

S.D.CHOPDE & CO.  
CHARTERED ACCOUNTANTS

Auditor's Report

We have audited the attached Balance Sheet as at **31<sup>st</sup> March 2019** and also the Income and Expenditure Account for the year ended on that date annexed thereto of **Sardar Vallabhbhai Patel Arts and Science College Ainpur Dist. Jalgaon**.

These financial statements are the responsibility of the managing committee of the **Sardar Vallabhbhai Patel Arts and Science College Ainpur**. Our responsibility is to express on 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 perform 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 principles 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 our 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 of 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 & Payments Statements, The Balance Sheet and Income & Expenditure Account Dealt with by this report 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 us, the accounts, give the information required and give a true and fair view in conformity with the accounting principles accepted in India,



a. In the case of the Balance Sheet of the state of affairs of the **Sardar Vallabhbhai Patel Arts and Science College Ainpur** as at 31st march 2019.

AND

b. In the case of Income and Expenditure Account of the Deficit for the year ended on that date

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 31.03.2019.

vi) Significant Accounting policies

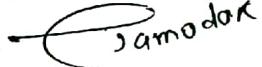
a) The accounts are generally maintained on cash basis.

b) Fixed assets are valued at cost.

Jalgaon

Date 17 JUL 2019



For S.D.Chopde & Co.  
Chartered Accountants  
  
(S. D. Chopde)  
Partner M.No.36208

Annexure to Auditor's report on the Account of  
Sardar Vallabhbhai Patel Arts Science College Ainpur, Dist. Jalgaon  
For the year ending 31 March 2019

**Observations:-**

1. Transactions of temporary advances should be done by cheques.
2. Sanction order was not on record in support of GOI Scholarship grant received.
3. A) Voucher:-Many Vouchers were found dated afterwards.  
B) Receipt was wanting for following payment by cheques -  
1) 324/04-10-18 ISO Rs. 5900/- certification expenses.

Jalgaon

Date 17 JUL 2019



For S.D.chopde & Co.

Chartered Accountants

*S. D. Chopde*

(S. D. Chopde)  
Partner M.No.36208

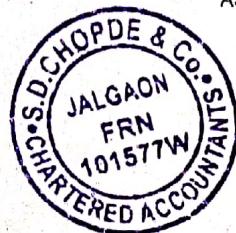
A.P.S.P.MANDAL'S  
SARDAR VALLABHBHAI PATEL ARTS & SCIENCE COLLEGE AINPUR, DIST. JALGAON.  
STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2019

RECEIPTS	RS. PS.	PAYMENTS	RS.PS.
OPENING BALANCE	1099937.65	<u>DIRECT OR RECURRING EXPENDITURES</u>	
(AS PER SCHEDULE A)		PAY & ALLOWANCES	31229440.00
<u>DIRECT OR RECURRING RECEIPTS</u>		(AS PER SCHEDULE F)	
GOVT. GRANTS	31242440.00	BUILDING MAINTANCE CHARGES	400000.00
SALARY GRANT	<u>31242440.00</u>	COLLEGE LIBRARY	122961.00
FEES & FINES	862375.00	BOOKS	99421.00
(AS PER SCHEDULE B)		NEWSPAPERS PERIODICALS	
<u>ANY OTHER MISCELLANEOUS RECEIPTS</u>	16372.00	& MAGZINES	19340.00
(AS PER SCHEDULE C)		LIBRARY CURRENT EXPNS	<u>4200.00</u>
<u>INDIRECT OR NON- RECURRING RECEIPTS</u>		CURRENT LABORATORY EXPNS	57061.00
TEMPORARY ADVANCES	117354.00	CHEMISTRY	<u>57061.00</u>
(AS PER SCHEDULE D)			
<u>OTHER INDIRECT RECEIPTS</u>	13493100.00	SHORT RECOVERIES BORN	
(AS PER SCHEDULE E)		BY COLLAGE	510.00
BRANCHES ACCOUNTS	1249000.00	DISASTER MANAGE MENT FEES	70.00
A.P.S.P. MANDAL	1231000.00	COLLAGE CHANGE FEE	20.00
NON GRANT UNIT	<u>18000.00</u>	E SUVIDHA FEES	350.00
		STUDENTS GRUP INSURANCE	<u>70.00</u>
		MISCELLANEOUS EXPENSES	
		(AS PER SCHEDULE G)	1091087.55
		EXCESS PAYMENT W/OFF	525.00
		<u>IN DIRECT OR NON- RECURRING EXPENDITURE</u>	
		FURNITURE AND EQUIPMENT	720744.00
		FURNITURE AND DEAD STOCK	384969.00
		PHYSCIS APPARATUS	19706.00
		CHEMISTRY APPARATUS	41300.00
		TINE SHAED (GARDEN & GENRATER)	32000.00
		VEHICALS STAND	224674.00
		C.C CAMERA INSTALLATION	<u>18095.00</u>
		BRANCHES ACCOUNTS	
		NON GRANT UNIT	18000.00
		TEMPORARY ADVANCES- REPAYD	
		(AS PER SCHEDULE D)	135771.00
		<u>OTHER INDIRECT EXPENDITURE</u>	
		(AS PER SCHEDULE E)	13396753.00
		CLOSING BALANCE	
		(AS PER SCHEDULE A)	907726.10

