

P. P. Patel & Bros.

CHARTERED ACCOUNTANTS

Vakhariyavad, Near Dr. Arun Parikh Hospital, Gandhi Road, Himatnagar 383 001
Phone# +91 2772 246508 / Mo. 9427917790 Email: pppatel.ca@gmail.com

Auditor's Report

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

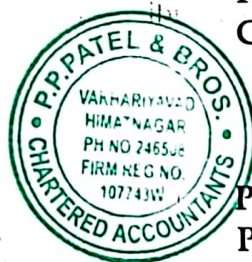
I have examined the Balance Sheet as 31st March-2023 and Annexed Income & Expenditure Account for the Year ended on 31st March-2023 and to report that-

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.
7. Receipts & Payment to be made by cheque & Digital E-payments only.

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



Parth P. Patel
Parth P. Patel
Proprietor
Membership No. 164080
UDIN : 23164080BGRKLR2568

Date : 26/09/2023
Place : Himatnagar

P. P. Patel & Bros.

CHARTERED ACCOUNTANTS

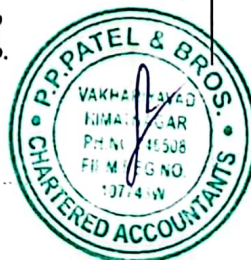
Vakharivad, Near Dr. Arun Parikh Hospital, Gandhi Road, Himatnagar 383 001
Phone# +91 2772 246508 / Email: pppatel.ca@gmail.com

MAHILA ARTS COLLEGE

(Managed By Vishwamangalam Kelavani Mandal)

MEMO OF RECEIPT & PAYMENT A/C FOR THE YEAR 2022-2023

RECEIPT	₹	₹	PAYMENT	₹	₹
OPENING BALANCE : 01-04-2022			RECURRING EXPENDITURES: SALARIES		
Cash on Hand	5224.80		SALARY (TEACHING STAFF)		
In C.R. A/c. With			Pay	21241870.00	
Bank of Baroda - Hmt			D.A.	9790130.00	
A/c No. 12420100000719	79635.03		Special Pay	7200.00	
Bank of Baroda - Hmt			7th Pay Arrear's	7440456.00	
A/c No. 12420100000464	63747.90		Grade Pay	258000.00	
Oriental Bank of Commerce - Hmt			H.R.A.	1231943.00	
A/c No. 08031131001668	104287.63		Medical Allowance	43200.00	
State Bank of India - Hmt			Principal Allowance	24000.00	
A/c No. 30112885802	472295.00		Travelling Allowance	226400.00	
State Bank of India - Motipura				40263199.00	
A/c No. 30700111281	60514.69	785705.05	SALARY (NON TEACHING STAFF)		
RECURRING RECEIPT GRANTS :-			Pay	4681000.00	
Direct Pay Grant (Teaching & Non Teaching Staff)	47342435.00		D.A.	1433593.00	
Sarbhari Grant (2019-20)	194310.00	47536745.00	7th Pay Arrear's	677629.00	
FEES :- (Payable to Govt/Uni)			H.R.A.	233172.00	
Enrolment Form Fees	18300.00		Medical Allowance	21600.00	
Uni. Exam Fees	328745.00	347045.00	Washing Allowance	1080.00	
OTHER FEES :- (As per Register)			Travelling Allowance	20800.00	
Admission & Form Fees	21880.00		Bonus	10362.00	
College Cultural Fees	10940.00			7079236.00	47342435.00
College Deposit Fees	3660.00		EQUIPMENT :		
College Development Fees	94460.00		Office Contingency	110.00	
Cultural Fees	16660.00		Computer	14000.00	
EG Foundation Skill Fees	109400.00		Library Books Dedstock	56114.00	
Exam Stationery Fees	109400.00			70224.00	
Gymkhana Fees	32820.00		EXPENSES :-		
Identity Card Fees	3660.00		Annual Program Exp.	44184.00	
Library Fees	32820.00		Audit Fees	24000.00	
Medical Fees	25880.00		Bank Charges Exp.	1231.31	
Sports Development Fees	7780.00		Building Maintanace	165246.00	
Software Update Fees	109400.00		Career Guidance Program Exp.	7300.00	
Student Aid fee	5470.00		CCTV Camera Maint. Exp	6000.00	
Uni. Fees	82050.00		Computer & Asse. Maint. Exp.	3780.00	
Thelesemya Testing Fees	22500.00	688780.00	Computer Repairing Exp.	6000.00	
OTHER INCOME :-			Electrical Maintenance Charge Exp.	12000.00	
Bank Interest	15938.00		Faculty Development Prog Exp.	12900.00	
Kasar Income	5310.20	21248.20	Furniture Repairing Exp.	24000.00	
TOTAL RECURRING RECEIPT ₹.		48593818.20	Garden And Plantation Exp.	36000.00	
NON-RECURRING RECEIPTS AMOUNT			Ground Maintenance Exp.	6000.00	
RECEIVED FOR DISBURSEMENTS :-			Honorarium Exp.	564000.00	
G.P.F. A/c.	3504000.00		Income Tax Vakil Fees	6700.00	
Income Tax A/c.	10033786.00		Inter College Lecturer Series Exp.	9500.00	
L.I.C. A/c.	317054.00		Lawajam Exp	600.00	
Professional Tax A/c.	43200.00		Light Bill Exp.	114362.00	



