

AUDIT REPORT

Unit :- Vidyabharati College of Pharmacy, Amravati. (B. Pharm.)

Year :- 01-04-2020 to 31-03-2021.

We have Audited the books of account of Vidyabharati College of Pharmacy, Amravati for the year ended on 31st March 2021 we report that institution had produced us all the books of accounts and explanations were given to us during our audit. The receipts and payments accounts of institution is true.

Date :- 4 JUL
Place:- Amravati



V.S. Jadhav Associates,

(Proprietor)

Chartered accountant,

Mem. No. 45400

Vidyabharati College of Pharmacy, Amravati.

Run by Vidyabharati S.K. Mandal, Amravati.

Receipt & Payment Statement of B. Pharm. as on 31st March 2021

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| Receipt | | | | Payments | | | |
|------------------|--------------------------------|-------------|--------------------|------------------|--|------------|--------------------|
| Sr.No. | Particular | Amount | Amount | Sr.No. | Particular | Amount | Amount |
| 1 | By, Opening balance | | 748388.04 | 1 | To, Recurring Expenditure Salary A/c. | | |
| | 1) Cash in hand | 10.00 | | | a) Teaching staff | | 8582676.00 |
| | 2) Dena Bank A/c 1240 A/c | 748378.04 | | | 1) Pay | 4286587.00 | |
| 2 | By, Tution Fees A/c. | | 16760405.39 | | 2) GP | 1064000.00 | |
| | 1) Tution Fees (B Pharm) | 16760405.39 | | | 3) D.A | 1987258.00 | |
| 3 | By Other Receipt | | 70370.00 | | 4) HRA | 1050131.00 | |
| | 1) Other fee | 20490.00 | | | 5) VA | 177000.00 | |
| | 2) Student SMS fee | 14080.00 | | | 6) CLA | 17700.00 | |
| | 3) card fee | 6450.00 | | 2 | b) Non-Teaching staff | | 4098800.00 |
| | 4) Annual Gathering fee | 19350.00 | | | 1) Pay | 2121491.00 | |
| | 5) Development Fee | 10000.00 | | | 2) GP | 472202.00 | |
| 4 | By, Loan & Advances | | 9785700.00 | | 3) D.A | 854318.00 | |
| | 1) SGBAU Exam Theory Adv | 20000.00 | | | 4) HRA | 523846.00 | |
| | 2) SGBAU Practical Theory Adv | 12530.00 | | | 5) VA | 99863.00 | |
| | 3) VBSM Amravati | 4934082.00 | | | 6) CLA | 27080.00 | |
| | 4) M Pharm. | 4819088.00 | | 3 | To, University Fee | | 100459.00 |
| 5 | By, University Fee A/c | | 47200.00 | | 1) Uni. Annual Fee | 24220.00 | |
| | 1) Uni. Annual fee | 8960.00 | | | 2) Uni. Enrollment fee | 13770.00 | |
| | 2) Uni. Enrollment fee | 16580.00 | | | 3) Uni. Sports fee | 17300.00 | |
| | 3) Uni. Exam Fee | 3500.00 | | | 4) Inter Uni. Sport Meet | 8304.00 | |
| | 4) Uni. Sports fee | 6290.00 | | | 5) Stu. Welfare fund | 6920.00 | |
| | 5) Inter Uni. Sport Meet | 3770.00 | | | 6) Stu. Council fund | 3460.00 | |
| | 6) Stu. Welfare fund | 2490.00 | | | 7) Stu. Insurance fee | 3460.00 | |
| | 7) Stu. Council fund | 1200.00 | | | 8) Stu. Corpus fund | 2125.00 | |
| | 8) Stu. Insurance fee | 1220.00 | | | 9) Uni. Emmergency Fund | 3460.00 | |
| | 9) Stu. Corpus fund | 1250.00 | | | 10) Uni. Degree Cert. | 17440.00 | |
| | 10) Uni. Emmergency Fund | 490.00 | | 4 | To, Salary Deductions | | 4380969.00 |
| | 11) Uni. Degree Cert. | 510.00 | | | 1) VBCP Staff CPF Share 63262 | 2422936.00 | |
| | 12) Uni. Immigration Fee | 940.00 | | | 2) Income Tax | 459339.00 | |
| 6 | By, Salary Deductions | | 4380969.00 | | 3) Professional Tax | 82100.00 | |
| | 1) CPF Employees | 1647515.00 | | | 4) LIC | 372944.00 | |
| | 2) CPF Management | 775421.00 | | | 5) V.B. Credit Co-op Society | 1043250.00 | |
| | 3) Income Tax | 459339.00 | | | 6) VB Non Tech Sanghatna | 400.00 | |
| | 4) Professional Tax | 82100.00 | | 5 | To, Laboratory Consumable | | 116754.00 |
| | 5) LIC | 372944.00 | | | 1) Chemical & Glassware | 64756.00 | |
| | 6) V.B. Credit Co-op Society | 1043250.00 | | | 2) Computer Lab. Running | 51998.00 | |
| | 7) VB Non Tech Sanghatna | 400.00 | | 6 | To, Library A/c | | 187920.00 |
| | | | | | 1) Book Purchase | 59868.00 | |
| | | | | | 2) Priodicals & Journals | 112118.00 | |
| | | | | | 3) Reading Room | 15934.00 | |
| TOTAL C/f | | | 31793032.43 | TOTAL C/f | | | 17467578.00 |