48080578.65

48080578.65

AS PER OUR REPORT OF EVEN DATE  
FOR M/S S.D.CHOPDE & CO.  
CHARTERED ACCOUNTANTS  
*Jarnadeb*  
(S.D.CHOPDE)  
PARTNER M.NO.36208



## A. P. S. P. MANDAL'S

SARDAR VALLABHBHAI PATEL ARTS &amp; SCIENCE COLLEGE, AINPUR, DIST. JALGAON.

PART OF STATEMENT OF RECEIPTS &amp; PAYMENTS FOR THE YEAR ENDING 31ST MARCH 2019

SCHEDULE A - CASH & BANK BALANCES

PARTICULARS	OPENING BALANCE	CLOSING BALANCE
	RS. PS.	
1. CASH ON HAND	76.37	185.37
2. IN STATE BANK OF INDIA		
a)S/B A/C	32470.03	3666.43
b)F.D.PRIZE FUND	207616.00	207616.00
3. IN J.D.C.C. BK. LTD.		
a) C/A	113272.50	19214.50
b) S/B A/C (GYMKHANA)	1413.00	6579.80
4. IN BANK OF MAHARASHTRA C/A	558298.50	570932.50
5. IN CENTRAL BANK OF INDIA		
a) F.D.PRIZE FUND	84592.00	84592.00
b) S/B A/C	1,02,199.25	14939.50
<b>TOTAL</b>	<b>1099937.65</b>	<b>907726.10</b>

SCHEDULE B - FEES AND FINES

PARTICULARS	Rs.Ps.
TUITION FEE	355250.00
ADMISSION FEE	8975.00
LIBRARY FEE	53850.00
LABORATORY FEE	118415.00
GYMKHANA FEE	23508.00
TUTORIAL & INTERNAL EXAM FEE	21540.00
DEVELOPMENT FEES	21365.00
GENERAL KNOWLEDGE FEE	13950.00
ALLUMI ASSITION FEE	8975.00
ENVOIRMENTAL FEE	17700.00
MEDICAL FEE	3701.00
PERSONALITY DEVELOPMENT FEE	8975.00
ASHVAMEDH KRIDA FEE	1986.00
T.C. FEES	17250.00
COMPUTER FEE	3520.00
ELIGIBILITY FEE	3340.00
COMMON BRACKAGE FEE	17950.00
NSS FEE	3590.00
INTERNET AND JUNRATER FEES	71600.00
COLLAGE MAGZINE FEE	14360.00
GATHERING FEE	14360.00
STUDENT ACTIVITY FEES	10630.00
POOR STUDENT AID FEES	10630.00
OTHER FEES	1055.00
MISCELLANIOUS FEES	35900.00
	862375.00



