



**CRITERIA-7**  
**7.1: Institutional Values and Best Practices.**

**7.1.2: Bills and Audit report highlighting the purchase and construction of Solar street lights and Rainwater harvesting system.**

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# SALES INVOICE



## BISMIL SYSTEMS & SOLUTIONS

CALICUT ROAD ANGADIPPURAM PERINTALMANNA MALAPPURAM KERALA-679321

Br.CK COMPLEX PALLITHAZHE ROAD KALPETTA WAYANAD KERALA-673121

Phone no.: 8943506123 Email: bismilsystems@gmail.com


GSTIN: 32AIYPL4260D1Z8, State: 32-Kerala

<b>Bill To</b>	<b>Transportation Details</b>	<b>Invoice No. : B2C 21-22/00161</b>
<b>WMO COLLEGE MUTTIL</b> THE PRINCIPAL WMO ARTS&SCIENCE COLLEGE MUTTIL ,MUTTIL PO WAYANAD GSTR:32AAATW0193L1ZD	Delivery Location: BOYS HOSTEL & LIBRARY	<b>Date : 17-12-2021</b> <b>Time : 10:13 PM</b> <b>Due Date : 01-01-2022</b>

#	Item name	HSN/ SAC	Quantity	Unit	PRICE	GST	Amount
1	Solar LED Street Light (*15w solar LED Street Luminary(MESSL-LENS-VBR-1.0)18Ah 12.8v life po4 battery in built solar cc cum LED driver inbuilt 1.0sqmm 2 core cable for solar panel connection (7 feet) +50w solar panel H typ solar panel stand +T type connector		3	NOS	Rs 8700	12%	Rs 29232

<b>Invoice Amount In Words</b>	<b>Amounts:</b>
Twenty Nine Thousand Two Hundred Thirty Two Rupees only	Sub Total <span style="float: right;">Rs 29232</span>
	<b>Total</b> <span style="float: right;"><b>Rs 29232</b></span>

Tax type	Taxable amount	Rate	Tax amount
SGST	Rs 26100	6%	Rs 1566
CGST	Rs 26100	6%	Rs 1566

<b>Bank details:</b>	For, BISMIL SYSTEMS & SOLUTIONS
Bank Name : STATE BANK OF INDIA, ANGADIPURAM, MALAPPURAM	 Authorized Signatory
Bank Account No. : 67176547591	
Bank IFSC code : SBIN0070739	
Account holder's name : BISMIL SYSTEMS & SOLUTIONS	

Principal  
W.M.O. Arts & Science College  
Muttill P.O., Wayanad



SALES



BISMIL SYSTEMS & SOLUTIONS

CALICUT ROAD ANGADIPURAM PERINTALMANNA MALAPPURAM KERALA-679321

Br.ck COMPLEX PALLITHAZHE ROAD KALPETTA WAYANAD KERALA-673121

Phone no: 8943506123 Email: bismilsystems@gmail.com

GSTIN: 32AYPL4260D1ZB. State: 32-Kerala

<b>Bill To</b> WMO COLLEGE MUTTIL THE PRINCIPAL WMO ARTS&SCIENCE COLLEGE MUTTIL .MUTTIL PO WAYANAD GSTN:32AAATWD193L1ZD	<b>Transportation Details</b> Delivery Location: MUDERI GIRLS HOSTEL FULLY AUTOMATIC SOLAR LIGHT ON THE TOP BUILDING	<b>Invoice No:</b> BSS/22-23/0013 <b>Date:</b> 24-04-2022 <b>Time:</b> 8:59 PM <b>Due Date:</b> 09-05-2022
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Sl No	Item Description	Quantity	Unit	Price	GST	Amount
1	Solar LED Street Light (*15w solar LED Street Luminary(MESSL-LENS-VBR-1.0)18Ah 12.8v life po4 battery in built solar cc cum LED driver inbuilt 1.0sqmm 2 core cable for solar panel connection (7 feet) +50w solar panel H type solar panel stand + T type connector	3	NOS	8700	12%	29232
2	Supply and Installation with all accessories(GI pipe ,welding transportation)	3	NOS	1250	18%	4425

