

# Shahid & Associates

Chartered Accountants

34/49 A, South Civil Lines  
Near Harsh Multi Speciality Hospital  
Arya Samaj Road  
MUZAFFARNAGAR (U.P) - 251001  
Phone Cum Fax 2621040  
Mobile 8755371568  
E-mail : shahidmohd84@yahoo.in

## 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, 2024, 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 31-03-2024 and
- (2) In the case of the Income & Expenditure Account, Excess of Income Over Expenditure as at 31-03-2024.
- (3) In the case of consolidated summary of cash transaction reflect in the Receipts & Payments Account under report for its accounting year ending on 31-03-2024.

Date : 28-08-2024  
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 31-03-2024**

<b>LIABILITIES</b>		<b>ASSETS</b>	
<b>(Amount in Rs.)</b>		<b>(Amount in Rs.)</b>	
<b>Capital Fund</b>		<b>Fixed Assets</b>	
Opening Balance	52843513.53	Building	23824091.00
Add : Excess of Income over Expenditure	6420306.79	Add: Addition during the Year	0.00
	59263820.32		23824091.00
Less: Transfer to S.D. College Association A/c	110932.00	Computer	1945678.00
Less: Contribution paid to S.D. College Association	0.00	Add: Addition during the Year	117491.00
	59152888.32		2063169.00
<b>Loan from:</b>		Furniture & Fixture	1850152.00
S D College Of Commerce	10736449.00	Add: Addition during the Year	208918.00
Less:- Paid during the Year	5000000.00		2059070.00
	5736449.00	Library Books	3093449.00
S.D.College of Management Studies(P/G)	15629799.00	Add: Addition during the Year	157760.00
Add:- Addition during the Year	1170216.00		3251209.00
	16800015.00	Laboratory	6063068.00
S.D.College of Management Studies(U/G)	22861449.00	Add: Addition during the Year	0.00
Add:- Addition during the Year	97105.00		6063068.00
	22958554.00	Fire Extinguisher	649249.00
SD College of Mgt. Studies (BTC)	200000.00	Add: Addition during the Year	0.00
Add:- Addition during the Year	0.00		649249.00
	200000.00	Air Conditioner	305990.00
SD College of Mgt. Studies (IRM)	133798.00	Add: Addition during the Year	0.00
Less: Paid During the during the year	20078.80		305990.00
	113719.20	Electrical Fan & Fittings	172298.00
<b>Current Liabilities:-</b>		Add: Addition during the Year	2800.00
Cheque Issued But not Presented	23500.00		175098.00
Less: Paid During the year	23500.00	Audio Video & Online UPS	779617.00
Add: Addition during the Year	0.00	Add: Addition during the Year	0.00
	0.00		779617.00
Advance fee -2023-24	67000.00	Attendance Device A/c	58989.00
Less: Paid during the Year	67000.00	Add: Addition during the Year	0.00
	0.00		58989.00
Online Fee Deposit 2023-24	0	Solar water system	198211.00
Add: Addition during the year	29000.00	Add: Addition during the Year	0.00
	29000.00		198211.00
Loan Against FDR 07556	0	Water Purifier	67400.00
Add: Addition during the year	4800000.00	Add: Addition during the Year	29500.00
	4800000.00		96900.00
		<b>Advance Against Salary</b>	
		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
		<b>Loans &amp; Advances</b>	
		Sharp Trading Company A/c	0.00
		Add: Addition during the Year	25000.00
			25000.00
		Sonu Kumar	20000.00
		Add:- Addition during the Year	0.00
			20000.00
		Rajveer Singh	20000.00
		Less:- Recovered during the Year	0.00
			20000.00
		Sanjeev Ratan Tiwari	0.00
		Add: Addition during the year	100000.00
			100000.00
		SD Institute of Pharmacy	3971368.00
		Add:- Addition during the Year	3470156.00
			7441524.00
		Radio SD 90.8 FM	10545289.00
		Add:- Addition during the Year	432237.00
			10977526.00
		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	0.00
		Add: Addition during the year	212000.00
			212000.00