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| TOTAL B/I | 31793032.43 | P.No. 2 | TOTAL B/I | 17467578.00 |
|------------------|--------------------|--|--------------------|-------------|
| | | 7 To, Building Tax & Maintenance | | |
| | | 1) Building M.C. Tax | 85903.00 | 141252.00 |
| | | 2) Building Insurance | 5613.00 | |
| | | 3) Agni Surksha Nidhi Amt Corpo. | 49736.00 | |
| | | 8 To, Administrative Expdr | | 1402301.56 |
| | | Advertisement Expdr | 37860.00 | |
| | | Audit fee | 15000.00 | |
| | | Bank charges expdr | 266.56 | |
| | | Electrical Bill Expdr | 97835.00 | |
| | | Digital Sign. Expdr | 2500.00 | |
| | | Miscellaneous Expdr | 17480.00 | |
| | | Water Bill Expdr | 8750.00 | |
| | | Repairs of Equipments expdr | 14701.00 | |
| | | Management Share (CPF) | 775421.00 | |
| | | Stationary & Printing Expdr | 39133.00 | |
| | | Stationary Expdr | 12494.00 | |
| | | Medicinal Garden Expdr. | 200.00 | |
| | | Telephone & Internate Expdr | 55571.00 | |
| | | Legal Expdr | 5000.00 | |
| | | Meeting Expdr. | 2000.00 | |
| | | Water Tank Cleaning Expdr. | 3000.00 | |
| | | Uni. Gazettee Fee | 1000.00 | |
| | | Income Tax Consultancy Expdr | 8800.00 | |
| | | Alcohol Licence Renewal Expdr. | 1250.00 | |
| | | Refund of Tution fee | 304040.00 | |
| | | 9 To, Affiliation fee | | 160000.00 |
| | | 1)Affiliation fee to SGB | 25000.00 | |
| | | 2)Processing fee to AICTE | 35000.00 | |
| | | 3) Affiliation fee to PCI | 100000.00 | |
| | | 10 To, Collge Co-curricular Activity | | 7393.00 |
| | | 1)Seminar & Conference Expdr | 500.00 | |
| | | 2)Training & Traveling Expdr | 5363.00 | |
| | | 3) Uni. UGC Expdr. | 1300.00 | |
| | | 4) Uni. Roster Expdr | 230.00 | |
| | | 11 To, Teaching aid Lab. Development Expdr. | | 173660.00 |
| | | 1)Cloud base Master Software Expdr | 29184.00 | |
| | | 2)Dell Net Expdr. | 13570.00 | |
| | | 3)Cloud Hosting Charges | 35000.00 | |
| | | 4)Guest Lecture & Hospitality Expdr | 3176.00 | |
| | | 5)Pharmacy Day Expdr. | 300.00 | |
| | | 6)Software Orel Grivance AMC Expdr. | 14160.00 | |
| | | 7)Teaching Learning software Expdr | 25000.00 | |
| | | 8)Vedio Faculty Lecture Recording | 42000.00 | |
| | | 9)Web Domen Hosting Charges | 5270.00 | |
| | | 10)IEAC Animal Ethical Meeting Expdr | 6000.00 | |
| TOTAL C/I | 31793032.43 | TOTAL C/I | 19352184.56 | |



