AUDIT REPORT

AINPUR PARISAR SHIKSHAN PRASARAK MANDAL'S

SARDAR VALLABHBHAI PATEL

ARTS & SCIENCE COLLEGE AINPUR

AT POST AINPUR

TAL- RAVER, DIST - JALGAON

F.Y 2022-23

-: 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 2023** 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 31.03.2023.

Jalgaon

Date

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 2023

Observations:-

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

Jalgaon

Date

KGP & ASSOCIATES • CHARTERED ACCOUNTANTS • FRN 141062W

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

STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2023

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		6,94,840.88	Direct Or Recurring Expenditure		
(As Per Schedule A)			**Pay and Allowances**		6,44,78,587.00
			(As Per Schedule F)		
Direct Or Recurring Receipts		6,44,46,584.92			
Govt. Grants	0.00		Building Maintaince Charges		5,00,000.00
Salary Grants	6,44,46,584.92				
			College Library		1,52,320.00
Fees And Fines		13,75,936.00	Books	1,13,551.00	
(As Per Schedule B)			Newspapers, Periodicals & Magazines	30,448.00	
			Library Current Exps.	8,321.00	
Any Other Miscellaneous Receipts		12,532.00			
(As Per Schedule C)			Current Laboratory Expenses		1,84,504.00
			Chemistry	1,84,354.00	
			Botany	150.00	
Indirect Or Non- Recurring Receipts		1,00,228.00	Short Receivables Born by College		10,265.00
Temporary Advances	1,00,228.00		**Miscellaneous Expenses**		10,34,657.83
(As Per Schedule D)			(As Per Schedule G)		
Other Indirect Receipts		2,96,43,964.50	**Indirect Or Non- Recurring Expenditure**		3,37,520.00
(As Per Schedule E)			Furniture And Equipment	0.00	
			Deadstock	1,55,800.00	
			Chemestry lab Equip	1,81,720.00	
Branch Accounts		29,92,090.00	Physics Apparatus	0.00	
Non-grants Unit	19,92,090.00				
A.P S.P Mandal	10,00,000.00		Tubewell		0.00
			Temporary Advances Repaid		98,621.00
Overdrawn J.D.C.C. Bank, Ainpur		6,102.74	(As Per Schedule D)		
			Other Indirect Expenditures		2,94,12,552.00
			(As Per Schedule E)		
			Branch Accounts		19,48,210.00
			Non-grants Unit	19,48,210.00	
			Closing Balance		11,15,042.21
			(As Per Schedule A)		
		9,92,72,279.04			**9,92,72,279.04**

Remark:

We have examined the above statement of Receipt & Payment for the year ending 31/03/2023, 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 :

KGP & ASSOCIATES FRN 141062W CHARTERED ACCOUNTANTS

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

STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2023

	Schedule A:- Cash & Bank Balances	Opening Balance	Closing Balance
1	Cash In Hand	17.09	45.09
2	In State Bank Of India		
	a) S/B A/c	48878.39	571773.87
	b) F.D. Prize Fund	207616.00	207616.00
3	In JDCC Bank Ltd.		
	a) C/A	145512.02	0.00
	a) S/B A/c (GYM Khana)	7198.12	7080.12
4	In Bank Of Maharastra		
	C/A	139365.64	158338.56
5	In Central Bank OF India		
	a) F.D. Prize Fund	95547.00	102747.00
	b) S/B A/c	50706.62	67441.57
	Total	**694840.88**	**1115042.21**

