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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**

**BAJIARAJI 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					
Travlling 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

Date: 18.09.2022

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-

22-133746BA PCNIC 7976



**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	<b>4629492</b>
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	<b>9802956</b>	Laboratory Equipment	27994	
			Library Books	248063	<b>2565805</b>
G.O.I.S.SCHOLARSHIP	3027706		<b>Branch / Divisions</b>		
Provisions	183400	<b>3211106</b>	BKCP D PHARM COLLEGE		<b>1309000</b>
<b>Loan &amp; Advances</b>			<b>Loan &amp; Advances</b>		
Outstanding Fees	13181878		Dr P S Raghu	157654	
Dr P S Raghu	103827		IBRAR ALI	300000	
IBRAR ALI	300000		MR A A BORKAR SIR	30620	
MR A A BORKAR SIR	30620		MR A D WANJARI SIR	101400	
MR A D WANJARI SIR	101400		MR MILIND ILAMKAR	15700	
MR MILIND ILAMKAR	15700	<b>13760425</b>	Zafar Printz Printing	27000	<b>632374</b>
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	<b>67046</b>
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	<b>11533039</b>	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	<b>184335</b>	T.A.Teaching	72978	<b>11433352</b>
Bank Interest Income	6294		<b>Expenses</b>		
			Repairs & Maintanance Exp	256552	
			Admission Regulating Authority	42700	
			Advertisement 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 Accrediation (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 COMMITTEE TA/DA	46330	
			RTMNU Yearly Affiliation Fees	51000	
			Sport Exp.	2200	
			Stationary Exp.	115153	
			Telephone ,Mobile & Internet Exp	118656	
			Travelling Exp.	75595	
			Visiting Lecturer Exp.	9000	2037055
			<b>Closing Balance</b>		
			Bank Accounts		
			SBI A/C 11548122684	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 संस्था वैनगंगा बहुउद्देशीय विकास संस्था  
नागपूर. नागपूर.



**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)	494798
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	941,023	652,550	
2	Furniture & Fixture	10%	686,333	19,119	829,631	-	1,496,845	354,658	112,027	466,684	1,040,991	1,423,057	
3	Inventor	10%	28,023	-	-	-	28,023	29,377	2,802	32,179	57,400	25,221	
4	Laboratory Equipments	15%	1,288,524	-	27,994	-	1,316,518	3,164,689	195,378	3,360,067	4,453,213	1,121,140	
5	Library Books	60%	74,749	-	248,063	-	322,812	911,348	119,269	1,030,616	986,097	203,544	
6	Office Equipments	15%	37,537	-	-	-	37,537	156,943	5,631	162,573	194,480	31,907	
7	Sports Material	15%	5,414	-	-	-	5,414	6,884	812	7,697	12,298	4,601	
8	Electrical Installation	15%	122,150	74,811	584,117	-	631,456	137,532	73,353	210,885	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
Swarni Vivekanand Collegee			Income & Expenditure A/c		
BKCP D-Pharm College	C	50,000	Opening Balance		13,779,592
G.O.I.S. Scholarship	D	1,322,027	Less: Excess of Income over Expenditure		6,309,912
<b>TOTAL</b>		<b>56,044,786</b>	<b>TOTAL</b>		<b>56,044,786</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

Trustee

Place : Nagpur

Date : 16.09.2022

अध्यक्ष / सचिव

बैजराजी बहुउद्देशीय विकास संस्था  
नागपूर

M. Karanjekar

अध्यक्ष / सचिव

बैजराजी बहुउद्देशीय विकास संस्था  
नागपूर



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

Rahul Ramesh Girde  
RAHUL R GIRDE

MRN : 133746  
FRN : 130389W

UDIN-22133746BAPCN97976



**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)	2766522
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 Radhakrihnan 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>





BAJIARAJI 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  
1.2 Area provided

3890 sq.mtr  
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 Girde*  
m no-133746  
UDIN -  
22133746BAPCNG7976