

P. P. Patel & Bros.

CHARTERED ACCOUNTANTS

Vakhariyavad, Near Dr. Arun Parikh Hospital, Gandhi Road, Himatnagar 383 001
Phone# +91 2772 246508 / 07 Email: pppatel.ca@gmail.com

Auditor's Report

To,
The Principal,
Mahila Arts College,
Vidhyanagari,
At, Ta : Himatnagar,
Dist.: Sabarkantha.

I have examined the Balance Sheet as 31st March-2022 and Annexed Income & Expenditure Account for the Year ended on 31st March-2022 and to report that-

I have obtained all the information and explanation that we required for our audit. In our opinion according to the best of our information and explanations given us the Balance Sheet and Income & Expenditure Account, as shown by the Books of Account are properly drawn-up exhibit true and fair view of financial affairs of the College.

Remark :-

1. Physical Verification of Equipments to be done by Management at least once in year & Dead-stock register to be prepared for dead-stock Instrument and other item.
2. Sundry Credit & Debit & Grant A/c. Balances to be clear earliest.
3. Receipt & Vouchers to be obtained for the Transactions with Mandal.
4. During the audit receipts for payment vouchers not found.
5. Mandal A/c. is not produced for our verification & to be tally earliest.
6. Revenue Stamp is required to be affixed of the Indian Stamp Act.

Date : 23/02/2023
Place : Himatnagar



For, P. P. Patel & Bros.
Chartered Accountants

Parth P. Patel
Proprietor
Membership No. 164080
UDIN : 23164080BGRJWC6204

P. P. Patel & Bros.

CHARTERED ACCOUNTANTS

(Chartered Accountants) Firm No. 2004, Park Road, Gandhi Road, Himatnagar 383 001

Phone: (079) 2772 260508 / 07 Email: pppatel.ca@gmail.com

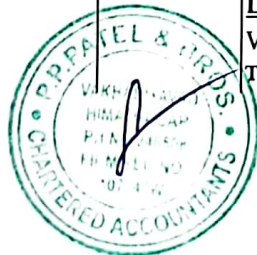
MAHILA ARTS COLLEGE

(Managed By: Vishwamangalam Kelavani Mandal)

MEMO OF RECEIPT & PAYMENT A/C FOR THE YEAR 2021-2022

RECEIPT	₹	₹	PAYMENT	₹	₹
OPENING BALANCE : 01-04-2021			RECURRING EXPENDITURES: SALARIES		
Cash on Hand	349.80		SALARY (TEACHING & NON TEACHING STAFF)		
In C.B. A/c. With			Pay	22100836.00	
Bank of Baroda - Hmt			D.A.	10403553.00	
A/c No. 12420100000719	77647.13		D.A. Diffrence	780763.00	
Bank of Baroda - Hmt			Special Pay	7200.00	
A/c No. 12420100000464	261638.00		7th Pay Arrear's	2468409.00	
Central Bank of Commerce - Hmt			Grade Pay	492000.00	
A/c No. 08031131001668	30806.63		H.R.A.	1061544.00	
State Bank of India - Hmt			Medical Allowance	63900.00	
A/c No. 30112885802	363657.50		Principal Allowance	24000.00	
State Bank of India - Motipura			Washing Allowance	1080.00	
A/c No. 30700111281	79462.50	813561.56	Travelling Allowance	128800.00	
			Bonus	20724.00	37552809.00
RECURRING RECEIPT GRANTS :-			EQUIPMENT :		
Direct Pay Grant (Teaching & Non Teaching Staff)		37552809.00	Electronics	49674.00	
Sarbhav Grant (2016-17)		155968.00	Computer	292950.00	
FEES :- (Payable to Govt/Uni)			Library Books Dedstock	150330.00	
Enrolment Form Fees	17700.00			492954.00	
Uni. Exam Fees	367874.00	385574.00	EXPENSES :-		
OTHER FEES :- (As per Register)			Audit Fees	12000.00	
Admission & From Fees	24400.00		Income Tax Vakil Fees	10300.00	
College Cultural Fees	12200.00		Award Exp	1500.00	
College Deposit Fees	3540.00		Bank Charges Exp.	621.51	
College Development Fees	122000.00		Building Maintanace	79980.00	
Cultural Fees	18300.00		CCTV Camera Maint. Exp	6000.00	
EG Foundation Skill Fees	122000.00		Cleaning Exp	29100.00	
Exam Stationery Fees	61000.00		Computer & Asse. Maint. Exp.	9700.00	
Gymkhana Fees	36600.00		Garden And Plantation Exp.	12000.00	
Identity Card Fees	11780.00		Ground Maintenance Exp.	6000.00	
Library Fees	36600.00		Identity Card Exp.	5740.00	
Medical Fees	12200.00		Lawajam Exp	600.00	
Sports Development Fees	23000.00		Light Bill Exp.	69500.00	
Sports Fees	24400.00		Misc. Exp	99.00	
Student Aid	6100.00		Manad Vetan Exp. (Cash Transfer)	444000.00	
Student Contribution Fees	4345.00		News Paper Exp.	4911.00	
Thelesemiya Testing Fees	45000.00	563465.00	Cultural Activities Exp	11200.00	
OTHER INCOME :-			Administration Empl. Training	6000.00	
Bank Interest	23662.00		Uniform (Cloth) Exp	12000.00	
Refund Member Fees	5900.00	29562.00	Faculty Development	6000.00	
TOTAL RECURRING RECEIPT ₹.		38687378.00	Food Exp	2679.00	
NON-RECURRING RECEIPTS AMOUNT			IQAC Meeting Exp	2000.00	
RECEIVED FOR DISBURSEMENTS :-			Electric Repairing Exp.	12000.00	
C.A.Exam Fees A/c.	336179.00				
G.P.F. A/c.	3360000.00				