<b>Invoice Amount In Words</b> Thirty Three Thousand Six Hundred Fifty Seven only	<b>Amounts:</b> Sub Total 33657 Total 33657
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Tax type	Taxable amount	Rate	Tax amount
SGST	26100	6%	1566
CGST	26100	6%	1566
SGST	3750	9%	337.5
CGST	3750	9%	337.5

**Bank details:**  
Bank Name: STATE BANK OF INDIA, ANGADIPURAM, MALAPPURAM  
Bank Account No: 67176547591  
Bank IFSC code: SBIN0070739  
Account Holder Name: BISMIL SYSTEMS & SOLUTIONS

For, BISMIL SYSTEMS & SOLUTIONS  
  
Authorized Signatory

Principal  
W.M.O. Arts & Science College  
Muttill P.O., Wayanad





**Abbas Ali & Co.**  
Chartered Accountants



6/981 C, Korakkode  
Chambers  
Near Fourth Rly. Gate  
Calicut - 01

0495 2366888  
0495 4023668

**Date: 25<sup>th</sup> June, 2019**

## **INDEPENDENT AUDITOR'S REPORT**

To the Members of **WMO ARTS AND SCIENCE COLLEGE, MUTTIL (SELF FINANCE ACCOUNT)**.

We have audited the accompanying financial statements of **WMO ARTS AND SCIENCE COLLEGE, MUTTIL (SELF FINANCE ACCOUNT)** which comprise the Balance Sheet as at 31<sup>st</sup> March, 2019, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for /the preparation of these financial statements in accordance with Laws of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



Principal  
W.M.O. Arts & Science College  
Muttill P.O., Wayanad



**Abbas Ali & Co.**  
Chartered Accountants



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Chambers  
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Calicut - 01

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In making those risk assessments; the auditor considers internal control relevant to the Organisation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **WMO ARTS AND SCIENCE COLLEGE, MUTTIL (SELF FINANCE ACCOUNT)** for the year ended 31<sup>st</sup> March, 2019 are prepared, in all material respects, in accordance with Laws of India and give a true and fair view in conformity with the accounting principles generally accepted in India:

For ABBAS ALI and Co.  
Chartered Accountants  
FRN: 0000045

Mahamood A P  
Partner  
M.No: 218771

Principal  
W.M.O. Arts & Science College  
Muttill P.O., Wayanad



**WMO ARTS AND SCIENCE COLLEGE, MUTTIL**  
**(SELF FINANCE ACCOUNT)**  
**WAYANAD MUSLIM ORPHANAGE.**  
**BALANCE SHEET AS ON 31<sup>st</sup> MARCH 2019**

<b><u>LIABILITIES</u></b>	<b><u>AMOUNT</u></b>	<b><u>ASSETS</u></b>	<b><u>AMOUNT</u></b>
<b><u>CAPITAL ACCOUNT</u></b>		<b><u>FIXED ASSET</u></b>	
As per last Balance Sheet	1,20,04,354.19	As per Schedule	2,04,23,696.00
Add: Surplus	<u>1,35,47,134.85</u>		
	2,55,51,489.04		
		<b><u>LOANS &amp; ADVANCES</u></b>	
		Salary Advance( Principal)	11,70,518.00
		Staff Advance	1,15,950.00
		PTA Loan	<u>8,36,555.00</u>
			21,23,023.00
		<b><u>CLOSING BALANCE</u></b>	
		Cash in Hand	98,915.00
		<b><u>Cash at Bank</u></b>	
		IO B Kalpetta A/c No. 2889	47,249.24
		Canara Bank A/c No. 1568	27,62,994.80
		Federal bank A/c No. 6700	<u>95,611.00</u>
			29,05,855.04
		<u><u>2,55,51,489.04</u></u>	<u><u>2,55,51,489.04</u></u>

As per Our Report of Even Date

Place : Calicut


Date : 25<sup>th</sup> June, 2019




For ABBAS ALI & CO  
Chartered Accountants

*Abbas Ali*

MAHAMOOD. A.P  
Partner  
M No: 218771  
FRN 0000045

  
Dr. Muhammad Fareed T.P.  
Principal  
W.M.O. Arts & Science College  
Muttill P.O., Wayanad-673122

