

# *Audit Report*

*Sri Satya Sai College For Women*

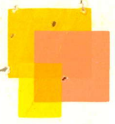
*FY-2022-23*

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**Shivnandan Agrawal & Co**

7, DulhanSahibaKaMahal  
In front of MotilalMannulal  
Dharamshala, Lakherapura  
Bhopal (MP) - 462 001

8109774382 / 7354928295



To,

The Principal,

Sri Satya Sai College For Women,

Bhopal.

Sir/Madam,

We have audited the attached Balance sheet of Sri Satya Sai College For Women, Bhopal as on 31st March, 2023 and the Income and expenditure account for the year ended on that date. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.

2. The College's balance sheet and Income and expenditure account are in agreement with the books of account maintained.

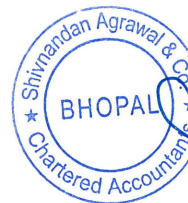
3. In our opinion, and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:-

a) In case of balance sheet of the state of affairs of the College as on 31st March, 2023.

b) In the case of Income and expenditure account of the Deficit for the year ended on that date.

Bhopal  
31/08/2023

For Shivnandan Agrawal & Co  
Chartered Accountants  
Firm Reg. No. 004463C



*Shubham Agarwal*  
(CA Shubham Agarwal)  
Partner

Membership No. 451041  
Udin 23451041BGRZZN4110

# SRI SATHYA SAI COLLEGE FOR WOMEN

## BALANCE SHEET AS AT 31 MARCH 2023


PARTICULARS	SCHEDULE	Rs. AS ON 31.03.2023	Rs. AS ON 31.03.2022
<b>LIABILITIES</b>			
General reserve Fund	1	7,32,72,561.65	8,14,87,411.05
Caution Money	2	48,07,957.00	47,57,457.00
Earmarked Funds	3	36,24,112.18	37,40,739.78
Security Deposit & Advance received	4	1,47,728.00	1,40,063.00
Current Liabilities & Provision	5	50,05,798.50	53,56,242.50
<b>TOTAL</b>		<b>8,68,58,157.33</b>	<b>9,54,81,913.33</b>
<b>ASSETS</b>			
<b>Fixed Assets</b>			
Gross Block	6	4,18,24,447.74	4,69,44,203.57
Less : Depreciation		48,55,299.26	54,89,087.83
Net Block		3,69,69,148.48	4,14,55,115.74
<b>Current Assets, Loans &amp; Advances</b>			
Lab Chemicals(SC.)		4,205.25	8,410.25
Endowment Fund Deposit		18,44,567.00	18,44,567.00
Fixed Deposits	9	2,76,39,063.00	2,94,06,228.00
Cash & Bank Balances	7	91,16,826.60	1,57,37,366.34
Deposit & Receivable	8	1,12,84,347.00	70,30,226.00
<b>TOTAL</b>		<b>8,68,58,157.33</b>	<b>9,54,81,913.33</b>

Notes to Accounts and Accounting policies 17

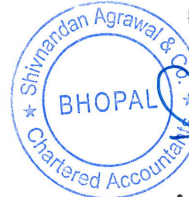
Schedules 1 to 17 form integral part of accounts

