

3.1 Expenditure excluding salary component year wise  
during the last five years

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# Dr. Virambhai Rajabhai Godhaniya

College of Arts, Commerce, Home Science and  
Information Technology for Girls, Porbandar

Managed by Shri Maldevji Odedra Smarak Trust

UGC No. F.8-121/89 (CPP.I) Dated 14-08-1993 • BKNMU : 4102002/2016 • Sau. Uni. Code : 22005 • D.E. College Code : 73 • D.E. Grant Code : 264 • D.E. Zone Code : 94

4.1.2 Percentage of expenditure, excluding salary for infrastructure augmentation during last five years (INR in Lakhs) & 4.4.1 Percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in lakhs)

Year	Budget allocated for infrastructure augmentation (INR in Lakh)	Expenditure for infrastructure augmentation (INR in Lakh)	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh)	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh)	Total expenditure excluding Salary (INR in Lakh)
2017-18			24.15	13.25	37.4
2018-19			23.1	10.43	33.53
2019-20	42	41.74	27.68	10.41	79.83
2020-21	25	24.91	13.62	20.24	58.77
2021-22	10	10	26.17	46.41	82.58

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PRINCIPAL

Dr. R. Godhaniya College of Arts,  
Commerce, Home Sci. & IT For Girls  
Porbandar

UDIN 23163834 B01 VPJK 7286

**DR.V.R.GODHANIYA MAHILA ARTS,COM.&**

**HOME SCI. COLLEGE**

**PORBANDAR**

**AUDITED ACCOUNT**

**FY.-2017-18**

**Auditors:**

**M/S C.M.JOSHI & CO.**

**Chartered Accountants**

**Hingraj Deri Road,**

**PORBANDAR- 360 575**

**Phone : 2244677,2244666**

# C. M. Joshi & Co.

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cjoshico@yahoo.co.in

## Shri Maldevji Odedra Smarak Trust Managed

Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College  
Porbandar

### Balance Sheet as on 31st March, 2018

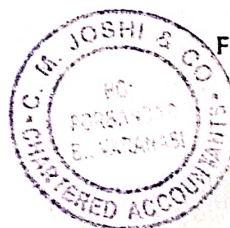
Fund & Liabilities	Amount	Assets	Amount
<b>Current Liabilities</b>		<b>Fixed Assets</b>	
Post Matric Scholarship	37600.00	As per Schedule	32138183.86
Unpaid Theory Exam Remuneration	47259.00		
	84859.00	<b>Current Assets</b>	
<b>Branch/Division</b>		<b>Deposit</b>	
M. O. Smarak Trust	16161455.90	Telephone Deposit	1114.00
<b>U.G.C. Funds</b>		<b>Cash &amp; Bank</b>	
10th Plan Equ. & Books	638473.00	Bank Balance	724224.61
11th Plan Backwar Area College Grant	300000.00	Cash On Hand	18018.00
			742242.61
11th Plan Equ. & Books	776832.00	UGC 11th Plan Merged Scheme	600648.00
8th Plan Books & Home Science	105000.00	Books & Journal	
9th Plan Equ. & Books	900000.00	UGC 11th Plan Merged Scheme Equipments	1954338.00
Computers	100000.00	UGC 12th Plan Adhoc on A/c. Grant Assets	517804.00
11th Plan Add. Assi. Scheme	2232000.00	UGC 12th Plan Coaching Books	49621.00
11th Plan Merged Scheme	2249406.00	UGC 12th Plan Coaching Equipments	75000.00
12th Plan Grant	775000.00	UGC 12th Plan (IQACs) Office Equipment	60065.00
12th Plan (IQACs) Grant	300000.00	UGC 12th Plan Rem. Coach. Books	49178.00
Adhoc G.D.A. 12th Plan Grant	1073968.00	UGC 12th Plan Rem. Coach. Equipment	75000.00
Adhoc On A/c. Grant 2013-14	720000.00		
Career Oriented Programme	500000.00	<b>Income-Exp. A/c.</b>	
COP Grant for Food & Nutrition	897690.00	As per Last Year	1882403.38
COP Grant for Translation Pro.	630000.00	Deficit : During the year	349086.05
Women Hostel Building	10000000.00		2231489.43
	22198369.00		
<b>I.C.S.S.R. Grant</b>			
	50000.00		
<b>Total Rs:</b>	<b>₹ 38494683.90</b>	<b>Total Rs:</b>	<b>₹ 38494683.90</b>

Verified & found correct.  
PORBANDAR

Date: 20 AUG 2018

*[Signature]*  
PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar



For C. M. Joshi & Co.

*[Signature]*  
(Milinda C. Joshi)  
Partner  
M. No. 133512

# C. M. Joshi & Co.

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cjoshico@yahoo.co.in

## Shri Maldevji Odedra Smarak Trust Managed

Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College  
Porbandar

### Schedule of Fixed Assets as on 31st March, 2018

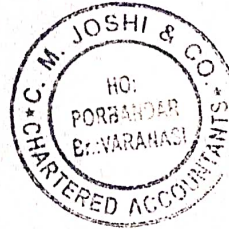
SR. NO.	ASSETS	OPP. BAL. 01-04-2017	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2018
1	10th Plan UGC Books & Journals	423451.00		423451.00		423451.00
2	10th Plan UGC Equipments	205025.00		205025.00		205025.00
3	11th Plan UGC Add. Grant Equip.	2232240.00		2232240.00		2232240.00
4	11th Plan UGC Books	224854.00		224854.00		224854.00
5	11th Plan UGC Equipment	379831.00		379831.00		379831.00
6	8th Plan UGC Books	70000.00		70000.00		70000.00
7	8th Plan UGC Equipment	35397.00		35397.00		35397.00
8	9th Plan UGC Books	366012.00		366012.00		366012.00
9	9th Plan UGC Equipment	683668.00		683668.00		683668.00
10	Book Bank	56423.00		56423.00		56423.00
11	College Equipment	47500.00		47500.00		47500.00
12	Computers & Equipments	120785.00		120785.00		120785.00
13	Electronic & Others Equipment	58400.00		58400.00		58400.00
14	Furniture & Fixture	1329050.09		1329050.09		1329050.09
15	I.C.S.S.R. Grant Book Bank	50535.00		50535.00		50535.00
16	Lab Equipments	40731.30		40731.30		40731.30
17	Library Books	193924.47	34805.00	228729.47	310.00	228419.47
18	UGC Computers	100200.00		100200.00		100200.00
19	UGC COP Equipment	395300.00		395300.00		395300.00
20	UGC COP F & N Equipment	65900.00		65900.00		65900.00
21	UGC COP T.P. Equipment	330800.00		330800.00		330800.00
22	UGC Library Human Rights	10045.00		10045.00		10045.00
23	Women's Hostel Construction	24683617.00		24683617.00		24683617.00
	<b>Total ₹</b>	<b>32103688.86</b>	<b>34805.00</b>	<b>32138493.86</b>	<b>310.00</b>	<b>32138183.86</b>

Verified & found correct.  
PORBANDAR

Date: 20 AUG 2018

  
PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar



For C. M. Joshi & Co.

  
(Milinda C. Joshi)  
Partner  
M. No. 133512

**C. M. Joshi & Co.**

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cjoshico@yahoo.co.in

**Shri Maldevji Odedra Smarak Trust Managed**  
**Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College**  
**Porbandar**  
**Income & Expenditure Account from 01-04-2017 to 31-03-2018**

Expenses	Amount	Income	Amount
<b>Salaries</b>		<b>Grants</b>	
Basic Pay	15064368.00	Salary Grant	41567890.00
Dearness Allowance	21469276.00		
House Rent Allowance	1669752.00	<b>Fees Income</b>	
Medical Allowance	110400.00	Admission/Term Fee	857700.00
Principial Allowance	16000.00	Book Depri. Fee	49810.00
Vehicle Allowance	140800.00	I-Card Fee	36850.00
Arrears	711986.00	Laboratory Fee	35150.00
Salary D/G Pay	2378400.00	Library Fee	14295.00
Bonus	6908.00	Other Fee	7900.00
	41567890.00	Sports & Game Fee	14295.00
Advertisement Exp.	15000.00	Student Activity Fee	1143600.00
Audit Fee Exp.	89439.00	Test/Exam Admin. Fee	1418550.00
Bank Comm. & Charges	10800.05	<b>Total</b>	<b>3578150.00</b>
Building Rent Exp.	1025650.00	<b>Less: Refund</b>	<b>10690.00</b>
Building Repairing	259571.00		3567460.00
CCPC Center Exp.	13941.00	Bank Intrest Income	54661.00
Computer Lab Exp.	115700.00	Misc. Income	84635.00
Cultural Activities	18468.00	Seminar Income	32300.00
Electric Main. & Rep. Exp.	31270.00	Short Term Course Fee Income	27819.00
Electric Power Consumption Exp.	318231.00	Swarnim Gujarat Grant	40000.00
Exam Exp.	2541.00	Udisha Grant	5000.00
Furniture Repairing	29423.00	<b>Deficit</b>	
Home Science Lab Exp.	19619.00	To Balance Sheet	349086.05
Misc. Exp.	28340.00		
NAAC/AAA Exp.	296754.00		
News Paper & Magazine Exp.	28038.00		
Postage Exp.	10446.00		
Printing & Stationery Exp.	108147.00		
Publication Exp.	88290.00		
Security & Sefty Exp.	87790.00		
Seminar Exp.	20433.00		
Sports Exp.	35750.00		
Swarnim Gujarat Exp.	41652.00		
Telephone & Internet Exp.	38006.00		
Transport & Traveling Exp.	98960.00		
Udisha Grant Exp.	5560.00		
Uniform Exp.	2280.00		
Visiting & Other Exp.	1271732.00		
Water & Sanitation Exp.	49130.00		
<b>Total Rs:</b>	<b>₹ 45728851.05</b>	<b>Total Rs:</b>	<b>₹ 45728851.05</b>

Total Rs:

PRINCIPAL

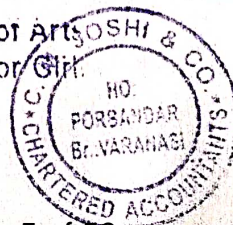
₹ 45728851.05

Total Rs:

₹ 45728851.05

Verified & found correct. R. Godhaniya College of Arts, Commerce, Home Sci. & IT For Girl.  
Porbandar

Date: 20 AUG 2018



For C. M. Joshi &amp; Co.