**Schedule - C- Any other Miscellaneous receipts**

	Amount Rs. Ps
INTEREST ON BANK A/C	5632.00
MISCELLANEOUS RECEIPTS	10740.00
<b>Total</b>	<b>16372.00</b>
<b>Schedule - D TEMPORARY ADVANCES</b>	
SHRI.PRAVIN.V.MAHAJAN	CR(RS.PS) DR ( RS.PS)
DR.J.B.ANJANE	1440.00 1440.00
SHRI.GANESH YADAV BHARAMBE	110914.00 92931.00
SHRI. D.B.PATIL	0.00 36400.00
	5000.00 5000.00
	<b>117354.00 135771.00</b>

**SCHEDULE E - OTHER INDIRECT RECEIPTS & EXPENDITURE**

	RECEIPTS Rs.Ps.	EXPENDITURE Rs.Ps.
PROVIDENT FUND AND DCPS	2521686.00	2521686.00
PROFESSION TAX	80600.00	80600.00
INCOME TAX	2510300.00	2510300.00
L.I.C. PREMIUMS	967399.00	967399.00
STAFF CREDIT SOCIETY	4101132.00	4101132.00
EMPLOYEES SAVING GROUP	2502133.00	2502133.00
GOI SCHOLARSHIPS	104370.00	0.00
ACCIDENTAL INSURANCE	11682.00	11682.00
COLLEGE CHANGE FEE	260.00	260.00
BRANCH CHANGE FEE	450.00	450.00
SCHOLARSHIP REMUNARARATION	370.00	370.00
READMISSION FEES	525.00	525.00
PRIZES PAYABLE	19168.00	17716.00
ADVANCES FOR EXPENSES	270000.00	280000.00
MINORITY ENCOURAGNEBT ALLOWAI	52500.00	52500.00
FEES PAID IN EXCESS	250.00	0.00
LIC EXCESS PAYMENT	275.00	0.00
PROVIDENT FUND LOAN	350000.00	350000.00
	<b>13493100.00</b>	<b>13396753.00</b>

**Schedule - F- Pay and allowances**

	Amount Rs. Ps
a) TEACHING STAFF	
PAY & GRADE PAY	10074809.00
DEARNESS ALLOWANCE	14818650.00
H.R.ALLOWANCE	983235.00
CONVEYANCE ALLOWANCE	267000.00
HONORARIUM TO PRINCIPAL	24000.00
LICENSES TO PRINCIPAL	16800.00
b) NON TEACHING STAFF	
PAY & GRADE PAY	1931940.00
DEARNESS ALLOWANCE	2839489.00
H.R.ALLOWANCE	193194.00
CONVEYANCE ALLOWANCE	69400.00
MEDICAL BILL	10923.00
	<b>31229440.00</b>



A.P.S.P. MANDAL'S  
 SARDAR VALLABHBHAI PATEL ARTS & SCIENCE COLLEGE AINPUR, DIST. JALGAON  
 PART OF STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31ST MARCH 2019

Schedule - G- Miscellaneous expenses

	Amount Rs. Ps
TELEPHONE AND INTERNET EXPENSES	65670.00
PRINTING AND STATIONERY	35822.00
POSTAGE	710.00
AUDIT FEES	32000.00
ELECTRICITY & GAS EXPNS	86859.50
GYMKHANA EXPENSES	23461.00
<b><u>OTHER ITEMS</u></b>	
AFFILIATION FEE	8000.00
GUEST LECTURAR EXPENSES	9100.00
TRAVELLING EXPENSES	22980.00
PLAY GROUND REPAIRS	6200.00
FURNITURE AND EQUIPMENT REPARS	33114.00
ADVERTISEMENT EXPENSES	30876.00
BANK COMMISSION	2284.05
COMPUTER EXPENSES	64650.00
INTERNAL EXAM EXPENSES	12800.00
WATER PROVISION EXPENSES	16046.00
CLEANING AND HYGIENE	2338.00
COLLAGE SOFTWARE EXPENSES	77000.00
TAX CONSULTANT FEES	14160.00
INVERTER AND GENERTOR EXPENSES	24325.00
BOTNICAL GARDEN EXPENSES	51955.00
FUNCTIONS	4229.00
GENERAL KNOWLEDGE HONARIUME	1200.00
INVOIRMENT HONARIUME	8300.00
EARN & LEARN YOGNA EXPNS	10350.00
LAB REG. FEES	12000.00
PEON DRESS & WASHING ALLOWANCES	4950.00
STUDENT SEMINAR EXPNS	62005.00
GATHERING EXPNS	5320.00
STUDENT ACTIVITIES EXPENSES	5260.00
ZEROX EXPNS	640.00
SCEINCE - AVISHKAR EXPNS	824.00
NMU YUVARANG EXPNS	5960.00
COLLAGE MAGZINE EXPNS	24000.00
ISO CERTIFICATION EXPENSES	5900.00
NAAC FEES	138650.00
FIRE AND FITAR EXPNS.	2200.00
COLLAGE DEVELOPMENT EXPENSES	158081.00
UNIVERCITY COMMETY TRAVELLING EXPNS	12000.00
BOOK BINDING EXPNS	1120.00
MISCELLANEOUS EXPENSES	7748.00
<b>TOTAL</b>	<b>1091087.55</b>



