

AUDIT REPORT

NON GRANT SECTION

(INCLUDING COMPUTER SCIENCE SECTION)

**AINPUR PARISAR SHIKSHAN PRASARAK MANDAL'S
SARDAR VALLABHBHAI PATEL
ARTS & SCIENCE COLLEGE AINPUR**

AT POST AINPUR

TAL- RAVER, DIST - JALGAON

F.Y 2021-22

-: AUDITOR :-

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

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 2022

Remark:

We have examined the above statement of Receipt & Payment for the year ending 31/03/2022, 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 :

23 JUN 2022



For KGP & Associates
Chartered Accountants

KAPIL GIRDHAR PATIL
(Proprietor) M.N.165950

AUDIT REPORT

**AINPUR PARISAR SHIKSHAN PRASARAK MANDAL'S
SARDAR VALLABHBHAI PATEL
ARTS & SCIENCE COLLEGE AINPUR**

AT POST AINPUR

TAL- RAVER, DIST - JALGAON

F.Y 2021-22

-: 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 2022 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 31.03.2022.

Jalgaon

Date 23 JUN 2022



Annexure to Auditor's report on the Account of

Sardar Vallabhbhai Patel Arts and Science College Ainpur Dist. Jalgaon

For the year ending 31 March 2022

Observations:-

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

Jalgaon

Date

23 JUN 2022

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 2022

RECEIPTS		AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balance</u> (As Per Schedule A)		919,823.18	Direct Or Recurring Expenditure Pay and Allowances (As Per Schedule F)	49,583,347.00
<u>Direct Or Recurring Receipts</u> Govt. Grants Salary Grants	0.00 49,330,089.00	49,330,089.00	Building Maintaince Charges	500,000.00
<u>Fees And Fines</u> (As Per Schedule B)		1,121,245.00	College Library Books Newspapers, Periodicals & Magazines Library Current Exps.	19,084.00 9,641.00 355.00
<u>Any Other Miscellaneous Receipts</u> (As Per Schedule C)		93,465.00	Current Laboratory Expenses Chemistry	189,134.00
<u>Indirect Or Non- Recurring Receipts</u> Temporary Advances (As Per Schedule D)	69,729.00	69,729.00	Short Receivables Born by College Miscellaneous Expenses (As Per Schedule G)	9,475.00 529,565.80
<u>Other Indirect Receipts</u> (As Per Schedule E)		19,429,647.50	Indirect Or Non- Recurring Expenditure Furniture And Equipment Deadstock Computer Equp & Software Physics Apparatus	275,015.00 133,195.00 25,000.00 116,820.00
<u>Branch Accounts</u> Non-grants Unit A.P.S.P. Mandal	1,468,965.00 500,000.00	1,968,965.00	Tubewell Temporary Advances Repaid (As Per Schedule D)	96,175.00 77,340.00
			Other Indirect Expenditures (As Per Schedule E)	19,535,717.00
			Branch Accounts Non-grants Unit	1,423,270.00
			Closing Balance (As Per Schedule A)	694,840.88
		72,932,963.68		72,932,963.68

Remark:

We have examined the above statement of Receipt & Payment for the year ending 31/03/2022, 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 :

23 JUN 2022

For KGP & Associates
Chartered Accountants

KAPIL GIRDHAR PATIL
(Proprietor) M.N.165950

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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 2022

	<u>Schedule A:- Cash & Bank Balances</u>	Opening Balance	Closing Balance
1	Cash In Hand	101.87	17.19
2	In State Bank Of India		
a)	S/B A/c	65562.33	48878.39
b)	F.D. Prize Fund	207616.00	207616.00
3	In JDCC Bank Ltd.		
a)	C/A	130972.80	145512.02
a)	S/B A/c (GYM Khana)	7257.12	7198.12
4	In Bank Of Maharashtra		
C/A		393154.64	139365.64
5	In Central Bank OF India		
a)	F.D. Prize Fund	95547.00	95547.00
b)	S/B A/c	19670.42	50706.62
	Total	919882.18	694840.98