(Milinda C. Joshi)  
Partner  
M. No. 133512

**DR.V.R.GODHANIYA MAHILA ARTS,COM.&**

**HOME SCI. COLLEGE**

**PORBANDAR**

**AUDITED ACCOUNT**

**FY. – 2018-19**

**Auditors:**

**M/S C.M.JOSHI & CO.**  
**Chartered Accountants**

**Hingraj Deri Road,**  
**PORBANDAR- 360 575**  
**Phone : 2244677,2244666**



# C. M. Joshi & Co.

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cmjoshico@gmail.com

## Shri Maldevji Odedra Smarak Trust Managed

Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College  
Porbandar

### Balance Sheet as on 31st March, 2019

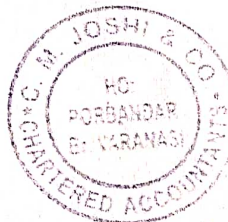
Fund & Liabilities	Amount	Assets	Amount
<b>Current Liabilities</b>		<b>Fixed Assets</b>	
Unpaid Staff I.T. A/c.	45500.00	As per Schedule	32135343.86
Unpaid Uni. Exam Fee	131850.00		
Unpaid Theory Exam Remuneration	68308.00	<b>Current Assets</b>	
	245658.00	<b>Deposit</b>	
<b>Branch/Division</b>		Telephone Deposit	614.00
M. O. Smarak Trust	15147892.90	<b>Loan &amp; Advance (Asset)</b>	
<b>U.G.C. Funds</b>		Receivable Income	4130.00
10th Plan Equ. & Books	638473.00	<b>Cash &amp; Bank</b>	
11th Plan Backwar Area College Grant	300000.00	Bank Balance	1079309.21
11th Plan Equ. & Books	776832.00	Cash On Hand	77048.00
8th Plan Books & Home Science	105000.00		1156357.21
9th Plan Equ. & Books	900000.00	<b>Fixed Deposit</b>	10010787.00
Computers	100000.00	UGC 11th Plan Merged Scheme Books & Journal	600648.00
11th Plan Add. Assi. Scheme	2232000.00	UGC 11th Plan Merged Scheme Equipments	1954338.00
11th Plan Merged Scheme	2249406.00	UGC 12th Plan Adhoc on A/c. Grant Assets	517804.00
12th Plan Grant	775000.00	UGC 12th Plan Coaching Books	49621.00
12th Plan (IQACs) Grant	300000.00	UGC 12th Plan Coaching Equipments	75000.00
Adhoc G.D.A. 12th Plan Grant	1073968.00	UGC 12th Plan (IQACs) Office Equipment	60065.00
Adhoc On A/c. Grant 2013-14	720000.00	UGC 12th Plan Rem. Coach. Books	49178.00
Career Oriented Programme	500000.00	UGC 12th Plan Rem. Coach. Equipment	75000.00
COP Grant for Food & Nutrition	897690.00		
COP Grant for Translation Pro.	630000.00		
Women Hostel Building	10000000.00		
	22198369.00	<b>Income-Exp. A/c.</b>	
<b>I.C.S.S.R. Grant</b>		As per Last Year	2231489.43
	50000.00	Income : During the year	-778455.60
<b>K.C.G. Fund</b>			1453033.83
Finishing School Training Fund	500000		
Rusha Grant 2018-19	10000000		
	10500000.00		
<b>Total Rs:</b>	<b>₹ 48141919.90</b>	<b>Total Rs:</b>	<b>₹ 48141919.90</b>

Verified & found correct.  
PORBANDAR

Date: 14 SEP 2019

  
PRINCIPAL

V. R. Godhaniya College of Arts  
Commerce, Home Sci. & IT For Girls  
Porbandar



For C. M. Joshi & Co.

  
(Milinda C. Joshi)  
Partner

**C. M. Joshi & Co.**

Chartered Accountants  
Hingraj Deri Road, Porbandar  
-Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cmjoshico@gmail.com

**Shri Maldevji Odedra Smarak Trust Managed**  
**Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College**  
**Porbandar**

Income &amp; Expenditure Account from 01-04-2018 to 31-03-2019

Expenses		Amount	Income		Amount
<b>Salaries</b>			<b>Grants</b>		
Basic Pay	17887212.00		Salary Grant		44625203.00
Dearness Allowance	19780898.00		<b>Fees Income</b>		
House Rent Allowance	1612475.00		Admission/Term Fee	866100.00	
Medical Allowance	99580.00		Book Depri. Fee	50310.00	
Vehicle Allowance	136800.00		Extra Coac./Cul./Other Fee	1945910.00	
Arrears	3171830.00		I-Card Fee	37150.00	
Salary D/G Pay	1929500.00		Laboratory Fee	41150.00	
Bonus	6908.00	44625203.00	Library Fee	28870.00	
			Sports & Game Fee	28870.00	
Advertisement Exp.		20726.00	Test/Exam Admin. Fee	1405990.00	
Audit Fee Exp.		102750.00	<b>Total</b>	<b>4404350.00</b>	
Bank Comm. & Charges		10178.40	<b>Less: Refund</b>	<b>2180.00</b>	4402170.00
Building Rent Exp.		1025650.00			
Building Repairing		4600.00	Bank Intrest Income		54636.00
CCPC Center Exp.		4982.00	Misc. Income		94025.00
Computer Lab Exp.		82603.00	Seminar Income		10100.00
Cultural Activities		76487.00	Short Term Course Fee Income		5175.00
Electric Main. & Rep. Exp.		24130.00	Swarnim Gujarat Grant		20000.00
Electric Power Consumption Exp.		309528.00			
Exam Exp.		28903.00			
Finsihing School Training Exp.		231210.00			
Furniture Repairing		12205.00			
Home Science Lab Exp.		10266.00			
Misc. Exp.		13765.00			
News Paper & Magazine Exp.		27202.00			
Postage Exp.		8872.00			
Printing & Stationery Exp.		110406.00			
Rusha Grant Exp.		4013.00			
Security & Sefty Exp.		1000.00			
Seminar Exp.		22666.00			
Sports Exp.		54195.00			
Swarnim Gujarat Exp.		21596.00			
Telephone & Internet Exp.		53718.00			
Transport & Traveling Exp.		139484.00			
Unifõrm Exp.		2150.00			
Visiting & Other Exp.		1345235.00			
Water & Sanitation Exp.		59130.00			
<b>Surplus:</b>		778455.60			
To Balance Sheet					
<b>Total Rs:</b>		<b>₹ 49211309.00</b>	<b>Total Rs:</b>		<b>₹ 49211309.00</b>

Verified & found correct.  
PORBANDAR

Date: 14 SEP 2019



For C. M. Joshi &amp; Co.

(Milinda C. Joshi)

Partner

M. No. 133512

*[Signature]*  
PRINCIPAL

V. R. Godhaniya College of Arts  
& Home Science & IT For Girls

# C. M. Joshi & Co.

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cmjoshico@gmail.com

## Shri Maldevji Odedra Smarak Trust Managed

Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College  
Porbandar

### Schedule of Fixed Assets as on 31st March, 2019

SR. NO.	ASSETS	OPP. BAL. 01-04-2018	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2019
1	10th Plan UGC Books & Journals	423451.00		423451.00		423451.00
2	10th Plan UGC Equipments	205025.00		205025.00		205025.00
3	11th Plan UGC Add. Grant Equip.	2232240.00		2232240.00		2232240.00
4	11th Plan UGC Books	224854.00		224854.00		224854.00
5	11th Plan UGC Equipment	379831.00		379831.00		379831.00
6	8th Plan UGC Books	70000.00		70000.00		70000.00
7	8th Plan UGC Equipment	35397.00		35397.00		35397.00
8	9th Plan UGC Books	366012.00		366012.00		366012.00
9	9th Plan UGC Equipment	683668.00		683668.00		683668.00
10	Book Bank	56423.00		56423.00		56423.00
11	College Equipment	47500.00		47500.00		47500.00
12	Computers & Equipments	120785.00		120785.00		120785.00
13	Electronic & Others Equipment	58400.00		58400.00		58400.00
14	Furniture & Fixture	1329050.09		1329050.09		1329050.09
15	I.C.S.S.R. Grant Book Bank	50535.00		50535.00		50535.00
16	Lab Equipments	40731.30		40731.30		40731.30
17	Library Books	228419.47		228419.47	2840.00	225579.47
18	UGC Computers	100200.00		100200.00		100200.00
19	UGC COP Equipment	395300.00		395300.00		395300.00
20	UGC COP F & N Equipment	65900.00		65900.00		65900.00
21	UGC COP T.P. Equipment	330800.00		330800.00		330800.00
22	UGC Library Human Rights	10045.00		10045.00		10045.00
23	Women's Hostel Construction	24683617.00		24683617.00		24683617.00
	<b>Total ₹</b>	<b>32138183.86</b>	<b>0.00</b>	<b>32138183.86</b>	<b>2840.00</b>	<b>32135343.86</b>

Verified & found correct.  
PORBANDAR

Date: 14 SEP 2019



For C. M. Joshi & Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Partner  
M. No. 133512

*V. R. Godhaniya*  
PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

**DR.V.R.GODHANIYA MAHILA ARTS,COM.&**

**HOME SCI. COLLEGE**

**PORBANDAR**

**AUDITED ACCOUNT**

**FY. – 2019-20**

**Auditors:**

**M/S C.M.JOSHI & CO.**

**Chartered Accountants**

**Hingraj Deri Road,**

**PORBANDAR- 360 575**

**Phone : 2244677,2244666**

## INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEE'S  
DR.V.R.GODHANIYA MAHILA ARTS,COM.& HOME SCI.COLLEGE, PORBANDAR

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **DR.V.R.GODHANIYA MAHILA ARTS,COM.& HOME SCI.COLLEGE, PORBANDAR**, which comprise the balance sheet as at **March 31, 2020** and the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also include assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:


- (i) in the case of the balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2020; and
- (ii) in the case of the income & expenditure a/c of the **Surplus** for the year ended on that date;

### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

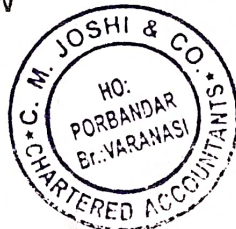
We report that :-


- 1 We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- 2 In our opinion proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books;
- 3 The Balance Sheet and Statement of Profit Loss under report are in agreement with the books of account;

For C. M. JOSHI & CO.  
ICAI Firm Regn. No. : 124830W  
Chartered Accountants

  
CA MILINDA C. JOSHI  
Proprietor  
ICAI M. No. : 133512

UDIN: **20133512AAAAAC6085**



  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

Ref.: P028-01.Cjoshi & Co /shift to server

05 OCT 2020

- 1 -

# C. M. Joshi & Co.

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cmjoshico@gmail.com

## Shri Maldevji Odedra Smarak Trust Managed

Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College

Porbandar

Balance Sheet as on 31st March, 2020

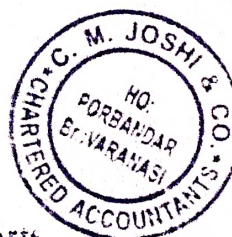
Fund & Liabilities		Amount	Assets		Amount
<b>Current Liabilities</b>			<b>Fixed Assets</b>		
Unpaid Uni. Exam Fee	151575.00		As per Schedule		37818840.86
Unpaid Theory Exam Remuneration	155108.00	306683.00	<b>Current Assets</b>		
<b>Branch/Division</b>			<b>Deposit</b>		
M. O. Smarak Trust		15073542.90	Telephone Deposit		614.00
<b>U.G.C. Funds</b>			<b>Loan &amp; Advance (Asset)</b>		
10th Plan Equ. & Books	638473.00		Advance(Staff)		2000.00
11th Plan Backwar Area College Grant	300000.00		<b>Cash &amp; Bank</b>		
11th Plan Equ. & Books	776832.00		Bank Balance	6119765.91	
8th Plan Books & Home Science	105000.00		Cash On Hand	80826.00	6200591.91
9th Plan Equ. & Books	900000.00		<b>UGC 11th Plan Merged Scheme Books &amp; Journal</b>		
Computers	100000.00				600648.00
11th Plan Add. Assi. Scheme	1851300.00		<b>UGC 11th Plan Merged Scheme Equipments</b>		
11th Plan Merged Scheme	2249406.00				1954338.00
12th Plan Grant	775000.00		<b>UGC 12th Plan Adhoc on A/c. Grant Assets</b>		
12th Plan (IQACs) Grant	300000.00				517804.00
Adhoc G.D.A. 12th Plan Grant	1073968.00		<b>UGC 12th Plan Coaching Books</b>		
Adhoc On A/c. Grant 2013-14	720000.00				49621.00
Career Oriented Programme	500000.00		<b>UGC 12th Plan Coaching Equipments</b>		
COP Grant for Food & Nutrition	897690.00				75000.00
COP Grant for Translation Pro.	630000.00		<b>UGC 12th Plan (IQACs) Office Equipment</b>		
Women Hostel Building	10000000.00	21817669.00			60065.00
<b>I.C.S.S.R. Grant</b>			<b>UGC 12th Plan Rem. Coach. Books</b>		
		50000.00			49178.00
<b>K.C.G. Fund</b>			<b>UGC 12th Plan Rem. Coach. Equipment</b>		
Finishing School Training Fund	925000				75000.00
Rusha Grant 2018-19	10000000	10925000.00	<b>Income-Exp. A/c.</b>		
<b>Total Rs:</b>		₹ 48172894.90	<b>As per Last Year</b>		
					1453033.83
			<b>Income : During the year</b>		
					-683839.70
<b>Total Rs:</b>		₹ 48172894.90	<b>Total Rs:</b>		₹ 48172894.90

Verified & found correct.  
PORBANDAR


Date: 05 OCT 2020

  
PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar



For C. M. Joshi & Co.

