

JAGDAMBA EDUCATION SOCIETY'S

S.N.D COLLEGE OF PHARMACY

(M.PHARM.)

A.P. BABHULGAON, TAL. YEOLA, DIST:- NASIK.

AUDIT REPORT

FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

-: AUDITOR:-



**BKW AND ASSOCIATES
CHARTERED ACCOUNTANTS
SHOP NO-4, RUSHIRAJ RESIDENCY,
NEAR CYCLE CIRCLE,
KRISHI NAGAR JOGGING TRACK,
NASIK - 422005.
Mail to: cabkw.info@gmail.com**

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**BKW AND ASSOCIATES,
CHARTERED ACCOUNTANTS**
SHOP NO-4, RUSHIRAJ RESIDENCY,
NEAR CYCLE CIRCLE,
KRISHI NAGAR JOGGING TRACK,
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AUDITOR'S REPORT

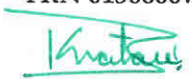
1. We have audited the attached Balance Sheet of S.N.D COLLEGE OF PHARMACY (M.PHARM.) A.P BABHULGAON , TAL. YEOLA, DIST:- NASIK unit of JAGDAMBA EDUCATION SOCIETY, YEOLA as at MARCH 31, 2023 and the Income & Expenditure Account and Receipt & Payment Account of the unit for the year ended on that date and annexed thereto, which we have signed under reference to this report. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We have obtained all the information & explanation & have access to all the Books of Accounts of the S.N.D COLLEGE OF PHARMACY (M.PHARM.), which were necessary for the purpose of Audit.
4. We have resorted to test checks wherever thought proper.
5. We have not physically verified cash in hand and dead stock as on 31.03.2023.
6. Necessary details and narrations were not written on some of the vouchers. Some vouchers were not approved by the concern authorities and original vouchers for some of the expenses not made available for our verification.
7. Balances of sundry creditors, Student receivable, advances & loan from Jagdamba Education Society are subject to confirmation, reconciliation and adjustments if any. FDR Interest Certificate & TDS Certificates not produced for our verification.
8. In some of the cases, Scholarship received on behalf of students adjusted against fees receivable from students. Old entries of Scholarship payable needs reconciliation, as no details were made available.
9. Wherever supporting documents, bills, stamped receipts, third party receipts, payments to suppliers, vouchers, cash memos or details are not available on records, we have relied upon the office vouchers duly signed, information & explanation given by concerned authority of the unit.

As per our Report of even date.

**FOR BKW & ASSOCIATES
CHARTERED ACCOUNTANTS**

FRN 0156600W




**CA BHAVANA WATARE
PROP. [M. NO. 160160]**

Place: Nasik
Date : 13.09.2023

JAGDAMBA EDUCATION SOCIETY'S

S.N.D. COLLEGE OF PHARMACY (M. PHARMACY)

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Expenditure		Rs.	Income		Rs.
To Administrative Expenses		2260132.04	By Fees Income		9047613.50
Adminstrative Charges	130000.00		Admission Form Fee	18600.00	
Advertisement Exps.	47720.00		Development Fee	965040.00	
Audit Fee	50000.00		LC Fee	6200.00	
Bank Commission & Charges	4013.04		Other Income	28013.50	
Building Maintaince Charges	210000.00		Registration Form Fees	2800.00	
Building Usage Charges	342000.00		Tuition Fees	8026960.00	
Electricity Charges	349960.00				
Fuel Exp.	242691.00				
Interest On TDS	362.00				
Office Exps.	26779.00				
P.T. Assessment Dues	3943.00				
Postage & Telegram	30287.00				
Printing & Stationary Exps.	188645.00				
Professional fees	60000.00				
Repairs and Maintainance	46031.00				
Staff Welfare Expenses	52315.00				
Supervision Charges	130000.00				
Telephone Expenses	13233.00				
Travelling Expenses	109713.00				
Vehical Exps.	68200.00				
Water Exp.	154240.00				
To Educational Expenses		1169310.00			
Affiliation Fee	354000.00				
ARA Processing Fees	20000.00				
FRA Processing Fee	15000.00				
Gardening Exp	31411.00				
Gathering Exp	25412.00				
Industrial Tour Exp	70594.00				
Lab Chemical Exps.	199780.00				
Medical Check Up	17100.00				
Sport Exps	40206.00		By Expenditure over Income		3140253.54
Student Transportation Exps	168500.00				
Uniform Exp	132836.00				
University Fees	21368.00				
Xerox Exps.	73103.00				
To Depreciation		100002.00			
To Staff Salary		8658423.00			
Contribution of P.F	23400.00				
Salary -Non Teaching Staff	3516001.00				
Salary -Teaching Staff	5119022.00				
Total Rs.		12187867.04	Total Rs.		12187867.04

