase development fee by 2%	-
	If 20% PhD holder out of Total Teaching staff, increase development fee by 5%	-
	If 50% PhD holder out of Total Teaching staff, increase development fee by 10%	-
4.11.2	If research / Patents per faculty per year is 0.2, increase development fee by 2%	-
	If research / Patents per faculty per year is 0.4, increase development fee by 5%	-
4.11.3	If placement of student is more than 30%, increase development fee by 2%	-
	If placement of student is more than 50%, increase development fee by 5%	-
4.12	Total development fee (4.10 or 4.10.1+ 4.11 + 4.11.1 + 4.11.2 + 4.11.3)	8,415
4.12.1	Maximum development fee allowed (15% of 4.9.4)	12,623
4.13	<b>Total Fee(4.9.4+ [minimum of 4.12 or 4.12.1])</b>	<b>92,568</b>
4.14	Additional Expenditure of 6th pay commission if actually paid and not included in 4.1.1 (See norm of 2015-16 : 2.1.4 )	4.14.1 - Total -
		4.14.2 - per Student -
The amount in 4.11.2 is to be collected from all the students in the Institution. However for the students admitted in 2019-20 it is already included in their Tuition Fee (See 4.5)		
4.15	Processing Fee for AY 2021-22 (Proposed fee [2.3.1] * Controlling Strength [4.8] 0.05%)	11,525

Trustee

Trustee



Ravindra Wankhede  
M No.: 048206  
Checked & verified by  
(Chartered Accountant)

UDIN-20048206AAAAEEF8832

Date : 26/10/2020  
Place : Nagpur

FOR OFFICE USE ONLY

Disallowance :-

- 1)
- 2)
- 3)
- 4)

*BK Jekar*

अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

*M. Manoj Kumar*

अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर



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

1 Calculation of Depreciation on bulding for fixation of fees for AY 2020-21  
Depreciation on Building /Rent permitted

1.1 Area required as per norms sq.m

3890 sq.mtr

1.2 Area provided

7067 sq.mtr

2 Calculation of Depreciation on other assets for AY 2020-21

(A) For Regular Shift :-

Sr.No.	Item	Rate of Depreciation	Opening WDV as on 01.04.2019	Additions C		Less Deduction	Net Value	Depreciation	Closing WDV as on 31.03.2020
				Additions up to 30th Sept 2019	Additions from 1st Oct 2019				
				A	B				
1	Computer	25%	8,642	93,790	205,130	-	307,562	51,249	256,313
2	Books	25%	183,462	-	139,152	-	322,614	83,260	259,355
3	Furniture & Fitting	15%	384,718	185,555	53,100	-	623,373	89,523	533,850
4	Machinery/Equipments	15%	1,541,156	43,800	5,900	-	1,590,856	238,186	1,352,670
	<b>Total</b>		<b>2,117,979</b>	<b>323,145</b>	<b>403,282</b>	<b>-</b>	<b>2,844,406</b>	<b>442,218</b>	<b>2,402,188</b>

3 Total Depreciation  
(Total of 1 & 2)

442,218

Note :- a) Basis of computation of ' is Written Down Value (WDV) method.  
b) Calculation of depreciation is as per rates fixed by ITR.

Date : 26/10/2020  
Place : Nagpur

Trustee



CA. Ravindra Wankhede  
Chartered Accountants  
(Proprietor)  
Membership No.048206

Signature & Seal of person  
duly authorised in terms of  
section 2(i) of Act with code  
No.

UDIN: 20048206AAAAEE8832

VK Kelkar  
अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

M Karanjeekar  
अध्यक्ष / सचिव

वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

# Audit Report

Wainganga Bahu Uddeshiya Vikas Sanstha,  
Nagpur

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

**Sakoli Dist - Bhandara**

**F.Y. 2020-21**



**AUDITOR'S REPORT**

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

We have audited the attached Balance Sheet of 'Bajiraoji Karanjekar College of Pharmacy (B-Pharm), Sakoli, Dist. Bhandara' as at 31<sup>st</sup> March 2021 together with the Income & Expenditure as on that date annexed thereto and report that:

1. The proper books of account are kept by the Institution.
2. The method of accounting followed is on Accrual basis.
3. We have obtained all the information and explanation which were necessary for the purpose of audit.
4. The proper books of accounts have been kept by the Trust.
5. In our opinion and according to the explanations given to us the accounts give true and fair view
  - i. In case of Balance sheet the state of affairs of the Institution as at 31<sup>st</sup> March 2021
  - ii. In case of Income & Expenditure account of the surplus of the Institution for the year ended on that date.