17 JUL 2019

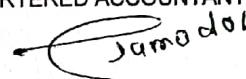
A. P. S. P. MANDAL'S

SARDAR VALLABHBHAI PATEL ARTS & SCIENCE COLLEGE, AINPUR, DIST. JALGAON.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2019

EXPENDITURE	Rs. Ps.	INCOME	Rs. Ps.
TO PAY & ALLOWANCES	31367340.00	BY SALARY GRANT	31242440.00
TO NEWSPAPERS, PERIODICALS & MAGAZINES	19340.00	BY FEES & FINES	1066925.00
TO CURRENT LABORATORY EXPENSES	57061.00	BY INTEREST ON BANK A/C	17764.00
TO MISCELLANEOUS EXPENSES	1127284.05	BY SALE OF PROSPECTUS & IDENTITY CARDS.-	
TO DEPRECIATION	177499.57	AND GENERAL BOOKS	58460.00
TO BUILDING MAINTANANCE CHARGES	400000.00	BY ZEROX INCOME	4442.00
TO LIABRY CURRENT EXPENSES	4200.00	BY OTHER MISCELLANEOUS RECEIPTS	13090.00
TO SHORT RECOVERIES BORN BY COLLEGE	510.00	BY DEFICET CARRIED TO BALANCE SHEET	801638.62
TO PRINITING OF PROSPECTS OF I-CARD & GENRAL BOOKS	51000.00		
TO EXCESS PAYMENT W/OFF	525.00		
<b>TOTAL</b>	<b>33204759.62</b>	<b>TOTAL</b>	<b>33204759.62</b>

AS PER OUR REPORT OF EVEN DATE  
FOR M/S S.D.CHOPDE & CO.  
CHARTERED ACCOUNTANTS

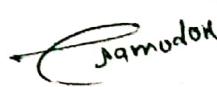
  
(S.D. CHOPDE)  
PARTNER M.NO. 36208



A. P. S. P. MANDAL'S  
SARDAR VALLABHBHAI PATEL ARTS & SCIENCE COLLEGE, AINPUR, DIST. JALGAON.  
BALANCE SHEET AS AT 31ST MARCH 2019