KGP & ASSOCIATES • CHARTERED ACCOUNTANTS • FRN 141062W

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 2023

Schedule B:- Fees & Fines	Amount
Tution Fee	313410.00
Admission Fee	19175.00
Library Fee	78640.00
Laboratory Fee	468275.00
GYM Khana Fee	51810.00
Tutorial & Internal Exam Fee	24620.00
Development Fees	29130.00
General Knowledge Fee	0.00
Allumini Association Fee	15515.00
Envoirnmental Fee	0.00
Medical Fee	7715.00
Personality Development Fee	19175.00
Ashvamedh Krida Fee	2970.00
T.C. Fee	0.00
NMU Computer Fee	5340.00
Eligibility Fee	16440.00
Common Brackage Fee	34950.00
Disaster Management Fee	630.00
N.S.S. Fees	2000.00
Invertor And Genrator Fee	53536.00
College Magzine Fee	26280.00
Gathering Fee	26280.00
Student Activity Fee	12945.00
Poor Student Aid Fee	21375.00
Research Lab Fee	0.00
Miscellaneous Fees	58950.00
E-Suvidha Fees	0.00
Students Software	13750.00
Certificate Course Fee	4450.00
New Certificate Course Fee	1900.00
Registration Fee	3685.00
Prospectus fee	27350.00
Flag Fund Fees	2670.00
Training and Placement Fees	7360.00
Green Energy fee	25610
Total	**1375936.00**

KGP & ASSOCIATES • CHARTERED ACCOUNTANTS • FRN 141062W

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 2023

Schedule C:- Any Other Miscellaneous Receipts	Amount
Interest on Bank A/c	7166.00
Miscellaneous Income	4606.00
Form Fee	760.00
Seminar Fee	0.00
Total	**12532.00**

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 2023

Schedule D:- Temporary Advances	Cr.	Dr.
Dr. J.B. Anjane	80973.00	79366.00
Shri. G.S. Mahajan	10.00	10.00
S. S. Salunke	19245.00	19245.00
Total	**100228.00**	**98621.00**

KGP & ASSOCIATES • CHARTERED ACCOUNTANTS • FRN 141062W

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 2023

Schedule E:- Other Indirect Receipt & Expenditure	Receipts	Expenditure
Provident Fund & DCPS	12606187.00	12606187.00
Profession Tax	77825.00	77825.00
Income Tax	10150900.00	10150900.00
LIC Premium	590640.00	590640.00
Staff Credit Society	4087660.00	4067740.00
Employees Saving Group	0.00	0.00
Govt. Scholarship	169122.50	39200.00
College Change Fee	0.00	0.00
Branch Change Fee	0.00	0.00
Radmission Fee	0.00	0.00
Prizes Payable	16208.00	24268.00
Minority Encouragement Allowances	106000.00	106000.00
Chief Minister Relief Fund	0.00	0.00
Provident Fund Non Refundable	1000000.00	1000000.00
Group Insurance	23364.00	23364.00
Provident Fund Aantim Grant	684598	684598
Electric Deposit	0	24360.00
Student arthik mandal	2500	2500.00
Advance for Expenses	14000	14000.00
Student Aid mandal A/c	107760	970.00
Prize Fund	7200.00	0.00
Total	**29643964.50**	**29412552.00**

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 2023

Schedule F:- Pay And Allowances	Amount
a) Teaching Staff	
Pay & Grade Pay	32668408.00
Dearness Allowances	12779514.00
H.R. Allowances	2791151.00
Conveyance Allowance	618000.00
Honorarium to Principal	54000.00
Licenses to Principal	16800.00
7th Pay 3rd installment	7731506.00
b) Non-Teaching Staff	
Pay & Grade Pay	4821100.00
Dearness Allowances	1996719.00
H.R. Allowances	431019.00
Conveyance Allowance	155100.00
Surrendar Leave salary	415270.00
c) Medical Bills	0.00
Total	**64478587.00**

