

**ANNUAL FINANCIAL
STATEMENTS & STATUTORY
AUDIT REPORT**

**DR. APJ ABDUL KALAM
GOVT.COLLEGE, SILVASSA**

F.Y 2019-20

Auditors:-

**M/s Vijay N. Tewar & Co.(Post
merger with M/s V.A.D. & Co.)**

3rd Floor, Panorama, Alkapuri,

Vadodara-390007

BRANCHES : AHMEDABAD : MUMBAI : DELHI : GODHRA : SURAT

VIJAY N TEWAR & CO.

Date : 09/03/2021

Chartered Accountants

ISO 9001-2008 Certified

To
The Principal
Dr. APJ Abdul Kalam Govt. College
DNH – Uchha Siksha Samiti
Dokmardi, Silvassa – 396230

Sub. : Submission of Audited Financial Statements & Audit Report for the F.Y. 2019-20

Dear Sir,

With respect to the captioned subject & the approved financial statements so received by us, we are pleased to inform you that we have successfully completed the audit of the same and our audit report is attached with this letter for your kind perusal and necessary action.

We would like to humbly thank your honour, Shri Hiren Patel sir, Shri Pritesh Mahyavanshi and your entire team for the kind and extensive co-operation granted to us during the entire audit.

We are more than pleased to let you know that our report is an unqualified report thereby implying that the financial statements so attached are majorly free from material misstatements and more or less depict a true and fair picture of the state of affairs of your esteemed institution. The management letter so required to be submitted, is already covered in our report alongwith its annexure -1.

Please note that the UDIN (Unique Document Identification Number) for the said report is **21159491AAAABK5295**. (The GOI, banks as well as our Institute of Chartered Accountants can verify the report using this number only post our validation). The management representation letter is attached herewith. You are requested to sign the same and send the original to us. It may be noted that, without the same, the audit report shall not be validated by us.

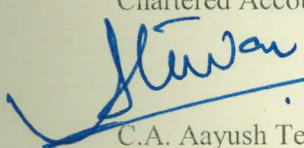
We are hereby also attaching our bill for the audit services for the same with a humble request to process the same at your earliest convenience.

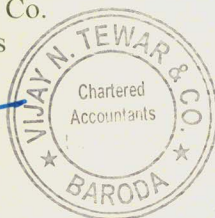
We shall be obliged to provide any further clarity so required with regards to the said report.

At your service always.

With best & humble regards

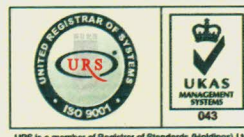
For Vijay N. Tewar & Co.
Chartered Accountants


C.A. Aayush Tewar
Partner
Vadodara



Enclosed : Management Representation letter dated 09/03/2021 : 1 copy
: Our Audit Report Dated : 09/03/2021 : 3 Copies
: Audited Financial Statements : 09/03/2021 : 3 Copies
: Bill for the same dated : 09/03/2021 : 1 Copy

315-16, Panorama Complex, Opp. Welcome Hotel,
Alkapuri, Vadodara - 390 007.
☎ +91 0265 2337702, 2334295
✉ vijaytewar@yahoo.com 🌐 www.vijaytewar.com
Branches : Ahmedabad | Godhra | Mumbai | Surat | Delhi



URS is a member of Registrar of Standards (Pricing) Ltd.

1

AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of Dr. APJ Abdul Kalam Govt. College (Formerly Known as Silvassa Institute Of Higher Learning), (A Unit of Dadra and Nagar Haveli Ucchha Sikshya Samiti), Dokmardi, Silvassa. U.T of Dadra Nagar Haveli Daman & Diu as at 31.03.2020 and the related Income and Expenditure Statement for the year ended on that date, both of which we have signed under reference to this report.
2. The focal responsibility of preparation of these Financial Statements and the adoption of the accounting policies used in such preparation, is of management of the college including but not limited to the concerned accounting clear, the HOD accounts and other such authorized personnel so designated as per the DOP issued or fixed by the Govt. of DNHDD. Our responsibility is to express our opinion on these financial statements based on our Audit.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements or not. An audit includes examining on test basis, evidence supporting the amount and disclosures in the financial statements, relying on the statements given by the auditee and or its representatives, relying on the reports of the internal auditor etc.
4. Subject to our comments as per Annexure 1 to our report & subject to the documents to be received by us as audit documentation, it is hereby stated that :
 - A. We have obtained all the information and explanation which to the best of our knowledge and belief was necessary for the purpose of our audit.
 - B. In our opinion, proper books of accounts have been kept by the college so far as it appears from our examination of those books.
 - C. The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account.