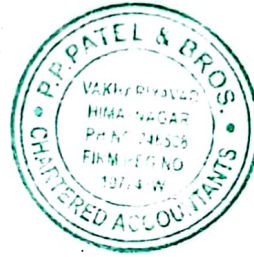
Professional Tax A/c.	43200.00		Telephone Exp.	230171.00	
Staff Credit Society A/c.	369709.00		Printing & Stationery Exp	52159.00	
Uni. Exam Remuneration A/c.	237980.00	13003105.00	Prof. Registration Fee	4450.00	
LOAN FROM :-			Seminar Exp	28855.00	
Vishvamangalam Kelavani Mandal		1718500.00	Software Exp	5900.00	
OTHER RECEIPTS :-			Sports Exp.	29800.00	
Placement Grant	50000.00		TA & DA Exp	24010.00	
Staff Education Sahay (NAAC)	93000.00		Training Exp	3500.00	
Education Contribution Student A/c.	10445.00	153445.00	Workshop Exp	13200.00	
SUNDRY CREDITORS :-			Transport Exp.	50.00	
Bhartiya Sahitya Sadan - A.bad	70834.00		Travelling Exp.	5194.00	
Dharti Computer _ Hmt	3700.00		Website & Domein Service Exp	14160.00	1677243.51
Kotadia Brothers - Hmt	7840.00		FEES :- (Paid to Govt/Uni)		
Parshva Publication - A.bad	20528.00		Enrolment Form Fees	25759.00	
P. P. Patel & Bros. - Hmt	12000.00		Uni. Exam Fees	283660.00	309419.00
Yash Laser - Prantij	784.00		RENT :- Building Rent (Paid to Mandal)		155700.00
Arvindbhai P Doshi & Co. - Hmt	4500.00	120186.00	TOTAL RECURRING EXPENDITURE ₹.		39695171.51
TOTAL NON RECURRING RECEIPT ₹.		14995236.00	NON RECURRING EXPENDITURES		
			AMOUNT DISBURSED (As per Contra)		
			C.A.Exam Fees A/c. (Online Transfer)	336179.00	
			G.P.F. A/c.	3360000.00	
			Income Tax A/c.	7720224.00	
			L.I.C. A/c.	935813.00	
			Professional Tax A/c.	43200.00	
			Education Contribution Student A/c.	7215.00	
			Staff Credit Society A/c.	369709.00	
			Uni. Exam Remuneration A/c.	221240.00	12993580.00
			OTHER PAYMENT :-		
			Finishing Grant Exp.	203160.00	
			Placement Grant Exp.	21200.00	224360.00
			SUNDRY DEBETORS :-		
			Arvindbhai S. Patel	19000.00	
			B. F. Desai	19000.00	
			Bhagirathiben Goswami	19000.00	
			M. D. Patel	19000.00	
			P. G. Patel	10000.00	
			Ritaben Joshi	19000.00	
			Sai Telecom - Hmt	3151.00	
			Studio Mahesh - Hmt	18740.00	
			Sun Electronics - Hmt	6500.00	
			V. G. Patel	19000.00	
			Y. H. Patel	19000.00	171391.00
			LOAN REPAYMENTS:		
			Vishvamangalam Kelavani Mandal - Hmt		625968.00
			TOTAL NON-RECURRING EXPENDITURE ₹.		14015299.00