KGP & ASSOCIATES
FRN
141062W
CHARTERED ACCOUNTANTS

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 2023

Schedule G:- Miscellaneous Expenses	**Amount**
Telephone And Internet Exps.	20866.00
Printing & Stationary	42366.00
Postage	760.00
Audit Fee	41500.00
Electricity And Gas Exps.	47918.00
GYM Khana Exps.	60221.00
Other Items	
Affiliation Fees	8000.00
Travelling Exps.	33670.00
Advertisement Exps.	23004.00
Bank Commission	3409.83
Swatantra Amrut Mahotsav	121358.00
Computer Exps.	54731.00
College Magazines	36000.00
Equipment Repairs	30790.00
Water Provision Exps.	5986.00
College Software Exps.	25000.00
Cleaning & Hygine	15000.00
College Website Exps.	10500.00
Peon Dress & Washing Allowance	14130.00
Computer Dekhbhal Exps	15000.00
Tax Consultant Fee	8000.00
Earn & Learn Yojana Exps	58948.00
Banana Conference	4160.00
Botanical Garden Exps.	27400.00
Laboratory Development Exps	159794.00
Avishkar Expenses	1600.00
Functions	7265.00
Gurjar boli Bhasha Pustak Prakashan	113234.00
Student Seminar Fee	1470.00
National Keli Seminar Exps.	0.00
Fire Extinguisher Exps.	4000.00
Misc. Exps.	9029.00
Gathering Exps	1900.00
Vidyapeeth yuva rang Exps	22648.00
I.S.O. Certification Exps.	4000.00
Zerox Exps	1000.00
Book Binding Exps.	0.00
Total	**1034657.83**

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 2023

Expenditure	AMOUNT	Income	AMOUNT
To Pay And Allowance	6,48,67,687.00	By Salary Grant & Other Grants	6,44,46,584.92
To Newspaper, Periodical & Magazines	30,448.00	By Fees & Fines	33,59,906.00
To Current Laboratory Exps.	1,84,504.00	By Interest on Bank A/C	52,386.00
To Miscellaneous Exps.	10,99,956.27	By Other Miscellaneous Receipts	11,216.00
To Building Maintainace Charges	5,00,000.00	By Form fees	760.00
To Library Current Exps.	8,321.00	By sale of journal	1,40,520.00
To Short Recoveries Born By College	15,765.00	By sale of I. D. cards	12,750.00
To Depreciation	2,43,367.00		
To Printing of journal , I.D.Card & Prospe	1,08,050.00		
To Surplus Carried to Balance Sheet	9,66,024.65		
	6,80,24,122.92		**6,80,24,122.92**

KGP & ASSOCIATES FRN 141062W CHARTERED ACCOUNTANTS

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

Balance Sheet FOR THE YEAR ENDING 31 ST MARCH 2023

Fund & Liabilities		AMOUNT	Assets		AMOUNT
Funds		5,62,383.90	**Immovable Properties**		3,32,061.00
Prize Fund	2,94,378.00		(As Per Schedule Attached)		
Student Aid Fund	17,295.00				
Student Welfare Fund	1,94,768.50		**Movable Properties**		23,99,569.00
Student Health Fund	10,970.40		(As Per Schedule Attached)		
Development Fund	44,972.00				
			Electric Deposits		24,360.00
			Gas Deposit		7,900.00
Liabilities			Branches Difference		1,822.00
Students Sport Processing Fees		12,800.00			
Staff Credit Society		20,030.00	**Advances**		94,976.54
Excess Fee Grant		845.00	Examination Unit	35,476.54	
Excess Salary Grant		1,39,696.00	UGC Grant A/C	59,500.00	
Govt. Scholarships		1,47,901.00	Student And Mandal A/c	0.00	
Suspence Grants		19,350.00			
Liabilities For Expenses		340.00	**Readmission Fee**		0.00
Prize Payable		4,581.00			
Degree Certificate Fee		10.00			
GoI Scholarship Remunaration		245.00			
Profession Tax (Non-grants)		4,820.00			
Temporary Advances		49,016.00			
Bank Suspense (Non-grants)		550.00			
LIC Premium		9,664.00			
			Cash & Bank Balance		37,96,379.08
Overdrawn JDCC Bank		6,102.74			
Students Aid Mandal		93,657.50	**Income & Expenditure Account**		29,18,014.52
			Balance as per Last		
Advance- A.P.S.P. Mandal		85,03,090.00	Less: B/S Surplus	38,84,039.17	
			during the year	9,66,024.65	
		95,75,082.14			**95,75,082.14**