  
Director

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

  
Accountant

S.D. College of Pharmacy  
& Voc. Studies, Muzaaffarnagar



Pradhan Mantri Special Scholarship Scheme- J&K Student	367800.00	
Add :-Addition during the Year	<u>553200.00</u>	921000.00
TDS Receivable -2024	110932.00	
Less: Transfer to S.D. College Association A/c	<u>110932.00</u>	0.00
Fee Receivable		25478355.00
<b>Closing Bank Balances</b>		
FDR A/c 007490	5670486.00	
FDR A/c 007556	5580982.00	
FDR A/c 007893	5473670.00	
FDR A/c 008842	5166746.00	
Cash in hand	100000.00	
Panjab & Sindh Bank-278	621776.13	
Panjab & Sindh Bank-8959	793459.38	
Punjab Nation Bank-36644	36419.83	
Punjab Nation Bank-271 (including autosweep)	342206.90	
Punjab Nation Bank-155	<u>279813.28</u>	24065559.52

**Total Rs. 109790625.52**


**Total Rs. 109790625.52**


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)

Date: 28-08-2024  
Place: Muzaffarnagar  
UDIN: 24070408BKEPQZ8500

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

  
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 31-03-2024**

EXPENDITURE	(Amount in Rs.)	INCOME	(Amount in Rs.)
To Salary Exp.	31210778.00	By Fee Realised	48251400.00
To Building Repair & Maintenance	568938.00	By Misc Receipts	31797.00
To Affiliation & Inspection Charges	871000.00	By Interest Received	1553095.00
To Function & Activity Exp.	1198840.00	By Other Income	7880
To Electricity Exp.	592756.00	By Registration Fee	1227500
To Uniform Expenses	650000.00	By Other Fees	207550.00
To Advertisement Exp.	470996.00		
To Sanitary Exp.	89289.00		
To Student Welfare Exp.	3227400.00		
To Printing & Stationary Exp.	596466.00		
To Library Exp.	103629.00		
To Professional Exp.	89028.00		
To Animal House Exp.	199690.00		
To Generator running Exp.	106724.00		
To Computer repair & maintenance	102660.00		
To Examination Exp.	141177.70		
To Furniture Repair & Maintenance Exp	25960.00		
To Refreshment Exp.	52533.00		
To Tour Exp.	86580.00		
To Bank Charges	87387.51		
To Telephone and Internet Exp.	66768.00		
To Travelling & Conveyance Exp.	138953.00		
To Fire Extinguisher Exp.	26113.00		
To Software & Website Exp.	4750.00		
To Laboratory Exp.	432555.00		
To Misc. Exp.	30239.00		
To Identity card Exp.	5917.00		
To Postage Exp.	3859.00		
To Staff Welfare Exp.	550000.00		
To Water Cooler Exp.	3500.00		
To Sports Exp.	16380.00		
To Repair & maintenance Exp.	1300.00		
To Admission Exp.	251600.00		
To Loan Interest FDR 07556	19739.00		
To Insurance Exp.	58460.00		
To Audio & Video Exp.	25500.00		
To Air Conditioner Repair Exp.	8450.00		
To Bad Debts	2743000.00		
<b>To Excess of Income Over Expenditure</b>	<b>6420306.79</b>		
<b>Total</b>	<b>51279222.00</b>	<b>Total</b>	<b>51279222.00</b>

(Secretary)

Date: 28-08-2024  
Place: Muzaffarnagar  
UDIN: 24070408BKEPQZ8500

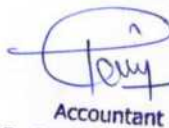
In terms of our separate Report of even date.  
For Shahid & Associates  
Chartered Accountants

(Mohd. Shahid)  
FCA



  
Director

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

  
Accountant

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