

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 the Expenditure for infrastructure augmentation( Excluding salary)year-wise during last five years incurred by Dr. B. V. Hiray College of Management & Research Centre Malegaon (MBA & MCA) are as follows:**

**2018-19(Year ending on 31<sup>st</sup> March 2019) (MBA) & MCA**

Particular	Rs.
Repairs – Building (MBA)	2878877
Repairs – Building(MCA)	154010
<b>Total:-</b>	<b>3032887</b>

**2019-20( Year ending on 31<sup>st</sup> March 2020) (MBA) & CMCA)**

Particular	Rs.
Repairs – Building (MBA)	3089682
Repairs Building (MCA)	310020
<b>Total:-</b>	<b>3399702</b>

**2020-21( Year ending on 31<sup>st</sup> March 2021) (MBA)**

Particular	Rs.
Repairs - Building	667122
<b>Total:-</b>	<b>667122</b>

**2021-22( Year ending on 31<sup>st</sup> March 2022) (MBA)**

Particular	Rs.
Repairs - Building	989346
<b>Total:-</b>	<b>989346</b>


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

2022-23( Year ending on 31<sup>st</sup> March 2023) (MBA)

Particular	Rs.
Repairs – Furniture	63018
Repairs - Building	462549
<b>Total:-</b>	<b>525567</b>

FOR ANIL G. GANDHI & CO.,  
CHARTERED ACCOUNTANTS



ANIL G. GANDHI

PROPRIETOR

FRN 0125144W

M.No.049589

PLACE: MALEGAON

DATE: 27/03/2024

UDIN: 26029589BKBF7247.



**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

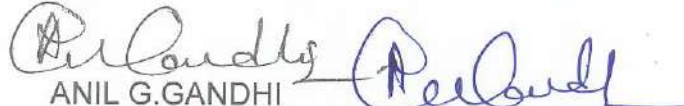
Dear Sir,

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 31.03.2019 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.
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 31<sup>st</sup> March,2019 and
  - 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

  
ANIL G.GANDHI  
PROPRIETOR

Membership. No. 49589



  
**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

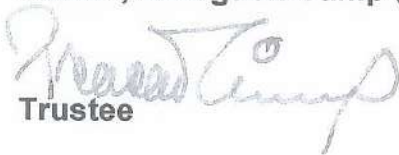
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**K.B.H.S.S.Trust's**  
**DR. B.V. HIRAY MBA COLLEGE, MALEGAON**  
**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2019**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement exps.	258,501.00	By Bank Interest	12.15
To Affiliation 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		
	<b>10,155,674.00</b>		<b>10,155,674.00</b>

**K.B.H.S.S.Trust**  
**Dr. B.V. Hiray MBA College, Malegaon**  
**Centre, Malegaon Camp (Nashik)**

  
**Trustee**

**Place:- Malegaon**

**Date:- 25/09/2019**

  
**DIRECTOR**

**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**

ANIL G. GANDHI  
Chartered Accountants  
Membership No. 18366



**UDIN -19049589AAAAAL1655**

**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 Schedule 1	
Exam Remuneration Payable	463,850.00		
Gratuity Payble	938,560.00		
K.B.H.S.S.Trust	16,864,861.00	Investments	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
<b>TOTAL</b>	<b>24,137,870.00</b>	<b>TOTAL</b>	<b>24,137,870.00</b>

**K.B.H.S.S.Trust**  
**Dr. B.V. Hiray MBA College, Malegaon**  
**Centre, Malegaon Camp (Nashik)**

*[Signature]*  
**Trustee**

Date:- 25/09/2019

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

*[Signature]* *[Signature]*  
**ANIL G. GANDHI**  
**PROPRIETOR**



ANIL G. GANDHI  
 Chartered Accountants  
 Membership No. 49580

UDIN-19049589AAAAAL1655

*[Signature]*  
**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**  
**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
	<b>Total</b>	<b>29767.00</b>	<b>110000.00</b>	<b>4770.00</b>	<b>134997.00</b>



