

CHAMELI DEVI INSTITUTE OF PHARMACY
A UNIT OF MAA CHARITABLE TRUST
AGARWAL HOUSE, 2ND FLOOR
5, YESHWANT COLONY, INDORE
BALANCE SHEET AS ON 31st MARCH 2021

PARTICULARS	SCHEDULE NO.	AMOUNT 2020-21	AMOUNT 2019-20
<u>SOURCES OF FUND</u>			
<u>OWN FUND</u>			
Trust -Fixed Capital Account		1,25,00,000	1,25,00,000
Trust -Current Capital Account		2,15,97,402	5,41,68,852
Unsecured Loan		3,80,37,469	-
Special Purpose Fund	"1"	7,79,000	3,79,000
	TOTAL (RS.)	<u>7,29,13,871</u>	<u>6,70,47,852</u>
<u>APPLICATION OF FUNDS</u>			
<u>FIXED ASSETS (W.D.V.)</u>			
Gross Block	"2"	5,50,17,121	5,90,73,122
Less: Depreciation		60,07,611	57,84,294
		<u>4,90,09,510</u>	<u>5,32,88,828</u>
<u>CURRENT ASSETS , LOANS & ADVANCES</u>			
Fee Receivables	"3"	1,56,47,086	36,70,520
Cash & Bank Balance	"4"	8,85,050	15,46,873
Loans, Advances & deposits	"5"	16,81,025	18,67,574
		<u>1,82,13,161</u>	<u>70,84,967</u>
LESS:-CURRENT LIABILITIES AND PROVISIONS	"6"	1,06,63,117	67,43,771
Net Current Assets		<u>75,50,044</u>	<u>3,41,196</u>
<u>MISCELLANEOUS EXPENDITURE & LOSSES</u>			
Deficit as per Income & Expenditure A/c annexed		(16354318)	(13417828)
	TOTAL (RS.)	<u>7,29,13,871</u>	<u>6,70,47,852</u>

As per out report of even dated attached
For: SATYANARAYAN GOYAL & CO.
CHARTERED ACCOUNTANTS
FRN : 006636C

PLACE : INDORE
DATED : 10.06.2021

[Signature]
**MANAGING
TRUSTEE**

[Signature]
TRUSTEE

[Signature]
**CA S.N.GOYAL
(PARTNER)**
MRN : 075500
UDIN: 21075500AAAAKO6027



CHAMELI DEVI INSTITUTE OF PHARMACY
A UNIT OF MAA CHARITABLE TRUST
AGRAWAL HOUSE ,2ND FLOOR
5,YESHWANT COLONY,INDORE
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	SCHEDULE NO.	AMOUNT 2020-21	AMOUNT 2019-20
INCOME			
Fees Received	"7"	1,97,46,634	1,18,04,429
Bank and other interest received	"8"	7,971	7,698
TOTAL (Rs.) (A)		1,97,54,605	1,18,12,127
EXPENSES			
Academics & Educational Promotion Exp.	"9"	1,14,958	1,22,428
Employees Remuneration and Benefits	"10"	74,96,472	63,74,646
Administrative, Office and General Expenses	"11"	23,25,990	42,87,905
Interest and Finance Charges	"12"	67,46,064	906
Depreciation		60,07,611	57,84,294
TOTAL (Rs.) (B)		2,26,91,095	1,65,70,179
Surplus (A - B) for the year transferred to Trust Income & Expenditure A/c		(29,36,490)	(47,58,052)
Add:- Deficit Brought Forward From Previous Year		(1,34,17,828)	(86,59,776)
Net Deficit Carried to Balance Sheet		(1,63,54,318)	(1,34,17,828)

NOTES ON ACCOUNTS

"13"

As per out report of even dated attached
For: SATYANARAYAN GOYAL & CO.
CHARTERED ACCOUNTANTS
FRN : 006636C