  
(Milinda C. Joshi)  
Proprietor  
M. No. 133512

**Shri Maldevji Odedra Smarak Trust Managed**  
**Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College**  
**Porbandar**  
**Income & Expenditure Account from 01-04-2019 to 31-03-2020**

Expenses	Amount	Income	Amount
Salaries		Grants	
Basic Pay	24328816.00	Salary Grant	46625834.00
Dearness Allowance	16922956.00		
House Rent Allowance	1588942.00	Fees Income	
Medical Allowance	94800.00	Admission/Term Fee	892800.00
Vehicle Allowance	136000.00	Book Depri. Fee	37430.00
Arrears	2188866.00	Extra Coac./Cul./Other Fee	1835600.00
Salary D/G Pay	1365454.00	I-Card Fee	38350.00
	46625834.00	Laboratory Fee	35000.00
		Library Fee	29760.00
Advertisement Exp.	33930.00	Sports & Game Fee	29760.00
Audit Fee Exp.	57484.00	Test/Exam Admin. Fee	1539300.00
Bank Comm. & Charges	7559.30	<b>Total</b>	<b>4438000.00</b>
Building Rent Exp.	1025650.00	<b>Less: Refund</b>	<b>22900.00</b>
Building Repairing	15499.00		
Computer Lab Exp.	26150.00	Bank Intrest Income	427781.00
Cultural Activities	128971.00	Misc. Income	135884.00
Electric Main. & Rep. Exp.	33035.00	Seminar Income	11300.00
Electric Power Consumption Exp.	306991.00	Short Term Course Fee Income	9700.00
Exam Exp.	31192.00		
Finsihing School Training Exp	197742.00		
Fire & Sefty Exp.	15340.00		
Furniture Repairing	10659.00		
Home Science Lab Exp.	15485.00		
Journalism Course Exp.	49170.00		
Misc. Exp.	15822.00		
News Paper & Magazine Exp.	28029.00		
Postage Exp.	6699.00		
Printing & Stationery Exp.	91167.00		
Rusha Grant Exp.	82119.00		
Seminar Exp.	36103.00		
Sports Exp.	67867.00		
Student Development Exp.	220000.00		
Telephone & Internet Exp.	43291.00		
Transport & Traveling Exp.	145358.00		
Uniform Exp.	2150.00		
Visiting & Other Exp.	1516016.00		
Water & Senitation Exp.	106447.00		
Surplus:	683839.70		
To Balance Sheet			
<b>Total Rs:</b>	<b>₹ 51625599.00</b>	<b>Total Rs:</b>	<b>₹ 51625599.00</b>

Verified & found correct.  
PORBANDAR

Date: 05 OCT 2020

*[Signature]*

PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar



For C. M. Joshi & Co.

*[Signature]*  
(Milinda C. Joshi)

M. No. 133512

# C. M. Joshi & Co.

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cmjoshico@gmail.com

## Shri Maldevji Odedra Smarak Trust Managed

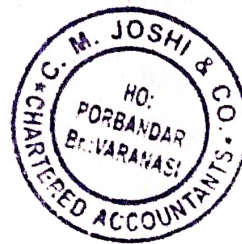
Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College  
Porbandar

### Schedule of Fixed Assets as on 31st March, 2020

SR. NO.	ASSETS	OPP. BAL. 01-04-2019	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2020
1	10th Plan UGC Books & Journals	423451.00		423451.00		423451.00
2	10th Plan UGC Equipments	205025.00		205025.00		205025.00
3	11th Plan UGC Add. Grant Equip.	2232240.00		2232240.00	380700.00	1851540.00
4	11th Plan UGC Books	224854.00		224854.00		224854.00
5	11th Paln UGC Equipment	379831.00		379831.00		379831.00
6	8th Plan UGC Books	70000.00		70000.00		70000.00
7	8th Plan UGC Equipment	35397.00		35397.00		35397.00
8	9th Plan UGC Books	366012.00		366012.00		366012.00
9	9th Plan UGC Equipment	683668.00		683668.00		683668.00
10	Book Bank	56423.00		56423.00		56423.00
11	College Equipment	47500.00		47500.00		47500.00
12	Computers & Equipments	120785.00	52950.00	173735.00		173735.00
13	Electronic & Others Equipment	58400.00	338450.00	396850.00		396850.00
14	Furniture & Fixture	1329050.09		1329050.09		1329050.09
15	I.C.S.S.R. Grant Book Bank	50535.00		50535.00		50535.00
16	Lab Equipments	40731.30		40731.30		40731.30
17	Library Books	225579.47		225579.47		225579.47
18	Rusa Grant Construction		4173727.00	4173727.00		4173727.00
19	Rusa Grant Equipment		1499070.00	1499070.00		1499070.00
20	UGC Computers	100200.00		100200.00		100200.00
21	UGC COP Equipment	395300.00		395300.00		395300.00
22	UGC COP F & N Equipment	65900.00		65900.00		65900.00
23	UGC COP T.P. Equipment	330800.00		330800.00		330800.00
24	UGC Library Human Rights	10045.00		10045.00		10045.00
25	Women's Hostel Construction	24683617.00		24683617.00		24683617.00
	<b>Total ₹</b>	<b>32135343.86</b>	<b>6064197.00</b>	<b>38199540.86</b>	<b>380700.00</b>	<b>37818840.86</b>

Verified & found correct.  
PORBANDAR

Date: 05 OCT 2020



For C. M. Joshi & Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Proprietor

*V. R. Godhaniya*  
PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar



DR.V.R.GODHANIYA MAHILA ARTS,COM.&

HOME SCI. COLLEGE

PORBANDAR

AUDITED ACCOUNT

FY. – 2020-21

Auditors:

M/S C.M.JOSHI & CO.

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa

VARANASI-221010

Cell No.: 9936406045

**INDEPENDENT AUDITORS' REPORT**

TO THE TRUSTEE'S  
**DR.V.R.GODHANIYA MAHILA ARTS,COM.& HOME SCI.COLLEGE, PORBANDAR**

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **DR.V.R.GODHANIYA MAHILA ARTS,COM.& HOME SCI.COLLEGE, PORBANDAR**, which comprise the balance sheet as at **March 31, 2021** and the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

**AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also include assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**OPINION**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2021; and
- (ii) in the case of the income & expenditure a/c of the **Surplus** for the year ended on that date;

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that :-

- 1 We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- 2 In our opinion proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books;
- 3 The Balance Sheet and Statement of Profit Loss under report are in agreement with the books of account;

For C. M. JOSHI & CO.  
ICAI Firm Regn. No. : 124830W  
Chartered Accountants

*Milinda C. Joshi*

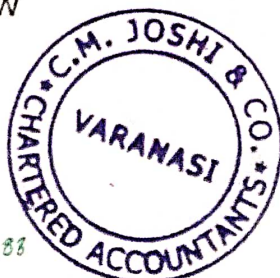
CA MILINDA C. JOSHI

Proprietor

ICAI M. No. : 133512

UDIN : 21133512AAAAA E4688

Ref: P028-01 Cjoshi & Co shift to server



*Dr. V. R. Godhaniya*

PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girl.  
Porbandar

4 DEC 2021

Branch : Hingraj ni Deri, M.G. Road, Porbandar - 360575 (Gujarat)  
Phone : 9426473999 • email : cmjoshico@gmail.com

## C. M. Joshi & Co.

Chartered Accountants  
3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045

E-mail : cmjoshico@gmail.com

### Shri Maldevji Odedra Smarak Trust Managed

**Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College**

Porbandar

**Balance Sheet as on 31st March, 2021**

Fund & Liabilities	Amount	Assets	Amount
<b>Current Liabilities</b>		<b>Fixed Assets</b>	
Unpaid Uni. Exam Fee	2,44,075.00	As per Schedule	4,03,09,805.86
Unpaid Theory Exam Remuneration	1,37,375.00		
RUSA Grant Bank Interest Income A/c.	91,668.00		
	4,73,118.00	<b>Current Assets</b>	
<b>Branch/Division</b>		<b>Deposit</b>	
M. O. Smarak Trust	1,41,99,192.90	Telephone Deposit	614.00
<b>U.G.C. Funds</b>		<b>Loan &amp; Advance (Asset)</b>	
10th Plan Equ. & Books	6,38,473.00	Advance	5,000.00
11th Plan Backwar Area College Grant	3,00,000.00		
11th Plan Equ. & Books	7,76,832.00	<b>Cash &amp; Bank</b>	
8th Plan Books & Home Science	1,05,000.00	Bank Balance	50,93,239.11
9th Plan Equ. & Books	9,00,000.00	Cash On Hand	44,548.00
Computers	1,00,000.00		51,37,787.11
11th Plan Add. Assi. Scheme	18,51,300.00	Receivable Fee Income A/c.	3,82,290.00
11th Plan Merged Scheme	22,49,406.00	Receivable Maint. Grant. A/c.	10,25,650.00
12th Plan Grant	7,75,000.00		
12th Plan (IQACs) Grant	3,00,000.00	UGC 11th Plan Merged Scheme Books & Journal	6,00,648.00
Adhoc G.D.A. 12th Plan Grant	10,73,968.00	UGC 11th Plan Merged Scheme Equipments	19,54,338.00
Adhoc On A/c. Grant 2013-14	7,20,000.00	UGC 12th Plan Adhoc on A/c. Grant Assets	5,17,804.00
Career Oriented Programme	5,00,000.00	UGC 12th Plan Coaching Books	49,621.00
COP Grant for Food & Nutrition	8,97,690.00	UGC 12th Plan Coaching Equipments	75,000.00
COP Grant for Translation Pro.	6,30,000.00	UGC 12th Plan (IQACs) Office Equipment	60,065.00
Women Hostel Building	1,00,00,000.00	UGC 12th Plan Rem. Coach. Books	49,178.00
	2,18,17,669.00	UGC 12th Plan Rem. Coach. Equipment	75,000.00
<b>I.C.S.S.R. Grant</b>	50,000.00		
<b>K.C.G. Fund</b>			
Finishing School Training Fund	10,50,000.00		
K.C.G. DEDF Grant	50,000.00		
Rusha Grant 2018-19	1,00,00,000.00		
	1,11,00,000.00		
<b>Income-Exp. A/c.</b>			
As per Last Year	-769,194.13		
Add: Surplus of the year	33,72,015.20		
	26,02,821.07		
<b>Total Rs:</b>	₹ 5,02,42,800.97	<b>Total Rs:</b>	₹ 5,02,42,800.97

Verified & found correct.

