ANIL G. GANDHI B.COM.F.C.A

Chartered Accountants



B/3,Ashavihar, Hendre Pada, Badlapur (West), MAHARASHTRA 421503 Ph. 9422475480

e-mail: anil_gandhiji@yahoo.com

TO WHOMSOEVER IT MAY CONCERN

This is to certify that details of Total Expenditure excluding salary yearwise during last five years incurred by Dr. B. V. Hiray College of Management & Research Centre Malegaon (MCA) are as follows:

Statement showing the Total Expenditure Excluding Salary for year ended 31st March 2019 (MCA)

Particular	Rs.
Advertisement Expenses	2610
Annual Social Expenses	35400
Bank Charges	290
Cleaning Expenses	90832
Computer Software & Maintenance	25400
Conveyance Expenses	31150
Exam. Expenses	2505
Garden Maintenance Expenses	88450
Library Books	65200
Miscellaneous Expenses	2500
News Paper	9620
Office Expenses	15909
Printing & Stationary	19140
Repairs - Building	154010
Sports Expenses	2448
Staff Gratuity	138590
Student Welfare	50440
Telephone Expenses	1077
Travelling Expenses	85599
Xerox Expenses	10000
Total Expenditure :	831170

Statement showing the Total Expenditure Excluding Salary for year ended 31st March 2020 (MCA)

Particular	Rs.
Advertisement Expenses	14040
Bank Charges	320
Cleaning Expenses	101250
News Paper	14815

C.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

Total Expenditure :	564190
Xerox Expenses	2084
Travelling Expenses	13213
Stationary Expenses	1738
Staff Gratuity	38090
Repairs Building	310020
Printing & Stationary	19000
Office Expenses	49620

Statement showing the Total Expenditure Excluding Salary for year ended 31st March 2021 (MCA)

Particular	Rs.
Advertisement Expenses	118380
Bank Charges	1200
Conveyance Expenses	84560
Garden Maintenance Expenses	190840
Gratuity	22540
Library Books	87400
News Paper	1190
Office Expenses	32326
Online seminar Expenses	70590
Painting Expenses	116500
Printing Expenses	43700
Repairs & Maintenance	1400
Staff Welfare Expenses	56300
Stationary Expenses	10452
Telephone Expenses	19723
Travelling Expenses	87675
Total Expenditure :	944776

Statement showing the Total Expenditure Excluding Salary for year ended 31st March 2022 (MCA)

Particular	Rs.
Accreditation Expenses	75800
Advertisement Expenses	114560
Annual Social Expenses	90500
Bank Charges	100
Consultancy Fees	6800
Conveyance Expenses	75300
Exgratia Expenses	225000
Housw Keeping Saalry	105500
Fire Safety Charges	5850
Garden Expenses	70330
Library Books	3240
News Paper	1660

DIRECTOR

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

Total Expenditure :	1353029
Xerox Expenses	3494
Travelling Expenses	74700
Study Tour Expenses	95100
Stationary Expenses	2705
Staff Welfare Expenses	110350
Printing Expenses	66575
Office Expenses	225465

Statement showing the Total Expenditure Excluding Salary for year ended 31st March 2023 (MCA)

Particular	Rs.
Advertisement Expenses	111476
Alumini Registration Fee	7500
Bank Charges	950
Conveyance Expenses	1600
Electric Instruments	4550
Exam. Remuneration	19790
Gratuity	129245
I Card Fee	11000
Internet Expenses	10030
News Paper	12460
Office Expenses	233664
Printing Expenses	26000
Safty Fire Services	6650
Sports Expenses	3303
Stationary Expenses	11503
Travelling Expenses	46945

PLACE: MALEGAON DATE: 27/03/2024

UDIN: 2401958 JBK BFE. I9186

Xerox Expenses

FOR ANIL G. GANDHI & CO., CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

FRN 0125144W M.No.049589

Total Expenditure:



8102

644768



ANIL G. GANDHI B.COM.F.C.A

CA

B/3,Ashavihar, Hendre Pada , Badlapur (West), MAHARASHTRA 421503 Ph. 9422475480

e-mail: anil_gandhiji@yahoo.com

Chartered Accountants

TO WHOMSOEVER IT MAY CONCERN

This is to certify that details of Total Expenditure excluding salary yearwise during last five years incurred by Dr. B. V. Hiray College of Management & Research Centre Malegaon (MBA) are as follows:

Statement showing the Total Expenditure Excluding Salary for year ended 31 March 2019 (MBA)

Particular	Rs.
Advertisement Expenses	258501
Affiliation Fees	59000
AICTE Processing Fees	200000
Audit & Tax Consultancy Fees	66672
Bank Charges	1628
Depreciation	4770
Electricity Expenses (MSEB)	118220
Exam. Expenses	25387
Garden Maintenance Expenses	48800
Library Books	154617
Maintenance Charges	133031
Miscellaneous Expenses	910
Newspaper	2180
Office Expenses	135636
Postage Expenses	460
Pravesh Niyantran Samiti Fees	84340
Printing & Stationary Expenses	77580
Repairs Building	2878877
Repairs & Maintenance	33228
Seminar Expenses	36490
Staff Gratuity	938560
Student Welfare	26000
Study Tour Expenses	2580
Sweeper	7500
Telephone Expenses	14870
Travelling Expenses	68593
Xerox Expenses	18040
Total Expenditure :	5396470

DIRECTOR

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

Statement showing the Total Expenditure Excluding Salary for year ended 31st March 2020 (MBA)

Particular	Rs.
Advertisement Expenses	502205
Affiliation Fees	59000
AICTE Fees	75000
Audit & Tax Consultancy Fees	60004
Bank Charges	1368.62
Cleaning Expenses	13120
Depreciation	35757.20
Electricity Expenses (MSEB)	95240
Exam. Expenses	290
Garden Expenses	60170
Generator Diesel Expenses	1800
Library Books	194211
Maintenance Charges	26390
Miscellaneous Expenses	2060
Newspaper	1450
Office Expenses	223752
Postage Expenses	874
Pravesh Niyantran Samiti Fees	77700
Printing Expenses	34625
Profession Tax Consultancy Fees	24000
Repairs Building	3089682
Repairs & Maintenance	233710
Staff Gratuity	605775
Staff Welfare Expenses	6925
Stationary Expenses	31646
Student Welfare	2000
Telephone Expenses	17151
Travelling Expenses	95606
Xerox Expenses	1610
Total Expenditure :	5573121.82

DIRECTOR

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

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Statement showing the Total Expenditure Excluding Salary for year ended 31^{st} March 2021 (MBA)

Particular	Rs.
Advertisement Expenses	22280
Affiliation Fees	59000
AICTE Processing Fees	75000
Audit & Tax Consultancy Fees	66672
Bank Charges	4858.56
Computer Software & Maintenance Expenses	46080
Conveyance Expenses	235820
Depreciation	14201
Electricity Expenses (MSEB)	6840
Exam. Expenses	14240
Expenditure on Computer Teaching Aids to Students	2800000
Fire Services	5400
Garden Maintenance Expenses	454060
Library Books	236067
Office Expenses	143503
Postage Expenses	300
Painting Expenses	858748
Printing Expenses	239900
Repairs Building	667122
Repairs & Maintenance	88960
Soalr System Expenses	423500
Staff Welfare Expenses	56400
Stationary Expenses	6609
Telephone Expenses	28960
Transport Expenses	13000
Travelling Expenses	66390
Xerox Expenses	7802
Total Expenditure :	6641712.56

MANAGEMENT AND RESEARCH CENTRE
MALEGAON CAMP, MALEGAON

BADLAPUR BURKER

Statement showing the Total Expenditure Excluding Salary for year ended 31st March 2022 (MBA)

Particular	Rs.
Accreditation Expenses	430500
Advertisement Expenses	18360
Affiliation Fees	59000
Annual Social Expenses	360300
ARA Fee PNS Mumbai	76000
Audit & Tax Consultancy Fees	66672
Bank Charges	1715.70
Cleaning Expenses	360500
Computer Software & Maintenance Expenses	15222
Conveyance Expenses	309170
Depreciation	12922
Electricity Expenses (MSEB)	813
Eligibility Fee	63700
Exam. Expenses	26290
Exam. Fees	216675
Exam. Remuneration	580
Exgratia Expenses	575000
Fees Regulating Authority (FRA)	112000
Garden Maintenance Expenses	451868
Library Books	275800
Lift Maintenance	48000
News Paper	2935
Office Expenses	5970
Painting Expenses	527850
Postage Expenses	1371
Printing Expenses	267335
Repairs Building	989346
Staff Welfare Expenses	335400
Stationary Expenses	9892
Students Welfare Expenses	220530
Study Tour Expenses	465300
Telephone Expenses	39492
Transport Expenses	23000
Travelling Expenses	228490
Xerox Expenses	9122
Total Expenditure :	6607120.7





Statement showing the Total Expenditure Excluding Salary for year ended 31st March 2023 (MBA)

Particular	Rs.
Accreditation Expenses	118009.44
Advertisement Expenses	340878
Affiliation Fees	59000
AICTE Fees	81200
Audit & Tax Consultancy Fees	106120
Bank Charges	2037.46
Computer Software & Maintenance Expenses	333017
Conveyance Expenses	11550
Depreciation	10041
Electric Safety Audit Report Fees	3000
Exam. Expenses	57700
Fees Regulating Authority (FRA)	143608
Garden Maintenance Expenses	11435
Grauity	351216
Internet Expenses	28320
Library Books	213472
Office Expenses	233029
Postage Expenses	626
Printing Expenses	9350
Repairs-Electric Fitting	15626
Repairs- Furniture	63018
Repairs - Building	462549
Seminar Expenses	2000
Staff Insurance	10762
Stationary Expenses	124476
Telephone Expenses	17904
Transport Expenses	400
Travelling Expenses	42140
Web Site Hosting Charges	8185
Xerox Expenses	7390
Total Expenditure :	2868058.9

DIRECTOR
K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF
MANAGEMENT AND RESEARCH CENTRE
MALEGAON CAMP, MALEGAON

PLACE: MALEGAON DATE: 27/03/2024

UDIN: 24049589.8 KBFE HS746.