PLACE : INDORE
DATED : 10.06.2021

MANAGING
TRUSTEE

TRUSTEE

CA S.N.GOYAL
(PARTNER)
MRN : 075500

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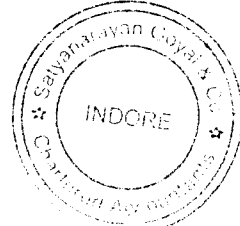
PROJECTED DEPRECIATION CHART FOR F.Y. 2020-21

SCHEDULE - 2
Fixed Assets

S.No	PARTICULARS	OPENING	ADDITIONS		Deduction	TOTAL	RATE (In%)	DEPRECIATION PROVIDED FOR THE YEAR	W.D.V. AS ON 31-Mar-21
			Before 30-Sep-20	After 01-Oct-20					
1	Land Freehold: Land at Umrkheda 75/1 Land at Umrkheda 77/1 Land at Umrkheda 76/1	4,13,528 6,00,596 41,353				4,13,528 6,00,596 41,353	- - -	4,13,528 6,00,596 41,353	
2	Building College Building Pharmacy Lab Building	1,36,51,998 3,09,00,967				1,36,51,998 3,09,00,967	10% 10%	13,65,200 30,90,097	1,22,86,799 2,78,10,871
3	Computers-Hardware	3,36,404	59,000			3,95,404	40%	1,46,362	2,49,043
4	Furniture and Fixtures Furniture	14,74,937				14,74,937	10%	1,47,494	13,27,443
5	Equipments and instruments Lab Equipments Office Equipments	49,20,150 1,76,558		14,16,000		63,36,150 2,66,558	15% 15%	8,44,223 39,984	54,91,928 2,26,574
6	Library	7,72,337	1,63,292			9,35,629	40%	3,74,251	5,61,377
	TOTAL	5,32,88,829	2,53,292	14,75,000	0	5,50,17,121		60,07,611	4,90,09,510

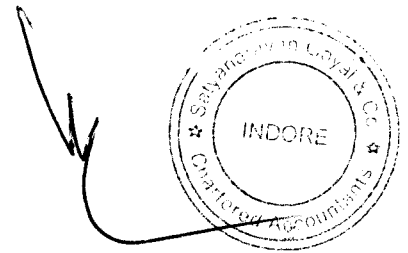
**CHAMELI DEVI INSTITUTE OF PHARMACY
(A UNIT OF MAA CHARITABLE TRUST)
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021**

