

## AUDITORS REPORT

We have audited the attached of Financial Balance Sheet of "UGC Account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022, and Income and Expenditure Account along with Receipt & Payments Account for the period 01.04.2021 to 31.03.2022 These financial statements are the responsibility of the Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal 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 misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India:-

- (a) In the case of Balance Sheet of the state of the affairs of "UGC Account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022
- (b) In the case of Income and Expenditure ,Excess of Expenditure over Income of "UGC Account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal For the period 01.04.2021 to 31.03.2022

FOR –Gupta Gourav & Associates  
Chartered Accountants

Place : Bhopal  
Dated :04/11/2022

CA Gourav Gupta





**Govt. Dr S P M S Science & Commercial College (UGC ACCOUNT)**  
Kolar Road  
Bhopal

**Balance Sheet**  
1-Apr-2021 to 30-Mar-2022

<b>Liabilities</b>	as at 30-Mar-2022	<b>Assets</b>	as at 30-Mar-2022
<b>Capital Account</b>	<b>90,61,189.00</b>	<b>Fixed Assets</b>	<b>9,71,019.00</b>
Sch No 1 Corpus Fund	<u>90,61,189.00</u>	SCH 4 Fixed Assets	<u>9,71,019.00</u>
<b>Loans (Liability)</b>		<b>Investments</b>	<b>4,02,695.00</b>
		Sch 5 Investment	<u>4,02,695.00</u>
<b>Current Liabilities</b>		<b>Current Assets</b>	<b>87,81,810.50</b>
<b>Profit &amp; Loss A/c</b>	<b>10,94,335.50</b>	Closing Stock	
Opening Balance	8,47,059.50	Loans & Advances (Asset)	6,50,000.00
Current Period	<u>2,47,276.00</u>	Sch 6 Current Asssets	<u>81,31,810.50</u>
<b>Total</b>	<b>1,01,55,524.50</b>	<b>Total</b>	<b>1,01,55,524.50</b>





# Govt. Dr S P M S Science & Commercial College (UGC ACCOUNT)

Kolar Road

Bhopal

## Profit & Loss A/c

1-Apr-2021 to 30-Mar-2022

Particulars	1-Apr-2021 to 30-Mar-2022	Particulars	1-Apr-2021 to 30-Mar-2022
Indirect Expenses		Indirect Incomes	2,47,276.00
Nett Profit	2,47,276.00	Sch No 10 Income From Investment	2,47,276.00
Total	2,47,276.00	Total	2,47,276.00



Govt. Dr S P M S Science & Commercial College (UGC ACCOUNT)

Kolar Road

Bhopal

**Sch No 1 Corpus Fund**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Government A/c		3,00,000.00
MP Council Grant		27,200.00
UGC Fund		87,33,989.00
<b>Grand Total</b>		<b>90,61,189.00</b>





# Govt. Dr S P M S Science & Commercial College (UGC ACCOUNT)

Kolar Road

Bhopal

## SCH 4 Fixed Assets

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Air Conditioner	2,37,100.00	
Computer Accesory	24,100.00	
Computer & Laptop	6,24,960.00	
Equipments	44,900.00	
Furniture	20,000.00	
SOUND SYSTEMS	19,959.00	
<b>Grand Total</b>	<b>9,71,019.00</b>	





# Govt. Dr S P M S Science & Commercial College (UGC ACCOUNT)

Kolar Road

Bhopal

## Others

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
F.D.R. Deposit		4,02,695.00
<b>Grand Total</b>		<b>4,02,695.00</b>





# Govt. Dr S P M S Science & Commercial College (UGC ACCOUNT)

Kolar Road  
Bhopal

## Intercompany Loan

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
DR ACCOUNT	6,50,000.00	
<b>Grand Total</b>	<b>6,50,000.00</b>	





Govt. Dr S P M S Science & Commercial College (UGC ACCOUNT)

Kolar Road

Bhopal

**In Saving Account**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Bank of India		81,31,810.50
<b>Grand Total</b>		<b>81,31,810.50</b>





Govt. Dr S P M S Science & Commercial College (UGC ACCOUNT)

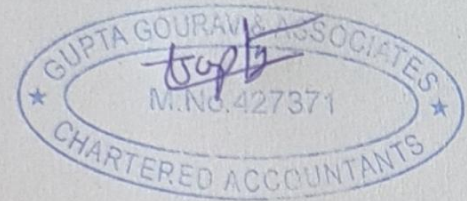
Kolar Road  
Bhopal

Sch No 10 Income From Investment

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Interest From Saving Account		2,22,764.00
Interest Income From F.D.R.		24,512.00
<b>Grand Total</b>		<b>2,47,276.00</b>





## **AUDITORS REPORT**

We have audited the attached of Financial Balance Sheet of "UNIVERSITY account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022, and Income and Expenditure Account along with Receipt & Payments Account for the period 01.04.2021 to 31.03.2022 These financial statements are the responsibility of the Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal 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 misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India:-

- (a) In the case of Balance Sheet of the state of the affairs of "UNIVERSITY account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022
- (b) In the case of Income and Expenditure ,Excess of Expenditure over Income of "UNIVERSITY account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) BhopalFor the period 01.04.2021 to 31.03.2022
- (c) In the case of the Receipt and Payment Account of the receipt and payment of UNIVERSITY account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal during the period 01.04.2021 to 31.03.2022