FOR ANIL G. GANDHI & CO., CHARTERED ACCOUNTANTS

ANIL G. GANDHI

PROPRIETOR

FRN 0125144W

M.No.049589

ANIL G.GANDHI B.COM.F.C.A CHARTERED ACCOUNTANT

ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

B/3,Ashavihar, HendrePada, Badlapur (West) Pin 421503 Phone: 9422475480

TO

The Principal

K.B.H.S.S.Trust's

Dr.B. V. Hiray College of Management & Research Center MCAMalegaon Nasik

1 100111

Dear Sir,

We have audited the accountsofK.B.H.S.S.Trust's Dr.B.V. Hiray College Of Management & Research Center MCA for the year ended 31.03.2019 and we report that:-

- 1. In our opinion proper books of accounts and also as required by law have been kept by the Trust and the institution including that of each segment so far as it appears from our examination of these books.
- 2. The method of accounting followed is on accrualbasis by the Institution.
- 3. We have obtained all the information and explanation, which to the best of our knowledge and belief which is necessary for the purpose of our audit and for determination of fees by the Authority and found them to be satisfactory.
- 4. The accounts of the Trust and the institution are submitted on by following accounting standard 17 and certified by us as statutory auditors of all the institutions of the Trust as true and fair representation of segmental reporting.
- 5. Income and expenditure account & Receipt and Payment account along with Balance Sheet are dealt with, by the report which is in agreement with the books of the accounts of the institution.
- 6. In our opinion, and to the best of our information and according to the explanations given to us, the said accounts 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 institution as at 31st March,2019 and
 - In the case of the Income & Expenditure Account of the Deficit of the institution for the year ended on that date.

DIRECTOR

K.B.H.S.S.T's DR. B.-V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

PLACE :Badlapur

DATE: 25/09/2019

FOR ANIL G.GANDHI CO.

CHARTERED ACCOUNTANTS

ANIL G.GANDHI PROPRIETOR

Membership. No. 49589

Antil 3 GANDHI Chartered Accomisms Weinbershin No. 49569

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K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE, MALEGAON INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement exps.	2,610.00		
To Annual Social Expenses	35,400.00		
To Bank Charges	290.00	By Tution fees 2018-19	1,511,803.50
To Cleaning Expenses	90,832.00	8	
To Computer Software & Maintanance Expenses	25,400.00		
To Conveyance Expenses	31,150.00		
To Exam Expenses	2,505.00	BY Deficit	560,626.50
To Garden Maintanance Expenses	88,450.00		
To Library Books	65,200.00		
To Miscellaneous Expenses	2,500.00		
To Newspaper	9,620.00		
To Office Expenses	15,909.00		
To Printing & Stationery	19,140.00	20	
To Repairs - Building	154,010.00		
To Salary Expenses	954,400.00		
To Salary - Security	272,610.00		
To Sports Expenses	2,448.00		
To Staff Gratuity	138,590.00		
To Student Welfare	50,440.00		
To Telephone exps.	1,077.00		
To Travelling Expenses	85,599.00		
To Visiting Staff Salary	14,250.00		
To Xerox Expenses	10,000.00		
	.9		
	2,072,430.00		2,072,430.00

K.B.H.S.S.Trust

Dr. B.V. Hiray MCA College, Malegaon Centre, Malegaon Camp (Nashik)

Trustee

Place: - Malegaon

Date: 25/09/2019

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

AMIL C. GAMDHI Chanersu Accounterts Membership No.49589

2031 HAHAN E8SENDEN - NION

DIRECTOR

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE, MALEGAON BALANCE SHEET AS ON 31/03/2019

LIABILITIES	AMOUNT	ASSEST	AMOUNT
Gratuity Payble	138,590.00	Bank A/C	
ITI	5,000.00	Indira Mahila Bank -05	73,307.00
K.B.H.S.S.Trust	7,108,150.00		
MBA College	532,704.50	Tution fees Receivable 2018-19	729,067.00
Salary Payble	71,902.00	Tution fees Receivable 2017-18	502,237.00
Other Reserves	55,345.00		9.7
pro-Rata Fees Payble	40,000.00		
Outstanding Expenses	425,751.00		
Reserve for Development fund	1,075,301.00		
		Income & Expenditure A/c	9
		Op. Balance 7587506	
		Add Current year 560626.5	8,148,132.50
	9		
	9,452,743.50		9,452,743.50

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Place:- Malegaon

Date: 25/09/2019

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

ANIL G. GANDHI Chartered Accountants Membership No. 19383

2231 JARABERSEHOED - MICON

DIRECTOR ,
K.B.H.S.S.T's DR., B. V. HIRAY COLLEGE OF
MANAGEMENT AND RESEARCH CENTRE
MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE, MALEGAON RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2019

RECEIPT	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance			
Cash	-	By Advertisement exps.	2,610.00
Indira Mahila Bank-05	82,126.00	By Annual Social Expenses	35,400.00
		By Bank Charges	290.00
		By Cleaning Expenses	90,832.00
To Tution Fees Received 2018-19	782,736.50	By Computer Software & Maintanance Expense	25,400.00
To Tution Fees Received 2017-18	260,751.00	By Conveyance Expenses	31,150.00
To Development Fees	151,636.00	By Exam Expenses	2,505.00
To MBA College	362,510.50	By Garden Maintanance Expenses	88,450.00
To Prorata Fees	40,000.00	By Library Books	65,200.00
To K.B.H.S.S. Trust	366,520.00	By Miscellaneous Expenses	2,500.00
	20.	By Newspaper	9,620.00
		By Office Expenses	15,909.00
		By Printing & Stationery	19,140.00
		By Repairs - Building	154,010.00
		By Salary Expenses	993,533.00
		By Salary - Security	272,610.00
		By Sports Expenses	2,448.00
		By Student Welfare	50,440.00
		By Telephone exps.	1,077.00
		By Travelling Expenses	85,599.00
		By Visiting Staff Salary	14,250.00
		By Xerox Expenses	10,000.00
		By Closing Balance	
		Cash	
	3	Indira Mahila Bank-05	73,307.00
	2,046,280.00		2,046,280.00

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon Centre, Malegaon Camp (Nashik)

Trustee

Place:- Malegaon

K.B.H.S.S.T's DR. B. W. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

CESILA DARA CESELOGI - NICON

K.B.H.S.S.Trust's

Dr.B. V. Hiray College of Management & Research Center MCA Malegaon NOTES FORMING PART OF THE ACCOUNTS(31-03-2019)

- 1. Basis of Preparation of financial Statements:

 The accounts are prepared with the historical cost convention on the account basis and in accordance with generally accepted accounting principles in India and materially comply with the mandatory Accounting Standards issued by the Institute Of Chartered Accountants of India. The accounts are prepared as per Mercantile System of Accounting in respect of material items.
- 2. Revenue is primarily recorded on accrual basis.
- 3. Fixed Assets are shown at historical cost.

4. Depreciation is charged on Written Down Value(WDV) method.

Perlandy

DIRECTOR

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

ANIL G.GANDHI B.COM.F.C.A CHARTERED ACCOUNTANT

ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

B/3, Ashavihar, Hendre Pada, Badlapur (West) Pin 421503 Phone:9422475480

TO

The Principal

K.B.H.S.S.Trust's

Dr.B. V. Hiray College Of Management & Research Center MBA

Malegaon

Nasik

Dear Sir,

We have audited the accountsofK.B.H.S.S.Trust'sDr.B. V. Hiray College Of Management & Research Center MBA for the year ended 31.03.2019 and we report that:-

- 1. In our opinion proper books of accounts and also as required by law have been kept by the Trust and the institution including that of each segment so far as it appears from our examination of these books.
- 2. The method of accounting followed is on accrual basis by the Institution.
- We have obtained all the information and explanation, which to the best of our knowledge and belief 3. which is necessary for the purpose of our audit and for determination of fees by the Authority and found them to be satisfactory.
- 4. The accounts of the Trust and the institution are submitted on by following accounting standard 17 and certified by us as statutory auditors of all the institutions of the Trust as true and fair representation of segmental reporting.
- 5. Income and expenditure account & Receipt and Payment account along with Balance Sheet are dealt with, by the report which is in agreement with the books of the accounts of the institution.
- In our opinion, and to the best of our information and according to the explanations given to us, the said 6. accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
 - In the case of the Balance Sheet, of the state of affairs of the institution as at 31st March, 2019 and i)
 - ii) In the case of the Income & Expenditure Account of the Deficit of the institution for the year ended on that date.

