

SBS GOVT. P.G. COLLEGE

PIPARIYA



SSR DOCUMENT

2018-19 TO 2022-23

CRITERION - 4

Infrastructure and Learning Resources

Metrics No.4.1.2.1

Document Title:

**AUDITED INCOME AND EXPENDITURE STATEMENT OF THE
INSTITUTION TO BE SIGNED BY CA AND COUNTER SIGNED BY
THE COMPETENT AUTHORITY**

श्रमलभ्या सरस्वती

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



College Code – 3203

Accredited by NAAC with B+ Grade

AISHE Code – C-35178

Email – heggpciphos@mp.gov.in, Website – www.sbsgovtpgcollegepipariya.in, Phone/Fax – 07576-220112



कार्यालय प्राचार्य, शहीद भगत सिंह
शासकीय स्नातकोत्तर महाविद्यालय
पिपरिया, जिला-नर्मदापुरम् (म.प्र.)

NAAC द्वारा B+ ग्रेड में प्रमाणित
ईमेल: heggpciphos@mp.gov.in
महाविद्यालय कोड: 3203
फोन/फैक्स: 07576-220112
वेबसाइट: www.gpgcpipariya.nic.in



OFFICE OF THE PRINCIPAL, SHAHEED BHAGAT SINGH
GOVERNMENT P. G. COLLEGE
PIPARIYA, DIST-NARMADAPURAM (M.P.)

Accredited by NAAC with B+ Grade
E-mail: heggpciphos@mp.gov.in
COLLEGE CODE: 3203
PHONE /FAX: 07576-220112
Website: www.gpgcpipariya.nic.in

Ref No. 1440/Est/SBSGPGCP/2024

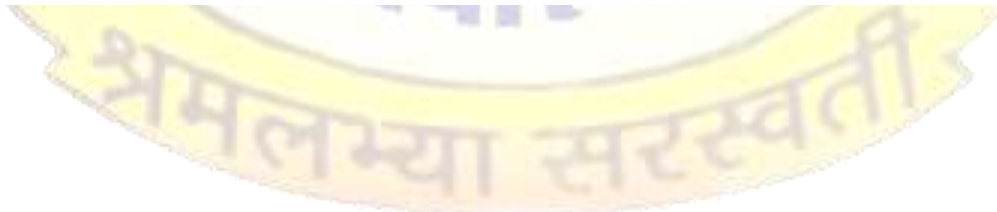
Pipariya, Date 19.06.2024

DECLARATION

This is to declare that the information, reports, true copies of supporting documents, numerical data etc. furnished in this file as supporting documents are verified by IQAC and found correct.


IQAC Coordinator
Coordinator (IQAC)
Internal Quality Assurance Cell
S. B. S. Govt. P. G. College
PIPARIYA (M. P.)


Principal
PRINCIPAL
Shaheed Bhagat Singh Govt. P.G. College
PIPARIYA (M. P.)



Shaheed Bhagat Singh Government P.G. College Pipariya

Distt.- Narmadapuram (M.P.)



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AUDIT REPORT 2022-2023

AKASH SURESH JAIN & CO.
CHARTERED ACCOUNTANTS

Head Office : Besides SBI Main branch, Mohla Plot, PIPARIYA, Distt. Narmadapuram -461775 (M.P.) IN
Branch Office : B-301, 3rd floor, Radhakrishna Apartment, Infront B U Bus Stop BHOPAL 462039 (M.P.) IN

AUDIT-REPORT

We have examined the attached Receipt & Payment Account for the period
01.04.2022 to 31.03.2023
of **SHAHEED BHAGAT SINGH GOVT. P.G. COLLEGE**
Account: **UGC-FUND -**
Address: **SHOBHAPUR ROAD, PIPARIYA, DISTT.- NARMADAPURAM (M.P.)"**
with the books of account, vouchers and the relevant document and have to report
that :-

1. We have obtained all the information and explanations which to the best of our knowledge and believe were necessary for the purpose of the audit.
2. In our opinion, proper books of accounts have been kept by the College.
3. The statement of account dealt with the report is in agreement with the books of account maintained by the College.