CLOSING BALANCE :(31-03-2022)			
		Cash on Hand	5224.80
		In C.B. A/c. With	
		Bank of Baroda - Hmt	
		A/c. No. 12420100000719	79635.03
		Bank of Baroda - Hmt	
		A/c. No. 12420100000464	63747.90
		Oriental Bank of Commerce - Hmt	
		A/c. No. 08031131001668	104287.63
		State Bank of India - Hmt	
		A/c. No. 30112885802	472295.00
		State Bank of India - Motipura	
		A/c. No. 30700111281	60514.69
			785705.05
		TOTAL ₹.	TOTAL ₹.
		54496175.56	54496175.56

Subject to our audit report of even date.

For, P. P. Patel & Bros.
Chartered Accountants



(Signature)
Parth P. Patel
Proprietor
Membership No. 164080

Date :23-02-2023
Place : Himmatnagar

Principal

" Travelling Exp.	5194.00		
" Website & Domein Service Exp	14160.00		
" Enrolment Form Fees	25759.00		
" Uni. Exam Fees	283660.00		
" Building Rent	155700.00		
TOTAL ₹.	39202217.51	TOTAL ₹.	39202217.51

For, P. P. Patel & Bros.
Chartered Accountants



(Signature)
Parth P. Patel
Proprietor
Membership No. 164080

Date :23-02-2023
Place : Himatnagar

Principal

P. P. Patel & Bros.

CHARTERED ACCOUNTANTS

Vakhariyavad, Near Dr. Arun Parikh Hospital, Gandhi Road, Himatnagar 383 001
Phone# +91 2772 246508 / 07 Email: pppatel.ca@gmail.com

MAHILA ARTS COLLEGE (Managed By Vishvamangalam Kelavani Mandal) BALANCE SHEET AS ON 31ST MARCH- 2022

LIABILITIES	₹	₹	ASSETS	₹	₹
<u>LOAN :-</u>			<u>DEAD STOCK & FURNITURE :-</u>		
<u>Vishvamangalam Shardagram</u>			<u>Git Sangit Nrutya Dhara Dead Stock</u>		
Balance as per Last B/s.	2205028.50		Balance as per Last B/s.		44430.00
Add : Received during the year	1718500.00		<u>Kala - Kaushalya Dhara Dead Stock</u>		
	3923528.50		Balance as per Last B/s.		23000.00
Less : Paid during the year	625968.00	3297560.50	<u>Samudayik Seva Dhara Dead Stock</u>		
<u>OTHER ENMARK FUND :-</u>			Balance as per Last B/s.		10100.00
<u>Shri Sarvangi Vikas Yojana Grant</u>			<u>Gnyandhara E Library Dead Stock</u>		
Balance as per Last B/s.		240000.00	Balance as per Last B/s.		4745.00
<u>I.T. Infrastructure Grant</u>			<u>Saptadhara Dead Stock</u>		
Balance as per Last B/s.		303914.10	Balance as per Last B/s.		46300.00
<u>HNGU Inter Uni. Vollyball Grant</u>			<u>Computer Equipment :-</u>		
Balance as per Last B/s.		7450.00	Balance as per Last B/s.		61500.00
<u>Dell Lab. Grant</u>			<u>Furniture Dead Stock</u>		
Balance as per Last B/s.		926820.66	Balance as per Last B/s.		502415.50
<u>UGC Grant</u>			<u>Library Books</u>		
Balance as per Last B/s.			Balance as per Last B/s.	1051584.76	
GDA XII Plant Grant	669413.00		Add : Purchased During the year	150330.00	1201914.76
IQAC Plant Grant	54000.00	723413.00	<u>Misc. Dead Stock</u>		
<u>SUNDRY CREDIT BALANCE :-</u>			Balance as per Last B/s.		14450.00
Arvindbhai P Doshi & Co. - Hmt	4500.00		<u>Sports Dead Stock</u>		
Bhartiya Sahitya Sadan - A.bad	70834.00		Balance as per Last B/s.		228152.00
Caution Money Fees A/c. (OB)	105630.00		<u>Computer & Accessorise Equip IQAC:-</u>		
Corpus Fund (OB)	200000.00		Balance as per Last B/s.	656816.00	
Dharti Engi.& Febri.Works - Hmt(OB)	29000.00		Add : Purchased During the year	292950.00	949766.00
Examination Remuneration A/c (OB)	20340.00		<u>Software UGC :-</u>		
Gurjar Sahitya Bhavan - A'Bad (OB)	23344.00		Balance as per Last B/s.		41600.00
HNGU Fees (OB)	74115.00		<u>Teaching Aids UGC Software :-</u>		
Janta Pipe Fitters - Hmt (OB)	19750.00		Balance as per Last B/s.		39900.00
Kumkum Mandap Service - Hmt(OB)	170680.00		<u>Vyayam Equipment</u>		
Library Bonus (OB)	516.00		Balance as per Last B/s.		31500.00
Library Deposit (OB)	2561.00		<u>Projector PT Equipment</u>		
LIC Group Insurance A/c. (OB)	194310.00		Balance as per Last B/s.		170800.00
Parshva Publication - A.bad	20528.00		<u>Electric D.Stock</u>		
Navjivan Electricals - Hmt (OB)	43690.00		Balance as per Last B/s.		64070.00
Plug & Play Computers - Hmt (OB)	140450.00		<u>Electronics D.Stock</u>		
Radhika Kids - Hmt (OB)	25175.00		Purchased During the year		49674.00
Ravi Electricals - Hmt (OB)	20380.00		<u>Fire Extinguisher D.Stock</u>		
Scope Fees A/c. (OB)	219725.00		Balance as per Last B/s.		5100.00
Shivam Enterprise - Hmt (OB)	11854.00		<u>A.C. D.Stock</u>		
Student Prize Fund (OB)	5000.00		Balance as per Last B/s.		36500.00
Student Relief Fund (OB)	11442.00		<u>Office D.Stock</u>		
Vaidik Krushi Zone - Hmt (OB)	49128.00		Balance as per Last B/s.		450.00
Bravosports - Hmt (OB)	36700.00		<u>Projector Benq D.Stock</u>		
DEDF Grant (OB)	50000.00		Balance as per Last B/s.		94200.00
Dharti Computer - Hmt	51650.00		<u>Smart Intrectitive Touch Bord D.Stock</u>		
			Balance as per Last B/s.		65000.00