FOR ANIL G.GANDHI CO.

CHARTERED ACCOUNTANTS

PLACE: Badlapur

DATE 25/09/2019

B. V. HIRAY COLLEGE OANIL G.GANDHI

MANAGEMENT AND RESEARCH CENTREPROPRIETOR MALEGAON CAMP, MALEGAON

Membership, No. 49589

UDIN-19049589AAAAAL1655

K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE, MALEGAON INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement exps.	258,501.00	By Bank Interest	12.15
To Affilation Fees	59,000.00	By Tution fees 1 (2018-19)	5529960.00
To AICTE Processing Fees	200,000.00	By Tution fees 2 (2018-19)	4607960.00
To Audit & Tax Consultancy Fees	66,672.00		
To Bank Charges	1,628.00		
To Depreciation	4,770.00		
To Electricity Expenses (MSEB)	118,220.00		
To Exam Expenses	25,387.00		
To Garden Maintenance Expenses	48,800.00		
To Libarary Books	154,617.00	Deficit	17741.85
To Maintainance Charges	133,031.00		
To Miscellaneous Expenses	910.00		
To Newspaper	2,180.00		
To Office Expenses	135,636.00		
To Postage Expenses	460.00		
To Pravesh Niyantran Samiti Fees	84,340.00		
To Printing & Stationary Exp.	77,580.00		
To Repairs - Building	2,878,877.00		
To Repairs & Maintainance	33,228.00		
To Salary	4,759,204.00		
To Seminar Expenses	36,490.00		
To Staff Gratuity	938,560.00		
To Student Welfare	26,000.00		
To Study Tour Expenses	2,580.00		
To Sweeper	7,500.00		
To Telephone exps.	14,870.00		
To Traveling exps.	68,593.00		
To Xerox Expenses	18,040.00		
	10,155,674.00		10,155,674.00

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon Centre, Malegaon Camp (Nashik)

Trustee

Place:- Malegaon

Date: 25/09/2019

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

BADLAPUR

UDIN-19049589 AAAAALI655

DIRECTOR'
K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF
MANAGEMENT AND RESEARCH CENTRE
MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE, MALEGAON BALANCE SHEET AS ON 31/03/2019

LIABILITIES	AMOUNT	ASSEST		AMOUNT
EBC Scholarship	17,375.00	Fixed Asset		134,997.00
Exam Fees	96,837.00	As Per Schedule1		
Exam Remuneration Payable	463,850.00	CONTROL DE SE ANTE CONTROL DE SE	1	
Gratuity Payble	938,560.00			
K.B.H.S.S.Trust	16,864,861.00	Investments	1	565,000.00
LIC of India	2,573.00			
Profession Tax	2,295.00	Bank Balances		3,920,988.39
Prorata Fees Payble	240,000.00	Tution fee Receivable		5,440,669.25
Provision for Expenses	245,769.00	MCA College		532,704.50
Reserve for Development fund	4,405,305.00			
Salary Payble	376,472.00			
Samajkalyan Scholarship	52992.00			
TDS	241.00			
University QIP Grant	180,740.00			
University Solar Grant	250,000.00	Income & Expenditure A/c		
		Opening Balance	13525769.01	
		Add Current year Deficit	17741.85	13,543,510.86
TOTAL	24,137,870.00	TOTAL		24,137,870.00

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Date: 25/09/2019

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI

PROPRIETOR

UDIN-19049589AAAAA11655

K.B.H.S.S.T's DR. B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP/MALEGAON

K.B.H.S.S.Trust's

DR. B.V. HIRAY MBA COLLEGE, MALEGAON

Schedule 01 FIXED ASSETS

Sr. No.	Item	Opening Bal as on 01/04/2018	Additions	Total Depreciation	WDV as on 31/03/2019
1	Computers	2570.00	0.00	1028.00	1542.00
2	Furniture	27197.00	0.00	2720.00	24477.00
3	Xerox Machine	0.00	110000.00	1022.00	108978.00
	Total	29767.00	110000.00	4770.00	134997.00

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MANAGEMENT-AND RESEARCH CENTRE
MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's

DR. B.V. HIRAY MBA COLLEGE, MALEGAON

RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2019

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance			
Cash in hand	70.00	By Advertisement exps.	258,501.00
Indira Mahila Bank-05	81601.00	By Affilation Fees	59,000.00
Dena Bank	1,328,601.99	By AICTE Processing Fees	200,000.00
State Bank Of India	13,709.00	By Audit & Tax Consultancy Fees	66,672.00
		By Bank Charges	1,628.00
To Tution fees Received 2018-19	4982833.75	By Electricity Expenses (MSEB)	118,220.00
To Tuition Fees Received 2017 18	4112087.00	By Exam Expenses	25,387.00
To Tuition Fees Received Earlier Years	1171962.00	By Garden Maintenance Expenses	48,800.00
To Development Fees		By Libarary Books	154,617.00
To Exam Remuneration	242609.00	By Maintainance Charges	133,031.00
To Exam Fees	96,837.00	By Miscellaneous Expenses	910.00
To EBC Scholarship	15,145.00	By Newspaper	2,180.00
Γο Bank Interest	12.15	By Office Expenses	135,636.00
To University Solar Grant	250000.00	By Postage Expenses	460.00
To University QIP Grant	180740.00	By Pravesh Niyantran Samiti Fees	84,340.00
To Prorata Fees	240000.00	By Printing & Stationary Exp.	77,580.00
		By Repairs - Building	2,878,877.00
		By Repairs & Maintainance	33,228.00
		By Salary	4,753,631.00
		By Seminar Expenses	36,490.00
		By Student Welfare	26,000.00
		By Study Tour Expenses	2,580.00
		By Sweeper	7,500.00
		By Telephone exps.	14,870.00
		By Traveling exps.	68,593.00
		By Xerox Expenses	18,040.00
		By MCA College	362,510.50
		By Xerox Machine	110,000.00
		BY TDS	3,336.00
	,	By Samajkalyan Scholarship paid	30,000.00
		By Profession Tax	725.00
ž.		By University Remuneration paid	74,104.00
		By Closing Balance	
		Cash in hand	-
		Indira Mahila Bank 05	550,517.00
		Dena Bank	3,357,586.39
		SBI	12,885.00
	13,708,434.89		13,708,434.89

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Place:- Malegaon

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP/ MALEGAON

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI

PROPRIETOR

UDIN-19049589 A AAA ALI655

Dr.B. V. Hiray College Of Management & Research Center MBA Malegaon

NOTES FORMING PART OF THE ACCOUNTS(31-03-2019)

- 1. Basis of Preparation of financial Statements: The accounts are prepared with the historical cost convention on the accrual basis and in accordance with generally accepted accounting principles in India and materially comply with the mandatory Accounting Standards issued by the Institute Of Chartered Accountants of India. The accounts are prepared as per Mercantile System of Accounting in respect of material items.
- 2. Revenue is primarily recorded on accrual basis.
- 3. Fixed Assets are shown at historical cost.