FUNDS & LIABILITIES	Rs. Ps.	ASSETS	Rs. Ps.
FUNDS	545680.90	TUBEWELL	50168.00
PRIZE FUND	277675.00	MOVABLE PROPERTIES	2191243.27
STUDENTS AID FUND	17295.00	(LABORATORY EQUIPMENT,	
STUDENTS WELFARE FUND	194768.50	FURNITURE & DEAD STOCK,	
STUDENTS HEALTH FUND	10970.40	GAMES EQUIPMENT & COMPUTER	
DEVELOPMENT FUND	44972.00	EQUIPMENT, CC CAMERA)	
LIABILITIES	362933.00	ADVANCES - FOR EXPENSE	11500.00
STUDENTS SPORT DEPOSITE	13300.00	GAS DEPOSIT	1800.00
STAFF CREDIT SOCIETY	110.00	BRANCHES DIFFRANCE	1822.00
EXCESS FEE GRANTS	845.00	ADVANCE EXAMINATION UNIT	35476.54
EXCESS SALARY GRANTS	139696.00	ADVANCE - UGC GRANT A/C	49500.00
GOI SCHOLARSHIPS	142350.00	ADVANCE STUDENT AID MANDAL A/C	13132.50
SUSPENSE GRANTS	19350.00	CASH & BANK BALANCES	1087395.37
LIABILITIES FOR EXPENSES	340.00	INCOME & EXPENDITURE ACCOUNT	4605536.22
PRIZE PAYABLE	20457.00	BALANCE AS PER	
DEGREE CERTIFICATE FEE	10.00	LAST BALANCE SHEET	3803897.60
GOI SCHOLARSHIPS REMUNARATION	125.00	ADD DIFCIEIT DURING	
PROFESSION TAX ( NON GRANT)	4820.00	THE YEAR	<u>801638.62</u>
TEMPORARY ADVANCES	20980.00		
BANK SUSPENSE (NON GRANT)	550.00		
ADVANCES- A.P.S.P. MANDAL	7138960.00		
TOTAL	<u>8047573.90</u>	TOTAL	<u>8047573.90</u>

AS PER OUR REPORT OF EVEN DATE  
FOR M/S S.D.CHOPDE & CO.  
CHARTERED ACCOUNTANTS

  
(S.D. CHOPDE)  
PARTNER M.NO. 36208



17 JUL 2019

A. P. S. P. MANDAL'S.

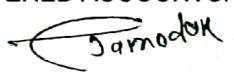
SARDAR VALLABHBHAI PATEL ARTS AND SCIENCE COLLEGE, AINPUR, DIST. JALGAON.

PART OF BALANCE SHEET AS AT 31ST MARCH 2019

MOVABLE PROPERTIES

PARTICULARS	BALANCE 01-04-2018 Rs.Ps.	Additions 2018-19 Rs.Ps.	LESS RECOVER Y Rs.Ps.	Total Rs.Ps.	Depreciation Rs.Ps.	Balance 31-03-2019 Rs.Ps.
PHYSICS APPARATUS	80296.23	19706.00	--	100002.23	10000.22	90002.00
CHEMISTRY APPARATUS	63417.50	41300.00	--	104717.50	10471.75	94245.75
BOTANY APPARATUS	16373.86	0.00	--	16373.86	1637.39	14736.48
ZOOLOGY APPARATUS	31539.87	0.00	--	31539.87	3153.99	28385.88
BOOKS	307455.86	99421.00	--	406876.86	40687.69	366189.17
GAMES EQUIPMENT	162.22	0.00	--	162.22	16.22	146.00
FURNITURE & DEAD STOCK	936612.03	384969.00	--	1321581.03	82598.81	1238982.21
COMPUTER EQUIPMENT	24255.82	0.00	--	24255.82	4851.16	19404.66
C.C. CAMERA INSTALLATION	14484.72	18095.00	--	32579.72	3257.97	29321.75
VEHICALES STAND	-	224674.00	--	224674.00	14042.13	210631.88
TINE SHEED (GARDEN & GENRATER)	-	32000.00	--	32000.00	2000.00	30000.00
<u>NON GRANT ACCOUNT</u> (COMPUTER SECTION)						
FURNITURE DEADSTOCK	69752.56	0.00	--	69752.56	4359.53	65393.03
BOOKS	3400.39	0.00	--	3400.39	340.04	3060.35
COMPUTER EQUIPMENT	826.78	0.00	--	826.78	82.68	744.11
<b>TOTAL</b>	<b>1548577.84</b>	<b>820165.00</b>	<b>0.00</b>	<b>2368742.84</b>	<b>177499.58</b>	<b>2191243.27</b>

FOR M/S S.D.CHOPDE & CO.  
CHARTERED ACCOUNTANTSNTS

  
(S.D.CHOPDE)  
PARTNER M.NO. 36208



AINPUR PARISAR SHIKSHAN PRASARAK MANDAL'S  
SARDAR VALLABHBHAI PATEL ARTS & SCIENCE COLLEGE, AINPUR, DIST. JALGAON.  
NON GRANT UNIT (INCLUDING COMPUTER SCIENCE SECTION)