CA Ravindra Wankhede  
Chartered Accountant  
Proprietor

M. No:048206

UDIN: 21048206AAAANP4586

Place: Nagpur  
Date: 26.11.2021

*BKanjekar*  
अध्यक्ष/सचिव  
वेनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

*Mcaranjekar*  
अध्यक्ष/सचिव  
वेनगंगा बहुउद्देशिय विकास संस्था  
नागपूर



**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM) , SAKOLI, DIST-BHANDARA  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

EXPENDITURE	SCH	Aomunt	Aomunt	INCOME	SCH.	Aomunt	Aomunt
Salary Expenses	I		10,466,402	Fees and Fines	J		21,893,551
Visiting Lecturer Exp.			8,100	Other Income	K		5,307
Contingency Expenses							
Advertisement Exp.		161,581					
Audit Fees Exp.		4,500					
Bank Charge Exp.		5,888					
Computer Maintenance Exp.		19,765					
Conference & Seminar		5,500					
Data Entry Charges		15,500					
Electricity Bill Exp.		482,780					
Garden Exp		8,525					
Grievance Redressal Portal Exp.		4,484					
Journal & Periodical Exp.		20,900					
Lab Material & Chemical Exp.		63,520					
NewsPaper Exp.		10,375					
Office Exp.		495					
Other Exp.		12,284					
PCI Affiliation Fees Exp.		150,000					
Postage Exp.		1,449					
Printing Exp.		33,060					
Refreshment Exp.		19,775					
Repairs and Maintenance Exp.		72,092					
Return Filing Charges		3,200					
RTMNU Exam T A /D A		1,876					
RTMNU Yearly Affiliation Fees		20,000					
Stationary Exp.		32,130					
Telephone ,Mobail & Internet Charges		31,431					
Travelling Exp.		34,872	1,215,962				
Depreciation	C		519,886				
Excess of Income over Expenditure			9,688,487				
<b>TOTAL</b>			<b>21,898,858</b>	<b>TOTAL</b>			<b>21,898,858</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

Date : 26/11/2021  
Place : Nagpur

*BK-jekar*  
अध्यक्ष/सचिव  
वेनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

*M. Karanjekar*  
अध्यक्ष/सचिव  
वेनगंगा बहुउद्देशिय विकास संस्था  
नागपूर



As per bank statement of even date attached

CA. Ravindra Wankhede  
Chartered Accountants  
(Proprietor)  
Membership No.: 048206

UDIN- 21048206AAAANP4586



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

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31ST MARCH, 2021**

**SCHEDULE "I"  
SALARY EXPENSE**

Particulars	Amount (In Rs)
AGP Teaching	992241
Arreas Teaching	29928
Basic Teaching	2836969
D.A Teaching	1476398
H.R.A Teaching	200636
T.A Teaching	72353
AGP Non-Teaching	491400
T.A Non- Teaching	92400
Arreas Non-Teaching	12321
Basic Non- Teaching	2786695
D.A Non-Teaching	1309860
H.R.A Non-Teaching	165201
<b>Total</b>	<b>10,466,402</b>

**SCHEDULE "J"  
FEES & FINES**

Particulars	Amount (In Rs)
Tution Fees B.Pharm I	5234608
Tution Fees B.Pharm II	5379000
Tution Fees B.Pharm III	5907960
Tution Fees B.Pharm IV	5173000
Intrnet and Email Charges	160000
Registration Fee B Pharm I	6700
Registration Fee B Pharm II	6500
Registration Fee B Pharm III	7700
Registration Fee B Pharm IV	6900
Uni. Other Fees B. Pharm IV	4368
AICT Fees	6815
<b>Total</b>	<b>21,893,551</b>

**SCHEDULE "K"  
OTHER INCOME**

Particulars	Amount (In Rs)
Bank Interest	5307
<b>Total</b>	<b>5,307</b>





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

**BALANCE SHEET AS AT 31ST MARCH 2021**

FUNDS & LIABILITIES	SCH	AMOUNT (in Rs.)	PROPERTIES & ASSETS	SCH	AMOUNT (in Rs.)
Advance from Society	A		Fixed Assets	E	7,945,184
Liabilities & Provisions	B		Deposit	F	75,000
Depreciation Fund		4,983,990	Outstanding Fees	G	19,713,291
As per last Balance Sheet		519,886	Dr. S Radhakrishnan College of Education		300,000
Add: During the year			Wainganga College of Eng. & Management		1,215,000
Swami Vivekanand Collage			Wainganga Polytechnic Sakoli		233,000
BKCP D-Pharm College	C		D Pharm GOIS		2,642,808
G.O.I.S. Scholarship	D		Cash & Bank Balances	H	9,802,956
<b>TOTAL</b>		<b>55,706,921</b>	Income & Expenditure A/c		
			Opening Balance		23,468,080
			Less: Excess of Income over Expenditure		9,688,487
			<b>TOTAL</b>		<b>55,706,921</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

Trustee

Date : 26/11/2021

Place : Nagpur

*(Signature)*

अध्यक्ष/सचिव

वेमंगणा बहुउद्देशिय विकास संस्था,

नागपूर

As per report of even date attached



Ravindra Wadkhode  
Chartered Accountants  
(Proprietor)  
Membership No. 048206

MMKawajale UDIN: 21048206 AAAANP4586

अध्यक्ष/सचिव

वेमंगणा बहुउद्देशिय विकास संस्था

नागपूर



**RAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST. BHANDARA**  
Schedule Forming Part of Balance Sheet for the year ended 31st March, 2021