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| TOTAL B/f | | 31793032.43 | TOTAL B/f | | 19352184.56 |
|--------------------|--|--------------------|--------------------|---|--------------------|
| | | | 12 | To, Non Recurring Expdr. 1) MSEB Deposit | 1177.00 |
| | | | | | <u>1177.00</u> |
| | | | 13 | Lab Equipment Expdr. 1) Solar Pannel Equipment 2) Lab. Equipment Expdr | 233729.00 |
| | | | | | 231000.00 |
| | | | | | <u>2729.00</u> |
| | | | 14 | To, Loan & Advances A/c 1) VBSM Amravati | 4934082.00 |
| | | | | | <u>4934082.00</u> |
| | | | 15 | To, Closing Balance A/c. 1) Cash in hand 2) Dena Bank A/c. 1240 3) ICICI Bank A/c. 05191 | 7271859.87 |
| | | | | | 10.00 |
| | | | | | 857047.36 |
| | | | | | <u>6414802.51</u> |
| Grand Total | | 31793032.43 | Grand Total | | 31793032.43 |



Sande
Principal
Vidyabharati College of Pharmacy,
Amravati.

V.S. Jadhao Associates,
Chartered Accountants,
V.S. Jadhao
V.S. Jadhao,
(Partner)
Membership No. 45400

4 JUL 2021

VIDYABHARATI COLLEGE OF PHARMACY, AMRAVATI.

Managed by:- Vidyabharati Shaikshank Mandal, Amravati.
INCOME & EXPENDITURE STATEMENT As on 31st March 2020 (B. Pharm)

| S.No. | EXPENDITURE Particulars | Amount Rs. | | Amount | S.No | INCOME Particulars | Amount Rs. | | |
|--------|---|-------------------|-------------------|--------------------|----------------------|--------------------------------|----------------------------|--------------------|-------------|
| | | Teaching | Non-Teach. | | | | Amount | Amount | |
| 1 | To, Teaching Salary Expend. A/c. | | | | 1 | By, Fee Collection A/c. | | | |
| | 1) Pay | 4286887.00 | 2121491.00 | 12681476.00 | | 1 | 1) Tuition Fees (B Pharm) | | 16760405.39 |
| | 2) GP | 1064000.00 | 472202.00 | | | | | | |
| | 3) D/A | 1987258.00 | 854318.00 | | | | | | |
| | 4) HRA | 1056131.00 | 523846.00 | | | | | | |
| | 5) VA | 177000.00 | 99863.00 | | | | | | |
| 6) CLA | 177000.00 | 27080.00 | | | | | | | |
| | | 8582676.00 | 4098800.00 | | | | | | |
| 2 | To, Depreciation (As per Fix Assets Annexure) A/c. | | | | | | | | |
| | | | | 1770047.00 | | | | | |
| 3 | To, Recurring Expend. | | | | | | | | |
| | Laboratory Consumable | | 64756.00 | 2001360.56 | 2 | By Other Receipt | | | |
| | Building Tax and Maintenance | | 141252.00 | | | Student SMS fee | | 14080.00 | |
| | Administrative Expend | | 1402301.56 | | | I card fee | | 6450.00 | |
| | Computer Lab Running | | 51998.00 | | | Annual Gathering fee | | 19360.00 | |
| | Affiliation fee | | 160000.00 | | | Other fee | | 20490.00 | |
| | College co-curricular Expend R & D | | 7393.00 | | | Development fee | | 10000.00 | |
| | Teaching aid and Lab development | | 173660.00 | | | | | | |
| | | | | 128052.00 | | | | | |
| | To, Library Expend | | 112118.00 | | | | | | |
| | Periodical & Journals | | 15934.00 | | | | | | |
| | Reading Room | | | | | | | | |
| | Total Expenditure :- | | | | 16580936.66 | Total Income :- | | | |
| | Surplus | | | 249839.83 | | | | | |
| | Grand Total:- | | | 16830775.39 | Grand Total:- | | | | |
| | | | | | | | | 16830775.39 | |



FOR V.S. JADHAO & ASSOCIATES
CHARTERED ACCOUNTANTS
 Chartered Accountants,
 Vidya Abharati,
 Patil Ngr, 400
 Mem. No. 045400

- 4 JUL 2021

VIDYABHARATI COLLEGE OF PHARMACY, AMRAVATI.

MANAGED BY : VIDYABHARATI SHAIKSHANIK MANDAL, AMRAVATI.