23 JUN 2022



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 2022

Schedule B:- Fees & Fines	<u>Amount</u>
Tution Fee	425751.00
Admission Fee	16200.00
Library Fee	55875.00
Laboratory Fee	118400.00
GYM Khana Fee	0.00
Tutorial & Internal Exam Fee	40335.00
Development Fees	39880.00
General Knowledge Fee	0.00
Allumi Assition Fee	23475.00
Envoirnmental Fee	0.00
Medical Fee	5569.00
Personality Development Fee	0.00
Ashvamedh Krida Fee	390.00
T.C. Fee	16700.00
NMU Computer Fee	6400.00
Eligibility Fee	5340.00
Common Brackage Fee	41100.00
Disaster Management Fee	0.00
N.S.S. Fees	2500.00
Invertor And Junrator Fee	125300.00
College Magzine Fee	25920.00
Gathering Fee	0.00
Student Activity Fee	64800.00
Poor Student Aid Fee	0.00
Research Lab Fee	6000.00
Miscellaneous Fees	74500.00
E-Suvidha Fees	100.00
Students Group Insurance	1010.00
Certificate Course Fee	22700.00
Registration Fee	3000.00
Total	1121245.00

23 JUN 2022



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 2022

Schedule C:- Any Other Miscellaneous Receipts

Amount

Interest on Bank A/c	6360.00
Miscellaneous Income	6095.00
Form Fee	3490.00
Seminar Fee	77520.00
Total	93465.00

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 2022

Schedule D:- Temporary Advances

Cr.

Dr.

Dr. J.B. Anjane	65729.00	73340.00
Shri. G.S. Mahajan	4000.00	4000.00
Total	69729.00	77340.00

23 JUN 2022



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 2022

Schedule E:- Other Indirect Receipt & Expenditure	Receipts	Expenditure
Provident Fund & DCPS	5021261.00	5021261.00
Profession Tax	78800.00	78800.00
Income Tax	6485800.00	6485800.00
LIC Premium	651156.00	651156.00
Staff Credit Society	3837173.00	3837173.00
Employees Saving Group	1000182.00	1000182.00
Govt. Scholarship	142293.50	254755.00
College Change Fee	0.00	20.00
Branch Change Fee	0.00	0.00
Radmission Fee	0.00	0.00
Prizes Payable	18412.00	12000.00
Minority Encouragement Allowances	-	0.00
Chief Minister Relief Fund	110135.00	110135.00
Provident Fund Non Refundable	0.00	0.00
Group Insurance	10974.00	10974.00
Provident Fund Aantim Grant	2073461	2073461
Total	19429647.50	19535717.00

23 JUN 2022



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 2022

<u>Schedule F:- Pay And Allowances</u>	<u>Amount</u>
a) Teaching Staff	
Pay & Grade Pay	30719712.00
Dearness Allowances	8575724.00
H.R. Allowances	2696194.00
Conveyance Allowance	338093.00
Honorarium to Principle	54000.00
Licenses to Principle	16800.00
Surrender Leave Salary	415965.00
b) Non-Teaching Staff	
Pay & Grade Pay	2605028.00
Dearness Allowances	3398494.00
H.R. Allowances	252201.00
Conveyance Allowance	70400.00
c) Medical Bills	440736.00
Total	49583347.00

23 JUN 2022



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 2022

<u>Schedule G:- Miscellaneous Expenses</u>	<u>Amount</u>
Telephone And Internet Exps.	22401.00
Printing & Stationary	26824.00
Postage	520.00
Audit Fee	34000.00
Electricity And Gas Exps.	42053.00
GYM Khana Exps.	51059.78
<u>Other Items</u>	
Affiliation Fees	25400.00
Travelling Exps.	29820.00
Advertisement Exps.	22420.00
Bank Commission	1169.02
Computer Exps.	18159.00
Computer Yearly Exps.	20000.00
Equipment Repairs	49570.00
Water Provision Exps.	39182.00
College Software Exps.	0.00
Cleaning & Hygiene	15135.00
College Website Exps.	11800.00
Online Teaching Exps.	3300.00
Tax Consultant Fee	7000.00
ISO Pramanpatr	4000.00
Keli Karyasala	1405.00
Botanical Garden Exps.	24000.00
Saurakshan Wall Repairs	10000.00
Seminar Expenses	53051.00
NAAC Exps.	0.00
Functions	1565.00
Webinar Aayojan Fee	0.00
Student Seminar Fee	3290.00
National Keli Seminar Exps.	0.00
Fire Fitting Exps.	2000.00
Misc. Exps.	854.00
Covid-19 Exps.	1050.00
Zerox Exps	3788.00
Book Baining Exps.	4750.00
Total	529565.80



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 2022

Expenditure	AMOUNT	Income	AMOUNT
To Pay And Allowance	49,849,547.00	By Salary Grant & Other Grants	49,330,089.00
To Newspaper, Periodical & Magazines	9,641.00	By Fees & Fines	2,574,496.00
To Current Laboratory Exps.	189,134.00	By Interest on Bank A/C	30,632.00
To Miscellaneous Exps.	656,989.90	By Other Miscellaneous Receipts	135,565.00
To Building Maintance Charges	500,000.00		
To Library Current Exps.	355.00		
To Short Recoveries Born By College	9,475.00		
To Depreciation	227,036.70		
By Deficit Carried to Balance Sheet	628,603.40		
	52,070,782.00		52,070,782.00