As per our report of even date

Bhopal  
31-08-2023

  
PRINCIPAL  
Sri Sathya Sai College  
Principal  
For Women, Bhopal-462024

For Shivnandan Agrawal & Co:  
Chartered Accountants  
Firm Reg. No: 004463C



  
CA Shubham Agrawal  
Partner

Membership No: 451041  
Udin 23451041BGRZZN4110

# SRI SATHYA SAI COLLEGE FOR WOMEN

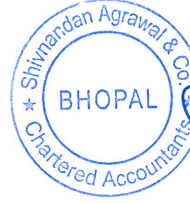
## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	SCHEDULE	RS. AS ON	RS. AS ON
		31.03.2023	31.03.2022
<b>INCOME</b>			
Fees and Other Collection	10	1,90,76,541.00	2,18,41,714.00
Other Income	11	3,34,53,786.26	2,39,53,357.00
Hostel a/c	16	91,614.78	29,857.35
<b>EXPENDITURE</b>	<b>TOTAL</b>	<b>5,26,21,942.04</b>	<b>4,58,24,928.35</b>
Payment and Benefits to Employees	12	5,05,36,171.00	4,11,62,704.00
Computer Expenses	13	4,37,830.00	5,53,154.00
Office, Administrative & Other Expenses	14	50,15,109.18	68,44,032.98
Repair & Maintenance	15	3,61,714.00	1,93,092.00
Depreciation	6	48,55,299.26	54,89,087.83
<b>EXCESS OF EXPENDITURE OVER INCOME</b>	<b>TOTAL</b>	<b>6,12,06,123.44</b>	<b>5,42,42,070.81</b>
		<b>-85,84,181.40</b>	<b>-84,17,142.46</b>

As per our report of even date

Bhopal  
31-08-2023

  
PRINCIPAL  
Sri Sathya Sai College  
For Women, Bhopal-462024



For Shivnandan Agrawal & Co:  
Chartered Accountants  
Firm Reg. No: 004463C

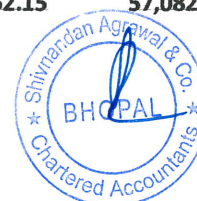
  
CA Shubham Agrawal  
Partner

Membership No: 451041  
Udin 23451041BGRZZN4110

# SRI SATHYA SAI COLLEGE FOR WOMEN

## SCHEDULES REFERRED TO IN AND FORMING PART OF THE ACCOUNTS

<b><u>GENERAL RESERVE FUND</u></b>	<b>SCHEDULE</b>	<b>1</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
Opening Balance			8,14,87,411.05	9,18,29,574.51
Add: Surplus or Less: deficit			-85,84,181.40	-84,17,142.46
Add: Capitalization of Autonomous UGC Fund a/c			3,69,332.00	5,74,979.00
Less: Donation to trust			0.00	25,00,000.00
<b>Total</b>			<b>7,32,72,561.65</b>	<b>8,14,87,411.05</b>
<hr/>				
<b><u>CAUTION MONEY</u></b>	<b>SCHEDULE</b>	<b>2</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
<b><u>CAUTION MONEY DEPOSIT</u></b>				
Opening Balance			47,57,457.00	53,16,457.00
Additions during the year			3,63,000.00	3,48,000.00
	Sub Total		51,20,457.00	56,64,457.00
Less : Refund			3,12,500.00	9,07,000.00
<b>Total</b>			<b>48,07,957.00</b>	<b>47,57,457.00</b>
<hr/>				
<b><u>EARMARKED FUNDS</u></b>	<b>SCHEDULE</b>	<b>3</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
<b><u>B.ED. Reserve Fund</u></b>				
Opening Balance			3,00,000.00	3,00,000.00
Closing Balance of fund	<b>Total</b>		<b>3,00,000.00</b>	<b>3,00,000.00</b>
<b><u>Grant in Aid Salary Fund</u></b>				
Opening Balance			2,32,032.43	2,22,499.60
Add: Additions during the year			3,09,72,869.00	2,19,16,629.00
Add : Bank Interest			13,358.80	9,532.83
Less: Disbursal of Grant in Aid salary			3,09,72,869.00	2,19,16,629.00
<b>Total</b>			<b>2,45,391.23</b>	<b>2,32,032.43</b>
<b><u>SC/ST/OBC Scholarship Fund</u></b>				
Opening Balance			0.00	293.75
Less:bank charges			0.00	293.75
Closing Balance of fund	<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b><u>Examination grant from Barkatullah University</u></b>				
Opening Balance			3,51,010.20	2,89,312.96
Add: Additions			10,44,405.00	5,21,695.00
Add : Bank interest			7,992.32	6,002.24
Less :Capital expense transfer to G/R			0.00	4,66,000.00
Less: Expenditure during the year/Grant utilised			9,33,024.00	0.00
<b>Total</b>			<b>4,70,383.52</b>	<b>3,51,010.20</b>
<b><u>Amalgamated Fund</u></b>				
Opening Balance			13,97,173.75	11,92,046.75
Add: Addition during year			2,36,500.00	0.00
less: Expense during year			2,15,225.00	56,824.00
Add : Bank Interest/FD Interest			2,33,616.39	2,61,951.00
<b>Total</b>			<b>16,52,065.14</b>	<b>13,97,173.75</b>
<b><u>Bhoj University (B.Ed course) Grant</u></b>				
Opening Balance			57,082.15	3,30,406.15
Add: Grant received			8,347.00	0.00
Less: Expenditure during the year			54,603.00	2,76,141.00
Add: Bank interest			726.00	2,817.00
<b>Total</b>			<b>11,552.15</b>	<b>57,082.15</b>