PARTICULARS	TOTAL 2020-21	TOTAL 2019-20
SCHEDULE - 1		
Special Purpose Fund		
Alumni Fund A/c		
Alumni Fund (B.PHARMA)	5,13,000	2,27,000
Alumni Fund (D.PHARMA)	2,66,000	1,52,000
Total(Rs.)	7,79,000	3,79,000
SCHEDULE - 3		
Fees Receivable		
ADV ALUMNI FUND (B.PHARMA)	2,000	-
ADV BOOK BANK FUND (B.PHARMA)	3,000	-
ADV BUS FEES (B.PHARMA)	30,000	30,000
ADV BUS FEES (D.PHARMA)	-	3,350
ADV COLLEGE CAUTION MONEY (B.PHARMA)	(6,000)	-
ADV COLLEGE CAUTION MONEY (D.PHARMA)	(7,500)	-
ADV GROWTH DEVELOPMENT FUND (B.PHARMA)	-	500
ADV HOSTEL CAUTION MONEY B.PH	(2,500)	-
ADV HOSTEL FEES (B.PHARMA)	10,000	-
ADV HOSTEL FEES (D.PHARMA)	5,000	-
ADV TUTION FEES (B.PHARMA)	500	14,700
ADV TUTION FEES (D.PHARMA)	-	3,000
UNRECONSILE FEES	88,410	1,38,100
EXCESS FEES	1,37,351	1,60,602
	2,60,261	3,50,252
CHEQUE RETURN FEES	56,100	53,100
DUE ALUMNI FUND (B.PHARMA)	10,000	5,000
DUE ALUMNI FUND (D.PHARMA)	13,000	4,000
DUE BOOK BANK FUND (B.PHARMA)	15,000	7,500
DUE BOOK BANK FUND (D.PHARMA)	21,850	4,500
DUE BUS FEES (B.PHARMA)	14,77,000	3,62,875
DUE BUS FEES (D.PHARMA)	8,41,450	1,83,600
DUE BUS FEES FROM EX-STU. (D.PHARM)	1,86,000	2,88,000
DUE BUS FEES -HOSTELERS (B.PHARMA)	28,000	8,000
DUE BUS FEES -HOSTELERS (D.PHARMA)	2,000	-
DUE COLLEGE CAUTION MONEY (B.PHARMA)	1,500	-
DUE COLLEGE CAUTION MONEY (D.PHARMA)	9,000	-
DUE FEES RECEIVABLE FROM EX-ST. (B PHARM)	1,77,500	65,500
DUE FEES RECEIVABLE FROM EX-STU. (D-PHARM)	8,61,499	10,20,000
DUE GROWTH & DEVELOPMENT FUND (B.PHARMA)	6,70,999	54,000
DUE GROWTH & DEVELOPMENT FUND (D.PHARMA)	1,89,650	25,300
DUE HOSTEL CAUTION MONEY B.PH	7,500	-
DUE HOSTEL FEES (B.PHARMA)	2,82,000	1,04,500
DUE HOSTEL FEES (D.PHARMA)	42,000	24,500
DUE TRAINING AND PLACEMENT FUND (D.PHARMA)	24,000	4,500
DUE TUTION FEES (B.PHARMA)	78,23,349	12,18,298
DUE TUTION FEES (D.PHARMA)	31,67,950	5,87,599
	1,59,07,347	40,20,772
Total(Rs.)	1,56,47,086	36,70,520

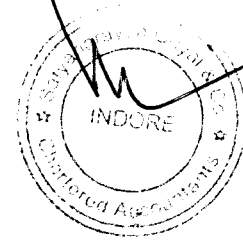
**CHAMELI DEVI INSTITUTE OF PHARMACY
(A UNIT OF MAA CHARITABLE TRUST)
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021**

PARTICULARS	TOTAL 2020-21	TOTAL 2019-20
SCHEDULE - 4		
Cash & Bank Balances		
Cash in Hand		
Cash Campus	14,092	62,940
Cash Corporate	1,000	-
Balance With Banks in Current A/c. & F.D. Account	8,69,958	14,83,933
Total(Rs.)	8,85,050	15,46,873
SCHEDULE - 5		
Loans, Advances & Deposits		
AICTE (Security Deposit)	15,00,000	15,00,000
Prepaid Expenses 2021-22	1,81,025	3,67,574
Total(Rs.)	16,81,025	18,67,574
SCHEDULE - 6		
Current Liabilities and Provisions		
Caution Money Refundable	7,49,000	4,62,500
Bus Fees from Ex.Stu. (D.Pharm)	2,88,000	2,88,000
Counseling fees refundable	33,000	-
IDF Account	8,548	7,400
ESIC Employee	796	452
Provisional Fees (2021-22)	5,000	-
Fees Receivable from Ex.Stu. (B.Pharm)	1,77,500	65,500
Fees Receivable from Ex.Stu. (D.Pharm)	11,47,500	10,20,000
Unnat Bharat Abhiyan	49,503	-
Salary other Deduction	1,182	-
Salary PF	29,434	23,068
Salary PT	1,989	3,354
Salary TDS	1,300	16,500
Provision for Expenses	8,59,490	6,83,593
Prov. For Bus Fees Reverse (B.Ph)	10,36,000	-
Prov. For Bus Fees Reverse (B.Ph)	4,48,000	-
TDS Payable	-	3,779
Fees Received in Advance		
From Regular Students (B.PHARMA)	45,02,000	29,34,125
From Regular Students (D.PHARMA)	13,24,875	12,35,500
Total(Rs.)	1,06,63,117	67,43,771