4. Depreciation is charged on Written Down Value(WDV) method.

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DIRECTOR

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE, MALEGAON

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2020

			AMOUNT
Γο Advertisement exps.	502,205.00		5718400.50
Γο Affilation Fees	59,000.00		4779959.75
To AICTE Processing Fees	75,000.00	I	
To Audit & Tax Consultancy Fees	60,004.00	By Deficit	78679.57
To Bank Charges	1,368.62		
To Cleaning Expenses	13,120.00		
To Depreciation	35,757.20		
To Electricity Expenses (MSEB)	95,240.00		
To Exam Expenses	290.00		
To Garden Expenses	60,170.00		
To Generator Diesel Expenses	1,800.00		
To Libarary Books	194,211.00		
To Maintainance Charges	26,390.00		
To Miscellaneous Expenses	2,060.00		
To Newspaper	1,450.00		
To Office Expenses	223,752.00		
To Postage Expenses	874.00		
To Pravesh Niyantran Samiti Fees	77,700.00		
To Printing Expenses	34,625.00		
To Profession Tax Consultancy Fees	24,000.00		
To Repairs - Building	3,089,682.00		
To Repairs & Maintainance	233,710.00		
To Salary	5,003,918.00		
To Staff Gratuity	605,775.00		
To Staff Welfare Expenses	6,925.00		
To Stationary Expenses	31,646.00		
To Student Welfare	2,000.00		
To Telephone exps.	17,151.00		
To Traveling exps.	95,606.00		
To Xerox Expenses	1,610.00		
	10,577,039.82		10,577,039.82

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Place: - Malegaon

Date: - 24/12/2020

UDIN: 20049589AAAAAN6982

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI

PROPRIETOR

K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE, MALEGAON BALANCE SHEET AS ON 31/03/2020

LIABILITIES	AMOUNT	ASSEST	AMOUNT
EBC Scholarship	17,375.00	Fixed Asset	99,239.80
Exam Fees	244,277.00	As Per Schedule1	
Exam Remuneration Payable	507,314.00	Investments	565,000.00
Gratuity Payble	1,544,335.00	Bank Balances	5,359,582.27
K.B.H.S.S.Trust	16,864,861.00	Tution fee Receivable Earlier Years	937,047.25
LIC of India	3,031.00	Tution fee Receivable 19-20	5,270,458.00
Profession Tax	4,895.00	MCA College	213994.25
Prorata Fees Payble	279,918.00		
Provision for Expenses	487,086.00		
Reserve for Development fund	5,463,945.00		
Salary Payble	371,743.00	Income & Expenditure A/c	
Samajkalyan Scholarship	61033.00	Opening Balance 13543510.86	
TDS	41,419.00	Add Current year Deficit 78679.57	13,622,190.43
University QIP Grant	176,280.00		
TOTAL	26,067,512.00	TOTAL	26,067,512.00

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Date: 25/12/2020

UDIN: 20049589 AAAAN 6982

For ANIL G. GANDHI & CO. **CHARTERED ACCOUNTANTS**

ANIL G. GANDHI **PROPRIETOR**

K.B.H.S.S.T'S DR. B. V. HIRAY/COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE, MALEGAON Schedule 01 FIXED ASSETS

Sr. No.	Item	Opening Bal as on 01/04/2018	Additions	Total Depreciation	WDV as on 31/03/2019
1	Computers	1542.00	0.00	616.80	925.20
2	Furniture	24477.00	0.00	2447.00	22030.00
3	Xerox Machine	108978.00	0.00	32693.40	76284.60
	Total	134997.00	0.00	35757.20	99239.80

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HIRAY COLLEGE OF

NAME CAMP, MALEGAON

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K.B.H.S.S.Trust's

DR. B.V. HIRAY MBA COLLEGE, MALEGAON

RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance			
Indira Mahila Bank-05	550517.00	By Advertisement exps.	259,165.00
Dena Bank	3,357,586.39	By Affilation Fees	59,000.00
State Bank Of India	12,885.00	By AICTE Fees	75,000.00
		By Audit & Tax Consultancy Fees	65,560.00
To Tution fees Received 2019-20	5230602.25	By Bank Charges	1,368.62
To Tution fees Received 2018-19	4293431.00	By Cleaning Expenses	13,120.00
To Tuition Fees Received 2017 18	132344.00	By Electricity Expenses (MSEB)	106,590.00
To Tuition Fees Received Earlier Years	6679.00	By Exam Expenses	290.00
To Development Fees	1,058,640.00	By Garden Expenses	60,170.00
To Exam Remuneration	43464.00	By Generator Diesel Expenses	1,800.00
To Exam Fees	80,745.00	By Libarary Books	182,758.00
To Prorata Fees	39918.00	By Maintainance Charges	26,390.00
To MCA College	318710.25	By Miscellaneous Expenses	2,060.00
To Samajkalyan Scholarship	143,204.00	By Newspaper	1,450.00
		By Office Expenses	207,752.00
		By Postage Expenses	874.00
		By Pravesh Niyantran Samiti Fees	77,700.00
		By Printing Expenses	49,625.00
¥		By Profession Tax Consultancy Fees	24,000.00
		By Repairs - Building	3,114,013.00
		By Repairs & Maintainance	92,308.00
		By Salary	5,002,000.00
		By Staff Welfare Expenses	6,925.00
		By Stationary Expenses	31,646.00
		By Student Welfare	2,000.00
		By Telephone exps.	18,444.00
		By Traveling exps.	95,606.00
		By Xerox Expenses	1,610.00
		By University QIP Grant	4,460.00
		By University Solar Grant	250,000.00
		By Water Cooler	37,000.00
		By Furniture	38,459.00
		By Closing Balance	
		Indira Mahila Bank 05	983,920.00
		Dena Bank	4,356,137.27
		SBI	19,525.00
	15,268,725.89		15,268,725.89

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Place:- Malegaon

Date: 25/12/2020 UDIN: 20039589AAAAAN6882

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI

PROPRIETOR

DIRECTOR'
K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE, MALEGAON INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement exps.	14,040.00	By Tution fees 2019-20	1,674,323.75
To Bank Charges	320.00	37.0	No. W
To Cleaning Expenses	101,250.00	By Deficit	52,752.25
To Newspaper	14,815.00		
To Office Expenses	49,620.00		
To Printing & Stationery	19,000.00		
To Repairs - Building	310,020.00		
To Salary Expenses	859,586.00		
To Salary - Security	214,500.00		
To Staff Gratuity	38,090.00		
To Stationary Expenses	1,738.00		
To Travelling Expenses	13,213.00		
To Visiting Staff Salary	88,800.00		
To Xerox Expenses	2,084.00		
	1,727,076.00		1,727,076.00

K.B.H.S.S.Trust

Dr. B.V. Hiray MCA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Place: - Malegaon

Date: 25/12/2020

UDIN: 20069589AAAAAN6982

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE, MALEGAON BALANCE SHEET AS ON 31/03/2020

LIABILITIES	AMOUNT	ASSEST		AMOUNT
Exam Fees Payable	175,145.00	Bank A/C		
Gratuity Payble	176,680.00	Indira Mahila Bank -05		185,567.00
ITI	5,000.00			
K.B.H.S.S.Trust	7,408,150.00	Tution fees Receivable 201	19-20	899,674.00
MBA College	213,994.25	Tution fees Receivable Earlier Years		547,715.50
Salary Payble	71,652.00			
Other Reserves	55,345.00			
pro-Rata Fees Payble	105,000.00			
Outstanding Expenses	402,760.00	Income & Expenditure A/	С	
Reserve for Development fund	1,220,115.00	Op. Balance	8148132.5	
		Add Current year Deficit	52752.25	8,200,884.75
	9,833,841.25			9,833,841.25

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Place:- Malegaon

25/12/2020 20069589AAAAAN6982,

For ANIL G. GANDHI & CO. **CHARTERED ACCOUNTANTS**

ANIL G. GANDHI PROPRIETOR

K.B.H.S.S.T's DR. B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE, MALEGAON RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2020

RECEIPT	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance			
Cash	14	By Advertisement exps.	14,040.00
Indira Mahila Bank-05	73,307.00	By Bank Charges	320.00
		By Cleaning Expenses	101,250.00
		By Newspaper	14,815.00
		By Office Expenses	49,620.00
To Exam Fees	170,845.00	By Printing Expenses	19,000.00
To Tution Fees Received 2017-18	68,705.00	By Repairs - Building	10,020.00
To Tution Fees Received 2018-19	619,183.50	By Salary Expenses	863,327.00
To Tution Fees Received 2019-20	774649.75	By Salary - Security	234,000.00
To Development Fees	144,814.00	By Stationery Expenses	1,738.00
To Prorata Fees	65,000.00	By Travelling Expenses	13,213.00
		By Visiting Staff Salary	88,800.00
		By Xerox Expenses	2,084.00
		By MBA College	318,710.25
		By Closing Balance	
		Cash	_
		Indira Mahila Bank-05	185,567.00
	1,916,504.25		1,916,504.25

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Place:- Malegaon

Date: 24/12/2020 UDIN: 20069589 AAAAA N 6982

K.B.H.S.S.T's DR. B. V-HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI **PROPRIETOR**

K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE,MALEGAON

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2021 AMOUNT AMOUNT INCOME EXPENDITURE 6038989.00 22.280.00 Tution Fees MBA-1 - 2020-21 To Advertisement exps. 5338545.00 59,000.00 Tution Fees MBA-2 - 2020-21 To Affilation Fees 75,000.00 To AICTE Processing Fees 66,672.00 To Audit & Tax Consultancy Fees 98852.56 4,858.56 By Deficit To Bank Charges 46,080.00 To Computer software & Maintanance Expenses 235,820.00 To Conveyance Expenses 14,201.00 To Depreciation 6,840.00 To Electricity Expenses (MSEB) 14,240.00 To Exam Expenses 2,800,000.00 To Expendure on Computer Teaching Aids to Students 5,400.00 To Fire Services 454,060.00 To Garden Maintenance Expenses 236,067.00 To Libarary Books 143,503.00 To Office Expenses 300.00 To Postage Expenses 858,748.00 To Painting Expenses 239,900.00 To Printing Expenses 667,122.00 To Repairs - Building 88,960.00 To Repairs & Maintainance 4,834,674.00 To Salary 423,500.00 To Solar System Expenses 56,400.00 To Staff Welfare Expenses 6.609.00 To Stationary Expenses

28,960.00

13,000.00

66,390.00

7,802.00

11,476,386.56

K.B.H.S.S.Trust

To Telephone exps.