**FOR –Gupta Gourav & Associates**  
**Chartered Accountants**



Place : Bhopal  
Dated :04/11/2022

CA Gourav Gupta



**Govt. Dr S P M Science & Commerce College ( University Account)**

**Balance Sheet**

1-Apr-2021 to 31-Mar-2022

<b>Liabilities</b>		<b>as at 31-Mar-2022</b>	<b>Assets</b>		<b>as at 31-Mar-2022</b>
<b>Capital Account</b>		<b>3,15,509.10</b>	<b>Current Assets</b>		<b>1,79,860.10</b>
SCH NO 1CORPUS FUND	<u>3,15,509.10</u>		Loans & Advances (Asset)	75,118.00	
			SCH 6 CURRENT ASSETS	<u>1,04,742.10</u>	
<b>Loans (Liability)</b>			<b>Excess of expenditure over income</b>		<b>3,86,649.00</b>
<b>Current Liabilities</b>		<b>2,51,000.00</b>	Opening Balance	(-)367.00	
Govt Dr SMP Science & Commerce (AF)	1,000.00		Current Period	3,86,649.00	
Govt Dr SMP Science & Commerce Feealc	<u>2,50,000.00</u>		Less: Transferred	<u>367.00</u>	
<b>Total</b>		<b>5,66,509.10</b>	<b>Total</b>		<b>5,66,509.10</b>





Govt. Dr S P M Science & Commerce College ( Univercity Account)

SCH NO 1CORPUS FUND

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Surplus of Income Expenditure		3,15,509.10
<b>Grand Total</b>		<b>3,15,509.10</b>





Govt. Dr S P M Science & Commerce College ( University Account)

**INTER CORPORATE LOAN**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Pf Fund		75,118.00
<b>Grand Total</b>		<b>75,118.00</b>



Govt. Dr S P M Science & Commerce College ( University Account)

**SCH 6 CURRENT ASSETS**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
State Bank of India		1,04,742.10
<b>Grand Total</b>		<b>1,04,742.10</b>





**Govt. Dr S P M Science & Commerce College ( Univercity Account)**

**Income and Expenditure Statement**

1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022	Particulars	1-Apr-2021 to 31-Mar-2022
<b>Direct Expenses</b>		<b>Direct Incomes</b>	
SCH NO 13 STAFF PAYMENT & BENIFIT	3,85,745.00	SCH NO 10 INCOME FROM INVESTMENT	5,017.00
SCH NO 16 TRANSPORTATION EXPENSES	13,094.00	SCH NO 8 FEES FROM STUDENT	2,02,701.00
<b>Indirect Expenses</b>		<b>Indirect Incomes</b>	
Sch 14 Acadmic Expenses	1,37,308.00	SCH 11 OTHER INCOME	4,000.00
Sch 15 Aministrative & General	61,600.00		
Sch No 18 Finance Cost	620.00	Excess of expenditure over income	3,86,649.00
<b>Total</b>	<b>5,98,367.00</b>	<b>Total</b>	<b>5,98,367.00</b>



Govt. Dr S P M Science & Commerce College ( University Account)

**NON GOVT STAFF**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Examination Exps		3,85,745.00
<b>Grand Total</b>		<b>3,85,745.00</b>





Govt. Dr S P M Science & Commerce College ( University Account)

SCH NO 16 TRANSPORTATION EXPENSES

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Auto Charges		13,094.00
Grand Total		13,094.00



**Govt. Dr S P M Science & Commerce College ( University Account)**

**Sch 14 Acadmic Expenses**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
University Fees		<b>1,25,370.00</b>
Stationary & Printing Expense		<b>11,938.00</b>
<b>Grand Total</b>		<b>1,37,308.00</b>





**Govt. Dr S P M Science & Commerce College ( University Account)**

**University Fees**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Affiliation Fees		1,25,370.00
<b>Grand Total</b>		<b>1,25,370.00</b>



Govt. Dr S P M Science & Commerce College ( University Account)

Other

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Nss Camp		45,000.00
Uniform Expenses		16,600.00
<b>Grand Total</b>		<b>61,600.00</b>





**Govt. Dr S P M Science & Commerce College ( University Account)**

**Sch No 18 Finance Cost**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Bank Charges		620.00
<b>Grand Total</b>		<b>620.00</b>



Govt. Dr S P M Science & Commerce College ( University Account)

**SCH NO 10 INCOME FROM INVESTMENT**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Interest Received From Sb		5,017.00
<b>Grand Total</b>		<b>5,017.00</b>



Govt. Dr S P M Science & Commerce College ( University Account)

Academic Fees

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Admission Fees		4,250.00
NCC DEPARTMENT		18,592.00
ONLINE FROM UNIVERSITY		22,959.00
Roundoff		50.00
Tution Fees		91,650.00
<b>Grand Total</b>		<b>1,37,501.00</b>





Govt. Dr S P M Science & Commerce College ( University Account)

**EXAMINATION FEES**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
<b>ADMISSION TEST FEES</b>		<b>65,200.00</b>
<b>Grand Total</b>		<b>65,200.00</b>



Govt. Dr S P M Science & Commerce College ( Univercity Account)

**ADMISSION TEST FEES**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Center Charges		65,200.00
<b>Grand Total</b>		<b>65,200.00</b>