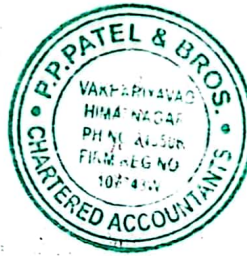
Exam Group A/c.	451164.00		Magazine Exp.	36120.00	
Scholarship A/c.	15530.00		Misc. Exp	4026.00	
Staff Credit Society A/c.	525799.00		Misc. Repairing Exp.	5571.00	
Examination Remuneration A/c	326164.00		Net Fitting Exp.	35000.00	
Uni. Exam Remuneration A/c.	223830.00	15440527.00	Photographs Exp.	2000.00	
LOAN FROM :-			Plumbing Maint. Exp.	8400.00	
Vishvamangalam Kelavani Mandal		939000.00	Postage Exp.	1063.00	
OTHER RECEIPTS :-			Printing & Stationery Exp	20635.00	
Placement Grant	15000.00		Seminar Workshop Exp	29400.00	
NSS A/c.	85500.00		Sports Exp.	7200.00	
Inovation Club Summer Camp Grant	5950.00		Student Insurance Exp.	10148.00	
Azadi Amrut Mahotsav Grant	25000.00	131450.00	Telephone & Internet Exp.	230171.00	
SUNDRY CREDITORS :-			Travelling Exp.	3045.00	
Piyush Magazine Agency - Mehsana	23390.00		Uni.Sport Festival Exp.	7800.00	
Dharti Computer _ Hmt	3780.00		Yoga Tranning Award Exp	3500.00	
Shekh Enterprise - Ahmedabad	35000.00		Yoga Week Program Exp.	3900.00	
P. P. Patel & Bros. - Hmt	900.00		Youth Festival Exp.	9800.00	1431806.31
Bharat Printing Press - Hmt	950.00	64020.00	FEES :- (Paid to Govt/Uni)		
TOTAL NON RECURRING RECEIPT ₹.		16574997.00	Enrolment Form Fees	18300.00	
			Uni. Exam Fees	328745.00	347045.00
			RENT :- Building Rent (Paid to Mandal)		155700.00
			TOTAL RECURRING EXPENDITURE ₹.		49276986.31
			NON RECURRING EXPENDITURES		
			AMOUNT DISBURSED (As per Contra)		
			G.P.F. A/c.	3504000.00	
			Income Tax A/c.	10033786.00	
			L.I.C. A/c.	511364.00	
			Professional Tax A/c.	43200.00	
			Scholarship A/c.	17612.00	
			Exam Group A/c.	651164.00	
			Staff Credit Society A/c.	525799.00	
			Examination Remuneration A/c	326164.00	
			Uni. Exam Remuneration A/c.	240570.00	15853659.00
			OTHER PAYMENT :-		
			Azadi Amrut Mahotsav Exp.	31420.00	
			Inovation Club Summer Camp Exp.	5950.00	
			NSS A/c.	50000.00	
			Placement Grant Exp.	43800.00	131170.00
			SUNDRY DEBETORS :-		
			Bhartiya Sahitya Sadan - A.bad	70834.00	
			K.L.Patel (Principal A/c.)	39390.00	
			Kotadia Brothers - Hmt	512525.00	
			Navjivan Electricals - Hmt	37500.00	
			Radhika Kids - Hmt	525175.00	
			Ravi Electricals - Hmt	20380.00	
			Yash Laser - Prantij	5746.00	211550.00
			LOAN REPAYMENTS:		
			Vishvamangalam Kelavani Mandal - Hmt		0.00
			TOTAL NON-RECURRING EXPENDITURE ₹.		16196379.00