To Xerox Expenses

To Transport Expenses

To Travelling Expenses

Dr. B.V. Hiray MBA College, Malegaon

Gentre, Wategagn Camp (Nashi)

Trustee

Place:- Walegaon

Date: 13-01-2022

UDIN: 22039589 AAAAAA663

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

ANIL G. GANDHI Chartered Accountants

Membership No.49589

FRN-0125144W

11,476,386.56

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BADLAPUR BADLAPUR

DIRECTOR

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE, MALEGAON BALANCE SHEET AS ON 31/03/2021

			AMOUNT
LIABILITIES	AMOUNT	ASSEST	
ratuity Payble B.H.S.S.Trust Provision for Expenses Reserve for Development fund Salary Payble		MCA College	85,038.80 4,065,000.00 2,284,833.21 9,647,668.00 681,017.00
· · · · · · · · · · · · · · · · · · ·	0	Income & Expenditure A/c Opening Balance 136221! Add Current year Deficit 988	90.43 52.56 13,721,042.99
	à		30,484,600.0
TOTAL	30,484,600.0	00 TOTAL	

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Date: 13-01-2622

UDIN: 22049589 AAAAAA 3603

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

ANIL G. GANDHI Charters 1 Accountants Membership No.49589

FRN-0125144W

K.B.H.S.S.T'S DR. B. Y. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MÁLEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE, MALEGAON

RECEIPT	AMOUNT	C FOR THE YEAR ENDED 31/03/2021 PAYMENT	AMOUNT
	AMOUNT	N N	
To Opening Balance	983920 00	By Advertisement exps.	22,280.00
Indira Mahila Bank-05		By Affilation Fees	59,000.00
Dena Bank		By AICTE Fees	75,000.00
State Bank Of India	10,020.00	By Audit & Tax Consultancy Fees	66,672.00
		By Bank Charges	4,858.56
	1707150 00	By Computer Soft. & Maintenance Expenses	46,080.00
o Tution Fees		By Conveyance Expenses	235,820.00
o Development Fees		By Electricity Bill (MSEB)	6,840.00
To Tuition Fees Earlier Years		By Exam Expenses	14,240.00
To K.B. H. S. S. Trust	4,020,150.00	By Expenditure on Computer Teaching Aids Students	2,800,000.00
		By Fire Services	5,400.00
		By Garden Maintenance Expenses	454,060.00
		By Library Books	236,067.00
		By Office Expenses	143,503.00
		By Painting Expenses	858,748.00
		By Postage Cahrges	300.00
		By Printing Expenses	239,900.00
		By Repairs - Building	667,122.00
		By Repairs & Maintenance	88,960.0
		By Salary	4,797,553.0
*		By Solar System Expenses	423,500.0
		By Staff Welfare Expenses	56,400.0
		By Stationary Expenses	6,609.0
		By Telephone Expenses	28,960.0
	.6	By Transportation Expenses	13,000.0
en		By Travelling Expenses	66,390.0
		By Xerox Expenses	7,802.0
		By MCA	467,022.
		By Fixed Deposit	3,500,000.
		By Exam Fees	244,277.
		By TDS Paid	41419
		By Earlier Year Provisions Paid	111,619.

KB.H.S.S.Trust Dr. B.V. Hiray MBA College, Malegagh atre, Malegaon Camp (Nashila)

Place:- Malegaon

Date: - 13 - 0 | - 2022

UDIN: 22019589 AAAAAA603

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

Indira Mahila Bank 05

ANIL G. GANDHI

PROPRIETOR

By Closing Balance

Dena Bank

SBI

18,074,235.52

ANIL G. GANDHI Chartered Accountants Memberalia No.49589 1,784,394.00

18,074,235.52

482,530.21

17,909.00

ERN-0125144W

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON



K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE, MALEGAON Schedule 01 FIXED ASSETS

Sr. No.	Item	Opening Bal as on 01/04/2020	Additions	Total Depreciation	WDV as on 31/03/2021
			0.00	555.00	370.00
1	Computers	925.00		2203.00	22030.00
	Furniture	22030.00	0.00		
2	-	76284.60	0.00	11443.00	76284.60
3	Xerox Machine		- 00	14201.00	98684.60
	Total	99239.60	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

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ANIL G. GANDHI Chartered Accountants Membership No.49589

FRN-0125149 W

DIRECTOR

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

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K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE, MALEGAON INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
8			
To Advertisement exps.	118,380.00	Tution Fee MCA-1 (2020-21)	1,350,318.00
To Bank Charges	1,200.00	Tution Fee MCA-2 (2020-21)	358899.00
To Conveyance	84,560.00	Tution Fee MCA-3 (2020-21)	472,230.00-
To Garden Maintenance Expenses	190,840.00		
To Gratuity	22,540.00		
To House keeping Salary	104,550.00		
To Library Books	87,400.00	By Deficit	52,860.00
To News Paper	1,190.00		
To Office Expenses	32,326.00		
To Online Seminar Expenses	70,590.00		
To Painting Expenses	116,500.00	-	
To Printing Expenses	43,700.00		
To Repairs & Maintenance	1,400.00		
To Slalary Expenses	939,281.00	1	
To Salary (Security)	245,700.00		
To Staff Welfare Expenses	56,300.00		
To Stationary Expenses	.* 10,452.00		
To Telephone Expenses	19,723.00		
To Travelling Expenses	87,675.00		
	2,234,307.00		2,234,307.00

K.B.H.S.S.Trust

Dr. B.V. Hiray MCA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Place:- Malegaon

Date: - | 3 - 0 | - 2022

UDIN: - 22039589AAAAA6603

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

ANIL G. GANDHI Chartered Accountants Membership No.49589

ELN-0125154W

DIRECTOR

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE, MALEGAON BALANCE SHEET AS ON 31/03/2021

LIABILITIES	AMOUNT	ASSEST	AMOUNT	
		Bank A/C		
Gratuity Payble	199,220.00	Indira Mahila Bank -05	777,720.00	
	-			
K.B.H.S.S.Trust	8,109,840.00	Fees Receivable A/c	1,940,000.25	
MBA College	681,017.00			
Provision for Ourstanding Expense	543,037.00			
Reserve Fund for Development	1,438,351.00			
		Income & Expenditure A/c		
		Op. Balance 8200884.7	5	
		Add Current year Deficit 5286	8,253,744.75	
	10,971,465.00		10,971,465.00	

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Place:- Malegaon

Date:- 13-01-2022

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI **PROPRIETOR**

UDIN: 22059589 AAAAAA 6603 Chartered Accountants
Membership No.49589

FRN-0125144W

K.B.H.S.S.T's DR., B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE, MALEGAON RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2021

RECEIPT	AMOUNT	PAYMENTS	ARROLLAND
To Opening Balance		· · · · · · · · · · · · · · · · · · ·	AMOUNT
Cash Indira Mahila Bank-05	185,567.00	By Advertisement Expenses By Bank Charges By Conveyance	118,380.00 1,200.00
To Tution Fee Received To K. B. H. S.S.Trust To MBA To Development Fees To Tuition Fees Earlier Years	467022.75	By Garden Maintenance Expenses By House Keeping Salary By Library Books By News Paper By Office Expenses	84,560.00 190,840.00 104,550.00 87,400.00 1,190.00 32,326.00 70,590.00 43,700.00 43,700.00 245,700.00 245,700.00 10452.00 19723.00 87675.00 5,000.00
		By Closing Balance Cash Indira Mahila Bank-05	777,720.00
	2,981,207.00		2,981,207.00

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Place: - Malegaon

Date: - 13-01-2022

UDIN- 22059589 AAAAAA603

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

D 0 1

ANIL G. GANDHI PROPRIETOR

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ANIL G. GANDHI Chartered Accountants Memberanip No.49589