Opening Balance	61,529.60	70,604.60
Add: Bank Interest	5,367.00	1,971.00
Additions : UGC grant	0.00	15,00,000.00
Less: addition/exp during year	0.00	15,11,046.00
<b>Total</b>	<b>66,896.60</b>	<b>61,529.60</b>
<b><u>FIST A/C</u></b>		
opening balance	17,901.87	17,014.00
Add: Bank Interest	489.00	887.87
<b>Total</b>	<b>18,390.87</b>	<b>17,901.87</b>
<b><u>Autonomous Exam Fund</u></b>		
Opening balance	13,24,009.78	18,38,962.28
Add: Exam fees & others	8,62,010.00	9,22,141.00
Add: Bank interest	23,685.89	31,276.50
Less: Expenditure during the year	13,50,273.00	14,68,370.00
<b>Total</b>	<b>8,59,432.67</b>	<b>13,24,009.78</b>
<b>Grand Total of Earmarked Fund</b>	<b>36,24,112.18</b>	<b>37,40,739.78</b>

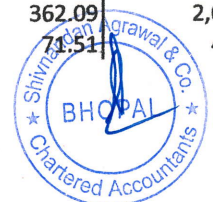
<b><u>SECURITY DEPOSIT &amp; ADVANCE RECEIVED</u></b>	<b>SCHEDULE</b>	<b>4</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
Canteen Security Deposit			22,500.00	22,500.00
Service Co(security deposit)			3,687.00	3,687.00
Lab Deposit			37,400.00	37,400.00
<b>Security Deposits :-</b>				
Sanjay Kale			35,700.00	35,700.00
Anjali singh			17,481.00	9,816.00
Antra Security			30,000.00	30,000.00
Perfect Power/Computronix			960.00	960.00
<b>Total</b>			<b>1,47,728.00</b>	<b>1,40,063.00</b>

<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>	<b>SCHEDULE</b>	<b>5</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
<b><u>Current Liabilities</u></b>				
Fees Collected from the B.Ed Students			17,00,000.00	17,00,000.00
<b><u>Accounts Payable</u></b>				
<b><u>B.Ed Fees</u></b>				
B. ED Counseling 05-06			51,000.00	51,000.00
B.ED FDR (08/10)			9,00,000.00	9,00,000.00
B.ED Fee 07-08			4,95,000.00	4,95,000.00
B.ED Fee 05/06			30,000.00	30,000.00
<b><u>Others</u></b>				
Provision higher EDN Fee			13,35,937.00	13,35,937.00
Accrued Liability Material/service			98,800.00	98,800.00
College Societies(Membership fee)			438.00	438.00
Professional Tax			15,000.00	16,750.00
A/P-Project Work			0.00	88,074.00
A/c payable scholarship			2,47,135.00	4,12,718.00
A/c payable Income tax staff			14,000.00	14,000.00
Debate competition			27,000.00	25,000.00
A/P - Martial Arts			5,041.00	5,041.00
A/P Grant Others			42,680.00	42,680.00
Ex-Student Alumni Association			40,738.50	38,878.50
TDS Deduction contractors			3,029.00	3,029.00
Payable fee			0.00	96,934.00
Labour Welfare Cess			0.00	1,963.00
<b>Total</b>			<b>50,05,798.50</b>	<b>53,56,242.50</b>