  
**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  
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 Affiliation 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
To Tution fees Received 2018-19	4982833.75	By Bank Charges	1,628.00
To Tuition Fees Received 2017 18	4112087.00	By Electricity Expenses (MSEB)	118,220.00
To Tuition Fees Received Earlier Years	1171962.00	By Exam Expenses	25,387.00
To Development Fees	992,227.00	By Garden Maintenance Expenses	48,800.00
To Exam Remuneration	242609.00	By Library Books	154,617.00
To Exam Fees	96,837.00	By Maintainance Charges	133,031.00
To EBC Scholarship	15,145.00	By Miscellaneous Expenses	910.00
To Bank Interest	12.15	By Newspaper	2,180.00
To University Solar Grant	250000.00	By Office Expenses	135,636.00
To University QIP Grant	180740.00	By Postage Expenses	460.00
To Prorata Fees	240000.00	By Pravesh Niyrantran Samiti Fees	84,340.00
		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
		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)

Trustee

Place:- Malegaon

Date:- 25/09/2019

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

UDIN-19049589AAAAAL1655

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.

*P. L. Pandey*      *P. L. Pandey*



  
**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 MCAMalegaon  
Nasik

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 31<sup>st</sup> March,2019 and
  - ii) 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

FOR ANIL G.GANDHI CO.  
CHARTERED ACCOUNTANTS

  
ANIL G.GANDHI  
PROPRIETOR  
Membership. No. 49589  


PLACE :Badlapur

DATE: 25/09/2019

ANIL G. GANDHI  
Chartered Accountant's  
Membership No. 49589

UDIN - 19049589 AAAA / 1958

**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		
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		
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		
	<b>2,072,430.00</b>		<b>2,072,430.00</b>

**K.B.H.S.S.Trust**  
**Dr. B.V. Hiray MCA College, Malegaon**  
**Centre, Malegaon Camp (Nashik)**

*[Signature]*  
**Trustee**

**Place:- Malegaon**

**Date:- 25/09/2019**

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

*[Signature]*

**ANIL G. GANDHI**  
**PROPRIETOR**

ANIL G. GANDHI  
 Chartered Accountants  
 Membership No. 40889



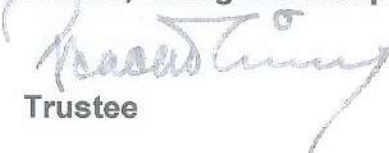
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*[Signature]*  
**DIRECTOR**  
**K.B.H.S.S.T's DR. B. V. HIRAY COLLEGE OF**  
**MANAGEMENT AND RESEARCH CENTRE**  
**MALEGAON CAMP, MALEGAON**

**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	<b>Bank A/C</b>	
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	<b>Tution fees Receivable 2018-19</b>	729,067.00
Salary Payble	71,902.00	<b>Tution fees Receivable 2017-18</b>	502,237.00
Other Reserves	55,345.00		
pro-Rata Fees Payble	40,000.00		
Outstanding Expenses	425,751.00		
Reserve for Development fund	1,075,301.00		
		<b>Income &amp; Expenditure A/c</b>	
		Op. Balance	7587506
		Add Current year	560626.5
			8,148,132.50
	<b>9,452,743.50</b>		<b>9,452,743.50</b>

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. 49553



UDIN - 1904958900000/1655

  
**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
<b>To Opening Balance</b>			
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
		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
		<b>By Closing Balance</b>	
		Cash	-
		Indira Mahila Bank-05	73,307.00
	<b>2,046,280.00</b>		<b>2,046,280.00</b>

K.B.H.S.S.Trust  
 Dr. B.V. Hiray MBA College, Malegaon  
 Centre, Malegaon Camp (Nashik)

*[Signature]*  
 Trustee

Place:- Malegaon

Date:- 25/09/2019

*[Signature]*  
**DIRECTOR**  
 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

*[Signature]*

ANIL G. GANDHI  
 PROPRIETOR

ANIL G. GANDHI  
 Chartered Accountants  
 Membership No. 19599



UDIN - 13049589 AAAA 11655

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)

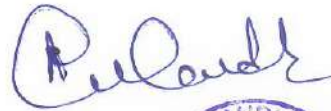
1. Basis of Preparation of financial Statements:

The accounts are prepared with the historical cost convention on the 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.