### **AUDITORS REPORT**

We have audited the attached of Financial Balance Sheet of "Janbhagidari account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022, and Income and Expenditure Account along with Receipt & Payments Account for the period 01.04.2021 to 31.03.2022 These financial statements are the responsibility of the Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal 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 misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India:-

- (a) In the case of Balance Sheet of the state of the affairs of "Janbhagidari account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal
- (b) In the case of Income and Expenditure ,Excess of Expenditure over Income of "Janbhagidari account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal For the period 01.04.2021 to 31.03.2022

**FOR –Gupta Gourav & Associates  
Chartered Accountants**

UDIN: 22427371BCABBH4318  
Place : Bhopal  
Dated :04/11/2022



**CA Gourav Gupta**



**Other Observation**

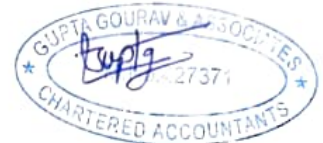
1. We applied test check method to verify the transaction
2. Cash Balance Shown in Books Was not Physically Verified by us.
3. No separate fixed assets register has been maintained by the collage due to which Physical verification of fixed assets was not possible .
4. During the financial year vidhalaya has maintaine separate fees account .opening balance of bank account of fees of rs 6963737.19 has been transfer to fees A/c Register .
5. During the Period some staff has taken Loan & Advance which has not been settled till the end of the year . separate list enclosed with report.
6. Previous year loan and advance settled during the financial year. due to not provide settlement document in previous year .



**Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)**  
Kolar Road ,Bhopal

**Balance Sheet**  
1-Apr-2021 to 30-Mar-2022

<b>Liabilities</b>		as at 30-Mar-2022	<b>Assets</b>		as at 30-Mar-2022
<b>Capital Account</b>		<b>1,33,75,450.57</b>	<b>SCH.4- Fixed Assets- JANBHAGADRO</b>		<b>7,43,265.00</b>
SCH NO1 CORPUS /CAPITAL FUND	1,33,75,450.57		Tangible Assets	8,999.00	
<b>Loans (Liability)</b>			BOOKS	12,563.00	
SCH.3-CURRENT LIABILITIES & PROVISIONS			CCTV	5,300.00	
<b>Suspense A/c</b>			Computer	5,64,048.00	
			ELECTRIC FITTING	5,750.00	
			FIRE EXTINGUISHER SYSTEM	8,900.00	
			FURNITURE & FITTINGS	44,652.00	
			LPG CYLINDER	3,139.00	
			MOTOR PUMP	5,829.00	
			PENDRIVE	6,691.00	
			PRINTER & EUIPMENTS (ASSETS)	57,894.00	
			UPS	19,500.00	
			<b>5-Investments From Designated/ Restricted/Endowment</b>		<b>93,000.00</b>
			7 Loan & Advance	93,000.00	
			<b>SCH.6- Current Assets</b>		<b>1,15,67,116.57</b>
			Closing Stock		
			SCH.7- Loans & Advances & Deposits	69,63,737.19	
			Cash and Bank Balances	46,03,379.38	
			<b>Profit &amp; Loss A/c</b>		<b>9,72,069.00</b>
			Opening Balance	(-)45,63,220.88	
			Current Period	9,72,069.00	
			Less: Transferred	45,63,220.88	
<b>Total</b>		<b>1,33,75,450.57</b>	<b>Total</b>		<b>1,33,75,450.57</b>



Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road, Bhopal

Profit & Loss A/c  
1-Apr-2021 to 30-Mar-2022

Particulars		Particulars	
1-Apr-2021 to 30-Mar-2022		1-Apr-2021 to 30-Mar-2022	
<b>EXPENSES</b>		<b>INCOME</b>	
SCH. 13 STAFF BENEFIT & ESTABLISHMENT ACCOUNT	15,00,552.00	SCH 10- INCOME FROM INVESTMENTS	1,08,641.00
SCH 14- ACADEMIC EXPENSES	8,41,808.00	SCH 11- OTHER INCOME	836.00
SCH 15- ADMINISTRATIVE AND GENERAL EXPENSES	7,63,426.00	SCH.8- FEES FROM STUDENTS	23,26,522.00
SCH 16- TRANSPORTATION EXPENSES	26,319.00		
SCH 17- REPAIRS & MAINTENANCE	2,75,963.00		
	<b>34,08,068.00</b>		<b>24,35,999.00</b>
<b>Indirect Expenses</b>		<b>Indirect Incomes</b>	
		<b>Nett Loss</b>	<b>9,72,069.00</b>
<b>Total</b>	<b>34,08,068.00</b>	<b>Total</b>	<b>34,08,068.00</b>





**Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)**  
Kolar Road , Bhopal

**SCH NO1 CORPUS /CAPITAL FUND**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
CORPUS FUND		1,33,75,450.57
<b>Grand Total</b>		<b>1,33,75,450.57</b>



**Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)**

Kolar Road ,Bhopal

**SCH.4- Fixed Assets- JANBHAGADRO**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
<b>Tangible Assets</b>		<b>8,999.00</b>
BOOKS		12,563.00
CCTV		5,300.00
Computer		5,64,048.00
ELECTRIC FITTING		5,750.00
FIRE EXTINGUISHER SYSTEM		8,900.00
FURNITURE & FITTINGS		44,652.00
LPG CYLINDER		3,139.00
MOTOR PUMP		5,829.00
PENDRIVE		6,691.00
PRINTER & EQUIPMENTS (ASSETS)		57,894.00
UPS		19,500.00
<b>Grand Total</b>		<b>7,43,265.00</b>



**Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)**  
Kolar Road ,Bhopal

**Other Advances to Employees**  
Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Bhagirat Shakya		20,000.00
Pradeep Hartalkar		73,000.00
<b>Grand Total</b>		<b>93,000.00</b>





Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road ,Bhopal

**Other Advances to Employees**  
Group Summary  
1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Bhagirat Shakya		20,000.00
Pradeep Hartalkar		73,000.00
<b>Grand Total</b>		<b>93,000.00</b>



Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road, Bhopal

**SCH.7- Loans & Advances & Deposits**  
Group Summary  
1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Govt Dr SMP Science & Commerce Fee A/c		69,63,737.19
<b>Grand Total</b>		<b>69,63,737.19</b>



Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road , Bhopal

**Cash and Bank Balances**  
Group Summary  
1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Cash		1,23,253.00
State Bank of India Current		44,80,126.38
<b>Grand Total</b>		<b>46,03,379.38</b>



Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road ,Bhopal

SCH 13 STAFF BENIFIT & ESTABLISHMENT ACCOUNT

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Government Staff		
Non Government Staff (Contractual)	14,96,856.00	
Grand Total	3,696.00	15,00,552.00





Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road ,Bhopal

**SCH.14- ACADEMIC EXPENSES**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Acadmic Expenses		<b>4,41,093.00</b>
Scholarship, Stipend & Awards		<b>30,000.00</b>
University Expenses		<b>94,099.00</b>
EK BHARAT SHESTHA BHARAT		25,000.00
Examination Expenses		15,807.00
NSS CAMP		80,000.00
Other Expenses		16,524.00
Scholarship		22,240.00
Sports Department Expenses		87,045.00
YOUTH FESTIVAL		30,000.00
<b>Grand Total</b>		<b>8,41,808.00</b>



**Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)**

Kolar Road ,Bhopal

**Acadmic Expenses**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Audit Fees	30,000.00	
Fees Refund	15,750.00	
Independence Day Exp	14,290.00	
Library Exp.	24,240.00	
Security Services	3,56,813.00	
<b>Grand Total</b>	<b>4,41,093.00</b>	



**Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)**  
Kolar Road ,Bhopal

**Scholarship, Stipend & Awards**  
Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Govt. Scholarship, Stipend & Awards		30,000.00
Grand Total		30,000.00



**Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)**  
Kolar Road, Bhopal

**University Expenses**  
Group Summary  
1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Sport DEPARTMENT EXP.		94,099.00
<b>Grand Total</b>		<b>94,099.00</b>





Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road ,Bhopal

**SCH.15- ADMINISTRATIVE AND GENERAL EXPENSES**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Communication	93,860.00	
Infrastructure	4,59,452.00	50,000.00
Other Administrative & General Exp.	1,73,614.00	
LABOUR CHARGES	16,600.00	
Office Exp.	51,400.00	
Professional Fees	18,500.00	
<b>Grand Total</b>	<b>8,13,426.00</b>	<b>50,000.00</b>



**Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)**

Kolar Road ,Bhopal

**Communication**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Mobile/ Telephone/ Broadband & Internet Charges		8,607.00
Telephone Exp.		85,253.00
<b>Grand Total</b>		<b>93,860.00</b>



Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road ,Bhopal

**Infrastructure**  
Group Summary  
1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Electricity Exp.	1,06,588.00	
Insurance		50,000.00
PROPERTY TAX	3,52,864.00	
<b>Grand Total</b>	<b>4,59,452.00</b>	<b>50,000.00</b>



**Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)**  
Kolar Road, Bhopal

**Other Administrative & General Exp.**  
Group Summary  
1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Printing Exp.		6,410.00
Printing and Stationery Exp.		66,570.00
Registration Fees Exp.		9,000.00
Stationery & Printing Exp		91,634.00
<b>Grand Total</b>		<b>1,73,614.00</b>





Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road ,Bhopal

**Vehicle Hiring Expenses**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Auto Charges	26,319.00	
<b>Grand Total</b>	<b>26,319.00</b>	



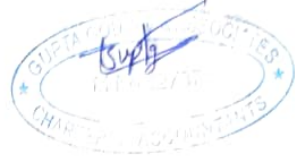
Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road, Bhopal

**SCH.17- REPAIRS & MAINTENANCE**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Repair & Maintenance Exp.	93,932.00	
Computers, Laptops & Misc Peripherals Rep&Mait Exp.	96,977.00	
Repair & Maintenance	85,054.00	
<b>Grand Total</b>	<b>2,75,963.00</b>	



**Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)**  
Kolar Road, Bhopal

**SCH.10- INCOME FROM INVESTMENTS**

Group Summary  
1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
INTEREST ON SB.		1,08,641.00
<b>Grand Total</b>		<b>1,08,641.00</b>



Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road ,Bhopal

**SCH.11- OTHER INCOME**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Writnoff		836.00
<b>Grand Total</b>		<b>836.00</b>





Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)  
Kolar Road , Bhopal

**SCH.8- FEES FROM STUDENTS**

Group Summary

1-Apr-2021 to 30-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Ex Students Fee Rc.		22,300.00
RECEIVE ADMITION FEE ONLINE		23,04,222.00
<b>Grand Total</b>		<b>23,26,522.00</b>



