

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

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CHARTERED ACCOUNTANTS

Vakhariyavad, Near Dr. Arun Parikh Hospital, Gandhi Road, Himatnagar 383 001
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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	
Oriental 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	
RECURRING RECEIPT GRANTS :-			Bonus	20724.00	37552809.00
Direct Pay Grant (Teaching & Non Teaching Staff)		37552809.00	EQUIPMENT :		
Sarbhar Grant (2016-17)		155968.00	Electronics	49674.00	
FEES :- (Payble to Govt/Uni)			Computer	292950.00	
Enrolment Form Fees	17700.00		Library Books Dedstock	150330.00	
Uni. Exam Fees	367874.00	385574.00		492954.00	
OTHER FEES :- (As per Register)			EXPENSES :-		
Admission & From Fees	24400.00		Audit Fees	12000.00	
College Cultural Fees	12200.00		Income Tax Wakil Fees	10300.00	
College Deposit Fees	3540.00		Award Exp	1500.00	
College Development Fees	122000.00		Bank Charges Exp.	621.51	
Cultural Fees	18300.00		Building Maintanace	79980.00	
EG Foundation Skill Fees	122000.00		CCTV Camera Maint. Exp	6000.00	
Exam Stationery Fees	61000.00		Cleaning Exp	29100.00	
Gymkhana Fees	36600.00		Computer & Asse. Maint. Exp.	9700.00	
Identity Card Fees	11780.00		Garden And Plantation Exp.	12000.00	
Library Fees	36600.00		Ground Maintenance Exp.	6000.00	
Medical Fees	12200.00		Identity Card Exp.	5746.00	
Sports Development Fees	23000.00		Lawajam Exp	600.00	
Sports Fees	24400.00		Light Bill Exp.	69398.00	
Student Aid	6100.00		Misc. Exp	99.00	
Student Contribution Fees	4345.00		Manad Vetan Exp.(Online Transfer)	444000.00	
Thelesemiya Testing Fees	45000.00	563465.00	News Paper Exp.	8910.00	
OTHER INCOME :-			Cultural Activites Exp	11200.00	
Bank Interest	23662.00		Administration Empl. Training	6000.00	
Refund Member Fees	5900.00	29562.00	Uniform (Cloth) Exp	12400.00	
TOTAL RECURRING RECEIPT ₹.		38687378.00	Faculty Development	6000.00	
NON-RECURRING RECEIPTS AMOUNT			Food Exp	2430.00	
RECEIVED FOR DISBURSEMENTS :-			IQAC Meeting Exp.	2000.00	
C.A.Exam Fees A/c.	336179.00		Electric Repairing Exp.	12000.00	
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



<u>CLOSING BALANCE :(31-03-2022)</u>			
		Cash on Hand	5224.80
		<u>In C.B. A/c. With</u>	
		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 ₹.	54496175.56	TOTAL ₹.
			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 : Himatnagar

Principal

P. P. Patel & Bros.

CHARTERED ACCOUNTANTS

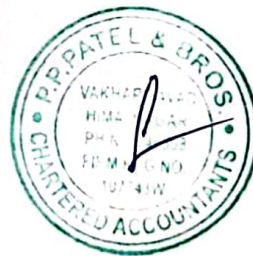
Vakhariyavad, Near Dr. Arun Parikh Hospital, Gandhi Road, Himatnagar 383 001
Phone# +91 2772 246508 / 07 Email: pppatel.ca@gmail.com

MAHILA ARTS COLLEGE

(Managed By Vishvamangalam Kelavani Mandal)

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH-2022

EXPENDITURE	₹	INCOME	₹
To Salary Teaching & Non Teaching Exp.	37552809.00	By Direct Pay Grant (Teaching & Non Teaching Staff)	37552809.00
" Audit Fees	12000.00	" Sarbhar Grant (2016-17)	155968.00
" Income Tax Vakil Fees	10300.00	" Enrolment Form Fees	17700.00
" Award Exp	1500.00	" Uni. Exam Fees	367874.00
" Bank Charges Exp.	621.51	" Admission & From Fees	24400.00
" Building Maintanace	79980.00	" College Cultural Fees	12200.00
" CCTV Camera Maint. Exp	6000.00	" College Deposit Fees	3540.00
" Cleaning Exp	29100.00	" College Devlopment Fees	122000.00
" Computer & Asse. Maint. Exp.	9700.00	" Cultural Fees	18300.00
" Garden And Plantation Exp.	12000.00	" EG Foundation Skill Fees	122000.00
" Ground Maintenance Exp.	6000.00	" Exam Stationery Fees	61000.00
" Identity Card Exp.	5746.00	" Gymkhana Fees	36600.00
" Lawajam Exp	600.00	" Identity Card Fees	11780.00
" Light Bill Exp.	69398.00	" Library Fees	36600.00
" Misc. Exp	99.00	" Medical Fees	12200.00
" Manad Vetan Exp.	444000.00	" Sports Development Fees	23000.00
" News Paper Exp.	8910.00	" Sports Fees	24400.00
" Cultural Activites Exp	11200.00	" Student Aid	6100.00
" Administration Empl. Training	6000.00	" Student Contribution Fees	4345.00
" Uniform (Cloth) Exp	12400.00	" Thelesemiya Testing Fees	45000.00
" Faculty Development	6000.00	" Bank Interest	23662.00
" Food Exp	2430.00	" Refund Member Fees	5900.00
" IQAC Meeting Exp	2000.00	" Staff Education Sahay (NAAC)	93000.00
" Electric Repairing Exp.	12000.00	" Excess of Expenditure over Income	
" Furniture Repairing Exp.	24000.00	Carried to B/s.	421839.51
" Postage Exp.	856.00		
" Telephone Exp.	230171.00		
" Printing & Stationery Exp	52159.00		
" Prof. Registration Fee	4450.00		
" Seminar Exp	28855.00		
" Software Exp	5900.00		
" Sports Exp.	29800.00		
" TA & DA Exp	24010.00		
" Training Exp	3500.00		
" Workshop Exp	13200.00		
" Transport Exp.	50.00		