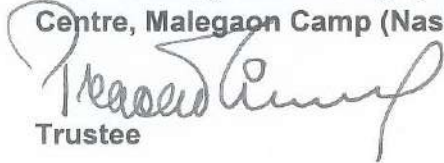
**DIRECTOR**

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**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement exps.	502,205.00	By Tution fees 1 (2019-20)	5718400.50
To Affiliation Fees	59,000.00	By Tution fees 2 (2019-20)	4779959.75
To AICTE Processing Fees	75,000.00		
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 Library 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		
	<b>10,577,039.82</b>		<b>10,577,039.82</b>

**K.B.H.S.S.Trust**  
**Dr. B.V. Hiray MBA College, Malegaon**  
**Centre, Malegaon Camp (Nashik)**

  
**Trustee**

**Place:- Malegaon**

**Date:- 25/12/2020**

**UDIN :- 20049589AAAAAANG982**

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

  
**ANIL G. GANDHI**  
**PROPRIETOR**



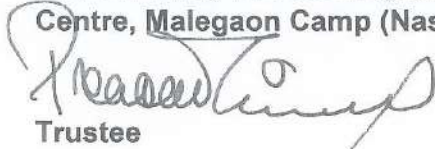
  
**DIRECTOR**  
**K.B.H.S.S.T's DR. B. V. HIRAY COLLEGE OF**  
**MANAGEMENT AND RESEARCH CENTRE**  
**MALEGAON**



**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
University QIP Grant	176,280.00		13,622,190.43
<b>TOTAL</b>	<b>26,067,512.00</b>	<b>TOTAL</b>	<b>26,067,512.00</b>


**K.B.H.S.S.Trust**  
**Dr. B.V. Hiray MBA College, Malegaon**  
**Centre, Malegaon Camp (Nashik)**

  
Trustee


Date:- 25/12/2020

UDIN :- 20059589 AAAAAANG982

**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**  
**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
	<b>Total</b>	<b>134997.00</b>	<b>0.00</b>	<b>35757.20</b>	<b>99239.80</b>

*(Signature)*      *(Signature)*



*(Signature)*  
**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**  
**RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<b>To Opening Balance</b>			
<b>Indira Mahila Bank-05</b>	<b>550517.00</b>	By Advertisement exps.	259,165.00
<b>Dena Bank</b>	<b>3,357,586.39</b>	By Affiliation Fees	59,000.00
<b>State Bank Of India</b>	<b>12,885.00</b>	By AICTE Fees	75,000.00
To Tution fees Received 2019-20	5230602.25	By Audit & Tax Consultancy Fees	65,560.00
To Tution fees Received 2018-19	4293431.00	By Bank Charges	1,368.62
To Tuition Fees Received 2017 18	132344.00	By Cleaning Expenses	13,120.00
To Tuition Fees Received Earlier Years	6679.00	By Electricity Expenses (MSEB)	106,590.00
To Development Fees	1,058,640.00	By Exam Expenses	290.00
To Exam Remuneration	43464.00	By Garden Expenses	60,170.00
To Exam Fees	80,745.00	By Generator Diesel Expenses	1,800.00
To Prorata Fees	39918.00	By Library Books	182,758.00
To MCA College	318710.25	By Maintainance Charges	26,390.00
To Samajkalyan Scholarship	143,204.00	By Miscellaneous Expenses	2,060.00
		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
		<b>By Closing Balance</b>	
		<b>Indira Mahila Bank 05</b>	<b>983,920.00</b>
		<b>Dena Bank</b>	<b>4,356,137.27</b>
		<b>SBI</b>	<b>19,525.00</b>
	<b>15,268,725.89</b>		<b>15,268,725.89</b>

K.B.H.S.S.Trust  
 Dr. B.V. Hiray MBA College, Malegaon  
 Centre, Malegaon Camp (Nashik)

*Mahesh Kumar*  
 Trustee

Place:- Malegaon

Date:- 24/12/2020

UDIN :- 20049589AAAAAN6982

For ANIL G. GANDHI & CO.  
 CHARTERED ACCOUNTANTS

*Anil G. Gandhi*  
*Anil G. Gandhi*

ANIL G. GANDHI  
 PROPRIETOR



*Mahesh Kumar*  
 DIRECTOR

K.B.H.S.S.'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		
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		
	<b>1,727,076.00</b>		<b>1,727,076.00</b>

**K.B.H.S.S.Trust**  
**Dr. B.V. Hiray MCA College, Malegaon**  
**Centre, Malegaon Camp (Nashik)**

*[Handwritten Signature]*  
**Trustee**

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

*[Handwritten Signature]*  
**ANIL G. GANDHI**  
**PROPRIETOR**

**Place:- Malegaon**

**Date:- 25/12/2020**

**UDIN :- 20039589AAAAAN6982**

*[Handwritten Signature]*

*[Handwritten Signature]*  
**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 31/03/2020**