CLOSING BALANCE :(31-03-2023)		
Cash on Hand		27679.00
In C.B. A/c. With		
Bank of Baroda - Hmt		
A/c. No. 12420100000719		81793.93
Bank of Baroda - Hmt		
A/c. No. 12420100000464		65576.80
Punjab National Bank - Hmt		
A/c. No. 08031131001668		106720.02
State Bank of India - Hmt		
A/c. No. 30112885802		132411.50
State Bank of India - Motipura		
A/c. No. 30700111281		66973.69
TOTAL ₹.	65954520.25	481154.94
		TOTAL ₹.
		65954520.25

Subject to our audit report of even date.

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



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

Date : 26-03-2023
Place : Himatnagar

Principal

P. P. Patel & Bros.

CHARTERED ACCOUNTANTS

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

MAHILA ARTS COLLEGE

(Managed By Vishvamangalam Kelavani Mandal)

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH-2023

EXPENDITURE	₹	INCOME	₹
To Salary Teaching & Non Teaching Exp.	47342435.00	By Direct Pay Grant (Teaching & Non Teaching Staff)	47342435.00
" Annual Program Exp.	44184.00	" Sarbhar Grant (2019-20)	194310.00
" Audit Fees	24000.00	" Enrolment Form Fees	18300.00
" Bank Charges Exp.	1231.31	" Uni. Exam Fees	328745.00
" Building Maintanace	65246.00	" Admission & Form Fees	21880.00
" Career Guidance Program Exp.	7300.00	" College Cultural Fees	10940.00
" CCTV Camera Maint. Exp	6000.00	" College Deposit Fees	3660.00
" Computer & Asse. Maint. Exp.	3780.00	" College Devlopment Fees	94460.00
" Computer Repairing Exp.	6000.00	" Cultural Fees	16660.00
" Electrical Maintenance Charge Exp.	12000.00	" EG Foundation Skill Fees	109400.00
" Faculty Development Prog Exp.	12900.00	" Exam Stationery Fees	109400.00
" Furniture Repairing Exp.	24000.00	" Gymkhana Fees	32820.00
" Garden And Plantation Exp.	36000.00	" Identity Card Fees	3660.00
" Ground Maintenance Exp.	6000.00	" Library Fees	32820.00
" Honorarium Exp.	564000.00	" Medical Fees	25880.00
" Income Tax Vakil Fees	6700.00	" Sports Development Fees	7780.00
" Inter College Lecturer Series Exp.	9500.00	" Software Update Fees	109400.00
" Lawajam Exp	600.00	" Student Aid fee	5470.00
" Light Bill Exp.	114362.00	" Uni. Fees	82050.00
" Magazine Exp.	36120.00	" Thelesemyia Testing Fees	22500.00
" Misc. Exp	4026.00	" Bank Interest	15938.00
" Misc. Repairing Exp.	5571.00	" Kasar Income	5310.20
" Net Fitting Exp.	35000.00	" Inovation Club Summer Camp Grant	5950.00
" Photographs Exp.	2000.00	" Azadi Amrut Mahotsav Grant	25000.00
" Plumbing Maint. Exp.	8400.00		
" Postage Exp.	1063.00	" Excess of Expenditure over Income	
" Printing & Stationery Exp	20635.00	Carried to B/s.	619364.11
" Seminar Workshop Exp	29400.00		
" Sports Exp.	7200.00		
" Student Insurance Exp.	10148.00		
" Telephone & Internet Exp.	230171.00		
" Travelling Exp.	3045.00		
" Uni.Sport Festival Exp.	7800.00		
" Yoga Tranning Award Exp	3500.00		
" Yoga Week Program Exp.	3900.00		
" Youth Festival Exp.	9800.00		
" Enrolment Form Fees	18300.00		
" Uni. Exam Fees	328745.00		