As per our report of even date.
FOR BKW & ASSOCIATES
CHARTERED ACCOUNTANTS
 FRN - 156600W

CA BHAVANA WATARE
PROPRIETOR [M. NO. 160160]
 Place : Nashik
 Date 13.09.2023




PRINCIPAL
S.N.D. COLLEGE OF PHARMACY (M. PHARMACY)

JAGDAMBA EDUCATION SOCIETY'S

S.N.D. COLLEGE OF PHARMACY (M. PHARMACY)

ANNEXURE VI- FIXED ASSETS - TO BALANCE SHEET AS AT 31st MARCH 2022

SR. NO.	PARTICULARS	Opening Bal. 01/04/22	Addition April To Sept.	Addition Oct To March	TOTAL 31/03/23	DEP %	DEP. Amt	WDV as on 31/03/23
Block 15%(I)								
1	Furniture And Fixture	203447.00	0.00	0.00	203447.00	15%	30517.00	172930.00
	TOTAL	203447.00	0.00	0.00	203447.00		30517.00	172930.00
Block 20%(II)								
1	Liabrary Books	125441.00	0.00	0.00	125441.00	20%	25088.00	100353.00
	TOTAL	125441.00	0.00	0.00	125441.00		25088.00	100353.00
Block 25% (III)								
1	Educational Equipment	4674.00	0.00	0.00	4674.00	25%	1169.00	3505.00
2	Glassware	3625.00	0.00	0.00	3625.00	25%	906.00	2719.00
3	Lab Instrument	59657.00	0.00	0.00	59657.00	25%	14914.00	44743.00
4	Machinery	2973.00	0.00	0.00	2973.00	25%	743.00	2230.00
5	Mobile	15117.00	0.00	0.00	15117.00	25%	3779.00	11338.00
	TOTAL	86046.00	0.00	0.00	86046.00		21511.00	64535.00
Block 40% (IV)								
1	Computer & Peripherals	51090.00	0.00	0.00	51090.00	40%	20436.00	30654.00
2	Computer Software	6124.00	0.00	0.00	6124.00	40%	2450.00	3674.00
	TOTAL	57214.00	0.00	0.00	57214.00		22886.00	34328.00
	TOTAL RS	472148.00	0.00	0.00	472148.00		100002.00	372146.00

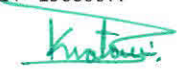

PRINCIPAL

S.N.D. COLLEGE OF PHARMACY (M. PHARMACY)

Place : Nashik

Date : 13.09.23

As per our report of even date.
FOR BKW & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 156600W


CA BHAVANA WATARE
PROPRIETOR [M. NO. 160160]



JAGDAMBA EDUCATION SOCIETY'S

S.N.D COLLEGE OF PHARMACY

(B.PHARM.)

A.P. BABHULGAON, TAL. YEOLA, DIST:- NASIK.

AUDIT REPORT

FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023



-: AUDITOR:-

**BKW AND ASSOCIATES
CHARTERED ACCOUNTANTS
SHOP NO-4, RUSHIRAJ RESIDENCY,
NEAR CYCLE CIRCLE,
KRISHI NAGAR JOGGING TRACK,
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BKW AND ASSOCIATES,
CHARTERED ACCOUNTANTS
SHOP NO-4, RUSHIRAJ RESIDENCY,
NEAR CYCLE CIRCLE,
KRISHI NAGAR JOGGING TRACK,
NASIK - 422005.


AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of S.N.D COLLEGE OF PHARMACY (B.PHARM.) A.P BABHULGAON , TAL. YEOLA, DIST:- NASIK unit of JAGDAMBA EDUCATION SOCIETY, YEOLA as at MARCH 31, 2023 and the Income & Expenditure Account and Receipt & Payment Account of the unit for the year ended on that date and annexed thereto, which we have signed under reference to this report. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We have obtained all the information & explanation & have access to all the Books of Accounts of the S.N.D COLLEGE OF PHARMACY (B.PHARM.), which were necessary for the purpose of Audit.
4. We have resorted to test checks wherever thought proper.
5. We have not physically verified cash in hand and dead stock as on 31.03.2023.
6. Necessary details and narrations were not written on some of the vouchers. Some vouchers were not approved by the concern authorities and original vouchers for some of the expenses not made available for our verification.
7. Balances of sundry creditors, Student receivable, advances & loan from Jagdamba Education Society are subject to confirmation, reconciliation and adjustments if any. FDR Interest Certificate & TDS Certificates not produced for our verification.
8. In some of the cases, Scholarship received on behalf of students adjusted against fees receivable from students. Old entries of Scholarship payable needs reconciliation, as no details were made available.
9. Wherever supporting documents, bills, stamped receipts, third party receipts, payments to suppliers, vouchers, cash memos or details are not available on records, we have relied upon the office vouchers duly signed, information & explanation given by concerned authority of the unit.



Place : Nasik
Date : 15.09.2023

As per our Report of even date.
FOR BKW & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 0156600W


CA BHAVANA WATARE
PROP. [M. NO. 160160]

JAGDAMBA EDUCATION SOCIETY'S
S.N.D. COLLEGE OF PHARMACY (B. PHARM)
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Expenditure		Rs.	Income		Rs.
To Administrative Expenses		8373633.42	By Fees Income		37209597.50
Adminstrative Charges	195000.00		Admission Cancellation Fees	1000.00	
Advertisement Exps.	57581.00		Admission Form Fee	61400.00	
Audit Fees	50000.00		Bonafide Fees	8070.00	
Bank Commission & Charges	8480.42		Development Fee	3819392.00	
Building Maintance Charges	390000.00		Grant From University	54909.00	
Building Usage Charges	1800000.00		Improvement Form Fee	3500.00	
Electricity Exps.	1368150.00		L.C Fees	14800.00	
Fuel Exp.	826516.00		Lab Breakage Fees	56550.00	
House Keeping Charges	349903.00		Other Income	198757.50	
Insurance Expenses	22562.00		Seminar Entry Fee	100920.00	
Internet Exps.	130610.00		Tuition Fee	32890299.00	
Office Exps.	327523.00				
Postage & Telegram Expenses	56067.00		By Interest Income		493634.00
Printing & Stationary Exps.	764296.00		Interest on FDR	493634.00	
Professional Fee	120000.00				
Refreshment Expenses	151370.00				
Repair & Maintance -Machinery	19730.00				
Repaire & Maintenance- Other	707695.00				
Staff Welfare Exps.	65866.00				
Supervision Charges	195000.00				
Telephone Exps.	14601.00				
Transport Charges	63500.00				
Travelling Expenses	302288.00				
Vehical Exps.	182733.00				
Water Exp.	204162.00				
To Educational Expenses		2927877.00			
Affiliation Fee	315800.00				
AICTE, DTE & Uni. Expenses	20000.00				
ARA Processing Fees	61700.00				
Cultural Progremntge	45560.00				
Educational Expenses	16800.00				
FRA Fee	43331.00				
Gathering Expenses	169360.00				
Guest Lecture Honararium	53000.00				
Harbal Garden Expenses	40870.00				
Industrial Tour Exps	151150.00				
Lab Chemical Exps.	238296.00				
Lab Exps.	72039.00				
Magzines & Newspaper Exps.	88393.00		By Expenditure over Income		2008833.92
Student Medical Check Up Exps	95850.00				
Parents Meeting Exps.	160708.00				
Proposal Exps	37690.00				
Seminar Exps	105886.00				
Sport Expenses	92236.00				
Student Transportation Charges	591638.00				
Uniform Expenses	240720.00				
University Fees	134965.00				
Xerox Exps.	151885.00				
To Depreciation		1919664.00			
To Staff Salary		26490891.00			
Contribution of P.F	115725.00				
Salary-Teaching Staff	16954274.00				
Salary-Non Teaching	9420892.00				
Total Rs.		39712065.42	Total Rs.		39712065.42

As per our report of even date.
FOR BKW & ASSOCIATES
CHARTERED ACCOUNTANTS
 FRN - 156600W

CA BHAVANA WATARE
 PROPRIETOR [M. NO. 160160]
 Place : Nashik
 Date 15.09.2023




 PRINCIPAL
 S.N.D. COLLEGE OF PHARMACY (B. PHARM)