In our opinion and to the best of our information and according to the explanations given to us, the said statement of account are in conformity with the books of the accounts, exhibits a correct and fair view of the affairs of the trust, subject to comments given below :

1. Some Expenses were not supported by printed bills.

FOR : **AKASH SURESH JAIN & CO.**
CHARTERED ACCOUNTANTS
(FRN.NO.023694C)

CA AKASH JAIN
M. No.436995
Date :- 24.07.2024
Place :- PIPARIYA

Principal
S.B.S. Govt. P. G. College
PIPARIYA (M. P.)

www.akashsureshjainco.ical.org.in
E-mail id : akashsureshjain@gmail.com

E-mail id : ca@cajain.com
Mob. -8602605857,9617009595

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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AKASH SURESH JAIN & CO. CHARTERED ACCOUNTANTS



ADDRESS: SIDE BY STATE BANK OF INDIA MAIN BRANCH
MOHTA PLOT, PIPARIYA, DIST HOSHANGABAD, M.P.-461775
PHONE: 07576-220057, 86026-05657

SHAHEED BHAGAT SINGH GOVT, PG COLLEGE UGC -FUND PIPARIYA, DIST. NARMADAPURAM (M.P.)

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, OPENING BALANCE		BY, NIL	0.00
.. SBI BANK A/C UGC- 10801481452	7326.00		
.. OPENING BALANCE DIFFERENCE AUDIT & BANK STATEMENT	98.10		
.. INTEREST BANK-INCOME	203.00	.. CLOSING BALANCE	
		SBI BANK A/C UGC- 10801481452	7627.10
TOTAL	7627.10	TOTAL	7627.10

FOR: SHAHEED BHAGAT SINGH GOVT, PG COLLEGE

PRINCIPLE

DATED : 24/07/2024
PLACE : PIPARIYA


Principal
S.B.S. Govt. P. G. College
PIPARIYA (M. P.)

AS PER OUR REPORT OF EVEN DATED
FOR: AKASH SURESH JAIN & CO.
CHARTERED ACCOUNTANTS

FRN-023694C


FRN-023694C
CA. AKASH JAIN
NO : 436995

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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AKASH SURESH JAIN & CO. CHARTERED ACCOUNTANTS

Head Office : Besides SBI Main branch, Mohta Plot, PIPARIYA, Distt. Narmadapuram -461775 (M.P.) IN
Branch Office : B-301, 3rd floor, Radhakrishna Apartment, Infront B U Bus Stop BHOPAL 462039 (M.P.) IN

AUDIT-REPORT

We have examined the attached Receipt & Payment Account for the period
01.04.2022 to 31.03.2023
of **"SHAHEED BHAGAT SINGH GOVT. P.G. COLLEGE**
Account: **AF-FUND**
Address : **SHOBHAPUR ROAD, PIPARIYA, DISTT.- NARMADAPURAM (M.P.)"**
with the books of account, vouchers and the relevant document and have to report
that :-

1. We have obtained all the information and explanations which to the best of our knowledge and believe were necessary for the purpose of the audit.
2. In our opinion, proper books of accounts have been kept by the College.
3. The statement of account dealt with the report is in agreement with the books of account maintained by the College.

In our opinion and to the best of our information and according to the explanations given to us, the said statement of account are in conformity with the books of the accounts, exhibits a correct and fair view of the affairs of the trust, subject to comments given below :

1. Some Expenses were not supported by printed bills.

FOR : AKASH SURESH JAIN & CO.
CHARTERED ACCOUNTANTS
(FRN.NO.023694C)



CA AKASH JAIN
M. No.436995
Date :- 24.07.2024
Place :- PIPARIYA


Principal
S.B.S. Govt. P. G. College
PIPARIYA (M. P.)

■ www.akashsureshjainco.ical.org.in
■ E-mail id : akashsureshjain@gmail.com

■ E-mail id : ca@cajain.com
■ Mob.-8602605657, 9617009595

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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AKASH SURESH JAIN & CO. CHARTERED ACCOUNTANTS



ADDRESS: SIDE BY STATE BANK OF INDIA MAIN BRANCH
MOHTA PLOT, PIPARIYA, DIST HOSHANGABAD, M.P.-461775
PHONE: 07576-220057, 86026-05657

SHAHEED BHAGAT SINGH GOVT, PG COLLEGE PIPARIYA, DIST. NARMADAPURAM (M.P.)