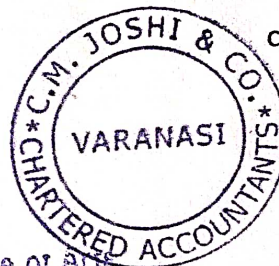
Date: 4/12/2021

Place: Varanasi

UDIN: 21133512AAAAE4687

*(Signature)*  
PRINCIPAL

Dr. V. R. Godhaniya College of Arts,  
Commerce, Home Sci. & IT For Girls,  
Porbandar



For C. M. Joshi & Co.  
Chartered Accountants  
FRN:124830W

*(Signature)*  
(Milinda C. Joshi)  
Proprietor  
M. No. 133512

# C. M. Joshi & Co.

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045

E-mail : cmjoshico@gmail.com

**Shri Maldevji Odedra Smarak Trust Managed**

**Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College**

**Porbandar**

**Schedule of Fixed Assets as on 31st March, 2021**

SR. NO.	ASSETS	OPP. BAL. 01-04-2020	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2021
1	10th Plan UGC Books & Journals	4,23,451.00		4,23,451.00		4,23,451.00
2	10th Plan UGC Equipments	2,05,025.00		2,05,025.00		2,05,025.00
3	11th Plan UGC Add. Grant Equip.	18,51,540.00		18,51,540.00		18,51,540.00
4	11th Plan UGC Books	2,24,854.00		2,24,854.00		2,24,854.00
5	11th Plan UGC Equipment	3,79,831.00		3,79,831.00		3,79,831.00
6	8th Plan UGC Books	70,000.00		70,000.00		70,000.00
7	8th Plan UGC Equipment	35,397.00		35,397.00		35,397.00
8	9th Plan UGC Books	3,66,012.00		3,66,012.00		3,66,012.00
9	9th Plan UGC Equipment	6,83,668.00		6,83,668.00		6,83,668.00
10	Book Bank	56,423.00		56,423.00		56,423.00
11	College Equipment	47,500.00		47,500.00		47,500.00
12	Computers & Equipments	1,73,735.00		1,73,735.00		1,73,735.00
13	Electronic & Others Equipment	3,96,850.00		3,96,850.00		3,96,850.00
14	Furniture & Fixture	13,29,050.09		13,29,050.09		13,29,050.09
15	I.C.S.S.R. Grant Book Bank	50,535.00		50,535.00		50,535.00
16	Lab Equipments	40,731.30		40,731.30		40,731.30
17	Library Books	2,25,579.47		2,25,579.47	100.00	2,25,479.47
18	Rusa Grant Construction	41,73,727.00	24,91,065.00	66,64,792.00		66,64,792.00
19	Rusa Grant Equipment	14,99,070.00		14,99,070.00		14,99,070.00
20	UGC Computers	1,00,200.00		1,00,200.00		1,00,200.00
21	UGC COP Equipment	3,95,300.00		3,95,300.00		3,95,300.00
22	UGC COP F & N Equipment	65,900.00		65,900.00		65,900.00
23	UGC COP T.P. Equipment	3,30,800.00		3,30,800.00		3,30,800.00
24	UGC Library Human Rights	10,045.00		10,045.00		10,045.00
25	Women's Hostel Construction	2,46,83,617.00		2,46,83,617.00		2,46,83,617.00
	<b>Total ₹</b>	<b>3,78,18,840.86</b>	<b>24,91,065.00</b>	<b>4,03,09,905.86</b>	<b>100.00</b>	<b>4,03,09,805.86</b>

Verified & found correct.

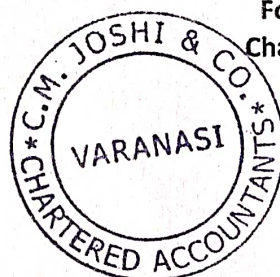
Date: 4/12/2021

Place: Varanasi

UDIN: 21133512A AAAAE 4688

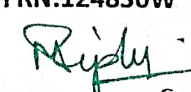
  
PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar



For C. M. Joshi & Co.  
Chartered Accountants

FRN:124830W

  
(Milinda C. Joshi)

Proprietor  
M. No. 133512

**C. M. Joshi & Co.**

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045

E-mail : cmjoshico@gmail.com

**Shri Maldevji Odedra Smarak Trust Managed****Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College****Porbandar****Income & Expenditure Account from 01-04-2020 to 31-03-2021**

Expenses	Amount	Income	Amount
<b>Salaries</b>		<b>Grants</b>	
Basic Pay	3,78,82,466.00	Salary Grant	5,23,97,080.00
Dearness Allowance	86,89,018.00		
House Rent Allowance	15,59,542.00	<b>Fees Income</b>	
Medical Allowance	86,680.00	Admission/Term Fee	9,24,020.00
Vehicle Allowance	27,200.00	I-Card Fee	39,500.00
Arrears	63,475.00	Laboratory Fee	31,500.00
Salary D/G Pay	2,43,200.00	Library Fee	38,510.00
Salary Bonus	27,454.00	Test/Exam Admin. Fee	15,58,200.00
Salary Lev. Enc. Others	38,18,045.00	<b>Total</b>	<b>25,91,730.00</b>
	5,23,97,080.00	<b>Less: Refund</b>	<b>13,050.00</b>
			25,78,680.00
Advertisement Exp.	9,600.00		
Audit/Consultant Fee Exp.	28,990.00	Bank Intrest Income	42,908.00
Bank Comm. & Charges	3,509.80	Maintanance Grant	44,56,929.00
Building Rent Exp.	10,25,650.00	Misc. Income	89,674.00
Building Repairing	290.00	Seminar Income	31,001.00
Computer Lab Exp.	44,375.00		
Cultural Activities	28,135.00		
Electric Main. & Rep. Exp.	1,24,157.00		
Electric Power Consumption Exp.	1,23,491.00		
Finsihing School Training Exp	40,000.00		
Furniture Repairing	11,635.00		
Home Science Lab Exp.	19,755.00		
Journalism Course Exp.	6,800.00		
KCG Exp.	5,900.00		
Misc. Exp.	10,621.00		
New Course Affiliation Fee	15,500.00		
News Paper & Magazine Exp.	24,903.00		
Postage Exp.	9,892.00		
Printing & Stationery Exp.	44,557.00		
Rusha Grant Renovation Exp.	9,97,563.00		
Seminar Exp.	43,690.00		
Telephone & Internet Exp.	53,774.00		
Transport & Traveling Exp.	52,055.00		
Visiting & Other Exp.	10,50,480.00		
Water & Sanitation Exp.	51,854.00		
<b>Surplus:</b>	<b>33,72,015.20</b>		
To Balance Sheet			
<b>Total Rs:</b>	<b>₹ 5,95,96,272.00</b>	<b>Total Rs:</b>	<b>₹ 5,95,96,272.00</b>

Verified &amp; found correct.

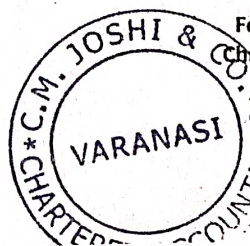
Date: 4/12/2021

Place: Varanasi

UDIN: 21133512AAAAA E4688

*[Signature]*

PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
Commerce, Home Sci. & IT For Girl.  
Porbandar

For C. M. Joshi &amp; Co.

Chartered Accountants

FRN:124830W

*[Signature]*

Wilinda C. Joshi)

Properitor

M. No. 133512

DR.V.R.GODHANIYA MAHILA ARTS,COM.&

HOME SCI. COLLEGE

PORBANDAR

AUDITED ACCOUNT

FY. – 2021-22

Auditors:

M.A.Gabhawala & Co.

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa

VARANASI-221010

Cell No.: 9936406045



## INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEE'S  
**DR.V.R.GODHANIYA MAHILA ARTS,COM.& HOME SCI.COLLEGE, PORBANDAR**

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **DR.V.R.GODHANIYA MAHILA ARTS,COM.& HOME SCI.COLLEGE, PORBANDAR**, which comprise the balance sheet as at **March 31, 2022** and the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also include assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2022; and
- (ii) in the case of the income & expenditure a/c of the **Deficit** for the year ended on that date;

### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that :-

- 1 We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- 2 In our opinion proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books;
- 3 The Balance Sheet and Statement of Profit Loss under report are in agreement with the books of account;

For M A Gabhawala & Co.  
ICAI Firm Regn. No. : 124830W  
Chartered Accountants

*Reply*  
CA MILINDA A GABHAWALA  
PARTNER  
ICAI M. No. : 133512  
Date : 30/09/2022  
UDIN: 22133512BAAWEI2040



*Exos*

PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

# M. A. Gabhawala & Co

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045

E-mail : cmjoshico@gmail.com

Shri Maldevji Odedra Smarak Trust Managed

Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College  
Porbandar

Balance Sheet as on 31st March, 2022

Fund & Liabilities		Amount	Assets		Amount	
<b>Current Liabilities</b>			<b>Fixed Assets</b>			
Unpaid Uni. Exam Fee	1,73,625.00	4,93,459.00	As per Schedule		4,14,78,398.86	
Unpaid Theory Exam Remuneration	2,08,960.00					
Unpaid NCC Grant	1,10,874.00					
<b>Branch/Division</b>			<b>Current Assets</b>			
M. O. Smarak Trust		1,26,99,842.90	<b>Deposit</b>			
<b>U.G.C. Funds</b>			Telephone Deposit		614.00	
10th Plan Equ. & Books	6,38,473.00	2,18,17,669.00	<b>Loan &amp; Advance (Asset)</b>			
11th Plan Backwar Area College Grant	3,00,000.00		Advance		5,000.00	
11th Plan Equ. & Books	7,76,832.00		<b>Cash &amp; Bank</b>			
8th Plan Books & Home Science	1,05,000.00		Bank Balance		5,56,177.41	
9th Plan Equ. & Books	9,00,000.00		Cash On Hand		58,948.00	
Computers	1,00,000.00				6,15,125.41	
11th Plan Add. Assi. Scheme	18,51,300.00		Receivable Fee Income A/c.		32,490.00	
11th Plan Merged Scheme	22,49,406.00		Receivable Maint. Grant. A/c.		20,51,300.00	
12th Plan Grant	7,75,000.00		UGC 11th Plan Merged Scheme Books & Journal		6,00,648.00	
12th Plan (IQACs) Grant	3,00,000.00		UGC 11th Plan Merged Scheme Equipments		19,54,338.00	
Adhoc G.D.A. 12th Plan Grant	10,73,968.00		UGC 12th Plan Adhoc on A/c. Grant Assets		5,17,804.00	
Adhoc On A/c. Grant 2013-14	7,20,000.00		UGC 12th Plan Coaching Books		49,621.00	
Career Oriented Programme	5,00,000.00		UGC 12th Plan Coaching Equipments		75,000.00	
COP Grant for Food & Nutrition	8,97,690.00		UGC 12th Plan (IQACs) Office Equipment		60,065.00	
COP Grant for Translation Pro.	6,30,000.00		UGC 12th Plan Rem. Coach. Books		49,178.00	
Women Hostel Building	1,00,00,000.00		UGC 12th Plan Rem. Coach. Equipment		75,000.00	
<b>I.C.S.S.R. Grant</b>			50,000.00	<b>Income-Exp. A/c.</b>		
<b>K.C.G. Fund</b>				As per Last Year		-2,602,821.07
Finishing School Training Fund	7,81,210.00		1,43,57,214.00	Add: Deficit of the year		44,56,423.70
K.C.G. DEDF Grant	50,000.00					18,53,602.63
Rusa Grant 2018-19	1,35,26,004.00					
<b>Total Rs:</b>		₹ 4,94,18,184.90	<b>Total Rs:</b>		₹ 4,94,18,184.90	

Verified & found correct.

Date: 30 SEP 2022

Place: Varanasi

UDIN: 22133512BAAWEI2040

*[Signature]*

PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
Commerce, Home Sci. & IT For Girl  
Porbandar



For M. A. Gabhawala & Co.

Chartered Accountants

FRN:124830W

*[Signature]*  
(Milinda A. Gabhawala)



# M. A. Gabhawala & Co

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045

E-mail : cmjoshico@gmail.com

**Shri Maldevji Odedra Smarak Trust Managed**

**Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College**

**Porbandar**

**Schedule of Fixed Assets as on 31st March, 2022**

SR. NO.	ASSETS	OPP. BAL. 01-04-2021	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2022
1	10th Plan UGC Books & Journals	4,23,451.00		4,23,451.00		4,23,451.00
2	10th Plan UGC Equipments	2,05,025.00		2,05,025.00		2,05,025.00
3	11th Plan UGC Add. Grant Equip.	18,51,540.00		18,51,540.00		18,51,540.00
4	11th Plan UGC Books	2,24,854.00		2,24,854.00		2,24,854.00
5	11th Plan UGC Equipment	3,79,831.00		3,79,831.00		3,79,831.00
6	8th Plan UGC Books	70,000.00		70,000.00		70,000.00
7	8th Plan UGC Equipment	35,397.00		35,397.00		35,397.00
8	9th Plan UGC Books	3,66,012.00		3,66,012.00		3,66,012.00
9	9th Plan UGC Equipment	6,83,668.00		6,83,668.00		6,83,668.00
10	Book Bank	56,423.00		56,423.00		56,423.00
11	College Equipment	47,500.00		47,500.00		47,500.00
12	Computers & Equipments	1,73,735.00		1,73,735.00		1,73,735.00
13	Electronic & Others Equipment	3,96,850.00	19,220.00	4,16,070.00		4,16,070.00
14	Furniture & Fixture	13,29,050.09		13,29,050.09		13,29,050.09
15	I.C.S.S.R. Grant Book Bank	50,535.00		50,535.00		50,535.00
16	KCG DEDF Grant Equipment	0.00	49,838.00	49,838.00		49,838.00
17	Lab Equipments	40,731.30		40,731.30		40,731.30
18	Library Books	2,25,479.47		2,25,479.47	465.00	2,25,014.47
19	Rusa Grant Construction	66,64,792.00	10,00,000.00	76,64,792.00		76,64,792.00
20	Rusa Grant Equipment	14,99,070.00		14,99,070.00		14,99,070.00
21	Rusa Grant Library Books	0.00	1,00,000.00	1,00,000.00		1,00,000.00
22	UGC Computers	1,00,200.00		1,00,200.00		1,00,200.00
23	UGC COP Equipment	3,95,300.00		3,95,300.00		3,95,300.00
24	UGC COP F & N Equipment	65,900.00		65,900.00		65,900.00
25	UGC COP T.P. Equipment	3,30,800.00		3,30,800.00		3,30,800.00
26	UGC Library Human Rights	10,045.00		10,045.00		10,045.00
27	Women's Hostel Construction	2,46,83,617.00		2,46,83,617.00		2,46,83,617.00
	<b>Total ₹</b>	<b>4,03,09,805.86</b>	<b>11,69,058.00</b>	<b>4,14,78,863.86</b>	<b>465.00</b>	<b>4,14,78,398.86</b>

Verified & found correct.