* Building Rent	155700.00		
* Azadi Amrut Mahotsav Exp.	31420.00		
* Inovation Club Summer Camp Exp.	5950.00		
TOTAL ₹.	49244132.31	TOTAL ₹.	49244132.31

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



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

Date :26-09-2023
Place : Himatnagar

Principal

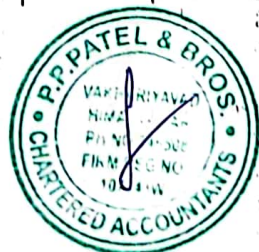
P. P. Patel & Bros.

CHARTERED ACCOUNTANTS

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

MAHILA ARTS COLLEGE (Managed By Vishvamangalam Kelavani Mandal) BALANCE SHEET AS ON 31ST MARCH- 2023

LIABILITIES	₹	₹	ASSETS	₹	₹
LOAN :-			DEAD STOCK & FURNITURE :-		
<u>Vishvamangalam Shandagram</u>			<u>Git Sangit Nritya Dhara Dead Stock</u>		
Balance as per Last B/s.	3297560.50		Balance as per Last B/s.		44430.00
Add : Received during the year	939000.00		<u>Kala - Kaushalya Dhara Dead Stock</u>		
	4236560.50		Balance as per Last B/s.		23000.00
Less : Paid during the year	0.00	4236560.50	<u>Samudayik Seva Dhara Dead Stock</u>		
OTHER ENMARK FUND :-			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.	1201914.76	
<u>GDA XII Plant Grant</u>	669413.00		Add : Purchased During the year	56114.00	1258028.76
<u>IQAC Plant Grant</u>	54000.00	723413.00	<u>Misc. Dead Stock</u>		
SUNDRY CREDIT BALANCE :-			Balance as per Last B/s.		14450.00
<u>Arvindbhai P Doshi & Co. - Hmt (OB)</u>	4500.00		<u>Sports Dead Stock</u>		
<u>Bravosports - Hmt (OB)</u>	36700.00		Balance as per Last B/s.		228152.00
<u>Caution Money Fees A/c. (OB)</u>	105630.00		<u>Computer & Accessorise Equip IQAC:-</u>		
<u>Corpus Fund (OB)</u>	200000.00		Balance as per Last B/s.	949766.00	
<u>DEDF Grant (OB)</u>	50000.00		Add : Purchased During the year	14000.00	963766.00
<u>Dharti Engi & Febri. Works - Hmt(OB)</u>	29000.00		<u>Software UGC :-</u>		
<u>Enrollment Form Fees (OB)</u>	17000.00		Balance as per Last B/s.		41600.00
<u>Gurjar Sahitya Bhawan - A'Bad (OB)</u>	23344.00		<u>Teaching Aids UGC Software :-</u>		
<u>HNGU Fees (OB)</u>	74115.00		Balance as per Last B/s.		39900.00
<u>Janta Pipe Fitters - Hmt (OB)</u>	19750.00		<u>Vyayam Equipment</u>		
<u>Kumkum Mandap Service - Hmt(OB)</u>	170680.00		Balance as per Last B/s.		31500.00
<u>Library Bonus (OB)</u>	516.00		<u>Projector PT Equipment</u>		
<u>Library Deposit (OB)</u>	2561.00		Balance as per Last B/s.		170800.00
<u>Plug & Play Computers - Hmt (OB)</u>	140450.00		<u>Electric D.Stock</u>		
<u>Scope Fees A/c. (OB)</u>	219725.00		Balance as per Last B/s.		64070.00
<u>Shivam Enterprise - Hmt (OB)</u>	11854.00		<u>Electronics D.Stock</u>		
<u>Shivshakti Enterprise - Hmt (OB)</u>	20150.00		Purchased During the year		49674.00
<u>Shriram Homes - Hmt (OB)</u>	25235.00		<u>Fire Extinguisher D.Stock</u>		
<u>Student Prize Fund (OB)</u>	5000.00		Balance as per Last B/s.		5100.00
<u>Student Relief Fund (OB)</u>	11442.00		<u>A.C. D.Stock</u>		
<u>Uni. Degree Certificate Fees (OB)</u>	1547.00		Balance as per Last B/s.		36500.00