**SCHEDULE "A"**

**Advance from Society**

Particular	Amount (In Rs)
As per last Balance Sheet	43673334.00
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
Income Tax Payable	10,000
LIC	46,927
Lokmat Media Pvt Ltd	26,250
Professional Tax Payable	6,400
Salary Payable	954,277
<b>Total</b>	<b>3,084,023</b>

**SCHEDULE "C"**

**Loan from BK collage of pharmacy sakoli**

Particular	Amount (In Rs)
As per last Balance Sheet	3,626,752
Add: Received during the Year	-
Less: Paid During the Year	2,000,000
<b>Total</b>	<b>1,626,752</b>

**SCHEDULE "D"**

**G.O.I.S. Scholarship**

Particular	Amount (In Rs)
Opening Balance	1,028,443
Add: Recd During the year	2,676,197
<b>Total</b>	<b>3,704,640</b>
Less: Paid during the year	1,935,704
<b>Total</b>	<b>1,768,936</b>

**SCHEDULE "F"**

**Deposits**

Particular	Amount (In Rs)
Deposit with University	75,000
<b>Total</b>	<b>75,000</b>

**SCHEDULE "G"**

**Outstanding Fees**

Particular	Amount (In Rs)
Outstanding Fees B Pharm IInd (2011-12)	39940.00
Outstanding Fees B Pharm IInd (2013-14)	1931.00
Outstanding Fees B Pharm IInd (2014-15)	494798.00
Outstanding Fees B Pharm IInd (2015-16)	204493.00
Outstanding Fees B Pharm IInd (2016-17)	-35374.00
Outstanding Fees B Pharm IInd (2017-18)	310548.00
Outstanding Fees B Pharm IInd (2018-19)	179363.00
Outstanding Fees B Pharm IInd (2019-20)	335026.75
Outstanding Fees B Pharm IInd (2020-21)	4020237.00
Outstanding Fees B Pharm IInd (2012-13)	12184.00
Outstanding Fees B Pharm IInd (2013-14)	94270.00
Outstanding Fees B Pharm IInd (2014-15)	310251.00
Outstanding Fees B Pharm IInd (2015-16)	417461.00
Outstanding Fees B Pharm IInd (2016-17)	273137.00
Outstanding Fees B Pharm IInd (2017-18)	588361.00
Outstanding Fees B Pharm IInd (2018-19)	127442.00
Outstanding Fees B Pharm IInd (2019-20)	376332.00
Outstanding Fees B Pharm IInd (2020-21)	4138069.00
Outstanding Fees B Pharm Ist (2010-11)	114165.00
Outstanding Fees B Pharm Ist (2011-12)	23958.00
Outstanding Fees B Pharm Ist (2013-14)	14658.00
Outstanding Fees B Pharm Ist (2015-16)	86487.00
Outstanding Fees B Pharm Ist (2016-17)	357460.00
Outstanding Fees B Pharm Ist (2017-18)	75570.00
Outstanding Fees B Pharm Ist (2018-19)	-11086.75
Outstanding Fees B Pharm Ist (2019-20)	417903.00
Outstanding Fees B Pharm Ist (2020-21)	2481970.00
Outstanding Fees B Pharm IVth (2013-14)	11360.00
Outstanding Fees B Pharm IVth (2014-15)	64237.00
Outstanding Fees B Pharm IVth (2015-16)	130886.00
Outstanding Fees B Pharm IVth (2016-17)	26350.00
Outstanding Fees B Pharm IVth (2017-18)	103658.00
Outstanding Fees B Pharm IVth (2018-19)	290504.00
Outstanding Fees B Pharm IVth (2019-20)	294222.50
Outstanding Fees B Pharm IVth (2020-21)	3372609.00
<b>Total</b>	<b>19713290.50</b>

**SCHEDULE "H"**

**Cash & Bank Balances**

Particular	Amount (In Rs)
Cash in hand	204185
SBI A/C 11548122684	5689963.25
SBI A/C NO -11548124320	160711.00
SBI A/C NO -36224654031	3716240.98
Vidarbha Koinan Gramin Bank A/c 4514	31835.86
<b>Total</b>	<b>9802956</b>





**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST-BHANDARA**  
Schedules Forming part of Account for the year ended 31st March, 2021

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

Sr. No	Particulars	Rate	Net Block			Depreciation		Gross Block as on 31.03.21	Gross Block as on 31.03.20	Net Block 31.03.2021			
			As on 01.04.20	Additions Before 30.09.20	Additions After 30.09.20	Sales/Discontinued off	As on 31.03.21				For the year 2020-21	As on 01.04.20	
1	Computer Equipments	40%	228,156	2,000	75,605	-	301,761	635,262	107,183	742,445	941,023	863,418	198,577
2	Furniture & Fixture	10%	509,383	-	239,883	-	749,266	291,725	62,932	354,658	1,040,991	801,108	686,333
3	Inventor	10%	31,137	-	-	-	31,137	26,263	3,114	29,377	57,400	57,400	28,023
4	Laboratory Equipments	15%	1,512,559	-	3,080	-	1,515,639	2,937,574	227,115	3,164,669	4,453,213	4,450,133	1,288,524
5	Library Books	60%	148,853	-	21,726	-	170,579	815,518	96,830	911,348	986,097	964,371	74,749
6	Office Equipments	15%	44,161	-	-	-	44,161	150,319	6,624	156,943	194,480	194,480	37,537
7	Sports Material	15%	6,369	-	-	-	6,369	5,929	955	6,884	12,298	12,298	5,414
8	Electrical Installation	15%	72,418	4,400	61,465	-	129,483	121,399	16,133	137,532	259,682	193,817	122,150
	<b>Total</b>		<b>2,553,035</b>	<b>6,400</b>	<b>401,759</b>	<b>-</b>	<b>2,948,394</b>	<b>4,983,990</b>	<b>619,886</b>	<b>5,503,876</b>	<b>7,945,184</b>	<b>7,537,025</b>	<b>2,441,308</b>