Date: 30 SEP 2022

Place: Varanasi

UDIN: 22133512BAAWE12040



*[Signature]*  
PRINCIPAL

Dr. V. R. Godhaniya College of Arts  
Commerce, Home Sci. & IT For Girls  
Porbandar

For M. A. Gabhawala & Co.

Chartered Accountants

FRN:124830W

*[Signature]*  
(Milinda A. Gabhawala)

Partner

M. No. 133512

# M. A. Gabhawala & Co

Chartered Accountants

3,Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045

E-mail : cmjoshico@gmail.com

**Shri Maldevji Odedra Smarak Trust Managed**  
**Dr. V. R. Godhaniya Mahila Arts, Commerce & Home Science College**  
Porbandar

**Income & Expenditure Account from 01-04-2021 to 31-03-2022**

Expenses	Amount	Income	Amount
<b>Salaries</b>		<b>Grants</b>	
Basic Pay	3,98,38,891.00	Salary Grant	5,66,43,542.00
Dearness Allowance	88,68,685.00		
House Rent Allowance	15,64,113.00	<b>Fees Income</b>	
Medical Allowance	87,600.00	Admission/Term Fee	10,05,100.00
Vehicle Allowance	96,000.00	I-Card Fee	43,125.00
Arrears	49,950.00	Laboratory Fee	29,350.00
Salary D/G Pay	25,600.00	Library Fee	41,995.00
Salary Lev. Enc. Others	61,12,703.00	Test/Exam Admin. Fee	16,62,350.00
	5,66,43,542.00	<b>Total</b>	<b>27,81,920.00</b>
		<b>Less: Refund</b>	<b>9,870.00</b>
			<b>27,72,050.00</b>
Audit/Consultant Fee Exp.	34,600.00	Bank Intrest Income	50,732.00
Bank Comm. & Charges	5,459.70	Maintanance Grant	10,25,650.00
Building Rent Exp.	10,25,650.00	Misc. Income	65,930.00
Building Repairing	3,50,517.00	Seminar Income	5,800.00
Computer Lab Exp.	80,060.00	Short Term Course Income	1,000.00
Cultural Activities	1,62,482.00	Yoga Fee Income	1,66,000.00
Electric Main. & Rep. Exp.	36,564.00		
Electric Power Consumption Exp.	2,09,035.00	<b>Deficit:</b>	
Finsihing School Training Exp	2,54,784.00	To Balance Sheet	44,56,423.70
Fire & Sefty Exp.	10,182.00		
Furniture Repairing	2,04,797.00		
Home Science Lab Exp.	13,132.00		
Misc. Exp.	13,524.00		
NAAC/AAA Exp.	9,000.00		
News Paper & Magazine Exp.	30,235.00		
Postage Exp.	14,475.00		
Printing & Stationery Exp.	66,570.00		
Rusa Grant Bank Interest Exp.	3,83,135.00		
Rusa Grant Renovation Exp.	32,64,579.00		
Seminar Exp.	5,570.00		
Sports Exp.	44,896.00		
Telephone & Internet Exp.	58,223.00		
Transport & Traveling Exp.	93,234.00		
Visiting & Other Exp.	20,56,540.00		
Water & Sanitation Exp.	52,941.00		
Yoga Course Exp.	63,401.00		
<b>Total Rs:</b>	<b>₹ 6,51,87,127.70</b>	<b>Total Rs:</b>	<b>₹ 6,51,87,127.70</b>

PRINCIPAL.

Verified & found correct. v. R. Godhaniya College of Arts

Commerce, Home Sci. Porbandar

Date: 30 SEP 2022

Place: Varanasi

UDIN: 22133512 BAAWE12040



For M. A. Gabhawala & Co.

Chartered Accountants

FRN:124830W

*Milinda A. Gabhawala*

(Milinda A. Gabhawala)

Partner

M. No. 133512

**DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F)**

**PORBANDAR**

**AUDITED ACCOUNT**

**FY.-2017-18**

Auditors:  
M/S C.M.JOSHI & CO.  
Chartered Accountants  
Hingraj Deri Road,  
PORBANDAR- 360 575  
Phone : 2244677,2244666

**C. M. Joshi & Co.**  
Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999 E-mail : cjoshico@yahoo.co.in

**DR. V. R. GODHANIYA MAHILA COLLEGE ENG. MED. - SELF FINANCE**  
**PORBANDAR**

**Balance Sheet as on 31st March, 2018**

Fund & Liabilities	Amount	Assets	Amount
<b>General Fund</b>		<b>Fixed Assets</b>	
As per Last Year	11600000.00	As per Schedule	290737.00
Transferred from		<b>Current Assets</b>	
Income-Exp. A/c.	3500000.00	PGVCL	4750.00
	15100000.00	<b>Branch/Division</b>	
<b>Income-Exp. A/c.</b>		M. O. Smarak Trust	14475250.00
As per Last Year	116202.37	<b>Cash &amp; Bank</b>	
Add: Surplus of the year	3453213.65	B.O.B. S.B. A/c.	379778.02
	3569416.02	Cash On Hand	18901.00
Less: Trans. to General Fund	3500000.00		398679.02
	69416.02		
<b>Total Rs:</b>	<b>₹ 15169416.02</b>	<b>Total Rs:</b>	<b>₹ 15169416.02</b>

**Schedule of Fixed Assets as on 31st March, 2018**

SR. NO.	NAME	OPP. BAL. 01-04-2017	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2018
1	Electronic Equipment	35300.00	22500.00	57800.00		57800.00
2	Furniture Fixture	142335.00	0.00	142335.00		142335.00
3	Library Books	76001.00	14601.00	90602.00		90602.00
	<b>Total ₹</b>	<b>253636.00</b>	<b>37101.00</b>	<b>290737.00</b>	<b>0.00</b>	<b>290737.00</b>

Verified & found correct.  
PORBANDAR

Date: 20 AUG 2018



For C. M. Joshi & Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Partner  
M. No. 133512



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

**C. M. Joshi & Co.**  
Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999 E-mail : cjoshico@yahoo.co.in

**DR. V. R. GODHANIYA MAHILA COLLEGE ENG. MED. - SELF FINANCE**  
**PORBANDAR**

**Income & Expenditure Account from 01-04-2017 to 31-03-2018**

Expenses	Amount	Income	Amount
Staff Remuneration Exp.	1210820.00	<b>Fees Income</b>	
Advertisement Exp.	8500.00	College Development Fee	263400.00
Audit Fee	5000.00	Laboratory Fee	91500.00
Bank Comm. & Charges	1818.35	Miscellaneous Fee	464260.00
Building Main. & Repairing Exp.	40000.00	Tuition Fee	4439600.00
Computer Main. Exp.	11300.00	<b>Total</b>	<b>5258760.00</b>
Cultural Activities	8480.00	<b>Less: Refund</b>	<b>95000.00</b>
Elec. Power Consup. Exp.	172558.00		5163760.00
Furniture Repairing Exp.	7320.00	Bank Intrest Income	26389
Newspaper Magazine Exp.	2426.00	Misc. Income	5060
Printing & Stationery Exp.	22306.00	Short Term Course Income	12300
Seminar Exp.	7000.00		43749
Student Development Exp.	45675.00		
Telephone & Internet Exp.	12666.00		
Transport & Traveling Exp.	22080.00		
Uni. Affiliation Fee	90000.00		
Uni. Intake Fee	85000.00		
Water & Sanitation Exp.	1346.00		
<b>Surplus:</b>			
To Balance Sheet	3453213.65		
<b>Total Rs:</b>	<b>₹ 5207509.00</b>	<b>Total Rs:</b>	<b>₹ 5207509.00</b>

Verified & found correct.  
PORBANDAR

Date: 20 AUG 2018



For C. M. Joshi & Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Partner  
M. No. 133512



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts,  
Commerce, Home Sci. & IT For Girls  
Porbandar

**DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F)**

**PORBANDAR**

**AUDITED ACCOUNT**

**FY. – 2018-19**

**Auditors:**  
**M/S C.M.JOSHI & CO.**  
**Chartered Accountants**  
**Hingraj Deri Road,**  
**PORBANDAR- 360 575**  
**Phone : 2244677,2244666**

**C. M. Joshi & Co.**  
Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999 E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA MAHILA COLLEGE ENG. MED. - SELF FINANCE  
PORBANDAR**

**Balance Sheet as on 31st March, 2019**

Fund & Liabilities	Amount	Assets	Amount
<b>General Fund</b>		<b>Fixed Assets</b>	
As per Last Year	15100000.00	As per Schedule	278593.00
Transferred from		<b>Current Assets</b>	
Income-Exp. A/c.	3100000.00	Receivable Fee Income	14500.00
	18200000.00	<b>Branch/Division</b>	
<b>Income-Exp. A/c.</b>		M. O. Smarak Trust	17496250.00
As per Last Year	69416.02	<b>Cash &amp; Bank</b>	
Add: Surplus of the year	3116951.20	B.O.B. S.B. A/c.	455218.22
	3186367.22	Cash On Hand	41806.00
Less: Trans. to General Fund	3100000.00		497024.22
	86367.22		
<b>Total Rs:</b>	<b>₹ 18286367.22</b>	<b>Total Rs:</b>	<b>₹ 18286367.22</b>

**Schedule of Fixed Assets as on 31st March, 2019**

SR. NO.	NAME	OPP. BAL. 01-04-2018	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2019
1	Electronic Equipment	57800.00	4990.00	62790.00	9419.00	53371.00
2	Furniture Fixture	142335.00	0.00	142335.00	14234.00	128101.00
3	Library Books	90602.00	6519.00	97121.00		97121.00
	<b>Total ₹</b>	<b>290737.00</b>	<b>11509.00</b>	<b>302246.00</b>	<b>23653.00</b>	<b>278593.00</b>

Verified & found correct.  
PORBANDAR

Date: 14 SEP 2019



For C. M. Joshi & Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Partner  
M. No. 133512



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

**C. M. Joshi & Co.**  
Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999 E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA MAHILA COLLEGE ENG. MED. - SELF FINANCE**  
**PORBANDAR**

**Income & Expenditure Account from 01-04-2018 to 31-03-2019**

Expenses	Amount	Income	Amount
Staff Remuneration Exp.	1514080.00	<b>Fees Income</b>	
Advertisement Exp.	6000.00	College Development Fee	353310.00
Audit Fee	5000.00	Laboratory Fee	86800.00
Bank Comm. & Charges	2557.80	Tuition Fee	4810300.00
Building Main. & Repairing Exp.	6500.00	<b>Total</b>	5250410.00
Cultural Activities	3219.00	<b>Less: Refund</b>	125200.00
Depreciation	23653.00		5125210.00
Elec. Exp.	1030.00		
Elec. Power Consump. Exp.	205852.00	Bank Intrest Income	35239.00
Furniture Repairing Exp.	3540.00	Misc. Income	7405.00
Newspaper Magazine Exp.	815.00	Short Term Course Income	9810.00
Printing & Stationery Exp.	34382.00		52454.00
Student Development Exp.	45000.00		
Telephone & Internet Exp.	12984.00		
Transport & Traveling Exp.	20000.00		
Uni. Affiliation Fee	90000.00		
Uni. Intake Fee	85000.00		
Water & Sanitation Exp.	1100.00		
<b>Surplus:</b>			
To Balance Sheet	3116951.20		
<b>Total Rs:</b>	₹ 5177664.00	<b>Total Rs:</b>	₹ 5177664.00

Verified & found correct.  
PORBANDAR

Date: 14 SEP 2019



For C. M. Joshi & Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Partner  
M. No. 133512



*KDS*  
PRINCIPAL  
DR. V. R. Godhaniya College of Arts,  
Commerce, Home Sci. & IT For Girls  
Porbandar



**DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F)**

**PORBANDAR**

**AUDITED ACCOUNT**

**FY. – 2019-20**

Auditors:

M/S C.M.JOSHI & CO.