## AUDITORS REPORT

We have audited the attached of Financial Balance Sheet of "Fees account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022, and Income and Expenditure Account along with Receipt & Payments Account for the period 01.04.2021 to 31.03.2022 These financial statements are the responsibility of the Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal 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 misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India:-

- (a) In the case of Balance Sheet of the state of the affairs of "Fees account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022
- (b) In the case of Income and Expenditure ,Excess of Income over Expenditure of "Fees account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) BhopalFor the period 01.04.2021 to 31.03.2022

**FOR –Gupta Gourav & Associates**  
**Chartered Accountants**

Place : Bhopal  
Dated :04/11/2022

  
  
**CA Gourav Gupta**

**Other Observation**

1. No student wise bifurcation of fee has been maintained .collage is unable to ascertain the amount of fees due from students in our opinion .fees register should be maintained to identify fees student wise and to ascertain outstanding amount .

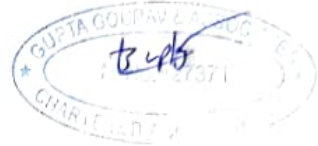


**Govt. Dr.SpM Science&Commerce (College Fees A/c)**

**Balance Sheet**

1-Apr-2021 to 31-Mar-2022

<b>Liabilities</b>		<b>as at 31-Mar-2022</b>	<b>Assets</b>		<b>as at 31-Mar-2022</b>
<b>Capital Account</b>			<b>Current Assets</b>		<b>1,10,30,504.27</b>
<b>Loans (Liability)</b>		<b>69,63,737.19</b>	<i>Closing Stock</i>		
Unsecured Loans	<u>69,63,737.19</u>		Loans & Advances (Asset)	2,50,000.00	
<b>Current Liabilities</b>			Bank Accounts	<u>1,07,80,504.27</u>	
<b>Profit &amp; Loss A/c</b>		<b>40,66,767.08</b>			
Opening Balance					
Current Period	<u>40,66,767.08</u>				
<b>Total</b>		<b>1,10,30,504.27</b>	<b>Total</b>		<b>1,10,30,504.27</b>



**Govt. Dr.SPM Science&Commerce (College Fees A/c)**

**Profit & Loss A/c**

1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022	Particulars	1-Apr-2021 to 31-Mar-2022
<b>Direct Expenses</b>		<b>Direct Incomes</b>	
Bank Charges	653.92	Fee Rc From Student	90,04,527.00
Exam Fee Exp.	1,22,232.00		
Exam Fee Registration	1,530.00		
Student Insurance	13,344.00		
Transfer to University	48,00,000.00		
<b>Nett Profit</b>	<b>40,66,767.08</b>		
<b>Total</b>	<b>90,04,527.00</b>	<b>Total</b>	<b>90,04,527.00</b>





**Govt. Dr.SpM Science&Commerce (College Fees A/c)**

**Unsecured Loans**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Govt Dr SMP Science & Commerce Jhanbhagidari A/c		69,63,737.19
<b>Grand Total</b>		<b>69,63,737.19</b>



**Govt. Dr.SpM Science&Commerce (College Fees A/c)**

**Loans & Advances (Asset)**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Govt Dr SMP Science & Commerce University		2,50,000.00
<b>Grand Total</b>		<b>2,50,000.00</b>



Govt. Dr.SpM Science&Commerce (College Fees A/c)

Bank Accounts

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
State Bank of India Current A/c		1,07,80,504.27
<b>Grand Total</b>		<b>1,07,80,504.27</b>



**AUDITORS REPORT**

We have audited the attached of Financial Balance Sheet of "Government account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022, and Income and Expenditure Account along with Receipt & Payments Account for the period 01.04.2021 to 31.03.2022 These financial statements are the responsibility of the Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal 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 misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India:-

- (a) In the case of Balance Sheet of the state of the affairs of "Government account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022
- (b) In the case of Income and Expenditure ,Excess of Expenditure over Income of "Government account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal For the period 01.04.2021 to 31.03.2022

**FOR –Gupta Gourav & Associates**  
**Chartered Accountants**



**Gourav gupta**  
**M no 427371**

Place : Bhopal

**Govt S P M Science & Commerce Collage ( Govt Account)**

**Balance Sheet**

1-Apr-2021 to 26-Mar-2022

<b>Liabilities</b>		as at 26-Mar-2022	<b>Assets</b>		as at 26-Mar-2022
<b>Capital Account</b>		<b>21,42,118.00</b>	<b>Current Liabilities</b>		
SCH NO 1 CORPUS/CAPITAL FUND	<u>21,42,118.00</u>		<b>Fixed Assets</b>		<b>46,67,560.71</b>
<b>Loans (Liability)</b>			SCH NO 4 FIXED ASSETS GOVT	<u>46,67,560.71</u>	
<b>Excess of income over expenditure</b>		<b>28,41,613.71</b>	<b>Current Assets</b>		<b>3,16,171.00</b>
Opening Balance	8,87,794.00		Closing Stock		
Current Period	28,41,613.71		SCH NO 6 CURRENT ASSETS	1,000.00	
Less: Transferred	<u>8,87,794.00</u>		SCH NO 7 LOAN & ADVANCE	<u>3,15,171.00</u>	
<b>Total</b>		<b>49,83,731.71</b>	<b>Total</b>		<b>49,83,731.71</b>