Placement Grant	28800.00		UGC DEAD STOCK (ASSET - 35) :-		
K.L.Patel (Principal A/c.)(OB)	39390.00		BOOKS & GENERAL		
Kotadia Brothers - Hmt	12525.00		General & Magazines (OB)		37818.00
New Shriji Enterprise - Visnagar	28850.00		Library Books Rack (OB)		39990.00
P. P. Patel & Bros - Hmt	23000.00		Library Books UGC (OB)		307296.00
Education Contribution Student A/c.	3613.00		CCTV Camera		
Shivshakti Enterprise - Hmt (OB)	20150.00		Balance as per Last B/s.		278881.00
Shriram Homes - Hmt (OB)	25235.00		Wifi Router		
Uni. Degree Certificate Fees (OB)	1547.00		Balance as per Last B/s.		4000.00
Uni. Exam Remu.	28140.00		Solar Energy System		
Enrollment Form Fees (OB)	17000.00		Balance as per Last B/s.		165998.00
Uni. Exam Fees (OB)	183667.00		Dell Furniture Dead Stock		
Yash Laser - Prantij	5746.00	2018965.00	Balance as per Last B/s.		926820.66
			I. T. Infrastructure Dead Stock		
			Balance as per Last B/s.		303914.10
			SUNDRY DEBIT BALANCE :-		
			HNGU Shibir Grant (2014-15) (OB)	2900.00	
			NSS A/c. (OB)	9000.00	
			Finishing Grant	3160.00	
			P. R. Patel (OB)	4799.50	19859.50
			CASH & BANK BALANCES (31-03-2022)		
			Cash on Hand	5224.80	
			In C.B. A/c. With		
			Bank of Baroda - Hmt		
			A/c. No. 12420100000719	79635.03	
			Bank of Baroda - Hmt		
			A/c. No. 12420100000464	63747.90	
			Oriental Bank of Commerce - Hmt		
			A/c. No. 08031131001668	104287.63	
			State Bank of India - Hmt		
			A/c. No. 30112885802	472295.00	
			State Bank of India - Motipura		
			A/c. No. 30700111281	60514.69	785705.05
			INCOME EXPENDITURE A/c. :-		
			Balance as per Last B/s.	540434.18	
			Add : Deficiate During Year	421839.51	962273.69
TOTAL ₹.		7518123.26	TOTAL ₹.		7518123.26

Subject to our audit report of even date.

For, P. P. Patel & Bros.
Chartered Accountants

Date : 23-02-2023
Place : Himatnagar

Principal



Parth P. Patel
Proprietor
Membership No. 164080