

AUDIT REPORT

AINPUR PARISAR SHIKSHAN PRASARAK MANDAL'S

SARDAR VALLABHBHAI PATEL

ARTS & SCIENCE COLLEGE AINPUR

AT POST AINPUR

TAL- RAVER, DIST - JALGAON

F.Y 2023-24

-: AUDITOR :-

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**KGP & ASSOCIATES
CHARTERED ACCOUNTANT
12, SUBHAGWADI, RINGROAD,
JALGAON. 425001**

Auditor's Report

We have audited the attached Balance Sheet as at 31st March 2024 and also the Income and Expenditure Account for the year ended on that date annexed there to of Sardar Vallabhbhai Patel Arts and Science College Ainpur Dist. Jalgaon.

These financial statements are the responsibility of the managing committee of the of Sardar Vallabhbhai Patel Arts and Science College Ainpur . Our Responsibility is to express opinion on these financial statements based on our audit.

We conducted audit in accordance with auditing standards generally accepted in India . Those Standard require that we plan and platform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 principle used and significant estimates made by the managing committee of the Sardar Vallabhbhai Patel Arts and Science College Ainpur as well as evaluating the overall financial statement presentation. We believe that over audit provides a reasonable basis for our opinion.

A detailed observation report on the accounts is given in the Annexure enclosed herewith.

Subject to above,

- i) We have obtained all the Information and explanations , which to the best of our knowledge and belief were necessary for the purposes of audit.
- ii) In Our opinion proper books and accounts as required by law have been kept by the Sardar Vallabhbhai Patel Arts and Science College Ainpur in so far as appears from our examination of those books.
- iii) The Receipts and Payments Statements are in agreement with the books of accounts.
- iv) In Our opinion and to the best of our information and according to the explanations given to as, the accounts, give the information required and give a true and fair view in conformity with the accounting principles accepted in India,
- v) Sardar Vallabhbhai Patel Arts and Science College Ainpur has complied with all relevant accounting standards in the preparation of Annual Accounts for the year ending 31.03.2024.

Jalgaon

Date 25 JUN 2024



Annexure to Auditor's report on the Account of

Sardar Vallabhbai Patel Arts and Science College Ainpur Dist. Jalgaon

For the year ending 31 March 2024

Observations:-

1. Transactions of temporary advances should be done by cheques.

Jalgaon

Date 25 JUN 2024

For KGP & Associates
Chartered Accountants

Kapil
KAPIL GIRDHAR PATIL
(Proprietor) M.N.165950



A.P.S.P. Mandal's
Sardar Vallabhbhai Patel Arts & Science College Ainpur, Dist Jalgaon
STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balance</u> (As Per Schedule A)	1,115,042.21	<u>Direct Or Recurring Expenditure</u> <u>Pay and Allowances</u> (As Per Schedule F)	62,022,671.00
<u>Direct Or Recurring Receipts</u>	61,978,335.00	Building Maintaince Charges	500,000.00
Govt. Grants	61,978,335.00		
Salary Grants	0.00	<u>College Library</u>	73,644.00
<u>Fees And Fines</u>	2,210,242.00	Books	12,122.00
(As Per Schedule B)		Newspapers, Periodicals & Magazines	17,881.00
<u>Any Other Miscellaneous Receipts</u>	130,716.00	Library Current Exps.	43,641.00
(As Per Schedule C)		Current Laboratory Expenses	92,381.00
<u>Indirect Or Non- Recurring Receipts</u>	146,672.00	Chemistry	92,171.00
Temporary Advances	146,672.00	Botany	210.00
(As Per Schedule D)		Short Receivables Born by College	0.00
<u>Other Indirect Receipts</u>	23,127,787.00	<u>Miscellaneous Expenses</u> (As Per Schedule G)	1,010,825.74
(As Per Schedule E)		<u>Indirect Or Non- Recurring Expenditure</u>	1,055,326.00
Branch Difference	1,822.00	Furniture And Equipment	0.00
<u>Branch Accounts</u>	964,200.00	Deadstock	432,930.00
Non-grants Unit	364,200.00	Solar System	569,000.00
A.P.S.P Mandal	600,000.00	Physics Apparatus	53,396.00
		Tubewell	0.00
		<u>Temporary Advances Repaid</u> (As Per Schedule D)	114,087.00
		<u>Other Indirect Expenditures</u> (As Per Schedule E)	23,153,462.00
		<u>Branch Accounts</u>	600,382.00
		Non-grants Unit	600,382.00
		Overdrawn -JDCC Bank	6,102.74
		<u>Closing Balance</u> (As Per Schedule A)	1,045,934.73
	89,674,816.21		89,674,816.21

Remark:

We have examined the above statement of Receipt & Payment for the year ending 31/03/2024, with the books of account and vouchers relating thereto. In our opinion, it is found correct according to the best of our information and explanations given to us and as shown in the books of the Sardar Vallabhbhai Patel art And science college, Grant Section Ainpur, subject to above remark.