315-16, Panorama Complex, Opp. Welcome Hotel,
Alkapuri, Vadodara - 390 007.

+91 0265 2337702, 2334295

✉ vijaytewar@yahoo.com 🌐 www.vijaytewar.com

Branches : Ahmedabad | Godhra | Mumbai | Surat | Delhi



VIJAY N TEWAR & CO.

Chartered Accountants

ISO 9001-2008 Certified

5. Total TDS amounting to ₹41,14,931/- is still receivable in the F.Y.2019-20

Period	TDS (Amount in ₹)
A.Y. 2013-14	17,82,300/-
A.Y. 2016-17	4,33,889/-
A.Y. 2018-19	6,36,999/-
A.Y. 2019-20	12,61,743/-
Total	41,14,931/-

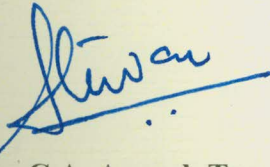
6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with notes thereon/attached give a true and fair view in conformity with accounting principles generally accepted in India.

- A) In case of Balance Sheet, of the state of affairs of the college as at 31st March 2020 and
B) In case of Income and Expenditure account, of the Excess of Income over Expenditure for the year ended on that date.

For Vijay N. Tewar & Co. (After merger with M/s V.A.D. & Co.)

Chartered Accountants

Firm Registration number: 111422W



C.A. Aayush Tewar

Partner

Membership number: 159491



Place: Vadodara

Date: 09/03/2021

315-16, Panorama Complex, Opp. Welcome Hotel,
Alkapuri, Vadodara - 390 007.

+91 0265 2337702, 2334295

✉ vijaytewar@yahoo.com 🌐 www.vijaytewar.com

Branches : Ahmedabad | Godhra | Mumbai | Surat | Delhi



URS is a member of Registrar of Standards (Holdings) Ltd.

3

ANNEXURE TO AUDIT REPORT: 1

- We have been appointed as statutory auditors to the said organization (hereinafter referred to as *the Auditee*) in pursuance to the EOI No. EDN/SIHL/CA/ACCTT/2012/103/ Vol – I/5496 dated 10/12/2019.
- As per the same, our responsibility is to conduct the audit as per the Scope of Work mentioned in this EOI to ensure that the Ministry/UT administration receives adequate, independent & professional Audit assurance that the grant proceeds provided by Ministry/UT Administration are used for purposes intended in line with approved budget and that the financial statements are free from material misstatements.
- Accordingly, we present our comments on every point of our scope as under & where special attention was needed, the remarks have been mentioned under italics.

1. Assessment of adequacy of the financial systems including financial controls :

- As per our audit, it was observed that the financial controls mainly rest with the Principal who is the authorized drawing officer. All the files/proposals are sent from the administrative offices digitally using digital signatures to the Principal who studies, interprets and approves/rejects them. The entire system is well controlled and displays considerable transparency in financial controls area.
- As regards the reliability of accounting systems and financial reports, it was observed during the audit that the accounting systems and the financial reports displayed departures from correct accounting policies in the previous years. However, the same were identified and rectified during this year in consultation and confirmation with those concerned to ensure that a correct picture is shown. It was felt that the concerned accounting clerk is overburdened with his work and it is suggestive to depute at least a CA Inter passout (Preferred) or to outsource the said accounting work, which shall further improve the accounting process.
- As regards the physical verification of Assets and Liabilities is concerned, the reports of the same was asked during audit. The internal audit report was submitted as its response and as per page 11 of the said report under the table titled as "Part II – Detailed Audit Report", it has been mentioned that all the physical assets have been verified and the same are matching with the accounting books. It may be mentioned here that the said report is dated 24/12/2020 and therefore any changes in the books of accounts with regards to assets between the said date and the date of our audit report, might not be physically verified by the internal auditor.