LIABILITIES	AMOUNT	ASSEST	AMOUNT
Exam Fees Payable	175,145.00	<b>Bank A/C</b>	
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 2019-20	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	<b>Income &amp; Expenditure A/c</b>	
Reserve for Development fund	1,220,115.00	Op. Balance	8148132.5
		Add Current year Deficit	52752.25
			<u>8,200,884.75</u>
	<b>9,833,841.25</b>		<b>9,833,841.25</b>

**K.B.H.S.S.Trust  
Dr. B.V. Hiray MBA College, Malegaon  
Centre, Malegaon Camp (Nashik)**

Trustee

Place:- Malegaon

Date:- 23/12/2020

UDIN :- 20049589AAAAAN6982

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

ANIL G. GANDHI  
PROPRIETOR

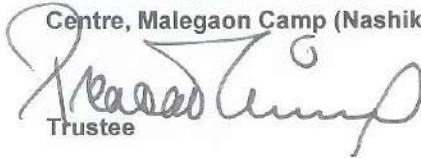


**DIRECTOR**  
K.B.H.S.S.T's DR. B. V. HIRAY COLLEGE OF  
MANAGEMENT AND RESEARCH CENTRE  
MALEGAON CAMP, MALEGAON

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

RECEIPT	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance</b>			
Cash	-	By Advertisement exps.	14,040.00
<b>Indira Mahila Bank-05</b>	<b>73,307.00</b>	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	774,649.75	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
		<b>By Closing Balance</b>	
		Cash	-
		Indira Mahila Bank-05	185,567.00
	<b>1,916,504.25</b>		<b>1,916,504.25</b>

K.B.H.S.S.Trust  
Dr. B.V. Hiray MBA College, Malegaon  
Centre, Malegaon Camp (Nashik)

  
Trustee

For ANIL G. GANDHI & CO.  
CHARTERED ACCOUNTANTS

   
ANIL G. GANDHI  
PROPRIETOR

Place:- Malegaon

Date:- 25/12/2020

UDIN :- 20059589AAAAAN6982



  
**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 31/03/2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement exps.	22,280.00	Tution Fees MBA-1 - 2020-21	6038989.00
To Affiliation Fees	59,000.00	Tution Fees MBA-2 - 2020-21	5338545.00
To AICTE Processing Fees	75,000.00		
To Audit & Tax Consultancy Fees	66,872.00		
To Bank Charges	4,858.56	By Deficit	98852.56
To Computer software & Maintanance Expenses	46,080.00		
To Conveyance Expenses	235,820.00		
To Depreciation	14,201.00		
To Electricity Expenses (MSEB)	6,840.00		
To Exam Expenses	14,240.00		
To Expendure on Computer Teaching Aids to Students	2,800,000.00		
To Fire Services	5,400.00		
To Garden Maintenance Expenses	454,060.00		
To Library Books	236,067.00		
To Office Expenses	143,503.00		
To Postage Expenses	300.00		
To Painting Expenses	858,748.00		
To Printing Expenses	239,900.00		
To Repairs - Building	667,122.00		
To Repairs & Maintainance	88,960.00		
To Salary	4,834,674.00		
To Solar System Expenses	423,500.00		
To Staff Welfare Expenses	56,400.00		
To Stationary Expenses	6,609.00		
To Telephone exps.	28,960.00		
To Transport Expenses	13,000.00		
To Travelling Expenses	66,390.00		
To Xerox Expenses	7,802.00		
	11,476,386.56		11,476,386.56

K.B.H.S.S.Trust  
Dr. B.V. Hiray MBA College, Malegaon  
Centre, Malegaon Camp (Nashik)

*[Signature]*  
Trustee

Place:- Malegaon  
Date:- 13-01-2022  
UDIN :- 22039589 AAAAAA5603

For ANIL G. GANDHI & CO.  
CHARTERED ACCOUNTANTS

*[Signature]*

ANIL G. GANDHI  
PROPRIETOR

ANIL G. GANDHI  
Chartered Accountants  
Membership No.49589  
FRN-0125144W



*[Signature]*



*[Signature]*  
**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**

LIABILITIES	AMOUNT	ASSEST	AMOUNT
		Fixed Asset	85,038.80
		As Per Schedule 1	
		Investments	4,065,000.00
Gratuity Payble	1,544,335.00	Bank Balances	2,284,833.21
K.B.H.S.S.Trust	21,493,051.00	Fees Receivable Account	9,647,668.00
Provision for Expenses	375,467.00	MCA College	681,017.00
Reserve for Development fund	6,654,957.00		
Salary Payble	416,790.00		
		Income & Expenditure A/c	
		Opening Balance	13622190.43
		Add Current year Deficit	98852.56
			13,721,042.99
<b>TOTAL</b>	<b>30,484,600.00</b>	<b>TOTAL</b>	<b>30,484,600.00</b>