" 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



Parth P. Patel
Proprietor
Membership No. 164080



Date :23-02-2023
Place : Himatnagar

Principal

P. P. Patel & Bros.

CHARTERED ACCOUNTANTS

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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	₹	₹
LOAN :-			DEAD STOCK & FURNITURE :-		
<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
<u>Add : Received during the year</u>	1718500.00		<u>Kala - Kaushalya Dhara Dead Stock</u>		
	3923528.50		Balance as per Last B/s.		23000.00
<u>Less : Paid during the year</u>	625968.00	3297560.50	<u>Samudayik Seva Dhara Dead Stock</u>		
			Balance as per Last B/s.		10100.00
OTHER ENMARK FUND :-			<u>Gnyandhara E Library Dead Stock</u>		
<u>Shri Sarvangi Vikas Yojana Grant</u>			Balance as per Last B/s.		4745.00
Balance as per Last B/s.		240000.00	<u>Saptadhara Dead Stock</u>		
<u>I.T. Infrastructure Grant</u>			Balance as per Last B/s.		46300.00
Balance as per Last B/s.		303914.10	<u>Computer Equipment :-</u>		
<u>HNGU Inter Uni. Volleyball Grant</u>			Balance as per Last B/s.		61500.00
Balance as per Last B/s.		7450.00	<u>Furniture Dead Stock</u>		
<u>Dell Lab. Grant</u>			Balance as per Last B/s.		502415.50
Balance as per Last B/s.		926820.66	<u>Library Books</u>		
<u>UGC Grant</u>			Balance as per Last B/s.	1051584.76	
Balance as per Last B/s.			<u>Add : Purchased During the year</u>	150330.00	1201914.76
<u>GDA X11 Plant Grant</u>	669413.00		<u>Misc. Dead Stock</u>		
<u>IQAC Plant Grant</u>	54000.00	723413.00	Balance as per Last B/s.		14450.00
SUNDRY CREDIT BALANCE :-			<u>Sports Dead Stock</u>		
<u>Arvindbhai P Doshi & Co. - Hmt</u>	4500.00		Balance as per Last B/s.		228152.00
<u>Bhartiya Sahitya Sadan - A.bad</u>	70834.00		<u>Computer & Accessorise Equip IQAC:-</u>		
<u>Caution Money Fees A/c. (OB)</u>	105630.00		Balance as per Last B/s.	656816.00	
<u>Corpus Fund (OB)</u>	200000.00		<u>Add : Purchased During the year</u>	292950.00	949766.00
<u>Dharti Engi. & Febri. Works - Hmt(OB)</u>	29000.00		<u>Software UGC :-</u>		
<u>Examination Remuneration A/c (OB)</u>	20340.00		Balance as per Last B/s.		41600.00
<u>Gurjar Sahitya Bhavan - 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>LIC Group Insurance A/c. (OB)</u>	194310.00		<u>Electric D.Stock</u>		
<u>Parshva Publication - A.bad</u>	20528.00		Balance as per Last B/s.		64070.00
<u>Navjivan Electricals - Hmt (OB)</u>	43690.00		<u>Electronics D.Stock</u>		
<u>Plug & Play Computers - Hmt (OB)</u>	140450.00		Purchased During the year		49674.00
<u>Radhika Kids - Hmt (OB)</u>	25175.00		<u>Fire Extinguisher D.Stock</u>		
<u>Ravi Electricals - Hmt (OB)</u>	20380.00		Balance as per Last B/s.		5100.00
<u>Scope Fees A/c. (OB)</u>	219725.00		<u>A.C. D.Stock</u>		
<u>Shivam Enterprise - Hmt (OB)</u>	11854.00		Balance as per Last B/s.		36500.00
<u>Student Prize Fund (OB)</u>	5000.00		<u>Office D.Stock</u>		
<u>Student Relief Fund (OB)</u>	11442.00		Balance as per Last B/s.		450.00
<u>Vaidik Krushi Zone - Hmt (OB)</u>	49128.00		<u>Projector Benq D.Stock</u>		
<u>Bravosports - Hmt (OB)</u>	36700.00		Balance as per Last B/s.		94200.00
<u>DEDF Grant (OB)</u>	50000.00		<u>Smart Intrectitive Touch Bord D.Stock</u>		
<u>Dharti Computer - Hmt</u>	51650.00		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