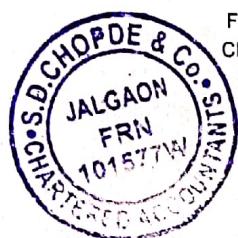
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 31 ST MARCH 2019

RECEIPTS	Rs. Ps.	PAYMENTS	Rs. Ps.
OPENING BALANCE	316231.77	DIRECT OR RECURRING EXPENDITURE	
CASH ON HAND	2.00	STAFF HONORARIUM	137900.00
IN S/B A/C WITH		TEACHING & NON TEECHING	137900.00
STATE BANK OF INDIA	316229.77	OTHER RECURRING EXPENSES	36196.50
<u>DIRECT OR RECURRING RECEIPTS</u>		AUDIT FEES	5000.00
FEES	204550.00	BANK COMMISSION	265.50
TUITION FEE	103000.00	ZEROX EXPENSES	8931.00
ALLHUMNI ASSOCIATION FEE	200.00	AFFILIATION FEES	22000.00
ADMISSION FEE	200.00		
GATHERING FEE	320.00		
LABORATORY FEE	87500.00	<u>INDIRECT OR NON RECURRING EXPENDITURE</u>	
GYMKHANA FEE	800.00	PRINTINGS OF GENRALS BOOKS	36000.00
MAGAZINE FEE	320.00	PRINTING OF PROSPATES AND FORMS	15000.00
LIBRARY FEE	1960.00	SPORT DEPOSE	200.00
TITOIRIAL & INTERNAL EXAM FEE	480.00	ADVANCES	218000.00
STUDENT ACTIVETE FEES	400.00	A.P.S.P. MANDAL	200000.00
E-SERVICE FEE	400.00	SENIOR COLLEGE A/C	18000.00
POOR STUDENTS AID FEE	480.00		
ASHWAMEDH KRIDA FEE	240.00		
PERSONALITY DEVELOPMENT FEE	200.00	CLOSING BALANCE	179669.27
MEDICAL FEE	200.00	CASH ON HAND	2.00
REGISTRATION FEE	600.00	IN S/B A/C WITH	
STUDENT GROUP INSURANCE FEE	80.00	STATE BANK OF INDIA	179667.27
NSS FEE	80.00		
JENRATER & INVERTER FEES	1400.00		
EMERGENCY FEE	80.00		
COMPUTER FEE	160.00		
COLLGEGE DEVELOPMENT FEE	720.00		
ELIGIBILITY FEE	480.00		
SPORTS FEES	3050.00		
MISCELLANEOUS FEE	1200.00		
<u>INDIRECT OR NON RECURRING RECEI</u>			
INTEREST ON BANK A/C	12132.00		
SALE OF GENRAL BOOKS	41600.00		
SALE OF PROSPECTS	12900.00		
SALE OF I CARD	3960.00		
MICELLANEOUS RECEIPT	2350.00		
ZEROX INCOME	4442.00		
SPORT DEPOSIT	6800.00		
ADVANCES - SENIOR COLLEGE A/C	18000.00		
<b>TOTAL</b>	<b>622965.77</b>	<b>TOTAL</b>	<b>622965.77</b>

REMARK:-

1) Fee Control Register showing opening arrears of fees, fees due, Fees received & arrears at the end the year was not maintained.

We have examined the above statement of Receipts & Payments for the year ending 31st March 2019, with the books of accounts and vouchers relating thereto. In our opinion, it is correct according to the best of our information and explanations given to us and as shown by the books of the Ainpur Parisar Shikshan Prasarak Mandal's Saradar Vallabhbhai Patel Arts & Science College, Ainpur Dist. Jalgaon, Non grant Unit (Incliding Computer science section) A/c subject to above remark.



FOR M/S S.D.CHOPDE & CO.  
CHARTERED ACCOUNTANTS  
*Samudra*  
(S.D.CHOPDE)  
PARTNER M.NO. 36208