

Shahid & Associates

Chartered Accountants

34/49 A, South Civil Lines
Near Maruti Dharam Kanta
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MUZAFFARNAGAR (U.P) - 251001
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AUDITOR'S REPORT

To
The Members,
S. D. College of Pharmacy & Vocational Studies,
Muzaffarnagar

We have examined the Balance sheet of **S. D. College of Pharmacy & Vocational Studies**, as at 31st March, 2023 , the Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date which are in agreement with the Books of Accounts maintained by the said Institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of accounts have been kept by the head office of the above named Institution visited by us, so far as appears from our examination of the books.

In our opinion and to the best of our information and according to information and explanations given to us the said account give a true and fair view:-

- (1) In the case of Balance Sheet of the State of Affairs of the above named Institution as at 31-03-2023 and
- (2) In the case of the Income & Expenditure Account, Excess of Income Over Expenditure as at 31-03-2023 .
- (3) In the case of consolidated summary of cash transaction reflect in the Receipts & Payments Account under report for its accounting year ending on 31-03-2023 .

Date : 01-09-2023
Place:- MUZAFFARNAGAR

For SHAHID & ASSOCIATES
Chartered Accountants



(MOHD. SHAHID)
FCA
(M.No. 070408)

S. D. COLLEGE OF PHARMACY & VOCATIONAL STUDIES

MUZAFFARNAGAR

BALANCE SHEET AS ON 31-03-2023

LIABILITIES		ASSETS	
(Amount in Rs.)		(Amount in Rs.)	
Capital Fund		Fixed Assets	
Opening Balance	36638702.43	Building	23824091.00
Add: Excess of Income over Expenditure	16245101.10	Add: Addition during the Year	0.00
	52883803.53		
Less: Transfer to S.D. College Association A/c	40290.00	Computer	1914778.00
Less: Contribution paid to S.D. College Association	0.00	Add: Addition during the Year	30900.00
	52843513.53		
		Furniture & Fixture	1621832.00
Loan from:		Add: Addition during the Year	228320.00
S D College Of Commerce	10736449.00		1850152.00
Add: Addition during the Year	0.00	Library Books	2970949.00
	10736449.00	Add: Addition during the Year	122500.00
S.D.College of Management Studies(P/G)	14879351.00		3093449.00
Add: Addition during the Year	750448.00	Laboratory	6063068.00
	15629799.00	Add: Addition during the Year	0.00
S.D.College of Management Studies(U/G)	22760268.00		6063068.00
Add: Addition during the Year	101181.00	Fire Extinguisher	649249.00
	22861449.00	Add: Addition during the Year	0.00
SD College of Mgt. Studies (BTC)	200000.00		649249.00
Add: Addition during the Year	0.00	Air Conditioner	262490.00
	200000.00	Add: Addition during the Year	43500.00
SD College of Mgt. Studies (IRM)	144198.00		305990.00
Less: Paid During the during the year	10400.00	Electrical Fan & Fittings	161287.00
	133798.00	Add: Addition during the Year	11011.00
			172298.00
Current Liabilities:-		Audio Video & Online UPS	779617.00
Cheque Issued But not Presented	69120.00	Add: Addition during the Year	0.00
Less: Paid During the year	69120.00		779617.00
Add: Addition during the Year	23500.00	Attendance Device A/c	58989.00
	23500.00	Add: Addition during the Year	0.00
Video Scientific works	30692.00		58989.00
Less: Paid During the year	30692.00	Solar water system	198211.00
	0.00	Add: Addition during the Year	0.00
Advance fee -2023-24	0.00		198211.00
Add: Addition during the Year	67000.00	Water Purifier	61900.00
	67000.00	Add: Addition during the Year	5500.00
			67400.00
		Advance Against Salary	
		Mr.Amit Kumar	20000.00
		Add: Addition during the Year	0.00
			20000.00
		Mr.Tariq Hasmi	10000.00
		Less: Recovered during the Year	0.00
			10000.00
		Loans & Advances	
		Naresh Kumar	30000.00
		Less: Recovered during the Year	30000.00
			0.00
		Sonu Kumar	0.00
		Add: Addition during the Year	20000.00
			20000.00
		Rajveer Singh	20000.00
		Less: Recovered during the Year	0.00
			20000.00
		SD Institute of Pharmacy	0.00
		Add: Addition during the Year	3971368.00
			3971368.00
		Radio SD 90.8 FM	9769689.00
		Add: Addition during the Year	775600.00
			10545289.00
		AICTE	475000.00
		Add: Addition during the Year	0.00
			475000.00
		Security to AKTU University	500000.00
		Add: Addition during the Year	0.00
			500000.00
		Counseling Fee-D Pharma	3000.00
		Counseling Fee-B Pharma	704000.00
		Less: Recovered during the Year	707000.00
			0.00
		Pradhan Mantri Special Scholarship Scheme- J&K Student	828800.00
		Less :-Recovery during the Year	461000.00
			367800.00