- It has also been mentioned by the internal auditor that, the fixed asset register is not maintained physically. It is suggested that the same be maintained at the earliest.
2. The funds have been spent in accordance with the conditions laid down from time to time :
- During our audit, the undermentioned details for the grants have been submitted to us :

Sr. no.	Name of Grants received	Amount received INR.	Date of Reciept	Purpose for which received.	Purpose for which spent.
1.	Dept. Of Education – Silvassa.	220 Lakhs	30/03/2020	Revenue Grant.	Routine administrative & college running expenses.
2.	Ministry of Human Resource Development- GOI.	432.8 Lakhs	30/12/2019	Revenue Grant.	College dev. Expenses (Central Sponsored Scheme)

3. The goods and services have been procured with relevant procurement guidelines.
- The auditee on account of it being funded by GOI, has to procure as per GFR 2017.
 - During our period of audit, there was no major procurement especially related capital works. There were administrative procurements during the year, the details of which have been reviewed by the internal auditor. We have perused the said internal audit report and based on the same, it was observed that except one instance, the major procurements have been done in accordance with the policies laid under GFR 2017.
 - The said instance so referred by the internal auditor is regarding the Housekeeping contract and on account of it being reported by the internal auditor, were were bound to check the same in detail and as per our audit, the following departures from procurement policy were observed :



5

- a. In the month of July 2017, a tender was published for the 3rd time, wherein two parties had submitted their bids : M/s Jyoti Samajik Sewa Sansthan and M/s Laxmi Security (Guj.) Private Limited, of the same, the bid of M/s Laxmi Security (Guj.) Private Limited was rejected on account of incomplete submission as mentioned in Para 6 Page N-40, thereby leaving only a single eligible bidder viz. M/s Jyoti Samajik Sewa Sansthan.
 - b. Under GFR 2017 rules, a single bid cannot be accepted under any circumstances except a few mentioned in GFR 2017, however departing from the same, the bid of M/s Jyoti Samajik Sewa Sansthan though being single was accepted on the basis of an administrative Sanction/approval dated July 2016. It shall be pertinent to mention here that this administrative sanction of July 2016 was an expenditure limit capping sanction, which capped the expenditure at INR 30 Lakhs p.a. & not a single bid approval sanction.
 - c. Thereafter, new tenders were called for in Jan 2019 & Nov 2019 and M/s Jyoti Samajik Sewa Sansthan was declared the L-1 Eligible on the basis of his quote of INR 26,42,484/-. It is pertinent to note here that the same party has completed the same work at INR 25,52,868/- for previous 2+ years & was still continuing.
 - d. The same vendor had quoted INR 21,93,696/- (Difference of INR 4,48,788/-) just 9 months back and was already working at INR 25,52,868/- (Difference of INR 89616/-) at the time of awarding this new contract.
 - e. As per generally accepted and followed procurement guidelines, in case of multiple bids from same bidder over a short period of time, it is pertinent to award the contract at the lowest of the bids, which was not done and it is strongly advised to rectify the same, so as to avoid CAG audit paras.
4. Adequate disclosures of expenditures ineligible for financing :
- As stated earlier, in the period of audit, there were only revenue grants received and as per the discussion with the concerned officials during audit, the expenses incurred against the same are fully eligible for financing.
5. The supporting documents, records and accounts have been kept in respect of projects :
- During the period of audit, significant capital project works were ongoing such as student activity center etc. and the same have been allotted to OI DC which is GOI undertaking.
 - During our audit, we were informed that all the records, documents etc. related to the same are present with OI DC only, therefore in absence of the same, we are unable to offer our comments on this point.



- However, on perusal of the internal audit report, more specifically to page 9-10, a detailed list of documents so maintained by the auditee has been mentioned, which may be referred in these regards.

6. Grant utilization Certificate :

- The working of the same has been obtained from the auditee and accordingly the same is attached with this report as per Annexure II. A brief description of the same is mentioned hereunder :

Sr. No.	From where Grant is received.	Date of Receipt	Type of Grant	Purpose of Grant	Amt. in INR.	Exp. Incurred?	Amt. of Exp. made.
1.	Dept. of Education - DNHDD	30/03/2020	Revenue	Routine administrative & college running expenses.	220 Lakhs	Yes	0
2.	Ministry of HRD – GOI	30/12/2019	Revenue	College dev. Expenses (Central Sponsored Scheme)	432.8 Lakhs	Yes	0