**CHAMELI DEVI INSTITUTE OF PHARMACY
(A UNIT OF MAA CHARITABLE TRUST)
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS ON 31st MARCH 2021**

PARTICULARS	TOTAL 2020-21	TOTAL 2019-20
SCHEDULE - 7		
<u>Fees Received</u>		
Tuition Fees	1,62,75,000	96,62,000
Tuition Fees Rebate	20,000	-
Total(Rs.)	1,62,55,000	96,62,000
Book Bank Fees	5,47,125	3,36,375
Growth & Development Fees	18,63,000	10,93,500
Training & Placement Fees	94,000	48,000
Hostel Fees	2,47,425	2,20,333
Transport A/c (Net)	6,77,535	4,22,526
Exam Center Charges	12,166	2,278
Misc. Fee Received from Students	50,383	19,417
Total(Rs.)	1,97,46,634	1,18,04,429
SCHEDULE - 8		
<u>Bank and Other interest received</u>		
Interest Received	7,971	7,698
Total(Rs.)	7,971	7,698
SCHEDULE - 9		
<u>Academics & Educational Promotion Exp.</u>		
Counselling & Admission Exp	-	1,01,907
Internet allowance	48,000	13,169
Festival & Culture Activities Exp.	-	4,752
Sports Expenses	14,458	2,600
Merit Scholarship	52,500	-
Total(Rs.)	1,14,958	1,22,428



PARTICULARS	TOTAL 2020-21	TOTAL 2019-20
SCHEDULE - 10		
<u>Employees Remuneration and Benefits</u>		
Basic salary		
Teaching Staff	57,38,216	53,51,646
Non Teaching Staff	13,92,592	8,07,544
Staff Welfare Exp.	553	22,686
ESIC Contribution Employer	26,056	22,196
PF Contribution Employer	3,12,082	1,57,450
PF Administrative Charges	26,973	13,124
Total(Rs.)	74,96,472	63,74,646

SCHEDULE - 11
Administration Office and General Expenses

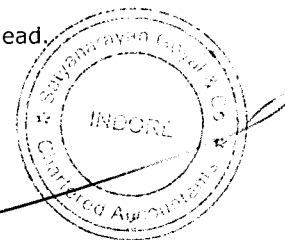
Approval & Affiliation Fees	3,67,373	4,59,000
Advertisement and Publicity Exp.	-	23,582
Consultancy Fees (2018-19)	-	35,000
Consultancy Fees (2019-20)	56,000	4,80,000
Consultancy Fees (2020-21)	5,51,900	-
Communication Exp.	1,27,831	1,51,547
D.G.Set Exp.	-	964
Electricity Exp.	1,15,311	1,33,659
Lab Consumable	1,49,874	3,59,469
Legal & Professional Exp.	1,04,758	8,970
Misc. Balance Written off	3,01,900	2,13,938
News Paper & Periodicals	47,025	39,896
Office Exp.	50	9,699
Remuneration to Expert (Visiting)	1,000	22,924
Repairs & Maint. Expenses	59,468	12,83,654
Retainership Non Teaching Staff	4,17,230	4,36,821
Stationery & Printing	26,270	2,58,532
Travelling & Conveyance Exp.	-	3,70,250
Total(Rs.)	23,25,990	42,87,905

SCHEDULE - 12
Interest and Finance Expenses

Bank Charges	-	906
Interest on Loan	67,46,064	-
Total(Rs.)	67,46,064	906

SCHEDULE - 13
NOTES ON ACCOUNTS

- 1 Accounts are prepared on Mercantile Basis.
- 2 Amount is rounded off to the nearest multiple of a rupee.
- 3 Depreciation is charged on WDV Method as per the rates prescribed under the Income Tax Act, 1961 and the rules made there under.
- 4 Unused Alumni Fund contribution received from the students kept separately in the above fund A/c under current liability head.