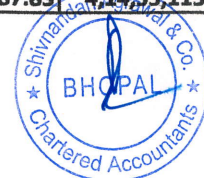
## SRI SATHYA SAI COLLEGE FOR WOMEN

FIXED ASSETS		SCHEDULE 6					
Particulars	WDV 01/04/2022	Additions		Gross Block	Rate of Dep.	Depreciation	Net Block As on 31-3-2023
		Upto September	After September				
<b><u>FURNITURE</u></b>							
GAD	19,13,038.92	0.00	0.00	19,13,038.92	0.10	1,91,303.89	17,21,735.03
Arts	851.25	0.00	0.00	851.25	0.10	85.13	766.12
Science	5,101.03	0.00	0.00	5,101.03	0.10	510.10	4,590.93
Computer	3,19,427.55	0.00	0.00	3,19,427.55	0.10	31,942.76	2,87,484.79
Commerce	56.77	0.00	0.00	56.77	0.10	5.68	51.09
B. Ed.	90,695.16	0.00	0.00	90,695.16	0.10	9,069.52	81,625.64
UGC Fund	2,46,594.57	0.00	0.00	2,46,594.57	0.10	24,659.46	2,21,935.11
B.U. Exam	43,339.90	0.00	0.00	43,339.90	0.10	4,333.99	39,005.91
UGC- Autonomous A/c	2,85,138.65	0.00	0.00	2,85,138.65	0.10	28,513.87	2,56,624.78
	29,04,243.80	0.00	0.00	29,04,243.80		2,90,424.40	26,13,819.40
<b><u>LAB EQUIPMENT'S</u></b>							
Arts	0.96	0.00	0.00	0.96	0.15	0.14	0.82
Science	1,42,605.20	0.00	0.00	1,42,605.20	0.15	21,390.78	1,21,214.42
H.Science	1.28	0.00	0.00	1.28	0.15	0.19	1.09
Education	13.46	0.00	0.00	13.46	0.15	2.02	11.44
UGC Fund	7,09,488.09	0.00	0.00	7,09,488.09	0.15	1,06,423.21	6,03,064.88
FIST A/C	18,72,109.59	0.00	0.00	18,72,109.59	0.15	2,80,816.44	15,91,293.15
	27,24,218.58	0.00	0.00	27,24,218.58		4,08,632.78	23,15,585.80
<b><u>BOOKS &amp; JOURNALS</u></b>							
GAD	70,283.83	0.00	0.00	70,283.83	0.40	28,113.53	42,170.30
Arts	71.00	0.00	0.00	71.00	0.40	28.00	43.00
Science	0.00	0.00	0.00	0.00	0.40	0.00	0.00
B.Ed.	0.00	0.00	0.00	0.00	0.40	0.00	0.00
B.HSC.	0.00	0.00	0.00	0.00	0.40	0.00	0.00
Commerce	0.00	0.00	0.00	0.00	0.40	0.00	0.00
Computers	0.00	0.00	0.00	0.00	0.40	0.00	0.00
BSC biotech	0.00	0.00	0.00	0.00	0.40	0.00	0.00
BSC Microbio	0.00	0.00	0.00	0.00	0.40	0.00	0.00
UGC Fund	6,411.23	0.00	0.00	6,411.23	0.40	2,564.49	3,846.74
FIST A/C	1,944.00	0.00	0.00	1,944.00	0.40	777.60	1,166.40
UGC- Autonomous A/c	1,74,206.27	999.00	33,653.00	2,08,858.27	0.40	76,812.71	1,32,045.56
	2,52,916.33	999.00	33,653.00	78,710.06		1,08,296.33	1,79,272.00
<b><u>EQUIPMENTS</u></b>							
Library Equipment	641.15	0.00	0.00	641.15	0.15	96.17	544.98
Gardening Equip.	3.20	0.00	0.00	3.20	0.15	0.48	2.72
Tools for Equip.	7.05	0.00	0.00	7.05	0.15	1.06	5.99
Thela	9.61	0.00	0.00	9.61	0.15	1.44	8.17
Typewriter	5.76	0.00	0.00	5.76	0.15	0.86	4.90
Ceiling Fan	7,489.68	0.00	0.00	7,489.68	0.15	1,123.45	6,366.23
Equipments	5,72,677.18	0.00	0.00	5,72,677.18	0.15	85,901.58	4,86,775.60
Water cooler	7,295.06	0.00	0.00	7,295.06	0.15	1,094.26	6,200.80
OHP	10,912.44	0.00	0.00	10,912.44	0.15	1,636.87	9,275.57
P.H.Meter	204.20	0.00	0.00	204.20	0.15	30.63	173.57
Analytical Bal/ App	155.47	0.00	0.00	155.47	0.15	23.32	132.15
Rearing Cages	3.84	0.00	0.00	3.84	0.15	0.58	3.26
EPBX	2,413.94	0.00	0.00	2,413.94	0.15	362.09	2,051.85
TV set	476.71	0.00	0.00	476.71	0.15	71.51	405.20