**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM) , SAKOLI, DIST-BHANDARA**  
**RECEIPTS & PAYMENT ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance			G.O.I.S.SCHOLARSHIP	1935704	
Bank Accounts			Provisions	3073451	5009155
SBI A/C 11548122684	5973572		Computer Equipments	77605	
SBI A/C NO -11548124320	156413		Electrical Installation	65865	
SBI A/C NO -35224654031	2765647		Furniture & Fixture	239883	
Vidarbha Kokan Gramin Bank A/c 4514	30827	8928904	Laboratory Equipment	3080	
Cash-in-hand	2444		Library Books	21726	408159
G.O.I.S.SCHOLARSHIP	2676197		Current Assets		
Provisions	80600	2756797	Outstanding Fees	2756	
Loan & Advances			Salary advance	24000	26756
Salary advance	24000		Branch / Divisions		
Outstanding Fees	8370360	8394360	BKCP D PHARM COLLEGE		2000000
Direct Incomes			Direct Incomes		
AICT Fees Exp.	10000		AICT Fees Exp.	3185	
Intrnet and Email Charges	160000		Uni. Other Fees B.Pharm I	19440	
Registration Fee B Pharm I	6700		Uni. Other Fees B.Pharm II	16900	
Registration Fee B Pharm II	6500		Uni. Other Fees B.Pharm IV	13572	53097
Registration Fee B Pharm III	7700		Salary Expenses ( Teaching & Non Teaching)		
Registration Fee B Pharm IV	6900		AGP Non-Teaching	445000	
Tution Fees B.Pharm I	2752638		AGP Teaching	898241	
Tution Fees B.Pharm II	1240931		Arreas Non-Teaching	12321	
Tution Fees B.Pharm III	1887723		Arreas Teaching	29928	
Tution Fees B Pharm IV	1800391		Basic Non- Teaching	2573815	
Uni. Other Fees B.Pharm I	19440		Basic Teaching	2553829	
Uni. Other Fees B.Pharm II	16900	7933763	D.A.Non-Teaching	1177625	
Uni. Other Fees B.Pharm IV	17940		D.A Teaching	1321897	
Indirect Incomes & Expenses			H.R.A.Non-Teaching	152234	
Income Tax	23300		H.R.A Teaching	180082	
Bank Interest Income	5307		Income Tax	23300	
Uni. Other Fees B.Pharm III	20020	48627	T.A.Non- Teaching	84000	
			T.A Teaching	65953	9518225
			Expenses		
			Advertisement Exp.	161581	
			Audit Fees Exp.	4500	
			Bank Charge Exp.	5888	
			Computer Maintenance Exp.	19765	
			Conference & Seminar	5500	
			Data Entry Charges	15500	
			Electricity Bill Exp.	482780	
			Garden Exp	8525	
			Grievance Redressal Portal Exp.	4484	





Receipts	Amount	Amount	Payments	Amount	Amount
			Journal & Periodical Exp.	20900	
			Lab Material & Chemical Exp.	63520	
			NewsPaper Exp.	10375	
			Office Exp.	495	
			Other Exp.	12284	
			PCI Affiliation Fees Exp.	150000	
			Postage Exp.	1449	
			Printing Exp.	33060	
			Refreshment Exp	19775	
			Repairs and Maintenance Exp	72092	
			Return Filing Charges	3200	
			RTMNU Exam T A /D A	1876	
			RTMNU Yearly Affiliation Fees	20000	
			Stationary Exp.	32130	
			Telephone ,Mobile & internet Charges	31431	
			Travelling Exp.	34872	
			Uni. Other Fees B.Pharm III	20020	
			Visiting Lecturer Exp.	8100	1244102
			Closing Balance		
			Bank Accounts		
			SBI A/C 11548122684	5689983	
			SBI A/C NO -11548124320	160711	
			SBI A/C NO -35224654031	3716241	
			Vidarbha Kokan Gramin Bank A/c 4514	31836	
			Cash-in-hand	204185	9802956
Total		28062450	Total		28062450

For and on behalf of Trust

Trustee

Trustee

Date : 26/11/2021

Place : Nagpur



CA Ravindra Wankhede report of even date attached

CA Ravindra Wankhede  
Chartered Accountants  
(Proprietor)

Membership No.048206

UDIN- 21048206AAAANP4586

*BK-Jekan*

अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

*MM Karanjekar*

अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
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**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, 2021**

**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	40%
Library Book	60%
Laboratory Equipments	10%
Furniture	10%
Sports Material	10%
Office Equipments	10%
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.
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 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.

