

AUDIT REPORT

To,
BLDE Association's
Shri.SanganabasavaMahaswamiji College of Pharmacy & RC,
Smt. BangarammaSajjan Campus,
Solapur Road, Vijayapur 586103.

1. We have examined the Balance Sheet as at **31st March 2021** and the Income & Expenditure Account for the period beginning from **01-04-2020** to ending on **31-03-2021** (hereinafter referred to as "**year**") attached herewith, of **SSM COLLEGE OF PHARMACY & RESEARCH CENTRE, VIJAYAPUR** along with Notes forming part of accounts annexed thereto.

2. These Financial Statements as well as Notes forming part of accounts annexed thereto are the responsibility of Management. Our responsibility is to express an opinion on these financial statements based on our audit.

3. 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.

4. Subject to above

(a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

(b) In our opinion, proper books of account have been kept by **SSM COLLEGE OF PHARMACY & RESEARCH CENTRE, VIJAYAPUR** so far as it appears from our examination of those books.

(c) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with books of account.

(d) In Our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon give a true and fair view


(i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2021; and

(ii) In the case of the Income & Expenditure Account of the Deficit for the year ended on that date.

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT

For Rajeev Naik & Co.
Chartered Accountants
Firm Reg. No. 003453S

Place : **Vijayapur**
Date : **02-12-2021**


Principal,
BLDEA's, S.S.M. College of
Pharmacy & Research Centre
VIJAYAPUR-586103.

CA Rajeev J Naik
Proprietor M. No. 021547
UDIN: 21021547AAAAEN3970



NAME OF INSTITUTION: BLDEA's SSM COLLEGE OF PHARMACY & RC, VIJAYAPUR

BALANCE SHEET AS AT 31st MARCH, 2021

PARTICULARS	SCHEDULE	FOR YEAR ENDED ON 31-03-2021	FOR YEAR ENDED ON 31-03-2020
LIABILITIES :			
BLDE ASSOCIATION BIJAPUR		15,172,141.63	24,338,609.83
RESERVES AND SURPLUS	A	-11,343,178.43	-
EARMARKED FUNDS	B	3,846,861.00	3,846,861.00
NON CURRENT LIABILITIES	C	1,700,480.00	1,350,480.00
CURRENT LIABILITIES			
SUNDRY CREDITORS FOR STATUTORY EXPENSES	D	134,731.00	542,015.00
SUNDRY CREDITORS FOR REVENUE EXPENSES	E	6,315,384.37	12,046,583.55
SCHOLARSHIPS PAYABLE	F	390,609.00	3,136,034.00
TOTAL RS.		16,217,028.57	45,260,583.38

ASSETS :

FIXED ASSETS			
COMPUTERS / PERIPHERALS	G	1,358,517.00	1,563,691.00
FURNITURE AND FIXTURES		5,988,058.00	6,204,065.00
LIBRARY BOOKS		2,210,760.00	2,287,094.00
EQUIPMENTS, PLANT AND MACHINERY		4,095,865.00	4,656,352.00
NON-CURRENT ASSETS	H	44,950.00	44,950.00
CURRENT ASSETS			
CASH ON HAND			
BANK BALANCES IN SB AND CURRENT ACCOUNTS	I	2,106,709.57	4,846,057.38
FEES RECEIVABLE FROM STUDENTS FOR CURRENT YEAR			24,797,707.00
OTHER RECEIVABLES	J	412,169.00	860,667.00
TOTAL RS.		16,217,028.57	45,260,583.38

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT
For **Rajeev Naik & Co.**
Chartered Accountants
Firm Reg. No. 003453S

CA Rajeev J Naik
Proprietor M. No. 021547



Rajeev Naik
Principal,
BLDEA's, S.S.M. College of
Pharmacy & Research Centre
VIJAYAPUR-586103.