  
Principal  
W.M.O. Arts & Science College  
Muttill P.O., Wayanad





**WMO ARTS AND SCIENCE COLLEGE, MUTTIL**  
**(SELF FINANCE ACCOUNT)**  
**WAYANAD MUSLIM ORPHANAGE**  
**INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2019**

<b><u>EXPENDITURE</u></b>	<b><u>AMOUNT</u></b>	<b><u>INCOME</u></b>	<b><u>AMOUNT</u></b>
To <b><u>RUNNING AND MAINTANANCE EXPENSES</u></b>		By <b><u>GRANT RECEIVED</u></b>	
Bank Charges	1,518.15	Govt. Grant	35,00,000.00
Campus Cleaning	2,10,772.00		
Canteen (food)	58,194.00	<b><u>FEE COLLECTION</u></b>	
Convocation Expenses	1,57,158.00	Semester Fee	1,97,93,957.00
Flood Relief Expense	34,800.00		
Lab Expense	71,372.00	„ <b><u>OTHER INCOME</u></b>	
Miscellaneous Expense	5,07,387.00	Bank Interest	35,109.00
Office Expense	1,60,460.00	University Fee	62,725.00
Orientation Programme	2,68,128.00	Miscellaneous Collection	5,06,256.00
Printing & Stationary	1,69,661.00		<u>6,04,090.00</u>
Repairs & Maintenance	1,24,952.00	„ <b><u>CONTRIBUTION FROM</u></b>	
Salary & Allowances	1,04,50,933.00	WMO	29,00,000.00
Students Activities	3,73,133.00	WMO Arts & Science College Muttill	1,00,000.00
Telephone & Internet	69,500.00		
University Expense	4,75,215.00		
Vehicle Expense	1,90,929.00		
Women Cell Expense	26,800.00		
„ <b><u>Excess of Income Over Expenditure</u></b>	<b><u>1,35,47,134.85</u></b>		
	<u><b><u>2,68,98,047.00</u></b></u>		<u><b><u>2,68,98,047.00</u></b></u>



Principal  
W.M.O. Arts & Science College  
Muttill P.O., Wayanad

For **ABBASALI & Co**  
Chartered Accountants  
*MAHAMOOD. A.P.*  
Partner  
M.No. 218771  
FRN 1200045

Dr. Muhammad Fareed T.P.  
Principal  
W.M.O. Arts & Science  
College



**WMO ARTS AND SCIENCE COLLEGE, MUTTIL**  
**(SELF FINANCE ACCOUNT)**  
**WAYANAD MUSLIM ORPHANAGE**  
**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2019**

<b><u>RECEIPTS</u></b>	<b><u>AMOUNT</u></b>	<b><u>PAYMENTS</u></b>	<b><u>AMOUNT</u></b>
To <b><u>OPENING BALANCE</u></b>		By <b><u>SEMESTER FEE REFUND</u></b>	
Cash in Hand	67,126.00	Semester Fee	4,14,015.00
<u>Cash at Bank</u>			
I O B Kalpetta A/c No 2889	40,443.94		
Canara Bank A/c No 1568	<u>2,92,294.25</u>		
	3,32,738.19	<b><u>.. RUNNING AND MAINTANANCE EXPENSES</u></b>	
<b><u>.. GRANT RECEIVED</u></b>		Bank Charges	1,518.15
Govt. Grant	35,00,000.00	Campus Cleaning	2,10,772.00
		Canteen (food)	58,194.00
<b><u>.. FEE COLLECTION</u></b>		Convocation Expenses	1,57,158.00
Semester Fee	2,02,07,972.00	Flood Relief Expense	34,800.00
		Lab Expense	71,372.00
<b><u>.. OTHER INCOME</u></b>		Miscellaneous Expense	5,07,387.00
Bank Interest	35,109.00	Office Expense	1,60,460.00
Miscellaneous Collection	5,06,256.00	Orientation Programme	2,68,128.00
University Fee	<u>62,725.00</u>	Printing & Stationary	1,69,661.00
	6,04,090.00	Repairs & Maintenance	1,24,952.00
<b><u>.. CONTRIBUTION FROM</u></b>		Salary & Allowances	1,04,50,933.00
WMO	29,00,000.00	Students Activities	3,73,133.00
WMO Arts & Science College Muttill	1,19,000.00	Telephone & Internet	69,500.00
		University Expense	4,75,215.00
<b><u>.. DEPOSITS &amp; ADVANCES</u></b>		Vehicle Expense	1,90,929.00
Advance to David	17,485.00	Women Cell Expense	<u>26,800.00</u>
Caution Deposit	1,22,775.00		1,33,50,912.15
Hemalatha (Women Cell)	25,000.00	<b><u>.. CONTRIBUTION FROM</u></b>	
		WMO Arts & Science College Muttill	19,000.00