For and on behalf of Trust

Trustee

Trustee



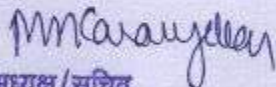
CA. Ravindra Wankhede  
Chartered Accountant

Place: Nagpur  
Date: 26/11/2021

Proprietor  
M. No:048206

UDIN: 21048206AMANNP4586

  
अध्यक्ष/सचिव  
वेनगंगा बहुउद्देशिय विकास संस्था  
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अध्यक्ष/सचिव  
वेनगंगा बहुउद्देशिय विकास संस्था  
नागपूर



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# Audit Report

Wainganga Bahu Uddeshiya Vikas Sanstha,  
Nagpur

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

**Sakoli Dist - Bhandara**

**F.Y. 2021-22**

**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST-BHANDARA**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

EXPENDITURE	SCH.	Amount	Amount	INCOME	SCH.	Amount	Amount
Salary Expenses	I		12,514,185	Fees and Fines	J		22,715,062
Visiting Lecturer Exp.			9,000	Other Income	K		91,335
<b>Expenses</b>							
Repairs & Maintenance Exp		752,407					
Admission Regulating Authority		42,700					
Advertisement Exp.		76,592					
Annual Function & Food Exp		190,450					
AICTE Fees Exp.		10,000					
ARA Fees Student		28,100					
Bank Charges		6,760					
Conference & Seminar Exp		24,000					
Electricity Bill Expenses		496,330					
FRA Processing Fees		15,000					
Garden Exp		20,770					
Gas Exp.		23,538					
Journal & Periodical Exp.		44,750					
Lab Material & Chemical Exp.		274,684					
Nation Board Of Accrediation (NBA) Fees		118,000					
NewsPaper Exp.		7,515					
Office Exp.		25,481					
Other Exp.		819					
PCI Affiliation Fees Exp.		143,217					
Postage Exp.		714					
Printing Exp.		183,234					
Professional Fee		2,500					
Professional Tax Exp		5,510					
Refreshment Exp		36,417					
RTMNU Committee TA/DA		46,330					
RTMNU Yearly Affiliation Fees		51,000					
Sport Exp.		2,200					
Stationary Exp.		214,263					
Telephone ,Mobile & Internet Exp		118,656					
Travelling Exp.		75,595					
Uniform Exp		98,400					
			3,135,931				
<b>Depreciation</b>	C		837,368				
<b>Excess of Income over Expenditure</b>			6,309,912				
<b>TOTAL</b>			22,806,397	<b>TOTAL</b>			22,806,397

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

*M. Karanjekar*  
 अध्यक्ष / सचिव

वैनगंगा बहुउद्देशीय विकास संस्था  
 नागपूर

*B. Karanjekar*

अध्यक्ष / सचिव

Place : Nagpur

वैनगंगा बहुउद्देशीय विकास संस्था

नागपूर



As per our report of even date attached  
 FOR RAHUL RAMESH GIRDE AND COMPANY  
 Chartered Accountants

*Rahul Girde*  
 (CA RAHUL R GIRDE)

MRN : 133746

FRN : 130389W

UDIN-

22-133746LBA PCN1027976



**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM) , SAKOLI, DIST-BHANDARA**  
**RECEIPTS & PAYMENT ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