- During our audit, difference in Grant utilization Certificate and the books of accounts was observed as on 31/03/2019, the details of the same are mentioned hereunder :

Type of Grant	Balance as per Grant Utilization Certificate (GUC)- As on 31.03.2019	Total Balance of banks as per Balance Sheet- As on 31.03.2019	Difference (Showing less Grant Utilized)
General Grant	5,67,63,561/-	24,15,82,574/-	3,59,09,794/-
Capital Assets Grant	14,89,09,219/-		
Total	20,56,72,780/-	24,15,82,574/-	3,59,09,794/-



7. Filing of annual Return of the auditee :

- The Income Tax Return of the auditee has been filed successfully by us vide Acknowledgement Number 153966900090121 on 01/02/2021 based on provisional financial statements & information so submitted by the auditee in these regards. Post finalization, the return shall be revised if needed.
- The auditee's Income Tax Return for A.Y.2018-19 (F.Y. 2017-18) has been filed with errors on account of which a Tax demand of INR 3,09,47,705/- has been raised by the Income Tax Department.
- The said demand might be recovered from the auditee anytime and even by attachment of bank accounts. Further, the Income Tax Department may impose penalty U/s 271 of the Act, against the said demand. It is strongly suggested to arrange proper compliance to the same so that it gets nullified at the earliest possible.
- The Income Tax Department has also raised demands of INR 2,40,290/- against the TDS returns so filed by the Auditee U/s 201 of the Income Tax Act, 1961 and the said demand is high interest charging demand which increases at 1.5% per month and/or even more from the date of issuance of notice. It is strongly suggested to arrange proper compliance to the same so that it gets nullified at the earliest possible.



**DR. APJ ABDUL KALAM GOV. COLLEGE (Formerly known as Silvassa College -A UNIT OF
DADRA & NAGAR HAVELI UCCHHASIKSHA SAMITI), SILVASSA.**

Balance Sheet as on 31st March 2020

(Amount in ₹)

Particulars	Sch.	As on 31.03.2020	As on 31.03.2019
Source Of Funds			
Un-Restricted Fund	1	104,728,003	138,026,674
Restricted Fund	2	388,300,000	388,300,000
Long Term Liabilities	3	1,823,952	0
Current Liabilities & Provisions	4	3,569,179	2,625,362
Total		498,421,134	528,952,036
Application Of Funds			
Fixed Assets	5	223,681,178	19,305,946
Investments	6	-	-
Current Assets, Loans & Advances	7	274,739,956	509,646,090
Total		498,421,134	528,952,036
Notes To Accounts	1-14		

As per our report & annexures of even date attached,

For Vijay N. Tewar & Co. (Post Merger with
M/s VAD & Co.)

Chartered Accountants
FRN : 111422W

Dr. APJ Abdul Kalam Govt. College

(A Unit of Dadra and Nagar Haveli Uicchha Sikshya
Samiti, Dokmardi, Silvassa)

C.A. Aayush Tewar
Partner
Membership No. 159491



Admin-cum-Accounts Officer
Dr. APJ Abdul Kalam Govt. College
Dadra & Nagar Haveli Uicchha Sikshya Samiti

I/c, Principal/Member Secy. (EC)
Dr. APJ Abdul Kalam Govt. C
Dadra & Nagar Haveli Uicchha Sikshya Samiti

Place : Vadodara
Date : 09/03/2021

Place : Silvassa
Date : 09/03/2021

DR. APJ ABDUL KALAM GOV. COLLEGE (Formerly known as Silvassa College -A UNIT OF DADRA & NAGAR HAVELI UCCHHASIKSHA SAMITI), SILVASSA.

Income & Expenditure A/C For The Year Ended 31st March 2020

(Amount in ₹)

Particulars	Sch.	As on 31.03.2020	As on 31.03.2019
Income			
Fees Income	8	2,026,915	2,009,730
Interest Income	9	6,963,685	12,849,574
Other Income	10	156,012	181,206
Total		9,146,612	15,040,510
Expenditure			
Cultural, Sports & Annual Day Celebration Expense	11	362,245	768,319
Employees Related Expense	12	40,314,644	32,854,957
Administrative Expense & Other General Expense	13	10,027,084	12,119,634
Depreciation	5	2,879,557	3,243,878
Total		53,583,530	48,986,788
(Deficit)/Excess Before Prior Period Exp/Grant		(44,436,918)	(33,946,278)
Less : Prior Period Expense	14	-	900
(Deficit)/Excess After Prior Period Exp/Grant		(44,436,918)	(33,947,178)
Add: Grant In Aid Received (For Recurring Activity)		22,000,000	60,000,000
CSR Contribution Received		-	-
Grant In AID Received From MHRD(RUSA)		43,280,000	-
Grant From Unnati Bharat Fund		-	50,000
Net Surplus Carried To General Fund A/C		20,843,082	26,102,822
Notes To Accounts	1-14		