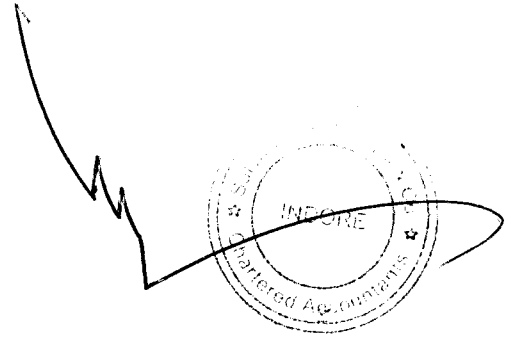


CHAMELI DEVI INSTITUTE OF PHARMACY

(A UNIT OF MAA CHARITABLE TRUST)

GROUPING FORMING PART OF BALANCE SHEET AS ON 31st March 2021

PARTICULAR	TOTAL 2020-21	TOTAL 2019-2020
Balances With Banks in Current Account & Fixed Deposit Account (Sch-4)		
Banks in Current Account		
HDFC Bank (CDIP) A/C	7,59,892	2,72,313
Uco Bank (CDIP) A/C	13,029	1,93,029
BOB (CDIP) A/C	97,037	10,18,591
Total	8,69,958	14,83,933
Caution Money Deposit (sch-6)		
Caution Money (B.PHARMA)	4,38,000	2,52,000
Caution Money (D.PHARMA)	2,68,500	1,75,500
Hostel Caution Money (B.PHARMA)	35,000	27,500
Hostel Caution Money (D.PHARMA)	7,500	7,500
Total	7,49,000	4,62,500



**CHAMELI DEVI INSTITUTE OF PHARMACY
(A UNIT OF MAA CHARITABLE TRUST)
GROUPING FORMING PART OF INCOME AND EXPENDITURE AS ON 31st MARCH 2021**

PARTICULARS	B.PHARM	D.PHARM	TOTAL 2020-21	TOTAL 2019-20
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**SCHEDULE - 7
Fees Received**

Tuition Fees	1,24,85,000	37,90,000	1,62,75,000	96,62,000
Tuition Fees Rebate	20,000	-	20,000	-
Total(Rs.)	1,24,65,000	37,90,000	1,62,55,000	96,62,000

Book Bank Fees	3,84,375	1,62,750	5,47,125	3,36,375
Growth & Development Fees	15,37,500	3,25,500	18,63,000	10,93,500
Training & Placement Fees	-	94,000	94,000	48,000
Hostel Fees	2,40,760	6,666	2,47,425	2,20,333
Transport A/c (Net)	3,58,714	3,18,821	6,77,535	4,22,526
Exam Center Charges	8,699	3,467	12,166	2,278
Misc. Fee Received from Students	36,024	14,359	50,383	19,417
Total(Rs.)	1,50,31,071	47,15,563	1,97,46,634	1,18,04,429

**SCHEDULE - 8
Bank and Other interest received**

Interest Received	5,699	2,272	7,971	7,698
Total(Rs.)	5,699	2,272	7,971	7,698

**SCHEDULE - 9
Academics & Educational Promotion Exp.**

Counselling & Admission Exp	-	-	-	1,01,907
Internet allowance	34,320	13,680	48,000	13,169
Festival & Culture Activities Exp.	-	-	-	4,752
Sports Expenses	10,337	4,121	14,458	2,600
Merit Scholarship	37,538	14,963	52,500	-
Total(Rs.)	82,195	32,763	1,14,958	1,22,428

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CHAMELI DEVI INSTITUTE OF PHARMACY
(A UNIT OF MAA CHARITABLE TRUST)
GROUPING FORMING PART OF INCOME AND EXPENDITURE AS ON 31st MARCH 2021