Receipts	Amount	Amount	Payments	Amount	Amount
<b>Opening Balance</b>			G.O.I.S.SCHOLARSHIP	3474615	
Bank Accounts			Provisions	1154877	4629492
SBI A/C 11548122684	5689983		<b>Fixed Assets</b>		
SBI A/C NO -11548124320	160711		Computer Equipments	782070	
SBI A/C NO -35224654031	3716241		Electrical Installation	658928	
Vidarbha Kokan Gramin Bank A/c 4514	31836		Furniture & Fixture	848750	
Cash-in-hand	204185	9802956	Laboratory Equipment	27994	
			Library Books	248063	2565805
G.O.I.S.SCHOLARSHIP	3027706		<b>Branch / Divisions</b>		
Provisions	183400	3211106	BKCP D PHARM COLLEGE		1309000
<b>Loan &amp; Advances</b>			<b>Loan &amp; Advances</b>		
Outstanding Fees	13181878		Dr P S Raghu	157854	
Dr P S Raghu	103827		IBRAR ALI	300000	
IBRAR ALI	300000		MR A A BORKAR SIR	30820	
MR A A BORKAR SIR	30820		MR A D WANJARI SIR	101400	
MR A D WANJARI SIR	101400		MR MILIND ILAMKAR	15700	
MR MILIND ILAMKAR	15700	13760425	Zafar Printz Printing	27000	632374
Zafar Printz Printing	27000		<b>Direct Incomes</b>		
<b>Direct Incomes</b>			Tution Fees B.Pharm II	2110	
Intrrnet and Email Charges	146000		Tution Fees B.Pharm III	10000	
Registration Fee B Pharm I	6500		Uni. Other Fees B.Pharm I	14000	
Registration Fee B Pharm II	7400		Uni.Other Fees B.Pharm II	15020	
Registration Fee B Pharm III	6600		Uni.Other Fees B.Pharm III	14000	
Registration Fee B Pharm IV	7800		Uni.Other Fees B.Pharm IV	11916	67046
Tution Fees B.Pharm I	2605110		<b>Salary Expenses ( Teaching &amp; Non Teaching)</b>		
Tution Fees B.Pharm II	2863206		AGP Non-Teaching	507297	
Tution Fees B.Pharm III	2306635		Basic Non- Teaching	2383171	
Tution Fees B Pharm IV	3510208		D.A.Non-Teaching	1645846	
Uni. Other Fees B Pharm I	16900		H.R.A Non-Teaching	144429	
Uni.Other Fees B.Pharm II	18980		T.A.Non- Teaching	90800	
Uni.Other Fees B.Pharm III	17420	11533039	AGP Teaching	1062643	
Uni.Other Fees B.Pharm IV	20280		Basic Teaching	3262391	
<b>Indirect Incomes &amp; Expenses</b>			D.A.Teaching	2031944	
AICTE Faculty Development Prog	93000		H.R.A.Teaching	231853	
Annual Practical Exam T.A.D.A	85041		T.A.Teaching	72978	11433352
Bank Interest Income	6294	184335	<b>Expenses</b>		
			Repairs & Maintanance Exp	256552	
			Admission Regulating Authority	42700	
			Advertisment Exp.	76592	
			AICTE Faculty Development Program	93000	
			AICTE Fees Exp.	10000	
			ARA FEES STUDENT	28100	
			Bank Charges	6760	
			Conference & Seminar Exp	24000	
			Electricity Bill Expenses	496330	
			FRA PROCESSING FEES	15000	
			Garden Exp	20770	
			Gas Exp.	23538	
			Journal &Periodical Exp.	44750	
			Lab Material & Chemical Exp.	56822	
			Nation Board Of Accreditation (NBA) Fees	118000	



Receipts	Amount	Amount	Receipts	Amount	Amount
			NewsPaper Exp.	7515	
			Office Exp.	25481	
			Other Exp.	819	
			PCI Affiliation Fees Exp.	143217	
			Postage Exp.	714	
			Printing Exp.	84034	
			Professional Fee	2500	
			Professional Tax Exp	5510	
			Refreshment Exp	36417	
			RTMNU COMITTEE TA/DA	46330	
			RTMNU Yearly Affiliation Fees	51000	
			Sport Exp.	2200	
			Stationary Exp.	115153	
			Telephone, Mobile & Internet Exp	118656	
			Travling Exp.	75595	
			Visiting Lecturer Exp.	9000	2037055
			<b>Closing Balance</b>		
			Bank Accounts		
			SBI A/C 11548122884	10405034	
			SBI A/C NO -11548124320	93932	
			SBI A/C NO -35224654031	5166795	
			Vidarbha Kokan Gramin Bank A/c 451	32767	
			Cash-in-hand	119208	15817736
<b>Total</b>		<b>38491860</b>	<b>Total</b>		<b>38491860</b>

For and on behalf of Trust

Trustee Trustee

Place : Nagpur  
Date : 16.09.2022



As per our report of even date attached  
FOR RAHUL RAMESH GIRDE AND COMPANY  
Chartered Accountants

*Rahul Girde*  
(CA RAHUL R GIRDE)

MRN : 133746  
FRN : 130389W

UDIN- 22133746BAPCNO7976

*B. Karjekar*

अध्यक्ष / सचिव

*M. Manojkumar*

अध्यक्ष / सचिव

वैनगंगा बहुउद्देशीय विकास संस्थानगंगा बहुउद्देशीय विकास संस्था  
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**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM) , SAKOLI, DIST-BHANDARA**  
**Schedule Forming Part of Balance Sheet for the year ended 31st March, 2022**

**SCHEDULE "A"**

**Advance from Society**

Particular	Amount (In Rs)
As per last Balance Sheet	43673334.00
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
Income Tax Payable	10,000
LIC	46,927
Lokmat Media Pvt.Ltd	26,250
Professional Tax Payable	6,600
Sundry Creditors	1,200,877
Salary Payable	1,009,606
<b>Total</b>	<b>4,340,429</b>

**SCHEDULE "C"**

**Loan from BK college of pharmacy sakoli**

Particular	Amount (In Rs)
As per last Balance Sheet	1,626,752
Add: Received during the Year	-
Less: Paid During the Year	1,309,000
<b>Total</b>	<b>317,752</b>

**SCHEDULE "D"**

**G.O.I.S. Scholarship**

Particular	Amount (In Rs)
Opening Balance	1,768,936
Add: Recd During the year	3,027,706
<b>Total</b>	<b>4,796,642</b>
Less: Paid during the year	3,474,615
<b>Total</b>	<b>1,322,027</b>

**SCHEDULE "F"**

**Deposits**

Particular	Amount (In Rs)
Deposit with University	75,000
<b>Total</b>	<b>75,000</b>