As per our report & annexures of even date attached,

For Vijay N. Tewar & Co. (Post Merger with M/s
VAD & Co.)
Chartered Accountants
FRN : 111422W

Dr. APJ Abdul Kalam Govt. College

(A Unit of Dadra and Nagar Haveli Uicchha Sikshya Samiti,
Dokmardi, Silvassa)

[Signature]
C.A. Aayush Tewar
Partner
Membership No. 159491



[Signature]
Admin-cum-Accounts Officer I/c, Principal/Member Secy. (EG)
Dr. APJ Abdul Kalam Govt. College
Dadra & Nagar Haveli Uicchha Sikshya Samiti

Place : Vadodara
Date : 09/03/2021

Place : Silvassa
Date : 09/03/2021

**DR. APJ ABDUL KALAM GOV. COLLEGE (Formerly known as Silvassa College -A UNIT OF
DADRA & NAGAR HAVELI UCCHHASIKSHA SAMITI), SILVASSA.**

SCHEDULES ATTACHED TO AND FORMING PART OF THE FINANCIAL STATEMENTS.

SCHEDULE-1

Un-Restricted Fund

Particulars	As on 31.03.2020	As on 31.03.2019
Corpus Fund		
Balance as at Beginning of the year	-	-
Add : Contribution Towards Corpus	-	-
Less : Transferred During the year	-	-
Closing at the year end (A)	-	-
General Fund		
Balance as at Beginning of the year	138,026,674	111,923,852
Add : Surplus/(Deficit)transfer from Income & Expenditure A/c	20,843,082	26,102,822
Less : Transferred During the year	54,141,753	-
Closing at the year end (B)	104,728,003	138,026,674
Grand Total (A+B)	104,728,003	138,026,674

SCHEDULE-2

Restricted Fund

Particulars	As on 31.03.2020	As on 31.03.2019
Corpus Fund		
Balance as at Beginning of the year	388,300,000	388,300,000
Add : Contribution Towards Corpus	-	-
Less : Transferred During the year	-	-
Closing at the year end (A)	388,300,000	388,300,000

SCHEDULE-3

Long Term Liabilities

Particulars	As on 31.03.2020	As on 31.03.2019
CSR Fund	1,661,559	-
NPS Employee Subscription-Payable	47,358	-
University Expense Payable	115,035	-
Total	1,823,952	-

SCHEDULE-4



Current Liabilities & Provisions

Particulars	As on 31.03.2020	As on 31.03.2019
(A) Duties & Taxes		
TDS Payable (Contract)	(5,000)	(4,134)
TDS Payable (Professional Fees)	(3,215)	(9,540)
TDS Payable (on GST @2%)	11,833	18,766
Total	3,618	5,092
(B) Provisions		
Salary Payable	-	-
Fees Payable to Student	-	-
Total	-	-
	As on 31.03.2020	As on 31.03.2019
(C) Sundry Creditors For Exp. (As per Annexure-1)	2,836,623	1,589,516
(D) Other Current Liabilities		
Exam Remuneration payable to Staff	416,567	521,699
NPS Employee Subscription-Payable	-	47,358
University Expense Payable	-	112,316
Fee Distribute to Student	-	1,280,570
Performance Security Deposit	307,644	29,891
Fee Refund to Student (CSR Fund)	-	(961,266)
Admission Remuneration	2,330	-
Marksheet Distribution Fee	2,397	-
Discount	-	186
Total	728,938	1,030,754
Grant Total (A+B+C+D)	3,569,179	2,625,362

SCHEDULE-6

Investments

Particulars	As on 31.03.2020	As on 31.03.2019
<u>FDRs With Bank</u>		
Accured Interest on FD	-	-
Advance for Affiliation Expense	-	-
Total		