Date :02-12-2021


UDIN: 21021547AAAAEN3970

NAME OF INSTITUTION: BLDEA's SSM COLLEGE OF PHARMACY & RC, VIJAYAPUR

SCHEDULE 'A' : RESERVES AND SURPLUS

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
SURPLUS DURING THE YEAR	-11,343,178.43
TOTAL RS.	-11,343,178.43




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SCHEDULE 'B' : EARMARKED FUNDS

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
EQUIPMENT FUND	1,941,749.00
DEVELOPMENT FUND	740,300.00
NSS WELFARE FUND	24,718.00
STUDENT AID FUND	1,140,094.00
TOTAL RS.	3,846,861.00




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SCHEDULE 'C' : NON CURRENT LIABILITIES

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
CAUTION MONEY	989,060.00
HOSTEL DEPOSIT	711,420.00
TOTAL RS.	1,700,480.00





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SCHEDULE 'D' : SUNDRY CREDITORS FOR STATUTORY EXPENSES

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
TDS PAYABLE	17,625.00
EMPLOYEE'S ESI DEDUCTION	3,740.00
EMPLOYEE'S PF DEDUCTION	103,566.00
PROFESSIONAL TAX DEDUCTIONS	9,800.00
TOTAL RS.	134,731.00




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SCHEDULE 'E' : SUNDRY CREDITORS FOR REVENUE EXPENSES

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
STUDENT BENEFIT FUND	442,160.00
SECURITY DEPOSIT	1,399.50
KMDC LOAN	241,130.00
ALUMNI ASSOCIATION	1,572,884.00
ATTITUDE PLUS	45,000.00
H. M HADAGALI	9,535.00
KONI COMPUTERS	4,680.00
M. V TALIKOTI	10,500.00
P. M AGENCIES	6,500.00
PURE AQUA TREAT	67,500.00
REMUNERATION FROM BEA & RGHUS	124,210.00
RGHUS GRANT- CCS	72,370.75
RGHUS GRANT- SMB	13,408.50
RGHUS GRANT- SRK	22,263.90
VGST GRANT - B.S	172,919.00
VGST GRANT - H.S	1,511,398.00
VGST GRANT - VPP	266,044.00
MALLINATH PARAMAGOND	265.00
SUNANDA NANDIKOL	6,000.00
VEERENDRA YARANAL	506.00
Fees Refundable to Students	1,724,710.72
TOTAL RS.	6,315,384.37



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SCHEDULE 'F' : SCHOLARSHIPS PAYABLE

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
SC-ST SCHOLARSHIP	390,609.00
TOTAL RS.	390,609.00



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SCHEDULE 'G' : FIXED ASSETS

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
COMPUTERS / PERIPHERALS	1,358,517.00
FURNITURE AND FIXTURES	5,988,058.00
LIBRARY BOOKS	2,210,760.00
EQUIPMENTS, PLANT AND MACHINERY	4,095,865.00
TOTAL RS.	13,653,200.00



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SCHEDULE 'H' : NON-CURRENT ASSETS

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
TELEPHONE DEPOSIT	4,000.00
GAS CYLINDER DEPOSIT	20,950.00
HOUSE RENT DEPOSIT	20,000.00
TOTAL RS.	44,950.00



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SCHEDULE 'I' : BANK BALANCES IN SB AND CURRENT ACCOUNTS

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
SBI C/A. No. MAIN BRANCH - 30784356949	11,189.17
ING VYSYA LTD C/A NO- 170110035000	36,622.25
IDBI SB A/C NO - ALUMNI - 0744104000031161	494.00
SBI SB A/C NO- RGUHS (CCS) - 36516093563	72,370.75
SBI SB A/C NO- RGUHS (SMB) - 38192275032	13,408.50
SBI SB A/C NO- RGUHS (SRK) - 37488979697	22,263.90
SBI SB A/C NO- VGST (B.S) - 35391296263	172,919.00
SBI SB A/C NO- VGST (H.S) - 39138070698	1,511,398.00
SBI SB A/C NO- VGST (VPP) - 39137954318	266,044.00
TOTAL RS.	2,106,709.57



btw
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SCHEDULE 'J' : OTHER RECEIVABLES