**SCHEDULE "G"**

**Outstanding Fees**

Particular	Amount (In Rs)
Outstanding Fees B Pharm IIIrd (2011-12)	39940
Outstanding Fees B Pharm IIIrd (2013-14)	1931
Outstanding Fees B Pharm IIIrd (2014-15)	494796
Outstanding Fees B Pharm IIIrd (2015-16)	204493
Outstanding Fees B Pharm IIIrd (2017-18)	251438
Outstanding Fees B Pharm IIIrd (2018-19)	179363
Outstanding Fees B.Pharm IIIrd (2019-20)	234187
Outstanding Fees B.Pharm IIIrd (2020-21)	502742
Outstanding Fees B Pharm IIIrd (2021-22)	3109805
Outstanding Fees B Pharm IInd (2012-13)	12184
Outstanding Fees B Pharm IInd (2013-14)	94270
Outstanding Fees B Pharm IInd (2014-15)	310251
Outstanding Fees B Pharm IInd (2015-16)	417461
Outstanding Fees B Pharm IInd (2016-17)	273137
Outstanding Fees B Pharm IInd (2017-18)	588361
Outstanding Fees B Pharm IInd (2018-19)	127442
Outstanding Fees B.Pharm IInd (2019-20)	243096
Outstanding Fees B.Pharm IInd (2020-21)	429441
Outstanding Fees B Pharm IInd (2021-22)	2965700
Outstanding Fees B Pharm Ist (2010-11)	114165
Outstanding Fees B Pharm Ist (2011-12)	23958



**BAJIRAOJI KARANJEKAR COLLEGE OF PHARMACY (B-PHARM), SAKOLI, DIST-BHANDARA**  
Schedules Forming part of Account for the year ended 31st March ,2022

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

Sr. No	Particulars	Rate	Net Block			Depreciation			Gross Block as on 31.03.22	Gross Block as on 31.03.21	Net Block 31.03.2022		
			As on 01.04.21	Additions Before 30.09.21	Additions After 30.09.21	Sale/ Disc arde d off	As on 31.03.22	For the year 2021-22				As on 31.03.22	
1	Computer Equipments	40%	198,577	461,260	320,810	-	58,127	742,446	328,097	1,070,543	1,723,093	941,023	652,550
2	Furniture & Fixture	10%	686,333	19,119	829,631	-	1,496,845	354,656	112,027	466,684	1,889,741	1,040,991	1,423,057
3	Inventor	10%	28,023	-	-	-	28,023	29,377	2,802	32,179	57,400	57,400	25,221
4	Laboratory Equipments	15%	1,288,524	-	27,994	-	1,316,518	3,164,689	195,378	3,360,067	4,481,207	4,453,213	1,121,140
5	Library Books	60%	74,749	-	248,063	-	322,812	911,348	119,269	1,030,616	1,234,160	986,097	203,544
6	Office Equipments	15%	37,537	-	-	-	37,537	156,943	5,631	162,573	194,480	194,480	31,907
7	Sports Material	15%	5,414	-	-	-	5,414	6,884	812	7,697	12,298	12,298	4,601
8	Electrical Installation	15%	122,150	74,811	584,117	-	631,456	137,532	73,353	210,885	918,610	259,682	707,725
	<b>Total</b>		<b>2,441,308</b>	<b>555,190</b>	<b>2,010,615</b>	<b>-</b>	<b>3,896,733</b>	<b>5,503,876</b>	<b>837,368</b>	<b>6,341,244</b>	<b>10,510,989</b>	<b>7,945,184</b>	<b>4,169,745</b>





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

BALANCE SHEET AS AT 31ST MARCH 2022

FUNDS & LIABILITIES	SCH	AMOUNT (in Rs.)	PROPERTIES & ASSETS	SCH	AMOUNT (in Rs.)
Advance from Society	A	43,673,334	Fixed Assets	E	10,510,989
Liabilities & Provisions	B	4,340,429	Deposit	F	75,000
Depreciation Fund			Outstanding Fees	G	17,780,482
As per last Balance Sheet		5,503,876	Loan & Advances	H	4,390,898
Add: During the year		837,368	Cash & Bank Balances	I	15,817,736
Swami Vivekanand Collegege			Income & Expenditure A/c		
BKCP D-Pharm College	C	50,000	Opening Balance		13,779,592
G.O.I.S. Scholarship	D	317,752	Less: Excess of Income over Expenditure		6,309,912
		1,322,027			7,469,680
<b>TOTAL</b>		<b>59,044,786</b>	<b>TOTAL</b>		<b>59,044,786</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 : 16.09.2022

अध्यक्ष / सचिव

बाजिराजी वसुदेवराय विकाराय संस्था

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अध्यक्ष / सचिव

बाजिराजी वसुदेवराय विकाराय संस्था

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As per our report of even date attached FOR RAHUL RAMESH GIRDE AND COMPANY

Chartered Accountants

RAHUL R GIRDE

MRN : 133746

FRN : 130389W

UDIN-22133746BAPCN9-7976

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

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
 FOR THE YEAR ENDED 31ST MARCH, 2022**