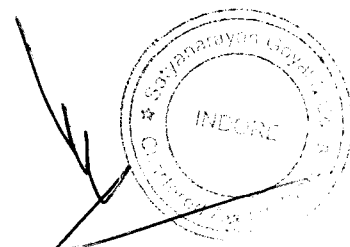
PARTICULARS	B.PHARM	D.PHARM	TOTAL 2020-21	TOTAL 2019-20
SCHEDULE - 10				
<u>Employees Remuneration and Benefits</u>				
Basic salary				
Teaching Staff	41,02,824	16,35,392	57,38,216	53,51,646
Non Teaching Staff	9,95,703	3,96,889	13,92,592	8,07,544
Staff Welfare Exp.	395	158	553	22,686
ESIC Contribution Employer	18,630	7,426	26,056	22,196
PF Contribution Employer	2,23,139	88,943	3,12,082	1,57,450
PF Administrative Charges	19,286	7,687	26,973	13,124
Total(Rs.)	53,59,977	21,36,495	74,96,472	63,74,646

SCHEDULE - 11
Administration Office and General Expenses

Approval & Affiliation Fees	2,62,672	1,04,701	3,67,373	4,59,000
Advertisement and Publicity Exp.	-	-	-	23,582
Consultancy Fees (2018-19)	-	-	-	35,000
Consultancy Fees (2019-20)	40,040	15,960	56,000	4,80,000
Consultancy Fees (2020-21)	3,94,609	1,57,292	5,51,900	-
Communication Exp.	91,399	36,432	1,27,831	1,51,547
D.G.Set Exp.	-	-	-	964
Electricity Exp.	82,447	32,864	1,15,311	1,33,659
Lab Consumable	1,07,160	42,714	1,49,874	3,59,469
Legal & Professional Exp.	74,902	29,856	1,04,758	8,970
Misc. Balance Written off	2,15,859	86,042	3,01,900	2,13,938
News Paper & Periodicals	33,623	13,402	47,025	39,896
Office Exp.	36	14	50	9,699
Remuneration to Expert (Visiting)	1,000	-	1,000	22,924
Repairs & Maint. Expenses	42,520	16,948	59,468	12,83,654
Retainership on Teaching Staff	2,98,319	1,18,911	4,17,230	4,36,821
Stationery & Printing	18,783	7,487	26,270	2,58,532
Travelling & Conveyance Exp.	-	-	-	3,70,250
Total(Rs.)	16,63,368	6,62,622	23,25,990	42,87,905


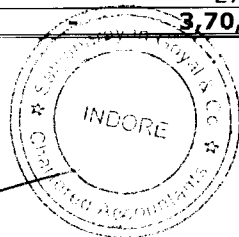
SCHEDULE - 12
Interest and Finance Expenses

Bank Charges	-	-	-	906
Interest on Loan	67,46,064	-	67,46,064	-
Total(Rs.)	67,46,064	-	67,46,064	906



CHAMELI DEVI INSTITUTE OF PHARMACY
A UNIT OF MAA CHARITABLE TRUST
GROUPING FORMING PART OF INCOME & EXPENDITURE A/C
FOR F.Y. 31st March 2021