SCHEDULE-7

Current Assets, Loans & Advances

Particulars	As on 31.03.2020	As on 31.03.2019
Current Assets		
(A) Cash Balance	-	-
(B) Bank Balance		



Dena Bank - 51689	-	37,933
Dena Bank - 51690	4,151,996	2,130,287
Dena Bank - 30748	-	329,654
Dena Bank - 24261	4,719,706	2,690,469
Dena Bank - 31464	159,743,052	235,904,977
Canara Bank 09661 (RUSA)	43,933,192	489,254
Total	212,547,946	241,582,574
(C) Sundry Debtors		
Sai Prints Pvt Ltd.	23,869	-
(D) Loans & Advances		
O.I.D.C. Ltd	9,916,136	215,200,000
Advance For HT Line Shifting	10,138,456	10,138,456
Advance for Student Activity centre	38,000,000	38,000,000
TDS Receivable AY 2013-14	1,782,300	1,782,300
TDS Receivable AY 2016-17	433,889	433,889
TDS Receivable AY 2018-19	636,999	636,999
TDS Receivable AY 2019-20	1,261,743	1,261,743
TDS Receivable AY 2017-18	-	610,670
Total	62,169,523	268,064,057
(E) Other Current Assets		
Recovery	(807)	(807)
Student Fee Recovery	(575)	266
Total	(1,382)	(541)
Grant Total (A+B+C+D+E)	274,739,956	509,646,090



SCHEDULE-8		
Fees Income		
Particulars	As on 31.03.2020	As on 31.03.2019
Admission & Fees Income	2,026,915	2,009,730
Total	2,026,915	2,009,730
SCHEDULE-9		
Interest Income		
Particulars	As on 31.03.2020	As on 31.03.2019
Interest	6,763,107	12,788,852
Interest on IT Refund	36,640	-
Interest on Saving A/c (RUSA)	163,938	60,722
Total	6,963,685	12,849,574
SCHEDULE-10		
Other Income		
Particulars	As on 31.03.2020	As on 31.03.2019
RTI Fee	-	196
Tender Fee	23,000	18,000
Fine (Library Books)	32,795	28,793
Misc Income	18,379	6,466
Degree Certificate & Marksheet Distribution	19,670	4,722
Rent (Canteen)	38,300	104,550
University Exam Income	23,868	18,479
Total	156,012	181,206
SCHEDULE-11		
Cultural, Sports & Annual Day Celebration Expense		
Particulars	As on 31.03.2020	As on 31.03.2019
Sports Expense	55,493	300
Cultural Activity Expense	270,371	278,875
Annual Day Expense	36,381	489,144
Total	362,245	768,319
SCHEDULE-12		
Employees Related Expense		
Particulars	As on 31.03.2020	As on 31.03.2019
Salary	40,285,529	32,761,813
Staff welfare expense	29,115	28,170
Gratuity expense	-	64,974
Total	40,314,644	32,854,957



SCHEDULE-13

Administrative Expense & Other General Expense

Particulars	As on 31.03.2020	As on 31.03.2019
Admission Expense	3,125	-
Affiliation Expense	55,300	66,451
Advertisement Expense	63,143	273,381
Auditor Expense	63,250	64,070
Bank Charges	6,814	2,170
Campus Development Expenses	129,264	29,694
Career Development Expense	-	70,154
Coppier Toner	7,500	20,886
Cellphone Bills Expense	14,267	15,969
Courier Charges	1,929	440
Class Development Expense	-	7,391
Daily Allowance Expense	44,925	84,260
Exam Remuneration	-	883,540
Electrical Expense	44,843	55,476
Electricity Bill Expense	1,420,932	1,084,824
E-Signature Expense	-	1,500
Examination Expense	36,041	15,997
Fixtures Expense	-	8,450
Fixing & Labour Charges	-	94,268
Girls Welfare Expense	-	3,385
Honorarium (Visiting Lecture fees)	2,335,330	1,960,000
Honorarium Expense	-	3,403,824
House Keeping Services Expense	2,465,354	74,368
House Keeping Material Expense	138,248	16,343
Internet Service Expense	443,216	461,981
Lab Chemical & Equipment Expense	-	564,324
Lab Misc Expense	-	24,040
Meeting Expense	43,753	21,254
Newspaper Expense (Library)	19,237	20,930
Networking & LAN Charges	-	311,129
Office /Misc.Item Expense	31,170	7,610
Plumbing Expense	34,840	34,705
Printing and Stationery	198,193	106,212
Recognition Forms (Teachers) Expense	-	5,800
Refreshment & Lunch Expense	-	8,721
Repair & Maintenance Expense	198,477	216,675
Selection/LIC Committee Expense	20,708	17,476
Security Service Expense	919,778	953,101
Software Expense	44,552	26,580
Tour Expense	52,294	52,424
Student Welfare Programme Expense	40,630	46,992
T.A. official Tours Expense	96,791	133,554
Travelling Expense	-	38,257
Tendering Expense	-	12,000
University Development Fee	-	62,922
Vehicle Hiring Expense	359,515	245,802
VIP Visiting Expense	-	490,575
Workshop Expense	-	19,729
NAAC/BSG Registration Fees	437,862	