JALGAON
Date :

25 JUN 2024

For KGP & Associates
Chartered Accountants

Patil
KAPIL GIRDHAR PATIL
(Proprietor) M.N.165950



A.P.S.P. Mandal's

Sardar Vallabhbhai Patel Arts & Science College Ainpur, Dist Jalgaon

STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2024

<u>Schedule A:- Cash & Bank Balances</u>		Opening Balance	Closing Balance
1	Cash In Hand	45.09	26.09
2	In State Bank Of India		
	a) S/B A/c	571773.87	173221.95
	b) F.D. Prize Fund	207616.00	207616.00
3	In JDCC Bank Ltd.		
	a) C/A	0.00	290518.20
	a) S/B A/c (GYM Khana)	7080.12	7080.12
4	In Bank Of Maharashtra		
	C/A	158338.56	156708.1
5	In Central Bank OF India		
	a) F.D. Prize Fund	102747.00	104247.00
	b) S/B A/c	67441.57	106517.27
	Total	1115042.21	1045934.73



A.P.S.P. Mandal's

Sardar Vallabhbhai Patel Arts & Science College Ainpur, Dist Jalgaon

STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2024

Schedule B:- Fees & FinesAmount

Tution Fee	1176910.00
Admission Fee	16425.00
Library Fee	121350.00
Laboratory Fee	423615.00
GYM Khana Fee	77496.00
Tutorial & Internal Exam Fee	25130.00
Development Fees	6157.00
Allumi Associate Fee	13135.00
Envoinmental Fee	16250.00
Medical Fee	7815.00
Personality Development Fee	16325.00
Ashvamedh Krida Fee	2424.00
T.C. Fee	28400.00
NMU Computer Fee	3880.00
Eligibility Fee	7950.00
Common Brackage Fee	24100.00
Disaster Management Fee	60.00
N.S.S. Fees	1100.00
Invertor And Junrator Fee	17720.00
College Magzine Fee	22800.00
Gathering Fee	10900.00
Student Activity Fee	12270.00
Poor Student Aid Fee	17140.00
Research Lab Fee	0.00
Miscellaneous Fees	40100.00
E-Suvidha Fees	300.00
Students Group Insurance	120.00
Certificate Course Fee	54500.00
Registration Fee	540.00
Training and Placement Fee	10760.00
Flag Fund Fee	2770.00
Green Energy Fee	32800.00
College App fee	19000
Total	2210242.00



A.P.S.P. Mandal's	
Sardar Vallabhbhai Patel Arts & Science College Ainpur, Dist Jalgaon	
STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2024	
<u>Schedule C:- Any Other Miscellaneous Receipts</u>	<u>Amount</u>
Interest on Bank A/c	19468.00
Miscellaneous Income	14088.00
Seminar Fee	75000.00
Earn and Learn Yojana	6160.00
Admission form Fee	3800.00
Gurjarboli Bhasha Pustak	12200.00
Total	130716.00

A.P.S.P. Mandal's		
Sardar Vallabhbhai Patel Arts & Science College Ainpur, Dist Jalgaon		
STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2024		
<u>Schedule D:- Temporary Advances</u>	<u>Cr.</u>	<u>Dr.</u>
Dr. J.B. Anjane	130192.00	97607.00
S.N.Salunke	12980.00	12980.00
G.S.Mahajan	3000.00	3000.00
S.K Chaudhari	500	500
Total	146672.00	114087.00



A.P.S.P. Mandal's
Sardar Vallabhbhai Patel Arts & Science College Ainpur, Dist Jalgaon
STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2024

<u>Schedule E:- Other Indirect Receipt & Expenditure</u>	<u>Receipts</u>	<u>Expenditure</u>
Provident Fund & DCPS	8463887.00	8463887.00
Profession Tax	77800.00	77800.00
Income Tax	9036500.00	9036500.00
LIC Premium	569801.00	579465.00
Staff Credit Society	4808410.00	4808410.00
Employees Saving Group	34000.00	34000.00
Govt. Scholarship	14910.00	13600.00
Student Sport Deposit	0.00	12800.00
Prizes Payable	0.00	4581.00
Group Insurance	22479.00	22479.00
prizes Fund	1500	0
Economically Weaker Section	98500	98500
Excess Fee	0	845
Liabilities for Expences	0	340
Degree Certificate fee	0	10
Gov. Scholarships Remuneration	0	245
Total	23127787.00	23153462.00