PARTICULAR	B.PHARM	D.PHARM	TOTAL 2020-21	TOTAL 2019-20
<u>Hostel Fee (Net) - (Sch-07)</u>				
Hostel Fee From Student	3,74,250	59,875	4,34,125	5,59,000
Less : Hostel Exp	1,33,491	53,210	1,86,700	3,38,667
TOTAL	2,40,760	6,666	2,47,425	2,20,333
<u>Transport A/c Net (Sch-07)</u>				
Bus Fees	16,35,000	8,62,600	24,97,600	25,33,000
Bus Fees Reverse 2020-21	10,36,000	4,48,000	14,84,000	-
Less: Transport Charges				
Diesel Charges	91,634	36,525	1,28,159	1,31,886
Bus Hiring Charges	1,31,211	52,301	1,83,512	19,70,974
Repair & Maint. Charges	17,442	6,952	24,394	7,614
TOTAL	3,58,714	3,18,821	6,77,535	4,22,526
<u>Approval & Affiliation Fee (Sch-11)</u>				
Affiliation Fees	2,48,836	99,187	3,48,023	4,59,000
RGPV Annual Portal Exp.	13,835	5,515	19,350	-
TOTAL	2,62,672	1,04,701	3,67,373	4,59,000
<u>News Paper & Periodicals (Sch-11)</u>				
E-Journals Exp.	21,128	8,422	29,550	37,975
News Paper and Periodical	12,495	4,980	17,475	1,921
TOTAL	33,623	13,402	47,025	39,896
<u>Communication Exp. (Sch-11)</u>				
Internet Expenses	27,048	10,781	37,829	75,965
Postage abd Telegranme Exp.	29	12	41	312
Telephone Exp.	21,383	8,523	29,906	28,754
Website Development Expenses	42,939	17,116	60,055	46,516
TOTAL	91,399	36,432	1,27,831	1,51,547
<u>Repair & Maintenance Exp. (Sch-11)</u>				
College Maintenance Exp.	14,549	5,799	20,348	4,33,023
Computer Maintenance Exp.	-	-	-	28,043
Repair and Maintenance Exp.	27,971	11,149	39,120	8,22,588
TOTAL	42,520	16,948	59,468	12,83,654
<u>Travelling and Conveyance Exp. (Sch-11)</u>				
Conveyance Exp.	-	-	-	3,42,310
Travelling Exp.	-	-	-	27,940
TOTAL	-	-	-	3,70,250

CHAMELI DEVI INSTITUTE OF PHARMACY
A UNIT OF MAA CHARITABLE TRUST
GROUPING FORMING PART OF INCOME AND EXPENDITURE AS ON 31st MARCH 2021

INCOME	PARTICULARS	SCHEDULE	B.PHARM	D.PHARM	2020-21
	Fees Received	"7"	1,50,31,071	47,15,563	1,97,46,634
	Bank and other interest received	"8"	5,699	2,272	7,971
	TOTAL (Rs.) (A)		1,50,36,770	47,17,835	1,97,54,605
EXPENSES					
	Academics & Educational Promotion Exp.	"9"	82,195	32,763	1,14,958
	Employees Remuneration and Benefits	"10"	53,59,977	21,36,495	74,96,472
	Administrative, Office and General Expenses	"11"	16,63,368	6,62,622	23,25,990
	Interest and Finance Charges	"12"	67,46,064	-	67,46,064
	Depreciation		42,95,442	17,12,169	60,07,611
	TOTAL (Rs.) (B)		1,81,47,046	45,44,049	2,26,91,095

GROUPING FORMING PART OF INCOME AND EXPENDITURE AS ON 31st MARCH 2020

INCOME	PARTICULARS	SCHEDULE	B.PHARM	D.PHARM	2019-20
	Fees Received	"7"	81,98,188	36,06,241	1,18,04,429
	Bank and other interest received	"8"	4,964	2,734	7,698
	TOTAL (Rs.) (A)		82,03,152	36,08,975	1,18,12,127
EXPENSES					
	Academics & Educational Promotion Exp.	"9"	78,940	43,488	1,22,428
	Employees Remuneration and Benefits	"10"	41,10,293	22,64,353	63,74,646
	Administrative, Office and General Expenses	"11"	27,64,788	15,23,117	42,87,905
	Interest and Finance Charges	"12"	584	322	906
	Depreciation		28,92,147	28,92,147	57,84,294
	TOTAL (Rs.) (B)		98,46,752	67,23,427	1,65,70,179