23 JUN 2022

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
Balance Sheet FOR THE YEAR ENDING 31 ST MARCH 2022

Fund & Liabilities	AMOUNT	Assets	AMOUNT
Funds			
Prize Fund	287,178.00	555,183.90 Immovable Properties (As Per Schedule Attached)	344,442.00
Student Aid Fund	17,295.00		
Student Welfare Fund	194,768.50	Movable Properties (As Per Schedule Attached)	2,179,484.00
Student Health Fund	10,970.40		
Development Fund	<u>44,972.00</u>		
Liabilities			
Students Sport Deposite	12,800.00	Gas Deposit	7,900.00
Staff Credit Society	110.00	Branches Difference	1,822.00
Excess Fee Grant	845.00	Advances	108,109.04
Excess Salary Grant	139,696.00	Examination Unit	35,476.54
Govt. Scholarships	17,978.50	UGC Grant A/C	59,500.00
Suspence Grants	19,350.00	Student And Mandal A/c	<u>13,132.50</u>
Liabilities For Expenses	340.00	Readmission Fee	75.00
Prize Payable	12,641.00		
Degree Certificate Fee	10.00		
Gol Scholarship Remuneration	245.00		
Profession Tax (Non-grants)	4,820.00		
Temporary Advances	47,409.00		
Bank Suspense (Non-grants)	550.00		
LIC Premium	9,664.00	Cash & Bank Balance	2,298,936.19
Advance- A.P.S.P. Mandal	8,003,090.00	Income & Expenditure Account	3,883,964.17
		Balance as per Last	
		Less: B/S Surplus	4,512,567.57
		during the year	628,603.40
	8,824,732.40		8,824,732.40

23 JUN 2022

For KGP & Associates
Chartered Accountants

KAPIL GIRDHAR PATIL
(Proprietor) M.N.165950



A.P.S.P. Mandal's
 Sardar Vallabhbhai Patel Arts & Science College Ainpur, Dist Jalgaon
 Part Of Balance Sheet As At 31 ST MARCH 2022

<u>Imovable Properties</u>						
<u>Particulars</u>	<u>Balance 1.4.21</u> Rs. Ps.	<u>Additions 2021-22</u> Rs. Ps.	<u>Less: Recovery</u> Rs. Ps.	<u>Total</u> Rs. Ps.	<u>Depreciation</u> Rs. Ps.	<u>Balance 31.03.2022</u> Rs. Ps.
Tube Well	50168	96175.00	0.00	146343	0.00	146343.00
vehicals Stand	184937.7	0.00	0.00	184937.7	11558.7	173379.00
Tine Sheed (Garden & Generator)	26367.19	0.00	0.00	26367.19	1647.19	24720.00
Total	261472.89	96175.00	0.00	357647.89	13205.89	344442.00
<u>Movable Properties</u>						
Physics Apparatus	87434.82	116820.00	0.00	204254.82	20425.82	183829.00
Chemistry Apparatus	86050.05	0.00	0.00	86050.05	8605.05	77445.00
Botany Apparatus	18951.96	0.00	0.00	18951.96	1895.96	17056.00
Zoology Apparatus	22992.56	0.00	0.00	22992.56	2299.56	20693.00
Books	453471.52	9088.00	0.00	462559.52	45255.52	417304.00
Games Equipment	118.26	0.00	0.00	118.26	11.26	107.00
Furniture & Deadstock	1094464.34	133195.00	0.00	1227659.34	76728.34	1150931.00
Computer Equip.& Software	211899.94	25000.00	0.00	236899.94	47379.94	189520.00
C.C. Camera Installation	23750.61	0.00	0.00	23750.61	2375.61	21375.00
Chemistry Lab Gas Fitting	49521.78	0.00	0.00	49521.78	4952.78	44569.00
Non-grants Account						
Furniture Deadstock	57474.35	0.00	0.00	57474.35	3592.35	53882.00
Books	2478.89	0.00	0.00	2478.89	247.89	2231.00
Computer Equipment	602.73	0.00	0.00	602.73	60.73	542.00
Total	2109211.81	284103.00	0.00	2393314.81	213830.81	2179484.00

23 JUN 2022

For KGP & Associates
 Chartered Accountants

KAPIL GIRDHAR PATIL
 (Proprietor) M.N.165950