A.P.S.P. Mandal's

Sardar Vallabhbai Patel Arts & Science College Ainpur, Dist Jalgaon

STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2024

Schedule F:- Pay And Allowances

Amount

a) Teaching Staff

Pay & Grade Pay	31228622.00
Dearness Allowances	13101688.00
H.R. Allowances	2540089.00
Conveyance Allowance	623790.00
Honorarium to Principle	54000.00
Licenses to Principle	16800.00
N.P.S	905040.00
7 th pay Installment	2099014.00

b) Non-Teaching Staff

Pay & Grade Pay	8489400.00
Dearness Allowances	2257498.00
H.R. Allowances	447867.00
Conveyance Allowance	162000.00
Honorarium to Non - teaching	54000.00
Surrendra Leave Salary	26930.00

c) Medical Bills

15933.00

Total

62022671.00



A.P.S.P. Mandal's

Sardar Vallabhbai Patel Arts & Science College Ainpur, Dist Jalgaon

STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2024

Schedule G:- Miscellaneous ExpensesAmount

Telephone And Internet Exps.	22800.00
Printing & Stationary	51626.00
Postage	600.00
Audit Fee	35000.00
Electricity And Gas Exps.	58152.00
GYM Khana Exps.	27140.00
Other Items	
Affiliation Fees	8500.00
Travelling Exps.	48627.00
Advertisement Exps.	9072.00
Bank Commission	2748.74
Computer Exps.	53300.00
Computer Yearly Exps.	20000.00
Equipment Repairs	59790.00
Water Provision Exps.	1700.00
College Software Exps.	25000.00
Cleaning & Hygiene	8720.00
College Website Exps.	10950.00
Botanical Garden Exps.	7000.00
Seminar Expenses	15500.00
Student Seminar Expenses	590.00
Functions	9498.00
National Keli Seminar Exps.	1790.00
Fire Extentnsion Exps.	2000.00
Misc. Exps.	5098.00
Peon dress	3000.00
Gathering Exp	6850.00
Yuvarang Savnvad Exp	2800.00
General Knowledge Exp	6900.00
Certificate Cource fee	48650.00
College,Branch Readmission Fee	1700.00
Prizes	3051.00
Yuvarang Exp	10920.00
Guest Lecture Exp	4500.00
College magazine	39000.00
Adhyadesh 18/ antargat	4500.00
Jal samvarhan Exp	155000.00
Examination Exp	120450.00
Ajivan adhyan vistar karyshala	25290.00
Prayogshala research purnmulankan	20000.00
Nidhi	3700.00
Ratriy Shalkshnik dhoran	9810.00
Bahinbai abhyasika	20053.00
Playground Reparing	23500.00
Webinar Aayojan	15950
Total	1010825.74



A.P.S.P. Mandal's
Sardar Vallabhbhai Patel Arts & Science College Ainpur, Dist Jalgaon
Income And Expenditure Account FOR THE YEAR ENDING 31 ST MARCH 2024

Expenditure	AMOUNT	Income	AMOUNT
To Pay And Allowance	62,564,171.00	By Salary Grant & Other Grants	61,978,335.00
To Newspaper, Periodical & Magazines	17,881.00	By Fees & Fines	2,627,465.00
To Current Laboratory Exps.	92,381.00	By Interest on Bank A/C	74,112.00
To Miscellaneous Exps.	1,089,221.46	By Other Miscellaneous Receipts	190,712.00
To Building Maintance Charges	500,000.00		
To Library Current Exps.	43,641.00		
Printing Of Journal	23,370.00		
To Depreciation	309,401.00		
By Surplus Carried to Balance Sheet	230,557.54		
	64,870,624.00		64,870,624.00

For KGP & Associates
Chartered Accountants

KGP
KAPIL GIRDHAR PATIL
(Proprietor) M.N.165950



25 JUN 2024

A.P.S.P. Mandal's
Sardar Vallabhbhai Patel Arts & Science College Ainpur, Dist Jalgaon
Balance Sheet FOR THE YEAR ENDING 31 ST MARCH 2024

Fund & Liabilities	AMOUNT	Assets	AMOUNT
Funds			
Prize Fund	295,878.00	Immovable Properties	320,454.00
Student Aid Fund	17,295.00	(As Per Schedule Attached)	
Student Welfare Fund	194,768.50	Movable Properties	3,169,223.00
Student Health Fund	10,970.40	(As Per Schedule Attached)	
Development Fund	<u>44,972.00</u>	Electric deposit	24,360.00
		Gas Deposit	7,900.00
Liabilities			
Staff Credit Society	20,030.00	Advances	94,976.54
Excess Salary Grant	139,696.00	Examination Unit	35,476.54
Govt. Scholarships	149,211.00	UGC Grant A/C	59,500.00
Suspence Grants	19,350.00		
Temporary Advances	81,601.00		
Student Aid mandal	93,657.50		
		Cash & Bank Balance	3,266,148.88
		Income & Expenditure Account	
		Balance as per Last	2,687,456.98
Advance- A.P.S.P. Mandal	8,503,090.00	Less: B/S Surplus	2,918,014.52
		during the year	<u>230,557.54</u>
	9,570,519.40		9,570,519.40