JAGDAMBA EDUCATION SOCIETY'S

S.N.D. COLLEGE OF PHARMACY

ANNEXURE VI- FIXED ASSETS - TO BALANCE SHEET AS AT 31st MARCH 2023

SR. NO.	PARTICULARS	Opening Bal. 01/04/22	Addition April To Sept.	Addition Oct To March	TOTAL 31/03/23	DEP %	DEP. Amt	WDV as on 31/03/23
Block 10%(I)								
1	Cycle Stand	88438	0	0	88438	10%	8844	79594
	TOTAL	88438	0	0	88438		8844	79594
Block 15%(II)								
1	Furniture And Fixture	2205855	601744	142188	2949787	15%	442468	2507319
	TOTAL	2205855	601744	142188	2949787		442468	2507319
Block 20%(III)								
1	Liabrary Books	313928	0	52555	366483	20%	73297	293186
	TOTAL	313928	0	52555	366483		73297	293186
Block 25% (IV)								
1	Air Conditioner	55520	0	0	55520	25%	13880	41640
2	Biometric Attendance Machine	760	0	0	760	25%	190	570
3	CCTV Camera	32050	50430	6259	88739	25%	22185	66554
4	Electric Fittings	460769	195350	103409	759528	25%	189882	569646
5	Freezer	261	124000	0	124261	25%	31065	93196
6	Generator	5924	0	0	5924	25%	1481	4443
7	Glassware	219218	0	0	219218	25%	54805	164413
8	Leboratory Instrument	1343731	38455	772889	2155075	25%	538769	1616306
9	Led T.V.	83700	0	0	83700	25%	20925	62775
10	Mobile HandSet	9375	0	0	9375	25%	2344	7031
11	Multitask Auto Bell	2350	0	0	2350	25%	588	1762
12	Solar Powe Plant	274219	0	0	274219	25%	68555	205664
13	Sports Instruments	8962	280000	0	288962	25%	72241	216721
14	Telephone Instruments	143	0	0	143	25%	36	107
15	Lift	0	525000	0	525000	25%	131250	393750
16	Watter Filter & Coolar	197178	51000	0	248178	25%	62045	186133
17	Xerox Machine	43683	0	0	43683	25%	10921	32762
	TOTAL	2737843	1264235	882557	4884635		1221162	3663473
Block 40% (V)								
1	Computer & Peripherals	316999	0	0	316999	40%	126800	190199
2	Computer Software	8495	0	29547	38042	40%	15217	22825
3	Inverter & UPS	78991	0	0	78991	40%	31596	47395
4	Printer	701	0	0	701	40%	280	421
	TOTAL	405186	0	29547	434733		173893	260840
	TOTAL RS.	5751250	1865979	1106847	8724076		1919664	6804412

[Signature]

PRINCIPAL

S.N.D. COLLEGE OF PHARMACY

As per our report of even date.
FOR BKW & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 156600W



[Signature]

CA BHAVANA WATARE
PROPRIETOR [M. NO. 160160]

Place : Nashik
Date: 15.09.2023

JAGDAMBA EDUCATION SOCIETY'S

S.N.D COLLEGE OF PHARMACY

(D.PHARM.)

A.P. BABHULGAON, TAL. YEOLA, DIST:- NASIK.

AUDIT REPORT

FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

-: AUDITOR:-



**BKW AND ASSOCIATES
CHARTERED ACCOUNTANTS
SHOP NO-4, RUSHIRAJ RESIDENCY,
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Mail to: cabkw.info@gmail.com

AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of S.N.D COLLEGE OF PHARMACY (D.PHARM.) A.P BABHULGAON , TAL. YEOLA, DIST:- NASIK unit of JAGDAMBA EDUCATION SOCIETY, YEOLA as at MARCH 31, 2023 and the Income & Expenditure Account and Receipt & Payment Account of the unit for the year ended on that date and annexed thereto, which we have signed under reference to this report. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.
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3. We have obtained all the information & explanation & have access to all the Books of Accounts of the S.N.D COLLEGE OF PHARMACY (D.PHARM.), which were necessary for the purpose of Audit.
4. We have resorted to test checks wherever thought proper.
5. We have not physically verified cash in hand and dead stock as on 31.03.2023.
6. Necessary details and narrations were not written on some of the vouchers. Some vouchers were not approved by the concern authorities and original vouchers for some of the expenses not made available for our verification.
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9. Wherever supporting documents, bills, stamped receipts, third party receipts, payments to suppliers, vouchers, cash memos or details are not available on records, we have relied upon the office vouchers duly signed, information & explanation given by concerned authority of the unit.