Sports Equipments	14,909.49		0.00	14,909.49	0.15	2,236.42	12,673.07
Air Conditioner	4,33,672.47	0.00	0.00	4,33,672.47	0.15	65,050.87	3,68,621.60
Hostel Equipment	22,62,290.48	0.00	0.00	22,62,290.48	0.15	3,39,343.57	19,22,946.91
UGC Fund	6,57,511.87	0.00	0.00	6,57,511.87	0.15	98,626.78	5,58,885.09
CCTV							
SURVEILLANC	1,94,239.45	0.00	0.00	1,94,239.45	0.15	29,135.92	1,65,103.53
Solar Power Plant	9,63,569.95	0.00	0.00	9,63,569.95	0.15	1,44,535.49	8,19,034.46
Autonomous							
A/c -	1,81,533.27	0.00	0.00	1,81,533.27	0.15	27,229.99	1,54,303.28
	53,10,022.27	0.00	0.00	53,10,022.27		7,96,503.34	45,13,518.93
<b>ELE. EQUIPMENT</b>							
Elec. O.H	1,680.14	0.00	0.00	1,680.14	0.15	252.02	1,428.12
Xerox Machine	17,803.89	0.00	0.00	17,803.89	0.15	2,670.58	15,133.31
Tele. EPABX	246.53	0.00	0.00	246.53	0.15	36.98	209.55
Audio Visual	450.73	0.00	0.00	450.73	0.15	67.61	383.12
Inter Com.	0.96	0.00	0.00	0.96	0.15	0.14	0.82
Autonomous A/c - Xerox	2,15,883.65	0.00	0.00	2,15,883.65	0.15	32,382.55	1,83,501.10
	2,36,065.90	0.00	0.00	2,36,065.90		35,409.88	2,00,656.02
<b>BUILDINGS</b>							
Class IV Quarters	4,463.95	0.00	0.00	4,463.95	0.10	446.40	4,017.55
Hostel Building	11,50,374.83	0.00	0.00	11,50,374.83	0.10	1,15,037.48	10,35,337.35
mp House	1,744.82	0.00	0.00	1,744.82	0.10	174.48	1,570.34
Cycle Shed	2,464.67	0.00	0.00	2,464.67	0.10	246.47	2,218.20
Renovation of Lib.	14,904.21	0.00	0.00	14,904.21	0.10	1,490.42	13,413.79
Watchman Kisok	478.30	0.00	0.00	478.30	0.10	47.83	430.47
Tube well	58,920.91	0.00	0.00	58,920.91	0.10	5,892.09	53,028.82
Boundary Wall	13,44,451.14	0.00	0.00	13,44,451.14	0.10	1,34,445.11	12,10,006.03
Store Shed	3,204.11	0.00	0.00	3,204.11	0.10	320.41	2,883.70
Canteen building	30,314.46	0.00	0.00	30,314.46	0.10	3,031.45	27,283.01
Central wing college	40,172.16	0.00	0.00	40,172.16	0.10	4,017.22	36,154.94
Rajat Mandap	74,046.58	0.00	0.00	74,046.58	0.10	7,404.66	66,641.92
Toilet Block	4,50,760.34	0.00	0.00	4,50,760.34	0.10	45,076.03	4,05,684.31
Meter Room	738.01	0.00	0.00	738.01	0.10	73.80	664.21
South East Wing & Main Entrance	5,43,144.40	0.00	0.00	5,43,144.40	0.10	54,314.44	4,88,829.96
Parking Shed	60,043.47	0.00	0.00	60,043.47	0.10	6,004.35	54,039.12
New Library Building	13,56,813.99	0.00	0.00	13,56,813.99	0.10	1,35,681.40	12,21,132.59
Stage Structure	11,709.67	0.00	0.00	11,709.67	0.10	1,170.97	10,538.70
College Blding & South Ext.	1,33,29,474.70	0.00	0.00	1,33,29,474.70	0.10	13,32,947.47	1,19,96,527.23
Sports, Basket Ball	13,43,520.06	0.00	0.00	13,43,520.06	0.10	1,34,352.01	12,09,168.05
Auditorium	17,48,548.57	0.00	0.00	17,48,548.57	0.10	1,74,854.86	15,73,693.71
V.I.P Law college building	10,422.14	0.00	0.00	10,422.14	0.10	1,042.21	9,379.93
V.I.P Boundary wall	45,02,985.80	0.00	0.00	45,02,985.80	0.10	4,50,298.58	40,52,687.22
Auditorium	33,14,802.48	0.00	0.00	33,14,802.48	0.10	3,31,480.25	29,83,322.23
	2,93,98,503.77	0.00	0.00	2,93,98,503.77		29,39,850.39	2,64,58,653.38
<b>OTHERS</b>							
Computer System	51,057.79	0.00	0.00	51,057.79	0.40	20,423.12	30,634.67
Internal Roads	4,242.01	0.00	0.00	4,242.01	0.10	424.20	3,817.81
Sumo	1,64,557.16	0.00	0.00	1,64,557.16	0.15	24,683.57	1,39,873.59
UGC Fund (Computers)	856.21	0.00	0.00	856.21	0.40	342.48	513.73
Fist A/c- Computer	68,850.93	0.00	0.00	68,850.93	0.40	27,540.37	41,310.56
UGC-							
Autonomous							
A/c-							
Computer	3,39,580.99	0.00	3,34,680.00	6,74,260.99	0.40	2,02,768.40	4,71,492.59
	6,29,145.09	0.00	3,34,680.00	9,63,825.09		2,76,182.14	6,87,642.95
<b>Total</b>	<b>4,14,55,115.74</b>	<b>999.00</b>	<b>3,68,333.00</b>	<b>4,18,24,447.74</b>		<b>48,55,299.26</b>	<b>3,69,69,148.48</b>