Principal  
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Muttill P.O., Wayanad





Kabir P (Commerce Dep.)	10,000.00	
Muhammed Rafi (Staff Club Sec)	30,000.00	
Staff Advance	<u>53,300.00</u>	2,58,560.00



<b>„ DEPOSITS &amp; ADVANCES</b>		
Caution Deposit	1,22,775.00	
PTA Loan	8,36,555.00	
Salary Advance( Principal)	6,73,373.00	
Staff Advance	<u>1,69,250.00</u>	18,01,953.00

<b>„ CAPITAL EXPENDITURE</b>		
<u>Construction</u>		
3 <sup>RD</sup> floor Roof & Shades	14,28,216.00	
3 <sup>RD</sup> floor Other	<u>10,66,400.00</u>	24,94,616.00
100 BED Hostel	21,14,457.00	
Computer & Accessories	8,65,642.00	
Electrical & Electronical Work	8,16,247.00	
Furniture & Equipment's	4,20,484.00	
Laboratory	1,12,675.00	
Library	3,90,095.00	
New Canteen Building	3,36,700.00	
Office Building	2,07,920.00	
Plan & Layout	2,80,000.00	
Rain Harvesting Tank	<u>13,60,000.00</u>	69,04,220.00

<b>„ CLOSING BALANCE</b>		
Cash in Hand		98,915.00
<u>Cash at bank</u>		
I O B Kalpetta A/c No. 2889	47,249.24	
Canara Bank A/c No. 1568	27,62,994.80	
Federal bank A/c No. 6700	<u>95,611.00</u>	29,05,855.04

2,79,89,486.19

2,79,89,486.19

Principal  
W.M.O. Arts & Science College  
Muttill P.O., Wayanad

FOR ABBAS ALI & CO  
Chartered Accountants  
MAHAMOOD. A.P  
Partner  
M.No. 218771  
FRN 000004S

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**WMO ARTS AND SCIENCE COLLEGE, MUTTIL**  
**(SELF FINANCE ACCOUNT)**  
**WAYANAD MUSLIM ORPHANAGE**  
**FIXED ASSETS SCHEDULE AS ON 31-03-2019**

**NAME OF ASSETS**

	<b><u>OP.BALANCE</u></b>	<b><u>ADDITION</u></b>	<b><u>DEDUCTIONS</u></b>	<b><u>CL. BALANCE</u></b>
100 BED Hostel 3 <sup>RD</sup> floor	3,40,465.00	21,14,457.00	-	24,54,922.00
Computer & Accessories	87,71,030.00	24,94,616.00	-	1,12,65,646.00
Electrical & Electronical Work	2,25,000.00	8,65,642.00	-	10,90,642.00
Furniture & Equipments	2,34,450.00	8,16,247.00	-	10,50,697.00
Girls toilet	6,20,285.00	4,20,484.00	-	10,40,769.00
Laboratory	98,760.60	-	-	98,760.60
Ladies Hostel Work	2,85,184.00	1,12,675.00	-	3,97,859.00
Library	43,559.00	-	-	43,559.00
Net Working Work	91,700.00	3,90,095.00	-	4,81,795.00
New Canteen Building	1,24,526.00	-	-	1,24,526.00
Office Building	-	3,36,700.00	-	3,36,700.00
Plan & Layout	-	2,07,920.00	-	2,07,920.00
Rain Harvesting Tank	1,15,000.00	2,80,000.00	-	3,95,000.00
Sitting Place	-	13,60,000.00	-	13,60,000.00
Well work	33,293.08	-	-	33,293.08
	41,607.32	-	-	41,607.32
	<b>1,10,24,860.00</b>	<b>93,98,836.00</b>	<b>-</b>	<b>2,04,23,696.00</b>

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