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
GROUP INSURANCE	1,325.00
TDS RECEIVABLE ON MESS RENT	16,000.00
VEENA BELLUTAGI	26,900.00
MALLIKARJUN KOTI	34,000.00
RAMLING KOTNAL	2,880.00
CHANNABASAPPA NAGATHAN	4,831.00
VIRUPANAGOUDA PATIL	15,000.00
SHARANABASAPPA MARAPUR	168,250.00
RUDRAGODAPATIL	120,000.00
SHRIPAD POTADAR	18,114.00
SOMASHEKHAR METRI	991.00
SHANKAREPPA HALLUR	500.00
RAKESH ATHANI	1,980.00
SANGAPPA TELI	1,398.00
TOTAL RS.	412,169.00



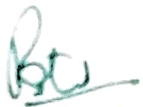
btw
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NAME OF INSTITUTION: BLDEA's SSM COLLEGE OF PHARMACY & RC, VIJAYAPUR

SCHEDULE 'I' : GOVERNMENT GRANTS AND SCHOLARSHIPS

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
GRANTS & DONATIONS	113,350.00
TOTAL RS.	113,350.00




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NAME OF INSTITUTION: BLDEA's SSM COLLEGE OF PHARMACY & RC, VIJAYAPUR

SCHEDULE 'II' : ACADEMIC INCOME

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
LABORATORY FEE	1,978,600.00
LIBRARY ADMISSION FEE	340,000.00
TUITION FEE	5,890,981.00
E LEARNING CHARGES FEE	85,000.00
ANNUAL DAY FEE	301,325.00
CHEMESTRY BREAKAGE FEE	250,900.00
HAND BOOK FEE	17,000.00
INTERNAL EXAMINATION FEE	1,147,485.00
LABORATORY JOURNAL FEE	513,290.00
LIBRARY & READING ROOM FEE	1,409,900.00
EXAMINATION FEE	9,430.00
HOSTEL FEE	5,506,280.00
IDENTY CARD FEE	120,800.00
OTHER FEE	5,721,108.00
MEDICAL EXAM FEE	85,700.00
ANNUAL SOCIAL GATHERING & CULTURAL FEE	56,600.00
CERTIFICATE FEE	250.00
DEVELOPMENT FEE	5,785,000.00
SPORTS & GAMES FEE	263,700.00
INFRASTRUCTURE FEE	680,000.00
JOURNAL & MAGAZINE FEE	179,350.00
OBE SOFTWARE FEE	85,000.00
PLACEMENT TRAINING FEE	170,600.00
RFID & LECTURE CAPTURE TOOLS FEE	85,000.00
SCOUT/GUIDE/NSS/NCC FEE	17,000.00
TRANSFER CERTIFICATE FEE	22,050.00
SESSIONAL EXAM FEE	5,000.00
INTERNET/ OTHER COMPUTING FACILITIES	340,000.00
CURRICULAR ACTIVITY FEE	170,000.00
ACADEMIC CALENDAR FEE	34,000.00
E-JOURNALS FEE	85,000.00
GENERAL AMENTIES & CAMPUS UP-KEEPING FEE	85,000.00
STUDENT MEMBERSHIP TOWARDS PROFESSIONAL BODIES	17,000.00
APRON FEE	84,750.00
IMPROVEMENT IA EXAM FEE	24,000.00
BONAFIDE FEE	8,150.00
FEE STRUCTURE	500.00
BONAFIDE & FEE STRUCTURE	8,000.00
APPLICATION FEE	315,700.00
TOTAL RS.	31,899,449.00



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SCHEDULE 'III' : OTHER INCOME

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
INTEREST ON SAVINGS BANK ACCOUNT	1,269.00
OTHER INCOME	221,374.00
PRADHAN MANTRI ROJGAR PROTSAHAN YOJANA (PMRPY)	31,753.00
TOTAL RS.	254,396.00



B. S. S.
Principal
BLDEA's SSM College of
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NAME OF INSTITUTION: BLDEA's SSM COLLEGE OF PHARMACY & RC, VIJAYAPUR

SCHEDULE 'IV' : STAFF PAYMENTS

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
SALARY AND ALLOWANCES TO THE STAFF	-
SALARY TO THE STAFF PAID BY THE MANAGEMENT	30,875,187.00
EMPLOYER'S PF CONTRIBUTION	1,266,396.00
EMPLOYER'S ESI CONTRIBUTION	182,911.00
HONORARIUM	12,500.00
EPF ADMIN CHARGES	92,355.00
ARREARS	339,789.00
OVERTIME	4,692.00
DAILY WAGES	125,200.00
TOTAL RS.	32,899,030.00