<b>Previous Year</b>	<b>4,63,69,224.57</b>	<b>0.00</b>	<b>4,46,614.00</b>	<b>4,69,44,203.57</b>		<b>54,89,087.83</b>	<b>4,14,55,115.74</b>
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## SRI SATHYA SAI COLLEGE FOR WOMEN

<b>CASH &amp; BANK BALANCES</b>	<b>SCHEDULE 7</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
BU Exam a/c- SBI-33171227568		64,222.02	2,05,222.75
U.Co.Bank SB A/C 1560/9		2,06,651.48	74,452.68
U.Co.Bank SB A/C 3246/19		40,15,139.71	1,07,77,003.69
B.U Exam a/c - UCO A/C -9511		4,06,161.50	1,45,787.45
U.Co Bank 06630101004344 (Salary Grant in Aid)		2,45,391.23	0.00
U.Co Bank OBC Scholarship Fund-06630110026335		0.00	0.00
Bank A/c BA LLB		12,29,343.00	11,96,915.00
Bank A/c SBI- FIST 35556816471		18,390.87	17,901.87
UCO bank Current a/c-6630210001042		0.00	2,32,032.43
U.Co Bank Hostel Account		2,00,909.80	1,09,488.02
U.Co Bank Amalgamated fund_1561		16,52,065.14	13,97,173.75
U.Co Bank UGC Development Grant A/c-06630100005241		66,896.60	61,529.60
UCO Bank-Bhoj University-41802		11,552.15	57,082.15
SBI Fee A/C		1,40,670.43	1,38,767.17
Autonomous Exam A/c -92842		8,59,432.67	13,24,009.78
<b>Total</b>		<b>91,16,826.60</b>	<b>1,57,37,366.34</b>