K.B.H.S.S.Trust  
Dr. B.V. Hiray MBA College, Malegaon  
Centre, Malegaon Camp (Nashik)

*[Signature]*  
Trustee

Date:- 13-01-2022

UDIN:- 22049589AAAAAA3603

For ANIL G. GANDHI & CO.  
CHARTERED ACCOUNTANTS

*[Signature]*  
ANIL G. GANDHI  
PROPRIETOR



ANIL G. GANDHI  
Chartered Accountants  
Membership No.49589

FRN-0125144W

*[Signature]*

*[Signature]*  
**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  
RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance			
Indira Mahila Bank-05	983920.00	By Advertisement exps.	22,280.00
Dena Bank	4,366,137.27	By Affilation Fees	59,000.00
State Bank Of India	19,625.00	By AICTE Fees	75,000.00
		By Audit & Tax Consultancy Fees	66,672.00
		By Bank Charges	4,858.56
To Tuition Fees	1707150.00	By Computer Soft. & Maintenance Expenses	46,080.00
To Development Fees	1191012.00	By Conveyance Expenses	235,820.00
To Tuition Fees Earlier Years	5188301.25	By Electricity Bill (MSEB)	6,840.00
To K.B. H. S. S. Trust	4,628,190.00	By Exam Expenses	14,240.00
		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	88,960.00
		By Salary	4,797,553.00
		By Solar System Expenses	423,500.00
		By Staff Welfare Expenses	56,400.00
		By Stationary Expenses	6,609.00
		By Telephone Expenses	28,960.00
		By Transportation Expenses	13,000.00
		By Travelling Expenses	66,390.00
		By Xerox Expenses	7,802.00
		By MCA	467,022.75
		By Fixed Deposit	3,500,000.00
		By Exam Fees	244,277.00
		By TDS Paid	41419.00
		By Earlier Year Provisions Paid	111,619.00
		By Closing Balance	
		Indira Mahila Bank 05	1,784,394.00
		Dena Bank	482,530.21
		SBI	17,909.00
	18,074,235.52		18,074,235.52

K.B.H.S.S.Trust  
Dr. B.V. Hiray MBA College, Malegaon  
Centre, Malegaon Camp (Nashik)  
Trustee  
Place:- Malegaon  
Date:- 13-01-2022  
UDIN :- 22039589 AAAAAA3603

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



ANIL G. GANDHI  
Chartered Accountants  
Membership No.49589

FRN-0125144W

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

*(Signature)*





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
1	Computers	925.00	0.00	555.00	370.00
2	Furniture	22030.00	0.00	2203.00	22030.00
3	Xerox Machine	76284.60	0.00	11443.00	76284.60
	<b>Total</b>	<b>99239.60</b>	<b>0.00</b>	<b>14201.00</b>	<b>98684.60</b>

*Anil G. Gandhi*

**ANIL G. GANDHI**  
Chartered Accountants  
Membership No.49589



FAN - 01251444

*Anil G. Gandhi*



*[Signature]*  
**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 31/03/2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
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 Slatary Expenses	939,281.00		
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		
	<b>2,234,307.00</b>		<b>2,234,307.00</b>

K.B.H.S.S.Trust  
 Dr. B.V. Hiray MCA College, Malegaon  
 Centre, Malegaon Camp (Nashik)

*[Signature]*  
 Trustee

Place:- Malegaon

Date:- 13-01-2022

UDIN :- 22039589A B A A A A S 6 0 3

For ANIL G. GANDHI & CO.  
 CHARTERED ACCOUNTANTS

*[Signature]*

ANIL G. GANDHI  
 PROPRIETOR



ANIL G. GANDHI  
 Chartered Accountants  
 Membership No.49589

FRN - 0125154W

*[Signature]*



*[Signature]*  
**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
Gratuity Payble	199,220.00	Bank A/C 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 Expens	543,037.00		
Reserve Fund for Development	1,438,351.00	Income & Expenditure A/c	
		Op. Balance	8200884.75
		Add Current year Deficit	52860
			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)