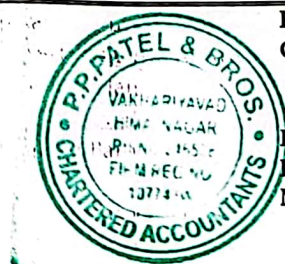


Uni. Exam Fees (OB)	183667.00		Office D.Stock		
Vaidik Krushi Zone - Hmt (OB)	49128.00		Balance as per Last B/s.	450.00	
Examination Remuneration A/c	20340.00		Add : Purchased During the year	110.00	560.00
Bharat Printing Press - Hmt	950.00		Projector Beng D.Stock		
Dharti Computer - Hmt	55430.00		Balance as per Last B/s.		94200.00
Scholarship A/c.	1531.00		Smart Intrectilive Touch Bord D.Stock		
Navjivan Electricals - Hmt	6190.00		Balance as per Last B/s.		65000.00
New Shriji Enterprise - Visnagar	28850.00		UGC DEAD STOCK (ASSET - 35) :-		
NSS A/c.	26500.00		BOOKS & GENERAL		
P. P. Patel & Bros - Hmt	23900.00		General & Magazines (OB)		37818.00
Parshva Publication - A.bad	20528.00		Library Books Rack (OB)		39990.00
Piyush Magazine Agency - Mehsana	23390.00		Library Books UGC (OB)		307296.00
Shekh Enterprise - Ahmedabad	35000.00		CCTV Camera		
Uni. Exam Remu.	11400.00	1656003.00	Balance as per Last B/s.		278881.00
			Wifi Router		
			Balance as per Last B/s.		4000.00
			Solar Energy System		
			Balance as per Last B/s.		165998.00
			Dell Furniture Dead Stock		
			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	
			Finishing Grant (OB)	3160.00	
			P. R. Patel (OB)	4799.50	
			Exam Group A/c.	200000.00	210859.50
			CASH & BANK BALANCES (31-03-2023)		
			Cash on Hand	27679.00	
			In C.B. A/c. With		
			Bank of Baroda - Hmt		
			A/c. No. 12420100000719	81793.93	
			Bank of Baroda - Hmt		
			A/c. No. 12420100000464	65576.80	
			Punjab National Bank - Hmt		
			A/c. No. 08031131001668	106720.02	
			State Bank of India - Hmt		
			A/c. No. 30112885802	132411.50	
			State Bank of India - Motipura		
			A/c. No. 30700111281	66973.69	481154.94
			INCOME EXPENDITURE A/c. :-		
			Balance as per Last B/s.	962273.69	
			Add : Deficiate During Year	619364.11	1581637.80
TOTAL ₹.		8094161.26	TOTAL ₹.		8094161.26

Subject to our audit report of even date.

Date : 26-09-2023
Place : Himatnagar

Principal



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

Parth P. Patel
Proprietor
Membership No. 164080