Consultancy Fee	14,160	-
Intercom Expense	27,609	-
Periodicals and Magazin Exp.	89,836	-
Science Laboratory Expenses	46,160	-
Seminar Exp.	57,566	-
Student I Card Exp.	20,472	-
Total	10,027,084	12,119,634

SCHEDULE-14

Prior Period Expense

Particulars	As on 31.03.2020	As on 31.03.2019
Annual Day Expense	-	900
E-Tender Expense	-	-
Total	-	900



SCHEDULE-5 - Fixed Assets

Particulars	Opening Balances	Transactions		Closing Balances
		Additions	Depreciation	
10% Block				
Desk And Benches	3,012,480	-	301,248	2,711,232
Desk And Chairs (CSR Scheme)	31,690	-	3,169	28,521
Furniture & Fixtures	8,341,193	971,734	897,435	8,415,492
Gong Bell	11,560	-	1,156	10,404
Mobile Storage Cabinate	374,734	-	37,473	337,261
Sign Board	27,362	-	2,737	24,625
College Building	-	205,283,864	-	205,283,864
15% Block				
Air Condisar	362,793	-	54,419	308,374
Auto Bell System	6,076	-	911	5,165
Automatic Mopping Machine	31,577	-	4,737	26,840
Barcode Scanner	36,016	-	5,402	30,614
Biomatric Attandance Machine	29,608	-	4,441	25,167
Cctv Camera	1,248,729	-	187,309	1,061,420
Computer Taster	33,589	-	5,038	28,551
Coppier Machine	205,384	-	30,808	174,576
Dc Microvoltmeter	16,734	-	2,510	14,224
Electrical Application	145,091	-	21,764	123,327
Electrical Instalation	25,494	-	3,824	21,670
Electronic Equipment	124,818	-	18,723	106,095
Fire Extinguisher	23,500	14,868	4,640	33,728
I Card Prierter	58,342	-	8,751	49,591
Intercommunication System	27,448	-	4,117	23,331
Inventor	55,004	-	8,251	46,753
Lab Instrument	542,195	-	81,329	460,866
Liabary Books	116,074	18,430	20,176	114,328
Liabarybooks and Periodicals	67,221	-	10,083	57,138
Liabery Books	1,190,409	-	178,561	1,011,848
Life Guard Ro System	5,506	-	825	4,681
Locker	24,551	-	3,683	20,868
Mobile Phone	8,658	-	1,299	7,359
Musical Instruments	39,340	-	5,901	33,439
Napkin Vending Machine	213,602	-	32,040	181,562
Office Equipment	71,071	2,600	10,856	62,815
Photospector Meter	221,853	-	33,278	188,575
Projector	37,400	339,366	31,062	345,704
Refrigrator	11,886	-	1,783	10,103
Router(Internat Lease Line)	73,280	-	10,992	62,288
Science Lab Equipment	196,856	7,020	30,581	173,295
Sound System for Class Room	76,418	109,991	19,712	166,697
Sport Equipment	169,429	67,992	30,514	206,907
Submiersible Pump Motor	7,404	-	1,111	6,293
Tea Maker Machine	5,443	-	816	4,627
Telephone	-	4,957	743	4,214
Trino Microscope	19,044	-	2,857	16,187
UPS for Server	6,724	-	1,008	5,716
Water Cooler	213,236	-	31,985	181,251
Water Dispenser	61,496	-	9,224	52,272
Water Fountain	50,389	-	7,558	42,831
Water Purifier	131,890	-	19,784	112,106
40% Block				
Computer And Ups	1,082,189	317,701	496,416	903,474
Computer & Periperials	98,880	116,266	62,805	152,341
Computer Software	300,200	-	120,080	180,120
TV (LED 40 Inch)	34,080	-	13,632	20,448
Grand Total	19,305,946	207,254,789	2,879,557	223,681,178