For KGP & Associates
Chartered Accountants

KAPIL GIRDHAR PATIL
(Proprietor) M.N.165950



25 JUN 2024

A.P.S.P. Mandal's
Sardar Vallabhbhai Patel Arts & Science College Ainpur, Dist Jalgaon
Non Grant Unit (Including Computer Science Section)
STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance	2,681,336.87	Direct or Recurring Expenditure	541,500.00
Cash on Hand	1.00	Staff Honorarium	394,500.00
In State Bank Of India S/B A/c	<u>2,681,335.87</u>	Teaching & Non-teaching	<u>147000.00</u>
Direct Or Recurring Receipts Fee	417,223.00	Printing Of Journal	23,370.00
Tuition Fees	83,385.00	Other Recurring Expenses	78,395.72
Laboratory Fee	331,535.00	Bank Commission	769.36
Certificate Course Fee	400.00	Affiliation Fees	16,000.00
Online softwere fee	3.00	Audit Fees	5000.00
Degree Certificate fee	1,500.00	Seminar & Workshop	17275.00
Computer Fee		Advertisement	19268.36
KBC NMU NSS Fee		Career Orientation Course Fee	17500.00
Gymkhana Fee		Xerox Exp	2583.00
Paper Akshar Julavin Fee		Profession Tax	4,820.00
College Dev Fees	100.00	Bank Suspance	550.00
Library fees	300.00	Temporary Advance	22,075.00
Indirect or Non-Recurring Receipts	134,108.00	Advance	964,200.00
Interest on Bank A/c	54,644.00	Senior College	364,200.00
Miscellaneous Receipts	6,144.00	A.P.S.P. Mandal	600,000.00
Sale Of Journals	66,000.00	Closing Balance	2,220,214.15
Sale Of ID Cards	7,320.00	Cash on Hand	1.00
Temporary advance	22,075.00	In State Bank of India S/B a/c	2,220,213.15
Advances	600,382.00		
Senior College	<u>600,382.00</u>		
	3,855,124.87		3,855,124.87

Remark:

We have examined the above statement of Receipt & Payment for the year ending 31/03/2024, with the books of account and vouchers relating thereto. In our opinion, it is found correct according to the best of our information and explanations given to us and as shown in the books of the Non grant unit (including computer section , Ainpur, subject to above remark.

JALGAON

Date : 25 JUN 2024

For KGP & Associates
Chartered Accountants

KAPIL GIRDHAR PATIL
 Proprietor) M.N.165950



A.P.S.P. Mandal's
Sardar Vallabhbai Patel Arts & Science College Ainpur, Dist Jalgaon
Part Of Balance Sheet As At 31 ST MARCH 2024

Imovable Properties

Particulars	Balance 1.4.23	Additions 2023-24	Less: Recovery	Total	Depreciation	Balance 31.03.2024
	Rs. Ps.	Rs. Ps.	RS. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
Tube Well	146343	0.00	0.00	146343	0.00	146343.00
vehicals Stand	162543	0.00	0.00	162543	10159	152384.00
Tine Sheed (Garden & Genarator)	23175	0.00	0.00	23175	1448	21727.00
Total	332061.00	0.00	0.00	332061.00	11607.00	320454.00

Movable Properties

Physics Apparatus	165446	0.00	0.00	165446	16545	148901.00
Chemistry Apparatus	233249	53396.00	0.00	286645	28664	257981.00
Botany Apparatus	15350	0.00	0.00	15350	1535	13815.00
Zoology Apparatus	18624	0.00	0.00	18624	1862	16762.00
Books	477769	12122.00	0.00	489891	48989	440902.00
Games Equipment	96	0.00	0.00	96	10	86.00
Furniture & Deadstock	1225060	432930.00	0.00	1657990	103624	1554366.00
Computer Equip.& Software	151616	0.00	0.00	151616	30323	121293.00
C.C. Camera Installation	19237	0.00	0.00	19237	1924	17313.00
Chemistry Lab Gas Fitting	40112	0.00	0.00	40112	4011	36101.00
Solar System	0	569000.00	0.00	569000	56900	512100.00
Non-grants Account						
Furniture Deadstock	50514	0.00	0.00	50514	3157	47357.00
Books	2008	0.00	0.00	2008	201	1807.00
Computer Equipment	488	0.00	0.00	488	49	439.00
Total	2399569.00	1067448.00	0.00	3467017.00	297794.00	3169223.00

