

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

Liabilities		as at 30-Mar-2022	Assets		as at 30-Mar-2022
Capital Account		1,33,75,450.57	SCH.4- Fixed Assets- JANBHAGADRO		7,43,265.00
SCH NO1 CORPUS /CAPITAL FUND	1,33,75,450.57		Tangible Assets	8,999.00	
Loans (Liability)			BOOKS	12,563.00	
SCH.3-CURRENT LIABILITIES & PROVISIONS			CCTV	5,300.00	
Suspense A/c			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	
			5-Investments From Designated/ Restricted/Endowment		93,000.00
			7 Loan & Advance	93,000.00	
			SCH.6- Current Assets		1,15,67,116.57
			Closing Stock		
			SCH.7- Loans & Advances & Deposits	69,63,737.19	
			Cash and Bank Balances	46,03,379.38	
			Profit & Loss A/c		9,72,069.00
			Opening Balance	(-)45,63,220.88	
			Current Period	9,72,069.00	
			Less: Transferred	45,63,220.88	
Total		1,33,75,450.57	Total		1,33,75,450.57



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	
EXPENSES		INCOME	
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		
	34,08,068.00		24,35,999.00
Indirect Expenses		Indirect Incomes	
		Nett Loss	9,72,069.00
Total	34,08,068.00	Total	34,08,068.00



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
Grand Total		1,33,75,450.57



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
Tangible Assets		8,999.00
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
Grand Total		7,43,265.00



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
Grand Total		93,000.00



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
Grand Total		93,000.00



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
Grand Total		69,63,737.19



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
Grand Total		46,03,379.38



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		4,41,093.00
Scholarship, Stipend & Awards		30,000.00
University Expenses		94,099.00
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
Grand Total		8,41,808.00



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	
Grand Total	4,41,093.00	



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
Grand Total		94,099.00



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	
Grand Total	8,13,426.00	50,000.00



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
Grand Total		93,860.00



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	
Grand Total	4,59,452.00	50,000.00



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
Grand Total		1,73,614.00



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	
Grand Total	26,319.00	



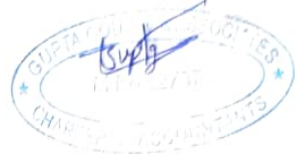
Govt. Dr. S P M S & Commerce College (JANBHAGIDARI ACCOUNT)
Kolar Road, Bhopal

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	
Grand Total	2,75,963.00	



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
Grand Total		1,08,641.00



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
Grand Total		836.00



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
Grand Total		23,26,522.00