**Govt S P M Science & Commerce Collage ( Govt Account)**

**Income and Expenditure Statement**

1-Apr-2021 to 26-Mar-2022

Particulars	1-Apr-2021 to 26-Mar-2022	Particulars	1-Apr-2021 to 26-Mar-2022
<b>Direct Expenses</b>	<b>12,09,54,637.29</b>	<b>Direct Incomes</b>	<b>12,37,96,251.00</b>
SCH NO 13 STAFF PAYMENT & BENEFITS	12,03,08,573.00	SCH 9 GRANT (SUBSIDIES IRREVOCABLE GRANTS, CONTRIBU	12,37,54,675.00
SCH NO 14 ACADEMIC EXPENSES	2,76,576.00	SCH NO 11 OTHER INCOME	41,576.00
SCH NO 15 ADMINISTRATIVE AND GENERAL EXPENSES	2,57,188.29		
SCH NO 16 TRANSPORTATION EXPENSES	1,12,300.00		
<b>Indirect Expenses</b>			
Excess of income over expenditure	<b>28,41,613.71</b>		
<b>Total</b>	<b>12,37,96,251.00</b>	<b>Total</b>	<b>12,37,96,251.00</b>



Govt S P M Science & Commerce Collage ( Govt Account)

SCH NO 1 CORPUS/CAPITAL FUND

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
CORPUS FUND		21,42,118.00
Grand Total		21,42,118.00



Govt S P M Science & Commerce Collage ( Govt Account)

SCH NO 4 FIXED ASSETS GOVT

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
HUJA RADIOS INTEL ATOM		21,000.00
Books		30,10,419.00
CAMERA		17,996.00
Computer & Peripherals		6,46,667.00
FIRE EXTINGUISHER 10NOS		18,500.00
Furniture & Fixture		5,26,821.00
INTERACTIVE UPS		34,425.00
LED POSHGUN		22,960.01
NOTICE BOARD		64,480.01
Photocopy Machine		62,420.00
PRINTER		21,996.67
STUDIOMASTER PORTABLE		24,900.01
WATER PURIFICATION WITH INBUILT WATER		1,94,976.01
<b>Grand Total</b>		<b>46,67,560.71</b>





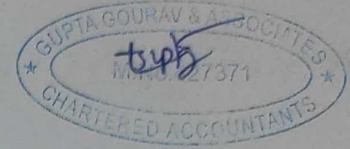
Govt S P M Science & Commerce Collage ( Govt Account)

SCH NO 6 CURRENT ASSETS

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
CASH & BANK BALANCE		1,000.00
Grand Total		1,000.00



Govt S P M Science & Commerce Collage ( Govt Account)

GOVT STAFF

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Contribution to GIS-Govt. Staff		1,16,826.00
Contribution to GPF/NPS- Govt. Staff		1,16,72,151.00
Retirement & Terminal Benefits-Govt. Staff		51,01,711.00
Salary & Wages- Govt. Staff		9,87,65,753.00
T.A.		2,91,189.00
<b>Grand Total</b>		<b>11,59,47,630.00</b>





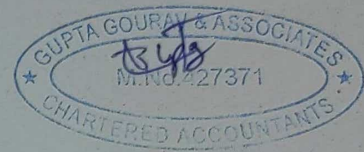
Govt S P M Science & Commerce Collage ( Govt Account)

SCH NO 13 STAFF PAYMENT & BENEFITS

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
GOVT STAFF		11,59,47,630.00
NON GOVT STAFF		32,74,707.00
Arrear		10,50,014.00
Guest Lecture Salary		29,400.00
HRA ALLOW.		6,822.00
<b>Grand Total</b>		<b>12,03,08,573.00</b>



aur

Govt S P M Science & Commerce Collage ( Govt Account)

**NON GOVT STAFF**

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Arrears-Cont. Staff		28,53,505.00
Salaries and Wages-Cont. Staff		4,21,202.00
<b>Grand Total</b>		<b>32,74,707.00</b>



udi

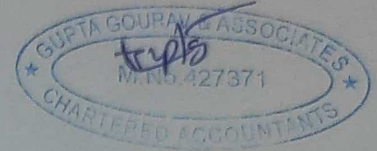
Govt S P M Science & Commerce Collage ( Govt Account)

Academic Exps

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Scholarship- Gaon Ki Beti Yojna		1,80,000.00
Scholarship-Pratibha Kiran Yojna		55,000.00
<b>Grand Total</b>		<b>2,35,000.00</b>





Govt S P M Science & Commerce Collage ( Govt Account)

SCH NO 14 ACADEMIC EXPENSES

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Academic Exps		
FBF COMTRIBUTION FUND	2,35,000.00	
Grand Total	41,576.00	2,76,576.00



au

Govt S P M Science & Commerce Collage ( Govt Account)

**COMMUNICATION**

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Mobile/telephone/ Broadband & Internet Chgs		
Postage & Stationery Exps.	27,409.00	
<b>Grand Total</b>	<b>500.00</b>	<b>27,909.00</b>





Govt S P M Science & Commerce Collage ( Govt Account)

Infrastructure  
Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Electricity and Power Exps.	1,34,459.00	
<b>Grand Total</b>	<b>1,34,459.00</b>	



Govt S P M Science & Commerce Collage ( Govt Account)