**SCHEDULE "I"  
 SALARY EXPENSE**

Particulars	Amount (In Rs)
AGP Teaching	1161288
Basic Teaching	3568005
D.A.Teaching	2232152
H.R.A.Teaching	253732
T.A.Teaching	79778
AGP Non-Teaching	553713
Basic Non- Teaching	2604611
D.A.Non-Teaching	1803877
H.R.A.Non-Teaching	157829
T.A.Non- Teaching	99200
<b>Total</b>	<b>12,514,185</b>

**SCHEDULE "J"  
 FEES & FINES**

Particulars	Amount (In Rs)
Intrnet and Email Charges	146000
Registration Fee B Pharm I	6500
Registration Fee B Pharm II	7400
Registration Fee B Pharm III	6600
Registration Fee B Pharm IV	7800
Tution Fees B.Pharm I	5371632
Tution Fees B.Pharm II	5826796
Tution Fees B.Pharm III	5406440
Tution Fees B.Pharm IV	5917250
Uni. Other Fees B.Pharm I	2900
Uni. Other Fees B.Pharm II	3960
Uni. Other Fees B.Pharm III	3420
Uni. Other Fees B.Pharm IV	8364
<b>Total</b>	<b>22,715,062</b>

**SCHEDULE "K"  
 OTHER INCOME**

Particulars	Amount (In Rs)
Annual Practical Exam TADA	85041
Bank Interest	6294
<b>Total</b>	<b>91,335</b>





Outstanding Fees B Pharm Ist (2013-14)	14658
Outstanding Fees B Pharm Ist(2015-16)	86497
Outstanding Fees B Pharm Ist (2016-17)	357460
Outstanding Fees B Pharm Ist (2017-18)	73210
Outstanding Fees B.Pharm Ist (2019-20)	304333
Outstanding Fees B.Pharm Ist (2020-21)	194690
Outstanding Fees B Pharm Ist (2021-22)	2706522
Outstanding Fees B Pharm IVth (2013-14)	11360
Outstanding Fees B Pharm IVth (2014-15)	64237
Outstanding Fees B Pharm IVth (2015-16)	130886
Outstanding Fees B Pharm IVth (2016-17)	26350
Outstanding Fees B Pharm IVth (2017-18)	103658
Outstanding Fees B Pharm IVth (2018-19)	237096
Outstanding Fees B. Pharm IVth (2019-20)	184649
Outstanding Fees B.Pharm IVth (2020-21)	246133
Outstanding Fees B Pharm IVth (2021-22)	2407042
Outstanding Fees B Pharm Ist (2018-19)	-11087
Outstanding Fees B Pharm Illrd (2016-17)	-35374
<b>Total</b>	<b>17780482</b>

**SCHEDULE "H"**

**Loan & Advances**

Particular	Amount (In Rs)
D Pharm GOIS	2642898
Dr. S Radhakrishnan College of Education	300000
Wainganga Collage of Eng. & Managment	1215000
Wainganga Polytechnic Sakoli	233000
<b>Total</b>	<b>4390898</b>

**SCHEDULE "I"**

**Cash & Bank Balances**

Particular	Amount (In Rs)
Cash in hand	119208
SBI A/C 11548122684	10405034
SBI A/C NO -11548124320	93932
SBI A/C NO -35224654031	5166795
Vidarbha Kokan Gramin Bank A/c 4514	32767
<b>Total</b>	<b>15817736</b>



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

1 Calculation of Depreciation on bulding for fixation of fees for AY 2023-24

Depreciation on Building /Rent permitted

1.1 Area required as per norms sq.m

3890 sq.mtr

1.2 Area provided

7067 sq.mtr

2 Calculation of Depreciation on other assets for AY 2023-24

(A) For Regular Shift :-

Sr.No.	Item	Rate of Depreciation	Opening WDV as on 01.04.21	Additions C		Less Deduction	Net Value	Depreciation	Closing WDV as on 31.03.2022
				Additions up to 30th Sept 2021	Additions from 1st Oct 2021				
		A	B	C1	C2	D	(B+C-D)=E	F=(B+C1)*A+C2*(A/2)-D*A	G=E-F
1	Computer	25%	259,889	461,260	320,810	-	1,041,959	220,389	821,571
2	Books	25%	213,526	-	248,063	-	461,589	84,389	377,200
3	Furniture & Fitting	15%	675,664	19,119	829,631	-	1,524,414	166,440	1,357,974
4	Machinery/Equipments	15%	1,213,214	74,811	612,111	-	1,900,136	239,112	1,661,024
	<b>Total</b>		<b>2,362,293</b>	<b>555,190</b>	<b>2,010,615</b>	<b>-</b>	<b>4,928,098</b>	<b>710,330</b>	<b>4,217,769</b>

3 Total Depreciation (Total of 1 & 2)

710,330

Note :- a) Basis of computation of ' is Written Down Value (WDV) method.  
b) Calculation of depreciation is as per rates fixed by FRA.

Trustee

Trustee

*B. Kojekar*  
अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर

*M. Karanjekar*  
अध्यक्ष/सचिव  
वैनगंगा बहुउद्देशिय विकास संस्था  
नागपूर



*Rahul Girdle*  
m no-133746  
UDIN -  
22133746BAPCNG7476