Rajeev Nair
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SCHEDULE 'V' : ACADEMIC EXPENSES

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
CME, WORKSHOP, CONFERENCE	104,607.00
REMUNERATION EXPENSES	10,000.00
COLLEGE EXAMINATION	359,451.00
SPECIAL DAY CELEBRATION	30,400.00
SPORTS & GYMKHANA	15,576.00
STUDENT ACTIVITIES	85,889.98
AFFILIATION FEE	978,500.00
INCENTIVES FOR RESEARCH & PUBLICATIONS	1,000.00
TRAINING EXPENSES	15,431.00
OTHERS RESEARCH EXPENSES	171,600.00
FEE CONCESSION	3,805,300.00
JOURNAL & MAGAZINE EXPENSES	2,500.00
CHEMICAL & KITS	63,321.00
TOTAL RS.	5,643,575.98




Rete
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NAME OF INSTITUTION: BLDEA's SSM COLLEGE OF PHARMACY & RC, VIJAYAPUR

SCHEDULE 'VI' : ADMINISTRATIVE EXPENSES

PARTICULARS	FOR YEAR THE ENDED ON 31-03-2021
ELECTRICITY & POWER	498,790.00
WATER CHARGES	14,963.00
NEWS PAPER, MAGAZINES & JOURNALS	9,156.00
POSTAGE, STAMPS & COURIER CHARGES	32,087.00
TELEPHONE, MODEM AND WI-FI CHARGES	22,206.00
PRINTING AND STATIONARY	372,815.00
TRAVELLING & CONVEYANCE EXPENSES	76,167.00
EXPENSES ON SEMINAR WORKSHOPS	44,865.00
PROFESSIONAL FEE AND CONSULTANCY	43,918.00
MISCELLANEOUS EXPENDITURES	155,573.00
ANNUAL MAINTENANCE CHARGES (SOFTWARE)	307,567.00
ADVERTISEMENT & PUBLICITY	29,800.00
BANK CHARGES/ COMMISION	17,994.45
BUILDING REPAIRS & MAINTENANACE	219,763.00
PLANT AND MACHINERY/ AMC	207,000.00
ELECTRICAL REPAIRS & MAINTENANCE	146,032.00
CLEANING MATERIAL & SERVICES (HOUSE KEEPING)	65,897.00
COMPUTER REPAIR & MAINTENANCE	46,644.00
REPAIRS & MAINTENANCE OTHERS	372,333.00
HOSTEL HOUSE KEEPING SERVICES	54,614.00
INSPECTION EXPENDITURES	19,898.00
OTHER EXPENSES	118,000.00
TRANSPORTATION/ COURIER CHARGES	140.00
HOSPITAL INSTRUMENT CONSUMABLES	6,500.00
GARDENING & MAINTENANCE	7,500.00
REGISTRATION EXPENSES	4,500.00
TOTAL RS.	2,894,722.45





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SCHEDULE 'G' : FIXED ASSETS

PARTICULARS	OPENING BALANCE AS ON 31-03-2020	ADDITIONS DURING THE YEAR	ADD: TRANSFER IN	TOTAL (2+3+4)	LESS: RECOVERY/ TRANSFER OUT	DEPRECIATION DURING THE YEAR	CLOSING BALANCE AS ON 31-03-2021 (5-6-7)
1	2	3	4	5	6	7	8
COMPUTERS / PERIPHERALS	1,563,691.00	420,302.00	-	1,983,993.00	-	625,476.00	1,358,517.00
FURNITURE AND FIXTURES	6,204,065.00	404,400.00	-	6,608,465.00	-	620,407.00	5,988,058.00
LIBRARY BOOKS	2,287,094.00	152,375.00	-	2,439,469.00	-	228,709.00	2,210,760.00
EQUIPMENTS, PLANT AND MACHINERY	4,656,352.00	137,966.00	-	4,794,318.00	-	698,453.00	4,095,865.00
TOTAL RS.	14,711,202.00	1,115,043.00	-	15,826,245.00	-	2,173,045.00	13,653,200.00




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