*[Signature]*  
Trustee

For ANIL G. GANDHI & CO.  
CHARTERED ACCOUNTANTS

*[Signature]*  
ANIL G. GANDHI  
PROPRIETOR



Place:- Malegaon

Date:- 13-01-2022

UDIN :- 22059589 A A A A A A 5603

ANIL G. GANDHI  
Chartered Accountants  
Membership No.49589

FRN-0125134W

*[Signature]*



*[Signature]*  
**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 31/03/2021**

RECEIPT	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance			
Cash	-	By Advertisement Expenses	118,380.00
Indira Mahila Bank-05	185,567.00	By Bank Charges	1,200.00
		By Conveyance	84,560.00
To Tution Fee Received	734,964.00	By Garden Maintenance Expenses	190,840.00
To K. B. H. S.S.Trust	701,690.00	By House Keeping Salary	104,550.00
To MBA	467022.75	By Library Books	87,400.00
To Development Fees	218,236.00	By News Paper	1,190.00
To Tution Fees Earlier Years	673,727.25	By Office Expenses	32,326.00
		By Online Seminar Expenses	70,590.00
		By Painting Expenses	116,500.00
		By Printing Expenses	43,700.00
		By Repairs & Maintenance	1,400.00
		By Salary Expenses	926,001.00
		By Salary (Security)	245,700.00
		By Staff Welfare Expenses	56,300.00
		By Stationary Expenses	10452.00
		By Telephone Expenses	19723.00
		By Travelling Expenses	87675.00
		By ITI	5,000.00
		<b>By Closing Balance</b>	
		Cash	-
		Indira Mahila Bank-05	777,720.00
	<b>2,981,207.00</b>		<b>2,981,207.00</b>

K.B.H.S.S.Trust  
 Dr. B.V. Hiray MBA College, Malegaon  
 Centre, Malegaon Camp (Nashik)

*[Signature]*  
 Trustee

Place:- Malegaon

Date:- 13-01-2022

UDIN - 22039589 AAAAAA3603

For ANIL G. GANDHI & CO.  
 CHARTERED ACCOUNTANTS

*[Signature]*

ANIL G. GANDHI  
 PROPRIETOR



ANIL G. GANDHI  
 Chartered Accountants  
 Membership No.49589

FLN-0125134W

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

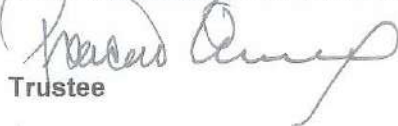
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**K.B.H.S.S.Trust's**  
**DR. B.V. HIRAY MBA COLLEGE, MALEGAON**  
**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Accreditation Expenses	430500.00	Tution Fees MBA-1 - 2020-21	6488264.00
To Advertisement exps.	18,360.00	Tution Fees MBA-2 - 2020-21	5474762.00
To Affiliation Fees	59,000.00		
To Annual Social Expenses	360300.00	By Deficit	59885.70
To ARA Fee PNS Mumbai	76,000.00		
To Audit & Tax Consultancy Fees	66,672.00		
To Bank Charges	1,715.70		
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		
Exam. Expenses	26,290.00		
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		
	<b>12,022,911.70</b>		<b>12,022,911.70</b>

K.B.H.S.S.Trust  
 Dr. B.V. Hiray MBA College, Malegaon  
 Centre, Malegaon Camp (Nashik)

  
 Trustee

Place:- Malegaon


Date:- 29/05/2022

UDIN :- 22069589AWSCYX 5313

For ANIL G. GANDHI & CO.  
 CHARTERED ACCOUNTANTS

  
 ANIL G. GANDHI  
 PROPRIETOR



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

**K.B.H.S.S.Trust  
Dr. B.V. Hiray MBA College, Malegaon  
Centre, Malegaon Camp (Nashik)**

*[Signature]*  
Trustee

Date:- 29/03/2022

UDIN :- 22049589 Aw5cYX5313

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

*[Signature]*

**ANIL G. GANDHI  
PROPRIETOR**



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

*[Signature]*

**ANIL G. GANDHI  
Chartered Accountants  
Membership No.49589**



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
	<b>Total</b>	<b>85038.00</b>	<b>0.00</b>	<b>12922.00</b>	<b>72116.00</b>

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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