OTERS

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
General Exps		9,980.00
Grand Total		9,980.00



Govt S P M Science & Commerce Collage ( Govt Account)  
 SCH NO 15 ADMINISTRATIVE AND GENERAL EXPENSES

Group Summary  
 1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
COMMUNICATION	27,909.00	
Infrastructure	1,34,459.00	
STATIONERS	9,980.00	
AUDIT FEE	60,000.00	0.71
ROUNDOFF		
Stationery & Printing	9,973.00	
Uniform and Dress Exp[	14,868.00	
<b>Grand Total</b>	<b>2,57,189.00</b>	<b>0.71</b>





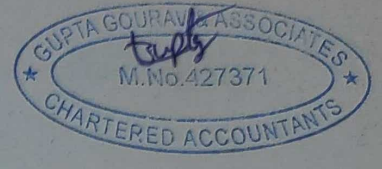
Govt S P M Science & Commerce Collage ( Govt Account)

**RUNNING EXPENSES**

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Travells	1,12,300.00	
<b>Grand Total</b>	<b>1,12,300.00</b>	



Govt S P M Science & Commerce Collage ( Govt Account)  
 SCH 9 GRANT (SUBSIDIES IRREVOCABLE GRANTS, CONTRIBU  
 Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Amount Received From Govt During the Year		12,37,54,675.00
<b>Grand Total</b>		<b>12,37,54,675.00</b>





Govt S P M Science & Commerce Collage ( Govt Account)

SCH NO 11 OTHER INCOME

Group Summary

1-Apr-2021 to 26-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
OF FUND RC.		41,576.00
<b>Grand Total</b>		<b>41,576.00</b>



### AUDITORS REPORT

We have audited the attached of Financial Balance Sheet of "PD Fund account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022, and Income and Expenditure Account along with Receipt & Payments Account for the period 01.04.2021 to 31.03.2022 These financial statements are the responsibility of the Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal 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 misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India:-  
We report the audit observation in Annexure A

- (a) In the case of Balance Sheet of the state of the affairs of "PD Fund account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022
- (b) In the case of Income and Expenditure ,Excess of Expenditure over Income of "PD Fund account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal For the period 01.04.2021 to 31.03.2022

UDIN:

Place : Bhopal

FOR –Gupta Gourav & Associates  
Chartered Accountants



Gourav Gupta  
M No. 42371



### Annexure A

1. Fixed Asset Register has not been prepared by the college due to which physical verification of fixed assets was not possible
2. Cash balance shown in books was not physically verified.
3. Balance with Treasury account is subject to reconciliation
4. Details regarding FDRs were not provided to us by the collage because of which we are unable to determine accrued interest and book the same
5. In balance sheet of 2013-14(Audited By the Previous auditor )cash book totaling mistake of rs 284



Govt. Dr. S P M Science & Commerce College (P D ACCOUNT)

Balance Sheet

1-Apr-2021 to 31-Mar-2022

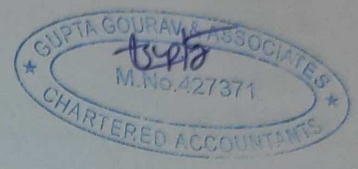
Liabilities		Assets	
as at 31-Mar-2022		as at 31-Mar-2022	
<b>Capital Account</b>	<b>48,48,161.00</b>	<b>Fixed Assets</b>	<b>2,71,717.00</b>
<b>CORPUS FUND</b>		Computer	1,950.00
<b>Loans (Liability)</b>		Furniture	2,28,264.00
<b>Current Liabilities</b>	<b>11,89,280.00</b>	Invertor & Battery	25,600.00
Cash Book Totaling Mistake	284.00	Notice Board	15,903.00
Caution Money	1,48,707.00	<b>Current Assets</b>	<b>57,14,544.00</b>
Govt Account	3,15,171.00	Closing Stock	
Ugc Account	6,50,000.00	Deposits (Asset)	2,00,340.00
University Account	75,118.00	Loans & Advances (Asset)	16,42,370.00
		Cash-in-Hand	38,71,834.00
		<b>Profit &amp; Loss A/c</b>	<b>51,180.00</b>
		Opening Balance	
		Current Period	51,180.00
<b>Total</b>	<b>60,37,441.00</b>	<b>Total</b>	<b>60,37,441.00</b>





Govt. Dr. S P M Science & Commerce College (P D ACCOUNT)  
Profit & Loss A/c  
1-Apr-2021 to 31-Mar-2022

Articulars	1-Apr-2021 to 31-Mar-2022	Particulars	1-Apr-2021 to 31-Mar-2022
Direct Expenses		Direct Incomes	
Trophy Exps	51,180.00	Nett Loss	
<b>Total</b>	<b>51,180.00</b>	<b>Total</b>	<b>51,180.00</b>



of Govern... and income... to 31.03.2022 These... Science

Govt. Dr. S P M Science & Commerce College (P D ACCOUNT)

Loans & Advances (Asset)

Group Summary

1-Sep-2020 to 17-Aug-2021

Particulars	Closing Balance	
	Debit	Credit
A F Account		15,63,045.00
Ajay Agrawal		16,000.00
Dilip Tiwari		4,000.00
Dinesh Kumar		500.00
M.K. Gupta		10,000.00
Pradeep Hartalkar		30,000.00
Pragya Rawat		10,000.00
Rajesh Khare		8,825.00
<b>Grand Total</b>		<b>16,42,370.00</b>