KGP & ASSOCIATES • FRN 141062W • CHARTERED ACCOUNTANTS •

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 2023

Imovable Properties

Particulars	Balance 1.4.22 Rs. Ps.	Additions 2022-23 Rs. Ps.	Less: Recovery RS. Ps.	Total Rs. Ps.	Depreciation Rs. Ps.	Balance 31.03.2023 Rs. Ps.
Tube Well	146343	0.00	0.00	146343	0.00	146343.00
vehicals Stand	173379	0.00	0.00	173379	10836	162543.00
Tine Sheed (Garden & Genarator)	24720	0.00	0.00	24720	1545	23175.00
Total	**344442.00**	**0.00**	**0.00**	**344442.00**	**12381.00**	**332061.00**
Movable Properties						
Physics Apparatus	183829	0.00	0.00	183829	18383	165446.00
Chemistry Apparatus	77445	181720.00	0.00	259165	25916	233249.00
Botany Apparatus	17056	0.00	0.00	17056	1706	15350.00
Zoology Apparatus	20693	0.00	0.00	20693	2069	18624.00
Books	417304	113551.00	0.00	530855	53086	477769.00
Games Equipment	107	0.00	0.00	107	11	96.00
Furniture & Deadstock	1150931	155800.00	0.00	1306731	81671	1225060.00
Computer Equip.& Software	189520	0.00	0.00	189520	37904	151616.00
C.C. Camera Installation	21375	0.00	0.00	21375	2138	19237.00
Chemistry Lab Gas Fitting	44569	0.00	0.00	44569	4457	40112.00
Non-grants Account						
Furniture Deadstock	53882	0.00	0.00	53882	3368	50514.00
Books	2231	0.00	0.00	2231	223	2008.00
Computer Equipment	542	0.00	0.00	542	54	488.00
Total	**2179484.00**	**451071.00**	**0.00**	**2630555.00**	**230986.00**	**2399569.00**

KGP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 141062W

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

Non Grant Unit (Including Computer Science Section)

STATEMENTS OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2023

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		**16,04,095.31**	**Direct or Recurring Expenditure**		**3,89,100.00**
Cash on Hand	1.00		Staff Honorarium	2,76,600.00	
In State Bank Of India S/B A/c	16,04,094.31		Teaching & Non-teaching	112500.00	
Direct Or Recurring Receipts Fee		**19,83,970.00**	**Other Recurring Expenses**		**65,298.44**
Tuition Fees	12,76,015.00		Bank Commission	9.44	
Laboratory Fee	6,09,420.00		Affiliation Fees	16,000.00	
Certificate Course Fee	3,600.00		Audit Fees	5000.00	
General Knowledge Fee	14,325.00		Zerox Maintainance	14369.00	
Environmental Fee	27,650.00		Advertisement	22000.00	
Environment Studies	1,200.00		Career Orientation Course Fee	7920.00	
KBC NMU NSS Fee	1,090.00				
Library fees	15,300.00		Printing of journals		72,750.00
Develoment Fees	3,600.00		Printing of I.D. cards		11,300.00
Form Fee	220.00		Printing of Prospectus		24,000.00
T. C. Fee	31,550.00				
			Advance		**24,92,090.00**
			Senior College	19,92,090.00	
Indirect or Non-Recurring Receipts		**2,05,100.00**	A.P.S.P. Mandal	5,00,000.00	
Interest on Bank A/c	45,220.00				
Miscellaneous Receipts	6,610.00		**Shorts Recovers Born by College**		**5,500.00**
Form Fee	0.00		Excess Student Fees	5500	
Sale Of Journals	1,40,520.00				
Sale Of ID Cards	12,750.00				
			Closing Balance		**26,81,336.87**
			Cash on Hand	1.00	
			In State Bank of India S/B a/c	26,81,335.87	
Advances		**19,48,210.00**			
Senior College	19,48,210.00				
		57,41,375.31			**57,41,375.31**

Remark:

We have examined the above statement of Receipt & Payment for the year ending 31/03/2023, 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 :

KGP & ASSOCIATES • FRN 141062W • CHARTERED ACCOUNTANTS

For KGP & Associates
Chartered Accountants

KAPIL GIRDHAR PATIL
(Proprietor) M.N.165950