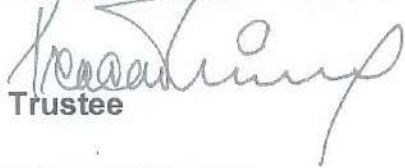
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**K.B.H.S.S.Trust's**  
**DR. B.V. HIRAY MCA COLLEGE, MALEGAON**  
**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2022**

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		
To Exgratia Expenses	225000.00		
To Fire Safety Cahrges	5,850.00		
To Garden Expesnes	70,330.00		
To House keeping Salary	105,500.00		
To 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		
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 Expenses	3,494.00		
	<b>3,040,214.00</b>		<b>3,040,214.00</b>

**K.B.H.S.S.Trust**  
**Dr. B.V. Hiray MCA College, Malegaon**  
**Centre, Malegaon Camp (Nashik)**

  
**Trustee**

**Place:- Malegaon**

**Date:- 29/05/2022**

**UDIN :- 22049589 AwSC4X5313**

**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  
BALANCE SHEET AS ON 31/03/2022**

LIABILITIES	AMOUNT	ASSEST	AMOUNT
Gratuity Payble	199,220.00	Fees Receivable A/c	2,518,439.75
K.B.H.S.S.Trust	8,248,020.00	<b>Bank A/C</b>	
MBA College	287,690.50	Indira Mahila Bank -05	637,223.00
Provision for Ourstanding Expense	921,016.00	<b>Income &amp; Expenditure A/c</b>	
Reserve Fund for Development	1,760,961.00	Op. Balance	8253744.75
		Add Current year Deficit	7500.00
			<u>8,261,244.75</u>
	<b>11,416,907.50</b>		<b>11,416,907.50</b>

**K.B.H.S.S.Trust  
Dr. B.V. Hiray MCA College, Malegaon  
Centre, Malegaon Camp (Nashik)**

*[Handwritten Signature]*  
**Trustee**

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

*[Handwritten Signature]*  
**ANIL G. GANDHI  
PROPRIETOR**



**Place:- Malegaon**

**Date:- 29/09/2022**

**UDIN :- 22045589AWS4X5313**

*[Handwritten Signature]*



**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 31<sup>st</sup> 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



  
**DIRECTOR**  
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  
(PROPRIETOR)

Membership No.49589



**K.B.H.S.S.Trust's**  
**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	118009.44	Tution Fees MBA-1 - 2022-23	4587710.00
To Advertisement exps.	340,878.00	Tution Fees MBA-2 - 2022-23	5589399.00
To Affilation Fees	59,000.00	By Deficit	51299.90
To AICTE Fee	81200.00		
To Audit & Tax Consultancy Fees	106,120.00		
To Bank Charges	2,037.46		
To Computer software & Maintanance Expenses	333,017.00		
To Conveyance Expenses	11,550.00		
To Depreciation	10,041.00		
To Electric Safety audit Report Fees	3,000.00		
To Exam. Expenses	57,700.00		
To Fees Regulating Authority (FRA)	143,608.00		
To Garden Maintenance Expenses	11,435.00		
To Grauity	351,216.00		
Internet Expenses	28,320.00		
Library Books	213,472.00		
To Office Expenses	233,029.00		
To Postage Expenses	626.00		
To Printing Expenses	9,350.00		
To Repairs - Electric Fitting	15,626.00		
To Repairs Furniture	63,018.00		
To Repairs Building	462,549.00		
To Salary	7,360,350.00		
To Seminar Expenses	2,000.00		
To Staff Insurance	10,762.00		
To Stationary Expenses	124,476.00		
To Telephone exps.	17,904.00		
To Transport Expenses	400.00		
To Travelling Expenses	42,140.00		
To Web site Hosting Caharges	8,185.00		
To zerox Expenses	7,390.00		
	<b>10,228,408.90</b>		<b>10,228,408.90</b>

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 :- 23039589B4YZM x 9820



For ANIL G. GANDHI & CO.  
 CHARTERED ACCOUNTANTS

*(Signature)*

ANIL G. GANDHI  
 PROPRIETOR

Members No. 059589

FRN - 0125144W



**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**

BALANCE SHEET 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		
Reserve for Development Fee	9089563.00	Income & Expenditure A/c	
		Opening Balance	13780928.69
		Add Current year Deficit	51299.90
			13,832,228.59
<b>TOTAL</b>	<b>33,600,181.00</b>	<b>TOTAL</b>	<b>33,600,181.00</b>