FRN-0125144W

CANDON AND RESEARCH CENTRE MALEGAON CAMP, MAYEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE, MALEGAON

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Accreditation Expenses		Tution Fees MBA-1 - 2020-21	6488264.0
To Advertisement exps.		Tution Fees MBA-2 - 2020-21	5474762.0
To Affilation Fees	59,000.00		a
To Annual Social Expenses	360300.00	By Deficit	59885.7
To ARA Fee PNS Mumbai	76,000.00		
To Audit & Tax Consultancy Fees	66,672.00		
To Bank Charges	1,715.70		1
To Cleaning Expenses	360,500.00		
To Computer software & Maintanance Expenses	15,222.00		
To Conveyance Expenses	309,170.00		
To Depreciation	12,922.00		
To Electricity Expenses (MSEB)	813.00		
To Eligibility Fee	63,700.00		1
Exam. Expenses	26,290.00		
. J Exam Fees	216,675.00		
To Exam Remuneration	580.00		
To Exgratia Expenses	575,000.00		
To Fees Regulating Authority (FRA)	112,000.00		
To Garden Maintenance Expenses	451,868.00		
To Library Books	275,800.00		
To Lift Maintenance	48,000.00		
To News paper Bill	2,935.00		
To Office Expenses	5,970.00		
To Painting Expenses	527,850.00	·,	
To Postage Expenses	1,371.00		
To Printing Expenses	267,335.00		
To Repairs - Building	989,346.00		
To Salary	5,415,791.00		
To Staff Welfare Expenses	335,400.00		
To Stationary Expenses	9,892.00		
To Students Ealfare Expenses	220,530.00		
To Study Tour Expenses	465,300.00		
Telephone exps.	39,492.00		
To Transport Expenses	23,000.00		
To Travelling Expenses	228,490.00		
To Xerox Expenses	9,122.00		
1 o mai on ampariada	0,122.00		
	12,022,911.70	1	12,022,911.70

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Place:- Malegaon

Date: 99/09/2022

22069589AWSKYX 3313

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI

PROPRIETOR

DIRECTOR K.B.H.S.S.T's DR. B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's DR. B.V. HIRAY MBA COLLEGE, MALEGAON BALANCE SHEET AS ON 31/03/2022

LIABILITIES	AMOUNT	ASSEST		AMOUNT
Gratuity Payble K.B.H.S.S.Trust	1,298,320.00	Fixed Asset		72,116.80
Provision for Expenses	20,012,141.00 1,640,047.00	Fees Receivable		11,758,488.50
Reserve for Development fund	7,953,122.00	Bank Balances		5,030,970.51
Salary Payble	28,639.00	Cash in Hand		2,074.00
		MCA College		287,690.50
		Income & Expenditure A/c		
		Opening Balance	13721042.99	
		Add Current year Deficit	59885.70	13,780,928.69
TOTAL	30,932,269.00	TOTAL		30,932,269.00

K.B.H.S.S.Trust

Dr. B.V. Hiray MBA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Date: 29/09/2022

UDIN: 22065589 AWSCXX5313

For ANIL G. GANDHI & CO. **CHARTERED ACCOUNTANTS**

ANIL G. GANDHI **PROPRIETOR**

K.B.H.S.S.T'S DR. B. V. HIRAY COLLEGE OF MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's

DR. B.V. HIRAY MBA COLLEGE, MALEGAON

Schedule 01 FIXED ASSETS

Sr. No.	Item	Opening Bal as on 01/04/2021	Additions	Total Depreciation	WDV as on 31/03/2022
1	Computers	370.00	0.00	222.00	148.00
2	Furniture	19827.00	0.00	2974.00	16853.00
3	Xerox Machine	64841.00	0.00	9726.00	55115.00
	Total	85038.00	0.00	12922.00	72116.00

DIRECTOR
K.B.H.S.S.T'S DR. B. V. HIRAY/COLLEGE OF
MANAGEMENT AND RESEARCH CENTRE
MALEGAON CAMP, MALEGAON

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K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE, MALEGAON INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Accreditation Expenses	75800.00	Tution Fee MCA-1 (2021-22)	1350298.00
To Advertisement exps.	114,560.00	Tution Fee MCA-2 (2021-22)	1328517.00
To Annual Social Expenses	90500.00	Tution Fee MCA-3 (2021-22)	353899.00
To Bank Charges	100.00		
To Consultancy Fees	6,800.00	By Deficit	7500.00
To Conveyance Expenses	75,300.00	Test.	
To Exgratia Expenses	225000.00		
To Fire Safety Cahrges	5,850.00		
To Garden Expesnes	70,330.00		
⊤າ House keeping Salary	105,500.00		
. ວ Library Books	3,240.00		
To News Paper	1,660.00		
To Office Expenses	225,465.00		
To Printing Expenses	66,575.00		
To Slalary Expenses	1,440,510.00	P.	
To Salary (Security)	246,675.00		
To staff Wealfare Expenses	110,350.00		
To Stationary Expenses	2,705.00		
To study Tour Expenses	95,100.00		
To Travelling Expenses	74,700.00		
To Xeroz Expanses	3,494.00		
	3,040,214.00		3,040,214.00

".B.H.S.S.Trust

Dr. B.V. Hiray MCA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Place:- Malegaon

Date: 29/09/2022

UDIN: 22049589 AWSC4X5313

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

K.B.H.S.S.Trust's DR. B.V. HIRAY MCA COLLEGE,MALEGAON BALANCE SHEET AS ON 31/03/2022

LIABILITIES	AMOUNT	ASSEST	AMOUNT
		Fees Receivable A/c	2,518,439.75
Gratuity Payble	199,220.00		
K.B.H.S.S.Trust	8,248,020.00	Bank A/C	
MBA College	287,690.50	Indira Mahila Bank -05	637,223.00
Provision for Ourstanding Expense	921,016.00		
Reserve Fund for Development	1,760,961.00	Income & Expenditure A/c	
		Op. Balance 8253744.7	75
		Add Current year Deficit 7500.0	8,261,244.75
	11,416,907.50		11,416,907.50

K.B.H.S.S.Trust

Dr. B.V. Hiray MCA College, Malegaon

Centre, Malegaon Camp (Nashik)

Trustee

Place:- Malegaon

Date: 29/09/2022

UDIN: 22055589 AWS CYX5313

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI

PROPRIETOR

DIRECTOR

K.B.H.S.S.T's DR. B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE

MALEGAON CAMP, MALEGAON

ANIL G.GANDHI B.COM.F.C.A CHARTERED ACCOUNTANT

ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

B/3,Ashavihar, HendrePada, Badlapur (West) Pin 421503 Phone: 9422475480

TO

The Principal

K.B.H.S.S.Trust's

Dr.B. V. Hiray College Of Management & Research Center MBA

Malegaon

Nasik

Dear Sir,

We have audited the accounts of K.B.H.S.S.Trust's Dr.B. V. Hiray College Of Management & Research Center MBA for the year ended 31.03.2023 and we report that:-

- 1. In our opinion proper books of accounts and also as required by law have been kept by the Trust and the institution including that of each segment so far as it appears from our examination of these books.
- 2. The method of accounting followed is on accrual basis by the Institution.
- 3. We have obtained all the information and explanation, which to the best of our knowledge and belief which is necessary for the purpose of our audit and for determination of fees by the Authority and found them to be satisfactory.
- 4. The accounts of the Trust and the institution are submitted on by following accounting standard 17 and certified by us as statutory auditors of all the institutions of the Trust as true and fair representation of segmental reporting.
- 5. Income and expenditure account & Receipt and Payment account along with Balance Sheet are dealt with, by the report which is in agreement with the books of the accounts of the institution.
- 6. In our opinion, and to the best of our information and according to the explanations given to us, the said accounts 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 institution as at 31st March,2023 and
 - ii) In the case of the Income & Expenditure Account of the Deficit of the institution for the year ended on that date.

PLACE :Badlapur Date : 31/08/2023

UDIN: 23049589BGYZMX9820

FOR ANIL G.GANDHI CO.

CHARTERED ACCOUNTANTS

ANIL G.GANDHI PROPRIETOR

(PROPRIETOR) Membership No.49589

Dr. B.V. Hiray College Of Management & Research Centre (MBA) Malegaon INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Accreditation Expenses	440000		
To Advertisement exps.		Tution Fees MBA-1 - 2022-23	4587710.00
To Affilation Fees		Tution Fees MBA-2 - 2022-23	5589399.00
To AICTE Fee	59,000.00		
To Audit & Tax Consultancy Fees		By Deficit	51299.90
To Bank Charges	106,120.00		
To Computer software & Maintanance Expenses	2,037.46		
To Conveyance Expenses	333,017.00		
To Depreciation	11,550.00		
To Electric Safety audit Report Fees	10,041.00		
To Exam. Expenses	3,000.00		
To Fees Regulating Authority (FRA)	57,700.00		
To Garden Maintenance Expenses	143,608.00		
To Grauity	11,435.00		
Internet Expenses	351,216.00		
o Library Books	28,320.00		
To Office Expenses	213,472.00		
To Postage Expenses	233,029.00		
To Printing Expenses	626.00		
To Repairs - Electric Fitting	9,350.00		
To Repairs Furniture	15,626.00 63,018.00		
To Repairs Building	consequence (Account on the contract of		
To Salary	462,549.00 7,360,350.00		
To Seminar Expenses	THE THE PERSON OF THE PROPERTY OF THE PERSON		
To Staff Insurance	2,000.00		
To Stationary Expenses	10,762.00		
	124,476.00		
	- 10000000000		
To Telephone exps. To Transport Expenses To Travelling Expenses To Web site Hosting Caharges To zerox Expenses	17,904.00 400.00 42,140.00 8,185.00 7,390.00		
	10,228,408.90		10,228,408.90