BALANCE - SHEET AS ON 31-03-2021 FOR B. PHARMACY COURSE.

| FUNDS & LIABILITIES | AMOUNT RS. | PROPERTY & ASSETS | AMOUNT RS. |
|---|----------------------------|---|---|
| College Development fund Balance as per Last B/s | 10014058.00 | Fixed Assets (As per Annexure-6) PROVIDEND FUND A/c. : A/c. No.63262 A/c. | 28109336.00 |
| Provident Fund A/c., Employees Contribution Management Contribution | 18035087.00 10074249.00 | INVESTMENT : Fix deposit for M.Pharm. D. T. E. (Dena Bank) : Amt. Uni. Building Fund Amt. Uni. Researve fund | 500000.00 45656.00 55000.00 |
| Other Labilites A/c. Book Bank Grant fund Scholarship | 9800.00 3724697.65 | Deposits Telephone deposit Gas Connection MSEB deposit ISO Certification Security Deposite | 2667.00 4800.00 7844.00 9440.00 138776.00 |
| Total C/f. | 41857891.65 | Total C/f. | 48611512.61 |

Cont. P.No.2



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P.No.2

| | | | | | |
|--|--|--------------------|--|---|---|
| LOAN & ADVANCES : University Practical & Exam Adv. D.Pharm Alc. NSS Advance M.Pharm. Temp. Loan | Total B/f. 305059.00 723425.00 9809.00 <u>10261846.70</u> | 41857891.65 | Loan & Advances A/c. V.B. S.K. Mandal VBCP Dept. of Xerox V.B. Sr. College University fee A/c. | Total B/f. 994723.00 10000.00 182373.20 <u>370546.60</u> | 48611512.61 1557642.80 |
| Income & Exptr A/c. Balance as per Last B/s. Add : Surplus | Total B/f. 7761267.35 <u>249839.83</u> | 8011107.18 | CASH & BANK BALANCE : Cash in hand : Cash at Bank Dena Bank A/c: 1240 Cash at Bank ICICI Bank A/c:05191 Mahila Co-op Bank Dena Bank A/c. 1306 (Schol.) | Total B/f. 10.00 857047.36 6414802.51 3425.60 <u>3724697.65</u> | 10999983.12 |
| Total | 61169138.53 | 61169138.53 | Total | 61169138.53 | 61169138.53 |



Place : Amravati



V.S. Jadhao Associates,
Chartered Accountants,
V.S. Jadhao,
(Partner)

- 4 JUL 2021

Membership No.45400

VIDYABHARATI COLLEGE OF PHARMACY, AMRAVATI.

B. PHARM. A/C.

Depreciation Schedule of Fixed Assets for the year ended on 31 March 2021.

| S.No. | PERTICULARS | OPENING BALANCE As on 1-4-2020 | Add : during the year | Grand Total | RATE OF DEPRACIATION | DEPRACIATION | WRITTEN DOWN VALUE AS ON 31-03-2021 |
|-------|--------------------------|-----------------------------------|-----------------------|----------------------|----------------------|---------------------|--|
| 1 | Land | 24,334.00 | --- | 24,334.00 | --- | --- | 24,334.00 |
| 2 | Building | 13,392,738.00 | --- | 13,392,738.00 | 2.50% | 3,34,818.00 | 13,057,920.00 |
| 3 | Laboratory Equipment | 2,392,643.51 | 2,729.00 | 2,395,372.51 | 15% | 3,59,305.00 | 2,036,067.51 |
| 4 | Books | 252,900.00 | 59,868.00 | 3,12,768.00 | 25% | 78,192.00 | 2,34,576.00 |
| 5 | Furniture & Dead Stock | 4,732,315.60 | 23,100.00 | 4,963,315.60 | 15% | 89,497.00 | 4,068,818.60 |
| 6 | Computers | 409,547.00 | --- | 409,547.00 | 25% | 1,02,386.00 | 307,161.00 |
| 7 | Games & Sport Equipments | 2,885.50 | --- | 2,885.50 | 15% | 432.00 | 2,453.50 |
| 8 | Library Equipment | 7,080.00 | --- | 7,080.00 | 15% | 417.00 | 6,663.00 |
| | Total:- | 21,214,443.61 | 29,3597.00 | 21,508,040.61 | --- | 1,77,0047.00 | 19,737,993.61 |



- 4 JUL 2021


 The Principal,
 Vidyabharati College of pharmacy,
 Amravati.