Chartered Accountants

Hingraj Deri Road,

PORBANDAR- 360 575

Phone : 2244677,2244666

## INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEE'S  
DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F), PORBANDAR

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F), PORBANDAR** which comprise the balance sheet as at **March 31, 2020** and the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2020; and
- (ii) in the case of the income & expenditure a/c of the **Surplus** for the year ended on that date;

### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that :-

- 1 We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- 2 In our opinion proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books;
- 3 The Balance Sheet and Statement of Profit Loss under report are in agreement with the books of account;

For C. M. JOSHI & CO.  
ICAI Firm Regn. No. : 124830W  
Chartered Accountants

CA MILINDA C. JOSHI  
Proprietor  
ICAI M. No. : 133512  
UDIN: 20133512AAAAAC6085



PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

Ref: P028-01 Cjoshi & Co./shift to server

05 OCT 2020

- 1 -

**C. M. Joshi & Co.**  
Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677  
Cell : 94264 73999 E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA MAHILA COLLEGE ENG. MED. - SELF FINANCE  
PORBANDAR**

**Balance Sheet as on 31st March, 2020**

Fund & Liabilities	Amount	Assets	Amount
<b>General Fund</b>		<b>Fixed Assets</b>	
As per Last Year	18200000.00	As per Schedule	264257.00
Transferred from		<b>Loans &amp; Advances</b>	
Income-Exp. A/c.	2200000.00	PGVCL A/c.	4574.00
	20400000.00	<b>Branch/Division</b>	
<b>Income-Exp. A/c.</b>		M. O. Smarak Trust	19314376.00
As per Last Year	86367.22	<b>Cash &amp; Bank</b>	
Add: Surplus of the year	2187541.10	B.O.B. S.B. A/c.	826558.32
	2273908.32	Cash On Hand	64143.00
Less: Trans. to General Fund	2200000.00		890701.32
	73908.32		
<b>Total Rs:</b>	<b>₹ 20473908.32</b>	<b>Total Rs:</b>	<b>₹ 20473908.32</b>

**Schedule of Fixed Assets as on 31st March, 2020**

SR. NO.	NAME	OPP. BAL. 01-04-2019	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2020
1	Electronic Equipment	53371.00	0.00	53371.00	8006.00	45365.00
2	Furniture Fixture	128101.00	7200.00	135301.00	13530.00	121771.00
3	Library Books	97121.00	0.00	97121.00	0.00	97121.00
	<b>Total ₹</b>	<b>278593.00</b>	<b>7200.00</b>	<b>285793.00</b>	<b>21536.00</b>	<b>264257.00</b>

Verified & found correct.  
PORBANDAR

Date: 05 OCT 2020



For C. M. Joshi & Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Proprietor  
M. No. 133512



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts,  
Commerce, Home Sci. & IT For Girls  
Porbandar

**C. M. Joshi & Co.**

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA MAHILA COLLEGE ENG. MED. - SELF FINANCE  
PORBANDAR**

**Income & Expenditure Account from 01-04-2019 to 31-03-2020**

Expenses	Amount	Income	Amount
Staff Remuneration Exp.	1338705.00	<b>Fees Income</b>	
Advertisement Exp.	2400.00	College Development Fee	313960.00
Audit Fee	5000.00	Laboratory Fee	52400.00
Bank Comm. & Charges	874.90	Tution Fee	3942650.00
Cultural Activities	6043.00	<b>Total</b>	<b>4309010.00</b>
Depreciation	21536.00	<b>Less: Refund</b>	<b>87400.00</b>
Elec. Exp.	22020.00		
Elec. Power Consup. Exp.	224440.00		
Furniture Repairing Exp.	15640.00	Bank Intrest Income	31143.00
Interview Exp.	26410.00	Misc. Income	12840.00
Misc. Exp.	14230.00	Short Term Course Income	2930.00
Newspaper Magazine Exp.	3538.00		
Printing & Stationery Exp.	37295.00		
Student Development Exp.	245000.00		
Telephone & Internet Exp.	7310.00		
Transport & Traveling Exp.	20540.00		
Uni. Affiliation Fee	90000.00		
<b>Surplus:</b>			
To Balance Sheet	2187541.10		
<b>Total Rs:</b>	<b>₹ 4268523.00</b>	<b>Total Rs:</b>	<b>₹ 4268523.00</b>

Verified & found correct.  
PORBANDAR

Date: 05 OCT 2020



For C. M. Joshi &amp; Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Principal  
M. No. 133512



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

CLIENT COPY

**DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F)**

**PORBANDAR**

**AUDITED ACCOUNT**

**FY. – 2020-21**

Auditors:

M/S C.M.JOSHI & CO.

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa

VARANASI-221010

Cell No.: 9936406045

**C. M. JOSHI & CO.**  
Chartered Accountants

'Shobha Shree'  
3, Surya Nagar, Gurubagh, Luxa  
VARANASI - 221010

## INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEE'S  
DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F), PORBANDAR

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F), PORBANDAR** which comprise the balance sheet as at **March 31, 2021** and the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2021; and
- (ii) in the case of the income & expenditure a/c of the **Surplus** for the year ended on that date;

### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that :-

- 1 We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- 2 In our opinion proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books;
- 3 The Balance Sheet and Statement of Profit Loss under report are in agreement with the books of account;

For C. M. JOSHI & CO.  
ICAI Firm Regn. No. : 124830W  
Chartered Accountants

*Milinda C. Joshi*

CA MILINDA C. JOSHI  
Proprietor  
ICAI M. No. : 133512  
Date : 4/12/2021

UDIN: 21133512AAAAAE4688

Ref: P026-01 Cjoshi & Co./shift to server



*K.S.*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts,  
Commerce, Home Sci. & IT For Girls  
Porbandar

Branch : Hingraj ni Dera, M.G. Road, Porbandar - 360575 (Gujarat)  
Phone : 9426473999 ■ email : cmjoshico@gmail.com

**C. M. Joshi & Co.**  
Chartered Accountants  
3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045 E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA MAHILA COLLEGE ENG. MED. - SELF FINANCE  
PORBANDAR**

Balance Sheet as on 31st March, 2021

Fund & Liabilities	Amount	Assets	Amount
<b>General Fund</b>		<b>Fixed Assets</b>	
As per Last Year	2,04,00,000.00	As per Schedule	2,45,275.00
Transferred from		<b>Current Assets</b>	
Income-Exp. A/c.	32,00,000.00	Receivable Fee	6,54,740.00
	2,36,00,000.00	<b>Branch/Division</b>	
<b>Current Liabilities</b>		M. O. Smarak Trust	2,16,22,876.00
Token Fee	31,000.00	<b>Cash &amp; Bank</b>	
<b>Income-Exp. A/c.</b>		B.O.B. S.B. A/c.	11,50,209.52
As per Last Year	73,908.32	Cash On Hand	70,458.00
Add: Surplus of the year	32,38,650.20		12,20,667.52
	33,12,558.52		
Less: Trans. to General Fund	32,00,000.00		
	1,12,558.52		
<b>Total Rs:</b>	<b>₹ 2,37,43,558.52</b>	<b>Total Rs:</b>	<b>₹ 2,37,43,558.52</b>

Schedule of Fixed Assets as on 31st March, 2021

SR. NO.	NAME	OPP. BAL. 01-04-2020	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2021
1	Electronic Equipment	45,365.00	0.00	45,365.00	6,805.00	38,560.00
2	Furniture Fixture	1,21,771.00	0.00	1,21,771.00	12,177.00	1,09,594.00
3	Library Books	97,121.00	0.00	97,121.00	0.00	97,121.00
	<b>Total ₹</b>	<b>2,64,257.00</b>	<b>0.00</b>	<b>2,64,257.00</b>	<b>18,982.00</b>	<b>2,45,275.00</b>

Verified & found correct.

Date: 4/12/2021  
Place: Varanasi  
UDIN: 21132512AAAAAE4487



For C. M. Joshi & Co.  
Chartered Accountants  
FRN:124830W  
*(Signature)*  
(Milinda C. Joshi)  
Proprietor  
M. No. 133512

*(Signature)*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

CLIENT COPY 4

**DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F)**

**PORBANDAR**

**AUDITED ACCOUNT**

**FY. – 2021-22**

Auditors:

M.A.Gabhawala & Co.

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa

VARANASI-221010

Cell No.: 9936406045





## INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEE'S  
DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F), PORBANDAR

### **REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **DR.V.R.GODHANIYA MAHILA ENG.MED.(S.F), PORBANDAR** which comprise the balance sheet as at **March 31, 2022** and the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

### **AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### **OPINION**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2022; and
- (ii) in the case of the income & expenditure a/c of the **Surplus** for the year ended on that date;

### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that :-

- 1 We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- 2 In our opinion proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books;
- 3 The Balance Sheet and Statement of Profit Loss under report are in agreement with the books of account;

For M A Gabhawala & Co.  
ICAI Firm Regn. No. : 124830W  
Chartered Accountants

CA MILINDA A GABHAWALA  
PARTNER  
ICAI M. No. : 133512  
Date : 30/09/2022  
UDIN: 22133512BAAWEI2040



PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

**M. A. Gabhawala & Co**  
Chartered Accountants  
3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045 E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA MAHILA COLLEGE ENG. MED. - SELF FINANCE  
PORBANDAR**

**Balance Sheet as on 31st March, 2022**

Fund & Liabilities	Amount	Assets	Amount
<b>General Fund</b>		<b>Fixed Assets</b>	
As per Last Year	2,36,00,000.00	As per Schedule	2,75,853.00
Transferred from			
Income-Exp. A/c.	28,00,000.00	<b>Current Assets</b>	
	2,64,00,000.00	Receivable Fee	73,460.00
<b>Current Liabilities</b>		<b>Branch/Division</b>	
Token Fee	36,000.00	M. O. Smarak Trust	2,56,07,776.00
<b>Income-Exp. A/c.</b>		<b>Cash &amp; Bank</b>	
As per Last Year	1,12,558.52	B.O.B. S.B. A/c.	6,17,824.72
Add: Surplus of the year	28,89,441.20	Cash On Hand	63,086.00
	30,01,999.72		6,80,910.72
Less: Trans. to General Fund	28,00,000.00		
	2,01,999.72		
<b>Total Rs:</b>	<b>₹ 2,66,37,999.72</b>	<b>Total Rs:</b>	<b>₹ 2,66,37,999.72</b>

Verified & found correct.