K.B.H.S.S.Trust's

Dr. B.V. Hiray College of Management &

Research Centre, (MBA) Malegaon

Trustee

Place:- Malegaon

Date: - 31/08/2023

UDIN: - 23049589 BGYZM x 9820

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

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DIRECTOR '
K.B.H.S.S.T's DR B. V. HIRAY COLLEGE OF

MANAGEMENT AND RESEARCH CENTRE
MALEGAON CAMP, MALEGAON

K.B.H.S.S.Trust's Dr. B.V. Hiray College Of Management & Research Centre (MBA) Malegaon

	DALANOE ON	EET AS ON 31/03/2023		
LIABILITIES	AMOUNT	ASSEST		AMOUNT
A. P. Unde	593,875.00	Fixed Asset		64,650.80
Eligibility Fee	10,900.00			
Exam. Remuneration	308,587.00	Fees Receivable		10,575,934.78
Grauity Payable	1,649,536.00	Bank Balances		10,502,198.08
K. B. H. S. S. Trust	20,012,141.00	Cash in Hand		997.00
Pro rata Fee	127156.00	MCA College		(1,375,828.25
Provision for Expenses	1808423.00			X 12 2 12 2 2 2 2
Reserve for Development Fee	9089563.00	Income & Expenditure A/c		
		Opening Balance	13780928.69	
		Add Current year Deficit	51299.90	13,832,228.59
TOTAL	33,600,181.00	TOTAL		33,600,181.00

K.B.H.S.S.Trust's

Dr. B.V. Hiray College of Management &

Research Centre, (MBA) Malegaon

Trustee

Date: - 31 08 2023

UDIN :-

23069589 BG42MX

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For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

Memb. No. 059589

FRN-0125154W

K.B.H.S.S.Trust's Dr. B.V. Hiray College Of Management & Research Centre (MBA) Malegaon Schedule 01 FIXED ASSETS

Sr. No.	Item	Opening Bal as on 01/04/2022	Additions	Total Depreciation	WDV as on 31/03/2023
1	Computers	148.00	0.00	89.00	59.00
2	Furniture	16853.00	0.00	1685.00	15168.00
3	Xerox Machine	55115.00	2575.00	8267.00	49423.00
	Total	72116.00	2575.00	10041.00	64650.00

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BADLAPUR ACCOUNTED

Dr. B.V. Hiray College Of Management & Research Centre (MBA) Malegaon RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance			
Indira Mahila Bank-05	1691869.00	To Accreditation Expenses	118,009.44
Bank of Baroda	3321880.51	To Advertisement exps.	121,120.00
State Bank Of India	17,221.00	To Affilation Fees	59,000.00
Cash in hand	2074.00	To Audit & Tax Consultancy Fees	96,120.00
		To Bank Charges	2,037.46
By Tution Fees	2221743.00	To Computer Soft. & Maintenance Expenses	333,017.00
By Development Fees	1136441.00	To Conveyance Expenses	11,550.00
By Tuition Fees Earlier Years	9137919.72	To Electricity safety Audit Report Fees	
By Current Liabilities	593875.00	To Exam Expenses	57,700.00
By Eligibility Fee	10,900.00	To Fees Regualating Authority (FRA)	143,608.00
By Prorata fees	127,156.00	To Garden Expenses	11,435.00
By MCA College	1663518.75	To Library Books	213,472.00
		To Internet Expenses	28,320.00
		To Office Expenses	224,102.00
		To Postage Cahrges	626.00
		To Printing Expenses	6,550.00
		To Repairs - Building	409,446.00
		To Repairs - Electric Fitting	15,626.00
		To Repairs- Furniture	56,800.00
		To Salary	7,197,589.00
		To Seminar Expenses	2,000.00
		To Staff Insurance	10,762.00
		To Statioanry Expenses	124,476.00
		To Telephone Expenses	16,669.00
		To Transport Expenses	400.00
		to Travelling Expenses	23,240.00
		To Web site Hosting Charges	_
		To Zerox Expenses	7,390.00
		To Xerox Machine	-
		To Exam Expenses	49138.00
		To AICTE Fees	81200.00
		To Closing Balance	
		Cash in hand	997.00
		Indira Mahila Bank 05	5,786,150.00
		Bank of Baroda	4,705,554.08
		State Bank Of India	10,494.00
	19,924,597.98		19,924,597.98

K.B.H.S.S.Trust's

DN B.V. Hiray College of Management &

Research Centre, (MBA) Malegaon

Trustee SUC Place:- Malegaon

Date:- 31/08/2023

UDIN: -23049589BGYZMX9820

For ANIL G. GANDHI & CO.

CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

Memb. NO. 049583

FRN-0125154W

Dr.B. V. Hiray College Of Management & Research Centre MBA Malegaon

NOTES FORMING PART OF THE ACCOUNTS(31-03-2023)

- Basis of Preparation of financial Statements:
 The accounts are prepared with the historical cost convention on the accrual basis and in accordance with generally accepted accounting principles in India and materially comply with the mandatory Accounting Standards issued by the Institute Of Chartered Accountants of India. The accounts are prepared as per Mercantile System of Accounting in respect of material items.
- 2. Revenue is primarily recorded on accrual basis.
- 3. Fixed Assets are shown at historical cost.

4. Depreciation is charged on Written Down Value (WDV) method.

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ANIL G.GANDHI B.COM.F.C.A

ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANT

B/3, Ashavihar, HendrePada, Badlapur (West) Pin 421503 Phone:9422475480

TO

The Principal

K.B.H.S.S.Trust's

Dr.B. V. Hiray College of Management & Research Center MCA Malegaon Nasik

Dear Sir,

We have audited the accounts of K.B.H.S.S.Trust's Dr.B.V. Hiray College Of Management & Research Center MCA for the year ended 31.03.2023 and we report that:-

- In our opinion proper books of accounts and also as required by law have been kept by the Trust and 1. the institution including that of each segment so far as it appears from our examination of these books.
- The method of accounting followed is on accrualbasis by the Institution. 2.

K.B.H.S.S.T's DR

MANAGEMENT AND RESEARCH CENTRE MALEGAON CAMP, MALEGAON

- We have obtained all the information and explanation, which to the best of our knowledge and belief 3. which is necessary for the purpose of our audit and for determination of fees by the Authority and found them to be satisfactory.
- The accounts of the Trust and the institution are submitted on by following accounting standard 17 and 4. certified by us as statutory auditors of all the institutions of the Trust as true and fair representation of segmental reporting.
- 5. Income and expenditure account & Receipt and Payment account along with Balance Sheet are dealt with, by the report which is in agreement with the books of the accounts of the institution.
- In our opinion, and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
 - In the case of the Balance Sheet, of the state of affairs of the institution as at 31st March,2023 and i)
 - In the case of the Income & Expenditure Account of the Deficit of the institution for the year ii) ended on that date.

PLACE: Badlapur Date:31/08/2023

UDIN: 23049589BGYZMX9820

FOR ANIL G.GANDHI CO. CHARTERED ACCOUNTANTS

ANII G GANDH **PROPRIETOR** (PROPRIETOR)

Membership No.49589

Dr. B.V. Hiray College Of Management & Research Centre (MCA) Malegaon INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement exps.	111,476.00	Tution Foo	2830321.00
To AluminiRegistration Fee	7500.00		2830321.00
To Bank Charges	950.00		
To Conveyance Expenses	1,600.00		
To Electric Instruments		By Deficit	1418.00
To Exam. Remuneration	19,790.00	by Delicit	1418.00
To Gratuity	129,245.00		
To House Keeping Salary	122,984.00		
To I Card Fee	11,000.00		
To Internet Expenses	10,030.00		
To News Paper	12,460.00		
o Office Expenses	233,664.00		
To Printing Expenses	26,000.00		
To Saffy Fire Services	6,650.00		
To Slalary Expenses	1,787,650.00		
To Salary (Security)	276,337.00		
To Sports Exdpenses	3,303.00		
To Stationary Expenses	11,503.00		
To Travelling Expenses	46,945.00		
To Xeroz Expanses	8,102.00		
	(45)		
	* Waster		

	2,831,739.00		2,831,739.00

K.B.H.S.S.Trust's

Dr. B.V. Hiray College of Management &

Research Centre, (MCA) Malegaon

rustee

Place:- Malegaon

UDIN: - 230495898947 MX9826

Date: - 3110812023

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

Melb. No. 059589

FRN - 0125154W



Dr. B.V. Hiray College Of Management & Research Centre (MCA) Malegaon

LIABILITIES	AMOUNT	ASSEST		AMOUNT
		Fees Receivable A/c		2,626,985.00
Diwali Advance	55,504.00			19
Eligibility Fee	35850.00	Cash in Hand	-	1000.0
Exam. Fee	455,035.00	Bank A/C		
Grauity Payable	328,465.00	Indira Mahila Bank -05		1,414,857.00
K. B.H. S.S.Trust	9,748,020.00			
MBA College	-1375828.25	Income & Expenditure A/c		
Pro-rata Fee	81700.00	Op. Balance	8261244.75	
Provision for Outstanding Expenses	903517.00	Add Current year Deficit	1418.00	8,262,662.75
Reserve Fund For Development	2073242.00			
	12,305,504.75			12,305,504.75