Place: Nasik
Date : 14.09.2023

As per our Report of even date.
FOR BKW & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 0156600W

CA BHAVANA WATARE
PROP. [M. NO. 160160]

JAGDAMBA EDUCATION SOCIETY'S

S.N.D. COLLEGE OF PHARMACY (D.PHARM)

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Expenditure		Rs.	Income		Rs.
To Administrative Expenses		2525292.40	By Fees Income		9042300.00
Adminstrative Charges	72000.00		Admission Cancellation Fee	2000.00	
Advertisement Exps.	47680.00		Admission Form Fee	27400.00	
Audit Fee	50000.00		Development Fee	937650.00	
Bank Commission & Charges	4786.90		L C Fee	11200.00	
Building Maintaince Charges	108000.00		Lab Breakage Fee	6450.00	
Building Usage Charges	594000.00		Tuition Fee A/c	8057600.00	
Electricity Charges	307760.00				
Fuel Exp.	338603.00				
Intrest On TDS	72.00				
Office Expenses	64886.50				
Postage & Telegram	36185.00				
Printing & Stationary Exps.	246654.00				
Professional Fees	60000.00				
Refreshment Expenses	96824.00				
Repaire & Maintenance Other	56455.00				
Supervision Charges	72000.00				
Telephone Exps.	33460.00				
Traveling Expenses	128095.00				
Vehical Exp	73671.00				
Water Exp.	139160.00				
To Educational Expenses		942557.00			
Affiliation Fee	133000.00				
Gardening Exps.	31170.00				
Gathering Expenses	61500.00				
Guest Lecturer Honerium	16000.00				
Industrial Tour Exps.	70802.00				
Lab Chemical Exps.	186593.00				
Magzines and Newspaper	6270.00				
Medical Check Up	29925.00				
Parents Meeting Exp	30950.00		By Expenditure over Income		2133486.40
Sport Exp	40840.00				
Student Transportation Charges	260247.00				
Xerox Exps.	75260.00				
To Depreciation		254767.00			
To Staff Salary		7453170.00			
Staff Salary	7453170.00				
Total Rs.		11175786.40	Total Rs.		11175786.40

As per our report of even date.
FOR BKW & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 156600W


CA BHAVANA WATARE
PROPRIETOR [M. NO. 160160]
Place : Nashik
Date 14.09.2023





PRINCIPAL
S.N.D. COLLEGE OF PHARMACY (D.PHARM)

JAGDAMBA EDUCATION SOCIETY'S

S.N.D. COLLEGE OF PHARMACY (D.PHARM)

ANNEXURE FIXED ASSETS - TO BALANCE SHEET AS AT 31st MARCH 2023

SR. NO.	PARTICULARS	Opening Bal. 01/04/22	Addition April To Sept.	Addition Oct To March	TOTAL 31/03/23	DEP %	DEP. Amt	WDV as on 31/03/23
Block 15%(I)								
1	Furniture And Fixture	163135.00	94095.00	0.00	257230.00	15%	38585.00	218645.00
	TOTAL	163135.00	94095.00	0.00	257230.00		38585.00	218645.00
Block 20%(II)								
1	Liabrary Books	60750.00	0.00	43700.00	104450.00	20%	20890.00	83560.00
	TOTAL	60750.00	0.00	43700.00	104450.00		20890.00	83560.00
Block 25% (III)								
1	Air Conditioner	18984.00	0.00	0.00	18984.00	25%	4746.00	14238.00
2	Electric Fittings	165412.00	264590.00	0.00	430002.00	25%	107501.00	322501.00
3	Glassware	99692.00	0.00	0.00	99692.00	25%	24923.00	74769.00
4	Leboratory Instrument	79819.00	31718.00	0.00	111537.00	25%	27884.00	83653.00
5	Mobile	3480.00	0.00	0.00	3480.00	25%	870.00	2610.00
6	Water Cooler	18352.00	0.00	0.00	18352.00	25%	4588.00	13764.00
7	Xerox Machine	0.00	99120.00	0.00	99120.00	25%	24780.00	74340.00
	TOTAL	385739.00	395428.00	0.00	781167.00		195292.00	585875.00
	TOTAL RS.	609624.00	489523.00	43700.00	1142847.00		254767.00	888080.00

[Signature]

PRINCIPAL

S.N.D. COLLEGE OF PHARMACY (D.PHARM)

As per our report of even date.

FOR BKW & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 156600W



[Signature]

CA BHAVANA WATARE
PROPRIETOR [M. NO. 160160]

Place : Nashik
Date: 14.09.2023