Date: 30 SEP 2022  
Place: Varanasi  
UDIN: 22133512-BAAWE12640



For M. A. Gabhawala & Co.  
Chartered Accountants  
FRN:124830W  
*Milinda A. Gabhawala*  
(Milinda A. Gabhawala)  
Partner  
M. No. 133512



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts,  
Commerce, Home Sci. & IT For Girls  
Porbandar

**M. A. Gabhawala & Co**

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045

E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA MAHILA COLLEGE ENG. MED. - SELF FINANCE  
PORBANDAR****Schedule of Fixed Assets as on 31st March, 2022**

SR. NO.	NAME	OPP. BAL. 01-04-2021	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2022
1	Electronic Equipment	38,560.00	0.00	38,560.00	5,784.00	32,776.00
2	Furniture Fixture	1,09,594.00	0.00	1,09,594.00	10,959.00	98,635.00
3	Library Books	97,121.00	47,321.00	1,44,442.00	0.00	1,44,442.00
	<b>Total ₹</b>	<b>2,45,275.00</b>	<b>47,321.00</b>	<b>2,92,596.00</b>	<b>16,743.00</b>	<b>2,75,853.00</b>

Verified &amp; found correct.

Date: 30 SEP 2022

Place: Varanasi

UDIN: 22133512.BA.AWE12040

For M. A. Gabhawala & Co.  
Chartered Accountants  
FRN:124830W  
(Milinda A. Gabhawala)  
Partner  
M. No. 133512  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

**M. A. Gabhawala & Co**Chartered Accountants  
3,Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045

E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA MAHILA COLLEGE ENG. MED. - SELF FINANCE****PORBANDAR****Income & Expenditure Account from 01-04-2021 to 31-03-2022**

Expenses	Amount	Income	Amount
Staff Remuneration Exp.	13,01,960.00	<b>Fees Income</b>	
Advertisement Exp.	100.00	Laboratory Fee	7,200.00
Audit Fee	5,000.00	Tution Fee	46,37,510.00
Bank Comm. & Charges	791.80	<b>Total</b>	46,44,710.00
Computer Maint. Exp.	2,626.00	<b>Less: Refund</b>	42,350.00
Cultural Activities	11,318.00		
Depreciation	16,743.00		
Elec. Exp.	720.00	Bank Intrest Income	21,577.00
Elec. Power Consup. Exp.	1,83,840.00	Misc. Income	4,010.00
Furniture Repairing Exp.	1,796.00	Short Term Course Fee	1,200.00
Misc. Exp.	2,732.00		
Newspaper Magazine Exp.	2,700.00		
Printing & Stationery Exp.	28,396.00		
Seminar Exp.	3,000.00		
Telephone & Internet Exp.	8,020.00		
Traveling Exp.	21,935.00		
Uni. LIC Exp.	18,628.00		
Uni. Affiliation Fee	1,15,000.00		
Water & Sanitation Exp.	14,400.00		
<b>Surplus:</b>			
To Balance Sheet	28,89,441.20		
<b>Total Rs:</b>	<b>₹ 46,29,147.00</b>	<b>Total Rs:</b>	<b>₹ 46,29,147.00</b>

Verified &amp; found correct.

Date: 30 SEP 2022

Place: Varanasi

UDIN: 22133512.BAAWE12040

For M. A. Gabhawala & Co.  
Chartered Accountants  
FRN:124830W

(Milinda A. Gabhawala)  
Partner  
M. No. 133512

PRINCIPAL  
V. R. Godhaniya College of Arts  
Commerce, Home Sci. & IT For Girls  
Porbandar

**DR.V.R.GODHANIYA P.G.CENTRE IN ENGLISH**

**PORBANDAR**

**AUDITED ACCOUNT**

**FY.-2017-18**

Auditors:  
M/S C.M.JOSHI & CO.  
Chartered Accountants  
Hingraj Deri Road,  
PORBANDAR- 360 575  
Phone : 2244677,2244666

**C. M. Joshi & Co.**

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cjoshico@yahoo.co.in

**DR. V. R. GODHANIYA P. G. CENTER IN ENGLISH  
PORBANDAR**

**Balance Sheet as on 31st March, 2018**

Fund & Liabilities		Amount	Assets		Amount
<b>General Fund</b>			<b>Fixed Assets</b>		
As per Last Year	1160000.00		As per Schedule		201274.00
Transferred from					
Income-Exp. A/c.	900000.00	2060000.00	<b>Current Assets</b>		
			Receivable M.com Fee A/c.		7500.00
			<b>Branch/Division</b>		
			M. O. Smarak Trust		1317670.00
			<b>Cash &amp; Bank</b>		
<b>Income-Exp. A/c.</b>			B.O.I. S.B. A/c.	531426.97	
As per Last Year	69591.97		Cash On Hand	19721.00	551147.97
Add: Surplus of the year	848000.00				
	917591.97				
Less: Trans. to General Fund	900000.00	17591.97			
<b>Total Rs:</b>	<b>₹</b>	<b>2077591.97</b>	<b>Total Rs:</b>	<b>₹</b>	<b>2077591.97</b>

**Schedule of Fixed Assets as on 31st March, 2018**

SR. NO.	NAME	OPP. BAL. 01-04-2017	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2018
1	Computer & Equipments	31308.00	31700.00	63008.00	25203.00	37805.00
2	Furniture Fixture	113260.00	0.00	113260.00	11326.00	101934.00
3	Library Books	51618.00	9917.00	61535.00		61535.00
	<b>Total ₹</b>	<b>196186.00</b>	<b>41617.00</b>	<b>237803.00</b>	<b>36529.00</b>	<b>201274.00</b>

Verified & found correct.  
PORBANDAR

Date: 20 AUG 2018



For C. M. Joshi &amp; Co.

(Milinda C. Joshi)  
Partner  
M. No. 133512

PRINCIPAL  
Dr. V. R. Godhaniya College of Arts,  
Commerce, Home Sci. & IT For Girls  
Porbandar

**C. M. Joshi & Co.**

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cjoshico@yahoo.co.in

**DR. V. R. GODHANIYA P. G. CENTER IN ENGLISH  
PORBANDAR**

**Income & Expenditure Account from 01-04-2017 to 31-03-2018**

Expenses	Amount	Income	Amount
Staff Remuneration	979500.00	<b>Fees Income</b>	
Visitin & Other Exp.	81650.00	Admission Fee	17400.00
Bank Comm. & Charges	161.00	Course Material Fee	338400.00
Computer & A/c. Main.	2700.00	Library Fee	143250.00
Cultural Activities	25754.00	I-card/Exam/Cul. Act. Fee	271180.00
Depriciation	36529.00	Other Fee	1000.00
Electric Exp.	6100.00	Tution Fee	1472810.00
Furniture Rep. & Main. Exp.	14037.00	<b>Total</b>	<b>2244040.00</b>
Misc. Exp.	9805.00	<b>Less: Refund</b>	<b>53500.00</b>
Printing & Stationery Exp.	16846.00		2190540.00
Transport & Traveling Exp.	15370.00	Bank Intrest Income	25912.00
Uni. Affiliation Fee	180000.00		
<b>Surplus:</b>			
To Balance Sheet	848000.00		
<b>Total Rs:</b>	<b>₹ 2216452.00</b>	<b>Total Rs:</b>	<b>₹ 2216452.00</b>

Verified & found correct.  
PORBANDAR

Date: 20 AUG 2018



For C. M. Joshi &amp; Co.

(Milinda C. Joshi)  
Partner  
M. No. 133512



KBS  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

**DR.V.R.GODHANIYA P.G.CENTRE IN ENGLISH**

**PORBANDAR**

**AUDITED ACCOUNT**

**FY. – 2018-19**

**Auditors:**

**M/S C.M.JOSHI & CO.**

**Chartered Accountants**

**Hingraj Deri Road,**

**PORBANDAR- 360 575**

**Phone : 2244677,2244666**



**C. M. Joshi & Co.**  
Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999 E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA P. G. CENTER IN ENGLISH**  
**PORBANDAR**

**Balance Sheet as on 31st March, 2019**

Fund & Liabilities	Amount	Assets	Amount
<b>General Fund</b>		<b>Fixed Assets</b>	
As per Last Year	2060000.00	As per Schedule	175959.00
Transferred from		<b>Current Assets</b>	
Income-Exp. A/c.	1170000.00	Receivable M.com Fee A/c.	7500.00
	3230000.00	<b>Branch/Division</b>	
<b>Current Liabilities</b>		M. O. Smarak Trust	2417670.00
Uni. Exam Fee	34750.00	<b>Cash &amp; Bank</b>	
		B.O.I. S.B. A/c.	657433.97
<b>Income-Exp. A/c.</b>		Cash On Hand	29539.00
As per Last Year	17591.97		686972.97
Add: Surplus of the year	1175760.00		
	1193351.97		
Less: Trans. to General Fund	1170000.00		
	23351.97		
<b>Total Rs:</b>	₹ 3288101.97	<b>Total Rs:</b>	₹ 3288101.97

**Schedule of Fixed Assets as on 31st March, 2019**

SR. NO.	NAME	OPP. BAL. 01-04-2018	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2019
1	Computer & Equipments	37805.00	0.00	37805.00	15122.00	22683.00
2	Furniture Fixture	101934.00	0.00	101934.00	10193.00	91741.00
3	Library Books	61535.00	0.00	61535.00	0.00	61535.00
	<b>Total ₹</b>	<b>201274.00</b>	<b>0.00</b>	<b>201274.00</b>	<b>25315.00</b>	<b>175959.00</b>

Verified & found correct.  
PORBANDAR

Date: 14 SEP 2019



For C. M. Joshi & Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Partner  
M. No. 133512



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

**C. M. Joshi & Co.**  
Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999 E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA P. G. CENTER IN ENGLISH**  
**PORBANDAR**  
**Income & Expenditure Account from 01-04-2018 to 31-03-2019**

Expenses	Amount	Income	Amount
Staff Remuneration	900250.00	<b>Fees Income</b>	
Visitin & Other Exp.	66465.00	Admission Fee	22200.00
Building Repairing & Main. Exp.	6100.00	Course Material Fee	352950.00
Computer & A/c. Main.	2400.00	Library Fee	157750.00
Cultural Activities	8927.00	I-card/Exam/Cul. Act. Fee	287570.00
Depriciation	25315.00	Other Fee	21600.00
Misc. Exp.	700.00	Tution Fee	1628240.00
Printing & Stationery Exp.	5825.00	<b>Total</b>	<b>2470310.00</b>
Telephone Exp.	3982.00	<b>Less: Refund</b>	<b>29000.00</b>
Transport & Traveling Exp.	25060.00		2441310.00
Uni. Affiliation Fee	180000.00	Bank Intrest Income	31539.00
Uni. Intake Fee	85000.00	Misc. Income	12935.00
<b>Surplus:</b>			
To Balance Sheet	1175760.00		
<b>Total Rs:</b>	<b>₹ 2485784.00</b>	<b>Total Rs:</b>	<b>₹ 2485784.00</b>

Verified & found correct.  
PORBANDAR

Date: 14 SEP 2019

1310024/-



For C. M. Joshi & Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Partner  
M. No. 133512

*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

DR.V.R.GODHANIYA P.G.CENTRE IN ENGLISH

PORBANDAR

AUDITED ACCOUNT

FY. – 2019-20

Auditors:

M/S C.M.JOSHI & CO.