K.B.H.S.S.Trust's

Dr. B.V. Hiray College of Management &

Research Centre, (MCA) Malegaon

Trustee

Place:- Malegaon

Date: - 3110812023

UDIN: - 23049589B442M x9820

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

Melolo NO-049585

FRN-0125154W

K.B.H.S.S.Trust's Dr. B.V. Hiray College Of Management & Research Centre (MCA) Malegaon RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2023

RECEIPT	AMOUNT	PAYMENTS	AMOUNT
By Opening Balance			
Cash		To Advertisement Expenses	111,476.00
Indira Mahila Bank-05	637,223.00	To Alumini Expenses	7500.00
		To Bank Charges	950.00
		To Conveyance	1,600.00
By Tution Fee Received	1,182,380.00	To Electric Instuments	4,550.00
By Development Fees	312,281.00	To Exam. Remuneration	19,790.00
By Tuition Fees Earlier Years	1,532,440.50	To Grauity	-
By K. B. H. S.S.Trust	1500000.00	To House Keeping Salary	122,984.00
By Admission and Prospectus Fees	6955.25	To News Paper	12,460.00
By Prorata Fees	81700.00	To Office Expenses	233,664.00
By Exam Fees	455035.00	To Printing Expenses	26,000.00
By Eligibility Fees	35,850.00	To Salary Expenses	1,805,149.00
By Diwali Advance	55504.00	To Salary (Security)	276,337.00
		To Stationary Expenses	11503.00
		To Sports Expenses	3303.00
		To Travelling Expenses	46945.00
		To Xerox Expenses	8,102.00
		To I Card Fees	11,000.00
		To Internet Expenses	10,030.00
	22	To Safety Fire Services	6,650.00
		To MBA	1,663,518.75
		To Closing Balance	
		Cash	1,000.00
		Indira Mahila Bank-05	1,414,857.00
Takal	E 700 000 75	Tatal	F 700 000 7F
Total	5,799,368.75	Total	5,799,368.75

K.B.H.S.S.Trust's

Dr. B.V. Hiray College of Management &

Research Centre, (MCA) Malegaon

Tructoo

Place:- Malegaon Date:- 31/08/2023

UDIN: -23049589BGYZMX9820

For ANIL G. GANDHI & CO.

CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

Memb. No. 04958

FRN-0125155W

Dr.B. V. Hiray College of Management & Research Centre MCA Malegaon NOTES FORMING PART OF THE ACCOUNTS(31-03-2023)

- 1. Basis of Preparation of financial Statements: The accounts are prepared with the historical cost convention on the accrual basis and in accordance with generally accepted accounting principles in India and materially comply with the mandatory Accounting Standards issued by the Institute Of Chartered Accountants of India. The accounts are prepared as per Mercantile System of Accounting in respect of material items.
- 2. Revenue is primarily recorded on accrual basis.
- 3. Fixed Assets are shown at historical cost.
- 4. Depreciation is charged on Written Down Value(WDV) method.

MANAGEMENT AND RESEARCH CENTRE
MALEGAON CAMP, MALEGAON

ANIL G.GANDHI B.COM.F.C.A CHARTERED ACCOUNTANT

ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

B/3, Ashavihar, HendrePada, Badlapur (West) Pin 421503

Phone:9422475480

TO

The Principal

K.B.H.S.S.Trust's

Dr.B. V. Hiray College of Management & Research Center MCA Malegaon

Nasik

Dear Sir.

We have audited the accounts of K.B.H.S.S.Trust's Dr.B.V. Hiray College Of Management & Research Center MCA for the year ended 31.03.2023 and we report that:-

- In our opinion proper books of accounts and also as required by law have been kept by the Trust and the institution including that of each segment so far as it appears from our examination of these books.
- 2. The method of accounting followed is on accrualbasis by the Institution.
- 3. We have obtained all the information and explanation, which to the best of our knowledge and belief which is necessary for the purpose of our audit and for determination of fees by the Authority and found them to be satisfactory.
- 4. The accounts of the Trust and the institution are submitted on by following accounting standard 17 and certified by us as statutory auditors of all the institutions of the Trust as true and fair representation of segmental reporting.
- 5. Income and expenditure account & Receipt and Payment account along with Balance Sheet are dealt with, by the report which is in agreement with the books of the accounts of the institution.
- 6. In our opinion, and to the best of our information and according to the explanations given to us, the said accounts 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 institution as at 31st March, 2023 and
 - ii) In the case of the Income & Expenditure Account of the Deficit of the institution for the year ended on that date.

PLACE :Badlapur Date :31/08/2023

UDIN: 23049589BGYZMX9820

FOR ANIL G.GANDHI CO. CHARTERED ACCOUNTANTS

ANIL G.GANDHI PROPRIETOR (PROPRIETOR)

Membership No.49589

K.B.H.S.S.Trust's Dr. B.V. Hiray College Of Management & Research Centre (MCA) Malegaon INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement exps.	111 176 00	Tution Fee	2020224 22
To AluminiRegistration Fee	L) (5		2830321.00
To Bank Charges	7500.00		
	950.00		
To Conveyance Expenses To Electric Instruments	1,600.00		
	4,550.00	By Deficit	1418.00
To Exam. Remuneration	19,790.00		
To Gratuity	129,245.00		
To House Keeping Salary	122,984.00		
To I Card Fee	11,000.00		
To Internet Expenses	10,030.00		
To News Paper	12,460.00		
o Office Expenses	233,664.00		
To Printing Expenses	26,000.00		
To Saffy Fire Services	6,650.00		
To Slalary Expenses	1,787,650.00		
To Salary (Security)	276,337.00		
To Sports Exdpenses	3,303.00		
To Stationary Expenses	11,503.00		
To Travelling Expenses	46,945.00		
To Xeroz Expanses	8,102.00		
	2,831,739.00		2,831,739.00

K.B.H.S.S.Trust's

Dr. B.V. Hiray College of Management &

Research Centre, (MCA) Malegaon

Trustee

Place: - Malegaon

Date: - 31/08/2023

UDIN: - 230495818442 MX9826

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

Mello No. 059589

FRN-0125144W

Dr. B.V. Hiray College Of Management & Research Centre (MCA) Malegaon

BALANCE SHEET AS ON 31/03/2023

LIABILITIES	AMOUNT	ASSEST		AMOUNT
		Fees Receivable A/c	-	2,626,985.00
Diwali Advance	55,504.00			
Eligibility Fee	35850.00	Cash in Hand		1000.00
Exam. Fee	455,035.00	Bank A/C		
Grauity Payable	328,465.00	Indira Mahila Bank -05		1,414,857.00
K. B.H. S.S.Trust	9,748,020.00			
MBA College	-1375828.25	Income & Expenditure A/c		
Pro-rata Fee	81700.00	Op. Balance	8261244.75	
Provision for Outstanding Expenses	903517.00	Add Current year Deficit	1418.00	8,262,662.75
Reserve Fund For Development	2073242.00			
	12,305,504.75			12,305,504.75

K.B.H.S.S.Trust's

Dr. B.V. Hiray College of Management &

Research Centre, (MCA) Malegaon

Trustee

Place:- Malegaon

Date: - 3110812023

UDIN: - 23049589BG472M X9820

For ANIL G. GANDHI & CO. CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

Melulo NO- 059585

FRN-0125134W

K.B.H.S.S.Trust's Dr. B.V. Hiray College Of Management & Research Centre (MCA) Malegaon RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2023

AMOUNT
xpenses 111,476.00
s 7500.00
950.00
1,600.00
nts 4,550.00
ation 19,790.00
_
Salary 122,984.00
12,460.00
233,664.00
es 26,000.00
1,805,149.00
276,337.00
nses 11503.00
3303.00
ses 46945.00
8,102.00
11,000.00
es 10,030.00
ces 6,650.00
1,663,518.75
ce
1,000.00
Bank-05 1,414,857.00
5,799,368.75

K.B.H.S.S.Trust's

Dr. B.V. Hiray College of Management & Research Centre, (MCA) Malegaon

XAAAA

riistee

Place:- Malegaon Date:- 31/08/2023

UDIN: -23049589BGYZMX9820

For ANIL G. GANDHI & CO.

CHARTERED ACCOUNTANTS

ANIL G. GANDHI PROPRIETOR

Memb. No. 069

FRN-0125155W

Dr.B. V. Hiray College of Management & Research Centre MCA Malegaon NOTES FORMING PART OF THE ACCOUNTS(31-03-2023)

- 1. Basis of Preparation of financial Statements: The accounts are prepared with the historical cost convention on the accrual basis and in accordance with generally accepted accounting principles in India and materially comply with the mandatory Accounting Standards issued by the Institute Of Chartered Accountants of India. The accounts are prepared as per Mercantile System of Accounting in respect of material items.
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