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

*[Signature]*  
 Trustee

Date:- 31/08/2023

UDIN :-

230595898442MX  
 9826



For ANIL G. GANDHI & CO.  
 CHARTERED ACCOUNTANTS

*[Signature]*

ANIL G. GANDHI  
 PROPRIETOR

Memb. No - 059589

FRN - 0125154W



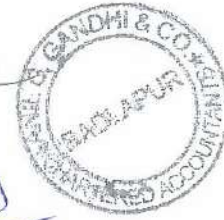
*[Signature]*  
**DIRECTOR**  
 K.B.H.S.S.T's DR. B. V. HIRAY COLLEGE OF  
 MANAGEMENT AND RESEARCH CENTRE  
 MALEGAON CAMP, MALEGAON



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

*Per Budh*



*Per Budh*



*[Signature]*

**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**  
**RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2023**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<b>To Opening Balance</b>			
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 Affiliation 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 Tution 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
		<b>To Closing Balance</b>	
		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
	<b>19,924,597.98</b>		<b>19,924,597.98</b>

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 :-23049589BGYZMX9820

For ANIL G. GANDHI & CO.  
CHARTERED ACCOUNTANTS

*Anil G. Gandhi*

ANIL G. GANDHI  
PROPRIETOR

Memb. NO. 059589

FRN - 0125154W



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



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



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**DIRECTOR**  
K.B.H.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 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:-

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 31<sup>st</sup> 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



**DIRECTOR**  
**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*  
*Anil G. Gandhi*  
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.	111,476.00	Tution Fee	2830321.00
To AluminiRegistration Fee	7500.00		
To Bank Charges	950.00		
To Conveyance Expenses	1,600.00		
To Electric Instruments	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		
To 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		
	<b>2,831,739.00</b>		<b>2,831,739.00</b>

**K.B.H.S.S.Trust's**  
**Dr. B.V. Hiray College of Management &**  
**Research Centre, (MCA) Malegaon**

*[Signature]*  
Trustee

Place:- Malegaon  
Date:- 31/08/2023  
UDIN :- 23069589B642MX9820



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

*[Signature]* *[Signature]*

**ANIL G. GANDHI**  
**PROPRIETOR**

Memb. No. 05958  
FRN - 0125154W



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

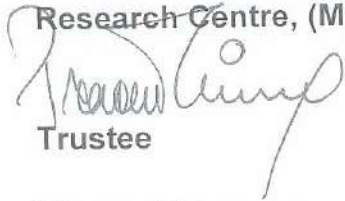
K.B.H.S.S.Trust's

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

BALANCE SHEET AS ON 31/03/2023

LIABILITIES	AMOUNT	ASSEST	AMOUNT
Diwali Advance	55,504.00	Fees Receivable A/c	2,626,985.00
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	Income & Expenditure A/c	
MBA College	-1375828.25	Op. Balance	8261244.75
Pro-rata Fee	81700.00	Add Current year Deficit	1418.00
Provision for Outstanding Expenses	903517.00		8,262,662.75
Reserve Fund For Development	2073242.00		
	<b>12,305,504.75</b>		<b>12,305,504.75</b>

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 :- 23069589B642M X9820



For ANIL G. GANDHI & CO.  
CHARTERED ACCOUNTANTS



ANIL G. GANDHI  
PROPRIETOR

Memb No- 059585

FPN - 0125164W



  
**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 (MCA) Malegaon**  
**RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31/03/2023**

RECEIPT	AMOUNT	PAYMENTS	AMOUNT
<b>By Opening Balance</b>			
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 Tution 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
		To Safety Fire Services	6,650.00
		To MBA	1,663,518.75
		<b>To Closing Balance</b>	
		Cash	1,000.00
		Indira Mahila Bank-05	1,414,857.00
<b>Total</b>	<b>5,799,368.75</b>	<b>Total</b>	<b>5,799,368.75</b>

**K.B.H.S.S.Trust's**  
**Dr. B.V. Hiray College of Management &**  
**Research Centre, (MCA) Malegaon**

*(Signature)*  
Trustee

Place:- Malegaon

Date:- 31/08/2023

UDIN :-23049589BGYZMX9820

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

*(Signature)*  
ANIL G. GANDHI  
PROPRIETOR  
Memb. No. 039559

FRN-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 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.



*R. Gandhi*      *R. Gandhi*



*[Signature]*

**DIRECTOR**

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