Chartered Accountants

Hingraj Deri Road,

PORBANDAR- 360 575

Phone : 2244677,2244666

## INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEE'S  
DR.V.R.GODHANIYA P.G.CENTRE IN ENGLISH, PORBANDAR

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **DR.V.R.GODHANIYA P.G.CENTRE IN ENGLISH, PORBANDAR** which comprise the balance sheet as at **March 31, 2020** and the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2020; and
- (ii) in the case of the income & expenditure a/c of the **Surplus** for the year ended on that date;

### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that :-

- 1 We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- 2 In our opinion proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books;
- 3 The Balance Sheet and Statement of Profit Loss under report are in agreement with the books of account;

For C. M. JOSHI & CO.  
ICAI Firm Regn. No. : 124830W  
Chartered Accountants

*Reply*

CA MILINDA C. JOSHI  
Proprietor  
ICAI M. No. : 133512  
UDIN: 20133512AAAAAC6085



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

Ref.: P028-01, Cjoshi & Co shift to server

05 OCT 2020

- 1 -

**C. M. Joshi & Co.**

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA P. G. CENTER IN ENGLISH  
PORBANDAR**

**Balance Sheet as on 31st March, 2020**

Fund & Liabilities		Amount	Assets		Amount
<b>General Fund</b>			<b>Fixed Assets</b>		
As per Last Year	3230000.00		As per Schedule		162122.00
Transferred from			<b>Branch/Division</b>		
Income-Exp. A/c.	1050000.00	4280000.00	M. O. Smarak Trust		3367670.00
<b>Current Liabilities</b>			<b>Cash &amp; Bank</b>		
Uni. Exam Fee		24250.00	B.O.I. S.B. A/c.	759878.97	
			Cash On Hand	39110.00	798988.97
<b>Income-Exp. A/c.</b>					
As per Last Year	23351.97				
Add: Surplus of the year	1051179.00				
	1074530.97				
Less: Trans. to General Fund	1050000.00	24530.97			
<b>Total Rs:</b>		₹ 4328780.97	<b>Total Rs:</b>		₹ 4328780.97

**Schedule of Fixed Assets as on 31st March, 2020**

SR. NO.	NAME	OPP. BAL. 01-04-2019	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2020
1	Computer & Equipments	22683.00	0.00	22683.00	9073.00	13610.00
2	Furniture Fixture	91741.00	0.00	91741.00	9174.00	82567.00
3	Library Books	61535.00	4410.00	65945.00	0.00	65945.00
	<b>Total ₹</b>	<b>175959.00</b>	<b>4410.00</b>	<b>180369.00</b>	<b>18247.00</b>	<b>162122.00</b>

Verified & found correct.  
PORBANDAR

Date: 05 OCT 2020



For C. M. Joshi &amp; Co.

(Milinda C. Joshi)

Proprietor  
M. No. 133512

PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

**C. M. Joshi & Co.**

Chartered Accountants  
Hingraj Deri Road, Porbandar  
Phone: 2244666, 2244677

Cell : 94264 73999

E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA P. G. CENTER IN ENGLISH**

PORBANDAR

**Income & Expenditure Account from 01-04-2019 to 31-03-2020**

Expenses	Amount	Income	Amount
Staff Remuneration	881750.00	<b>Fees Income</b>	
Bank Charges	355.00	Admission Fee	15000.00
Visitin & Other Exp.	63500.00	Course Material Fee	320590.00
Computer & A/c. Main.	1900.00	Library Fee	127500.00
Cultural Activities	10711.00	I-card/Exam/Cul. Act. Fee	251770.00
Depriciation	18247.00	Tution Fee	1517910.00
Misc. Exp.	3490.00	<b>Total</b>	2232770.00
Printing & Stationery Exp.	21267.00	<b>Less: Refund</b>	13000.00
Telephone Exp.	4063.00		
Transport & Traveling Exp.	27296.00		
Uni. Affiliation Fee	180000.00	Bank Intrest Income	27508.00
		Misc. Income	16480.00
<b>Surplus:</b>			
To Balance Sheet	1051179.00		
<b>Total Rs:</b>	₹ 2263758.00	<b>Total Rs:</b>	₹ 2263758.00

Verified & found correct.  
PORBANDAR

Date: 05 OCT 2020



For C. M. Joshi &amp; Co.

*Milinda C. Joshi*  
(Milinda C. Joshi)  
Proprietor  
M. No. 133512



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

CLIENT COPY

DR.V.R.GODHANIYA P.G.CENTRE IN ENGLISH

PORBANDAR

AUDITED ACCOUNT

FY. – 2020-21

Auditors:

M/S C.M.JOSHI & CO.

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa

VARANASI-221010

Cell No.: 9936406045

**INDEPENDENT AUDITORS' REPORT**

TO THE TRUSTEE'S  
DR.V.R.GODHANIYA P.G.CENTRE IN ENGLISH, PORBANDAR

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **DR.V.R.GODHANIYA P.G.CENTRE IN ENGLISH, PORBANDAR** which comprise the balance sheet as at **March 31, 2021** and the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

**AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also include assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**OPINION**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2021; and
- (ii) in the case of the income & expenditure a/c of the **Surplus** for the year ended on that date;

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that :-

- 1 We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- 2 In our opinion proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books;
- 3 The Balance Sheet and Statement of Profit Loss under report are in agreement with the books of account;

For C. M. JOSHI & CO.  
ICAI Firm Regn. No. : 124830W  
Chartered Accountants

*Milinda C. Joshi*

CA MILINDA C. JOSHI  
Proprietor  
ICAI M. No. : 133512  
Date : 4/12/2021

UDIN: 21133512AAAAAE4688

Ref. P026-01 Cjoshi & Co./shft to server



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar



**C. M. Joshi & Co.**  
Chartered Accountants  
3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045 E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA P. G. CENTER IN ENGLISH  
PORBANDAR**

**Balance Sheet as on 31st March, 2021**

Fund & Liabilities	Amount	Assets	Amount
<b>General Fund</b>		<b>Fixed Assets</b>	
As per Last Year	42,80,000.00	As per Schedule	1,48,421.00
Transferred from		<b>Current Assets</b>	
Income-Exp. A/c.	7,00,000.00	Receivable Fee	5,35,780.00
	49,80,000.00	<b>Branch/Division</b>	
<b>Current Liabilities</b>		M. O. Smarak Trust	39,71,280.00
Unpaid Staff Remuneration Exp.	4,44,750.00	<b>Cash &amp; Bank</b>	
Token Fee	10,000.00	B.O.I. S.B. A/c.	7,51,252.97
Uni. Exam Fee	10,050.00	Cash On Hand	62,642.00
	4,64,800.00		8,13,894.97
<b>Income-Exp. A/c.</b>			
As per Last Year	24,530.97		
Add: Surplus of the year	7,00,045.00		
	7,24,575.97		
Less: Trans. to General Fund	7,00,000.00		
	24,575.97		
<b>Total Rs:</b>	₹ 54,69,375.97	<b>Total Rs:</b>	₹ 54,69,375.97

**Schedule of Fixed Assets as on 31st March, 2021**

SR. NO.	NAME	OPP. BAL. 01-04-2020	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2021
1	Computer & Equipments	13,610.00	0.00	13,610.00	5,444.00	8,166.00
2	Furniture Fixture	82,567.00	0.00	82,567.00	8,257.00	74,310.00
3	Library Books	65,945.00	0.00	65,945.00	0.00	65,945.00
	<b>Total ₹</b>	<b>1,62,122.00</b>	<b>0.00</b>	<b>1,62,122.00</b>	<b>13,701.00</b>	<b>1,48,421.00</b>

Verified & found correct.

Date: 4/12/2021  
Place: Varanasi  
UDIN: 21133512AAAAAE4608



For C. M. Joshi & Co.  
Chartered Accountants  
FRN:124830W  
*Milinda C. Joshi*  
(Milinda C. Joshi)  
Proprietor  
M. No. 133512

*KDS*

PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

CLIENT COPY

DR.V.R.GODHANIYA P.G.CENTRE IN ENGLISH

PORBANDAR

AUDITED ACCOUNT

FY. – 2021-22

Auditors:

M.A.Gabhawala & Co.

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa

VARANASI-221010

Cell No.: 9936406045

**M. A. Gabhawala & Co**  
Chartered Accountants  
3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045 E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA P. G. CENTER IN ENGLISH  
PORBANDAR**

**Balance Sheet as on 31st March, 2022**

Fund & Liabilities	Amount	Assets	Amount
<b>General Fund</b>		<b>Fixed Assets</b>	
As per Last Year	49,80,000.00	As per Schedule	1,40,100.00
Transferred from			
Income-Exp. A/c.	10,00,000.00	<b>Current Assets</b>	
	59,80,000.00	Receivable Fee	57,500.00
<b>Current Liabilities</b>		<b>Branch/Division</b>	
Unpaid Staff Remuneration Exp.	4,80,000.00	M. O. Smarak Trust	56,71,280.00
Token Fee	23,500.00		
Uni. Exam Fee	61,500.00	<b>Cash &amp; Bank</b>	
	5,65,000.00	B.O.I. S.B. A/c.	7,38,431.97
<b>Income-Exp. A/c.</b>		Cash On Hand	26,574.00
As per Last Year	24,575.97		7,65,005.97
Add: Surplus of the year	10,64,310.00		
	10,88,885.97		
Less: Trans. to General Fund	10,00,000.00		
	88,885.97		
<b>Total Rs:</b>	₹ 66,33,885.97	<b>Total Rs:</b>	₹ 66,33,885.97

Verified & found correct.

Date: 30 SEP 2022  
Place: Varanasi  
UDIN: 22133512 BAAWJE12040



For M. A. Gabhawala & Co.  
Chartered Accountants  
FRN:124830W  
*Milinda*  
(Milinda A. Gabhawala)  
Partner  
M. No. 133512



*KDS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar

## M. A. Gabhawala & Co

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045

E-mail : cmjoshico@gmail.com

### DR. V. R. GODHANIYA P. G. CENTER IN ENGLISH PORBANDAR

#### Schedule of Fixed Assets as on 31st March, 2022

SR. NO.	NAME	OPP. BAL. 01-04-2021	ADDITION	TOTAL	DEDUCTION	CLO. BAL. 31-03-2022
1	Computer & Equipments	8,166.00	0.00	8,166.00	3,266.00	4,900.00
2	Furniture Fixture	74,310.00	0.00	74,310.00	7,431.00	66,879.00
3	Library Books	65,945.00	2,376.00	68,321.00	0.00	68,321.00
	<b>Total ₹</b>	<b>1,48,421.00</b>	<b>2,376.00</b>	<b>1,50,797.00</b>	<b>10,697.00</b>	<b>1,40,100.00</b>

Verified & found correct.

Date: 30 SEP 2022

Place: Varanasi

UDIN: 22133512BAFWI2040



For M. A. Gabhawala & Co.  
Chartered Accountants  
FRN:124830W

*Milinda*

(Milinda A. Gabhawala)  
Partner  
M. No. 133512



*KDS*

PRINCIPAL  
Dr. V. R. Godhaniya College of Arts,  
Commerce, Home Sci. & IT For Girls  
Porbandar

## M. A. Gabhawala & Co

Chartered Accountants

3, Surya Nagar Colony, Guru Baugh, Luxa, Varanasi-221010

Cell : 9936406045

E-mail : cmjoshico@gmail.com

**DR. V. R. GODHANIYA P. G. CENTER IN ENGLISH**

**PORBANDAR**

**Income & Expenditure Account from 01-04-2021 to 31-03-2022**

Expenses	Amount	Income	Amount
Staff Remuneration	9,53,500.00	<b>Fees Income</b>	
Visitin & Other Exp.	71,700.00	Admission Fee	18,000.00
Computer & A/c. Main.	4,550.00	Course Material Fee	3,36,440.00
Cultural Activities	15,930.00	Library Fee	1,31,500.00
Depriciation	10,697.00	I-card/Exam/Cul. Act. Fee	2,61,700.00
Furniture Rep. & Main. Exp.	803.00	Tution Fee	16,54,100.00
Misc. Exp.	6,800.00	<b>Total</b>	<b>24,01,740.00</b>
Printing & Stationery Exp.	18,000.00	<b>Less: Refund</b>	<b>0.00</b>
Telephone Exp.	3,986.00		24,01,740.00
Transport & Traveling Exp.	1,260.00		
Uni. Affiliation Fee	1,90,000.00	Bank Intrest Income	20,696.00
Uni. Intek Fee	65,000.00		
Uni. Lic Exp.	15,900.00		
<b>Surplus:</b>			
To Balance Sheet	10,64,310.00		
<b>Total Rs:</b>	<b>₹ 24,22,436.00</b>	<b>Total Rs:</b>	<b>₹ 24,22,436.00</b>

Verified & found correct.

Date: 30 SEP 2022

Place: Varanasi

UDIN: 22133512BAAWE12060



For M. A. Gabhawala & Co.  
Chartered Accountants  
FRN:124830W

*Milinda A. Gabhawala*  
(Milinda A. Gabhawala)  
Partner  
M. No. 133512



*KBS*  
PRINCIPAL  
Dr. V. R. Godhaniya College of Arts  
& Commerce, Home Sci. & IT For Girls  
Porbandar