<b>DEPOSIT &amp; RECEIVABLES</b>	<b>SCHEDULE 8</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
Security deposit BHEL		2,79,000.00	2,79,000.00
Advance-Hostel A/C		0.00	0.00
Advance-NSS A/C		1,15,016.00	69,481.00
B.ed FDRs		48,22,474.00	17,00,000.00
Advance -Autonomous a/c (UGC Grant)		28,73,673.00	15,00,358.00
Advance Suppliers		27,500.00	27,500.00
Prepaid & Deferred Exp		12,42,868.00	9,87,160.00
A/R college fees		19,23,816.00	24,66,727.00
<b>Total</b>		<b>1,12,84,347.00</b>	<b>70,30,226.00</b>

<b>FIXED DEPOSITS</b>	<b>SCHEDULE - 9</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
Fixed Deposits (College)		2,76,39,063.00	1,96,49,157.00
Fixed Deposit Interest Accrued		0.00	17,67,165.00
Fixed Deposits (Amalgamated Fund)		0.00	79,89,906.00
<b>Total</b>		<b>2,76,39,063.00</b>	<b>2,94,06,228.00</b>

<b>FEES &amp; OTHER COLLECTION</b>	<b>SCHEDULE 10</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
Admission / Readmission		30,26,343.00	65,95,118.00
Amalgamated fee		0.00	1,18,200.00
College Union Fee		42,850.00	39,456.00
Poor students fund		15,880.00	17,443.00
Computer Consumable Receipts		3,11,880.00	3,73,840.00
Computer Practical Fees		89,900.00	2,42,085.00
Campus Maintenance Fee		22,75,171.00	24,40,253.00
Practical fee		300.00	100.00
Development fee		20,03,581.00	20,77,839.00
Establishment and Maintenance Fees		22,17,488.00	25,92,265.00
Games fee		0.00	1,18,200.00
Late Fee		0.00	51,500.00
Home Exam Fees		31,84,739.00	30,37,123.00
Identity Card Fee		10,150.00	9,650.00
Library Fine		5,166.00	9,782.00
Library/Magazine		19,78,576.00	17,39,007.00



Sale of Prospectus	1,88,650.00	2,47,700.00
T.C. Charges	23,060.00	32,520.00
Water Electricity fee	11,71,338.00	12,31,519.00
Work Shop fee	7,00,600.00	8,37,600.00
Recovery travel exp	0.00	16,279.00
Admission / Readmission (Due)	18,14,269.00	0.00
<b>Total</b>	<b>1,90,76,541.00</b>	<b>2,18,41,714.00</b>

<b>OTHER INCOME</b>	<b>SCHEDULE 11</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
Bank Interest Received		1,80,503.00	2,49,256.00
FDR Interest Accrued		13,45,188.00	4,98,017.00
FDR Interest Actually Received		6,46,086.00	12,36,489.00
Misc. Receipt		2,68,894.26	29,385.00
Canteen Building Rent		33,000.00	18,000.00
100% Grant-In-Aid Salary Recd.		3,09,72,869.00	2,19,16,629.00
Photocopying Receipts		5,146.00	5,581.00
Misc. Charitable Donation		2,100.00	0.00
<b>Total</b>		<b>3,34,53,786.26</b>	<b>2,39,53,357.00</b>

<b>PAYMENT &amp; BENEFITS TO EMPLOYEES</b>	<b>SCHEDULE 12</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
Non-Grant-Mgt Staff Salary		1,71,89,244.00	1,66,28,259.00
Grant in Aid Staff Salary		3,09,72,869.00	2,19,16,629.00
Provident Fund Contribution		12,84,733.00	15,85,950.00
ESI College Contribution		2,32,706.00	2,64,027.00
Wages Gardening		3,97,044.00	3,06,107.00
Wages Security		4,59,575.00	4,61,732.00
<b>Total</b>		<b>5,05,36,171.00</b>	<b>4,11,62,704.00</b>