Annexure - 1 : Sundry Creditors

Particulars	As on 31.03.2019	As on 31.03.2020
Agrawal & Dhandhania ,CA	-	56,925
Ajay Furniture	42,424	4,500
All Tech Electronics	8,260	
Anil Makwana	300	21,434
Anku Advertising	898	898
Balaji Computer	24,667	
Bennett Coleman & Co. Ltd	39,182	39,182
Bharat Sanchar Nigam Limited	4,560	4,560
Bhushar Gajani Babulbhai	-	600
Biocraft Scientific Systems Pvt. Ltd	10,714	10,714
Brijwasi Sweet & Sncks Mart	2,520	
Chirag Traders	-	18,835
Chiti-Chem Corporation	1,040	1,040
Contracutl Staff	1,870	1,870
Daman Khabar Daman	8,191	8,191
D.B. Corp Ltd.	4,804	4,804
Dharmendra Rajbhar	2,740	1,570
Dilip G. Mishal	(24,789)	(24,394)
DNA	8,191	8,191
Dr. Alpana Sharma, Expert Selction Comm.	-	1,000
Dr. Chirantan Rawal	-	(800)
Dr. Gaurang Barot	350	-
Dr. Rajeev Singh,Expets Sel.Committee	-	1,000
Dr.Ramchandr R. Joshi	27,146	900
Employment News	26,498	-
Gayatri Enterprises	32,910	32,910
Geetaben D. Ahir	1,500	-
Gujarat University	709,330	709,330
Hindustan Electric & Hardware	3,587	-
I Con Business Solution	-	8,645
Jai Corp Ltd	(107,949)	(107,949)
Janadesh	4,256	-
Jeenal Enterprises	-	3,282
Jyoti Samaji Sewa Sansthan	208,484	1,848,946
Kaybee Corporate	5,730	-
Kilu Fabricators	7,500	-
Kinjal S.Shah	-	1,200
Kiran Store	40	-
Kisturi Traders	19,586	12,498
Kriya Enterprises	-	39,906
Lok Prakashan Ltd	7,791	7,791
Mahalaxmi Petroleum	-	36,233
Mahaveer Sports	38,055	38,055
Manhar Store	2,240	1,260
Midday Infomedia Ltd	7,525	-
Narayan Publication Pvt. Ltd	11,062	11,062



National Co-Operative Consumers Federation of India	31,600	-
Nava Bharat Press Ltd	42,302	14,101
Nest Seating Systems	16,797	-
New SS Wath & Electronics	3,550	-
Nishpaksha Jansansar	35,754	14,732
Paalar Techon Systems	-	23,500
Patel Automation	14,214	-
Prabhat Darpan	3,412	3,412
Prerit Enterprises	(200)	-
Printer House	1,300	-
Pritesh M. Mahyavanshi	2,121	3,938
Purnima Photo Frame Makers	420	-
Purvi Enterprises	2,756	2,756
P.V. Enterprises	65,701	-
Raghuvanshi Khaman House and Lassi Center	5,520	-
Ravindra K. Patel	115	-
Sachin M. Shah	11,340	11,340
Sai Enterprises	2,670	-
Saini Enterprises	7,690	7,690
Savera Infotech Ltd	3,595	3,595
Silvassa Mirror	6,614	6,614
Slim Kiosk Network & Communication P Ltd	-	4,696
Smt. Shweta Sharma	-	(132,907)
Somya Education Systems	19,635	19,635
Sparkle Scientific Equipment Services	6,300	6,300
Suyash Enterprises	-	18,383
SWARA LAHARI	2,143	500
Ultra Fab Inida Ltd	105,000	-
Utkarsh Furniture	19,778	-
UT Today Daily	34,919	20,892
Vartaman Pravah	3,257	3,257
Total	1,589,516	2,836,623