Govt. Dr. S P M Science & Commerce College (P D ACCOUNT)

Cash-in-Hand

Group Summary

1-Sep-2020 to 17-Aug-2021

Particulars	Closing Balance	
	Debit	Credit
Balance with Treasury Account		38,71,258.00
Cash in Hand		576.00
<b>Grand Total</b>		<b>38,71,834.00</b>

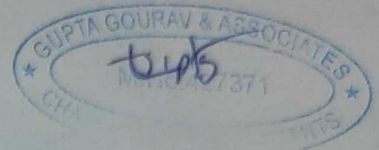




Govt. Dr. S P M Science & Commerce College (P D ACCOUNT)

Profit & Loss A/c  
1-Sep-2020 to 17-Aug-2021

Particulars	1-Sep-2020 to 17-Aug-2021	Particulars	1-Sep-2020 to 17-Aug-2021
Indirect Expenses Trophy Exps	51,180.00	Direct Incomes	
	51,180.00	Nett Loss	51,180.00
<b>Total</b>	<b>51,180.00</b>	<b>Total</b>	<b>51,180.00</b>



ac



## **AUDITORS REPORT**

We have audited the attached of Financial Balance Sheet of "RUSA account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022, and Income and Expenditure Account along with Receipt & Payments Account for the period 01.04.2021 to 31.03.2022 These financial statements are the responsibility of the Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal 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 misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India:-

- (a) In the case of Balance Sheet of the state of the affairs of "RUSA account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) Bhopal as at 31.03.2022
- (b) In the case of Income and Expenditure ,Excess of Income over Expenditure of "RUSA account of Government Dr Shyama Prasad Mukharji Science & Commerce Collage (Purana Benazeer ) BhopalFor the period 01.04.2021 to 31.03.2022

UDIN: 1122427371BCACOR2641  
Place : Bhopal  
Dated :

FOR -Gupta Gourav & Associates  
Chartered Accountants



CA Gourav Gupta.

### Other Observation

1. We applied test check method to verify the transaction
2. No separate fixed assets register has been maintained by the collage due to which Physical verification of fixed assets was not possible
3. During the year vidhalaya has closed old bank account of canera bank a/c no 2652132000009 balance amount has been return to MP state project direct of rs 553641/- as per letter given by department.



**Govt. Dr S P M Science & Commerce College (RUSA)**

**Balance Sheet**

1-Apr-2021 to 31-Mar-2022

<b>Liabilities</b>		<b>as at 31-Mar-2022</b>	<b>Assets</b>		<b>as at 31-Mar-2022</b>
<b>Capital Account</b>		<b>93,93,822.00</b>	<b>Fixed Assets</b>		<b>87,66,109.00</b>
Sch No 1 Corpus Fund	<u>93,93,822.00</u>		Sch No 4 Fixed Assets	<u>87,66,109.00</u>	
<b>Loans (Liability)</b>			<b>Current Assets</b>		<b>7,70,991.00</b>
<b>Current Liabilities</b>			Closing Stock		
Excess of income over expenditure		<b>1,43,278.00</b>	SCH NO 6 CURRENT ASSETS	<u>7,70,991.00</u>	
Opening Balance	(-)2,20,001.00				
Current Period	1,43,278.00				
Less: Transferred	<u>2,20,001.00</u>				
<b>Total</b>		<b>95,37,100.00</b>	<b>Total</b>		<b>95,37,100.00</b>



Govt. Dr S P M Science & Commerce College (RUSA)

Income and Expenditure Statement

1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022	Particulars	1-Apr-2021 to 31-Mar-2022
Direct Expenses		Direct Incomes	1,43,278.00
Indirect Expenses		SCH NO 10 INCOME FROM INVESTMENT	1,43,278.00
Excess of income over expenditure	1,43,278.00		
<b>Total</b>	<b>1,43,278.00</b>	<b>Total</b>	<b>1,43,278.00</b>





Govt. Dr S P M Science & Commerce College (RUSA)

SCH NO 10 INCOME FROM INVESTMENT

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
INTERST ON SAVING BANK ACCOUNT		1,43,278.00
Grand Total		1,43,278.00



**Govt. Dr S P M Science & Commerce College (RUSA)**

**Sch No 1 Corpus Fund**

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Capital Fund		93,93,822.00
<b>Grand Total</b>		<b>93,93,822.00</b>



Govt. Dr S P M Science & Commerce College (RUSA)

Sch No 4 Fixed Assets

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Building		80,00,000.00
CHEMISTRY LAB EXPENSES	3,16,667.00	
GYM MATERIAL	4,14,282.00	
SEWING MACHINE	35,160.00	
<b>Grand Total</b>		<b>87,66,109.00</b>



Govt. Dr S P M Science & Commerce College (RUSA)

Sch No 4 Fixed Assets

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Building		
CHEMISTRY LAB EXPENSES		80,00,000.00
GYM MATERIAL		3,16,667.00
SEWING MACHINE		4,14,282.00
		35,160.00
<b>Grand Total</b>		<b>87,66,109.00</b>





Govt. Dr S P M Science & Commerce College (RUSA)

SCH NO 6 CURRENT ASSETS

Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
CANARA BANK (A/c No 110003537243)		7,70,991.00
<b>Grand Total</b>		<b>7,70,991.00</b>