<b>COMPUTER EXPENSES</b>	<b>SCHEDULE - 13</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
Computer Maintenance		88,199.00	1,26,219.00
Computer Consumables		18,048.00	10,350.00
Website Charges		7,369.00	0.00
Software Development		1,57,850.00	1,21,000.00
Internet Expenses		1,66,364.00	2,95,585.00
<b>Total</b>		<b>4,37,830.00</b>	<b>5,53,154.00</b>

<b>OFFICE, ADMINISTRATIVE &amp; OTHER EXPENSES</b>	<b>SCHEDULE - 14</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
Administrative Charges (PF)		1,17,977.00	1,31,233.00
Affiliation fees		12,94,160.00	12,39,966.00
Advertisement Expenses		80,713.00	29,811.00
Audit Fee & audit Expenses		54,870.00	40,983.00
Bank Commission		1,826.18	10,925.38
Contingent O/C		41,486.00	13,98,675.00
Conveyance		44,035.00	23,817.00
Car Expenses		1,68,052.00	1,77,145.00
Electricity Consumption Charges		7,34,340.00	10,58,403.00
Gardening charges		1,661.00	10,095.00
Hostal account exp		0.00	3,03,338.35
Newspaper & Periodicals		33,312.00	8,248.00
BHEL License fees		13,21,611.00	11,59,200.00
Travelling Expenses		14,260.00	0.00
Professional tax College		2,500.00	2,500.00
Legal & Professional Charges		3,37,536.00	3,53,250.00
Postage charges		3,276.00	5,556.00
Tax Deducted at source on FD Interest		1,76,417.00	1,92,011.00
Printing & Stationery		1,28,277.00	86,016.00



Telephone expenses	6,397.00	6,000.00
Xeroxing Charges	32,585.00	12,535.00
Cultural expenses	51,250.00	13,970.00
Miscellaneous expenses	0.00	891.00
NCC exp	0.00	702.00
Solid Waste Mgt.chg.	10,000.00	10,000.00
Guest faculty Fees	2,39,800.00	5,20,494.00
Office Expenses	11,869.00	12,099.00
Sport expenses	16,130.00	0.00
Lab. Chemical Consumption	4,205.00	8,410.25
Laboratory Charges	16,224.00	24,309.00
Practical exam exp	6,500.00	3,450.00
College Magazine	63,840.00	0.00
<b>Total</b>	<b>50,15,109.18</b>	<b>68,44,032.98</b>

<b>REPAIR &amp; MAINTENANCE</b>	<b>SCHEDULE - 15</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
Campus Maintenance		63,310.00	33,885.00
Electrical Maintenance Charges		1,60,125.00	62,015.00
Equipment Maintenance		1,32,329.00	97,192.00
Furniture Repair		5,950.00	0.00
<b>Total</b>		<b>3,61,714.00</b>	<b>1,93,092.00</b>

<b>HOSTEL ACCOUNT</b>	<b>SCHEDULE - 16</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
<b>ACCOUNT HEAD-INCOME</b>			
Boarding/Lodging Receipts		2,24,100.00	70,000.00
Bank Interest		0.00	1,541.00
P.F. Contribution ( employee )		0.00	5,807.00
P.F. Contribution ( management )		0.00	5,807.00
ESI contribution ( employee)		0.00	364.00
Fine/Miscellaneous Receipt		0.00	664.00
		<b>2,24,100.00</b>	<b>84,183.00</b>
<b>LESS: EXPENDITURE</b>			
Boarding expenses		1,12,208.00	0.00
Salary & Wages		0.00	48,386.00
Bank Charges		12.22	132.65
P.F. Contribution		0.00	5,807.00
Maintenance Expenses		20,265.00	0.00
		<b>1,32,485.22</b>	<b>54,325.65</b>
Excess of Income over expenditure c/f to balance sheet		<b>91,614.78</b>	<b>29,857.35</b>

#### **Notes to Account**

#### **SCHEDULE - 17**

##### **Significant Accounting policies and notes**

1. Account have been prepared on accrual system except Receipt of fees
2. Depreciation has been provided on WDV method as per the rates prescribed under Income tax Act.
3. Previous year's Accounts heads have been regrouped wherever necessary.
4. Some amount of grant in Aid Staff Salary have been directly credited to Employees Personal Account under DBT Scheme.