Director
S.D. College of Pharmacy
& Vocational Studies, M.Nagar

Accountant
S.D. College of Pharmacy
& Voc. Studies, Muzaffarnagar



TDS Receivable -2023	40290.00	
Less: Transfer to S.D. College Association A/c	40290.00	0.00
Fees Receivable from Student	18777530.00	
Add:- Addition during the Year	9171435.00	
Less :-Recovery during the Year	0.00	
Less: Bad debts during the year	0.00	27948965.00
Closing Bank Balances		
FDR A/c	5000000.00	
FDR A/c 007490	5373170.00	
FDR A/c 007556	5285815.00	
Cash in hand	1000000.00	
Panjab & Sindh Bank-278	1165062.19	
Panjab & Sindh Bank-8959	1656483.56	
Punjab Nation Bank-36644	130922.56	
Punjab Nation Bank-271 (including autosweep)	782636.04	
Punjab Nation Bank-155	114805.18	19608894.53

Total Rs. 102495508.53

Total Rs. 102495508.5

Note: The above Balance Sheet has been drafted taking 31-03-2007 as base year (0 Year). All Capital Expenditure incurred after 01-04-2007 has been reflected in the Balance Sheet.

(Secretary)

In terms of our separate Report of even date
 For Shahid & Associates
 Chartered Accountants
 (Mohd. Shahid)
 FCA



Date : 01-09-2023
 Place: Muzaffarnagar
 UDIN: 23070408DGF10D8949


 Director
 S.D. College of Pharmacy
 & Vocational Studies, M.Nagar


 Accountant
 S.D. College of Pharmacy
 & Voc. Studies, Muzaffarnagar

**S. D. COLLEGE OF PHARMACY & VOCATIONAL STUDIES
MUZAFFARNAGAR
INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED ON 31-03-2023**

EXPENDITURE	(Amount in Rs.)	INCOME	(Amount in Rs.)
To Salary Exp.	30144543.00	By Fee Realised	53199000.00
To Building Repair & Maintenance	1244808.00	By Misc Receipts	2621.00
To Affiliation & Inspection Charges	969000.00		
To Function & Activity Exp.	921280.00	By Interest Received	815081.04
To Student Welfare	678900.00		
To Electricity Exp.	571748.00		
To Uniform Expenses	481322.00		
To Advertisement Exp.	468000.00		
To Sanitary Exp.	315819.00		
To Printing & Stationary Exp.	263460.00		
To Admission Exp.	235550.00		
To Glassware Exp.	226863.00		
To Chemicals exp.	121038.00		
To Library Exp.	116544.00		
To Professional Exp.	115136.00		
To Animal House Exp.	112482.00		
To Generator running Exp.	110800.00		
To Computer repair & maintenance	95449.00		
To Examination Exp.	90415.00		
To Furniture Repair & Maintenance Exp	83928.00		
To Seminar & workshop exp.	70000.00		
To Refreshment Exp.	65104.00		
To Tour Exp.	60322.00		
To Bank Charges	43979.94		
To Telephone and Internet Exp.	37349.00		
To Travelling & Conveyance Exp.	36256.00		
To Fire Extinguisher Exp.	26668.00		
To Software & Website Exp.	17768.00		
To Laboratory Exp.	17045.00		
To Misc. Exp.	15059.00		
To Identity card Exp.	11300.00		
To Postage Exp.	3565.00		
To Staff Welfare Exp.	2100.00		
To Excess of Income Over Expenditure	16245101.10		
Total	54016702.04	Total	54016702.04

(Secretary)

Date : 01-09-2023
Place: Muzaffarnagar
UDIN: 23070408BGPIOD8949

In terms of our separate Report of even date.
For Shahid & Associates
Chartered Accountants

(Mohd. Shahid)
FCA



Director
S.D. College of Pharmacy
& Vocational Studies, M.Nagar

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