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, OPENING BALANCE		BY, CASH BOOK COLLEGE PD A/C	1328857.00
- TRASURY -CASH BOOK AF- ED/106/0722/016	1328857.00	- CLOSING BALANCE	
		TRASURY -CASH BOOK AF- ED/106/0722/016	0.00
		CASH IN HAND	0.00
TOTAL	1328857.00	TOTAL	1328857.00

FOR: SHAHEED BHAGAT SINGH GOVT, PG COLLEGE

AS PER OUR REPORT OF EVEN DATED
FOR: AKASH SURESH JAIN & CO.
CHARTERED ACCOUNTANTS
FRN 023694C

PRINCIPLE

DATED : 24/07/2024
PLACE : PIPARIYA


Principal
S.B.G. Govt. P. G. College
PIPARIYA (M. P.)



Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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CA **AKASH SURESH JAIN & CO.**
CHARTERED ACCOUNTANTS

Head Office : Besides SBI Main branch, Mohta Plot PIPARIYA, Distt. Narmadapuram -461775 (M.P.) IN
Branch Office : B-301, 3rd floor, Radhakrishna Apartment, Infront B U Bus Stop BHOPAL 462039 (M.P.) IN

AUDIT-REPORT

We have examined the attached Receipt & Payment Account for the period
01.04.2022 to 31.03.2023
of **SHAHEED BHAGAT SINGH GOVT. P.G. COLLEGE**
Account: **PD-FUND**
Address: **SHOBHAPUR ROAD, PIPARIYA, DISTT.- NARMADAPURAM (M.P.)**
with the books of account, vouchers and the relevant document and have to report
that :-

1. We have obtained all the information and explanations which to the best of our knowledge and believe were necessary for the purpose of the audit.
2. In our opinion, proper books of accounts have been kept by the College.
3. The statement of account dealt with the report is in agreement with the books of account maintained by the College.

In our opinion and to the best of our information and according to the explanations given to us, the said statement of account are in conformity with the books of the accounts; exhibits a correct and fair view of the affairs of the trust, subject to comments given below :

1. Some Expenses were not supported by printed bills.

FOR : **AKASH SURESH JAIN & CO.**
CHARTERED ACCOUNTANTS
(FRN.NO.023694C)

CA AKASH JAIN
M. No.436995
Date :- 28.07.2024
Place :- PIPARIYA

Principal
S.B.S. Govt. P. G. College
PIPARIYA (M. P.)

www.akashsureshjainco.ical.org.in
E-mail id : akashsureshjain@gmail.com

E-mail id : ca@cajain.com
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Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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AKASH SURESH JAIN & CO. CHARTERED ACCOUNTANTS



ADDRESS: SIDE BY STATE BANK OF INDIA MAIN BRANCH
MOHTA PLOT, PIPARIYA, DIST HOSHANGABAD, M.P. - 461775
PHONE: 07576-220057, 86026-05657

SHAHEED BHAGAT SINGH GOVT, PG COLLEGE

Account : PD FUND
PIPARIYA, DIST. NARMADAPURAM (M.P.)

RECEIPT & PAYMENT ACCOUNT

FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, OPENING BALANCE		BY, SCHOLARSHIP EXP	50000.00
- TRASURY -CASH BOOK PD- ED/106/0722/016	7269667.00	- STUDENT WELFARE EXP	75130.00
- CASH BOOK COLLEGE -AF A/C	1328857.00	- REPAIR & MAINT. EXP	16790.00
		- SALARY & WAGES, HONORARIUM	124057.00
		- EVENT & PROGRAM, FESTIVAL EXP	21190.00
		- PRINTING & STATIONERY	2305.00
		- SPORTS EXP	181234.00
		- SOFTWARE EXP-E LIBRARY BOOK	18100.00
		- REFRESHMENT FOOD EXP	3079.00
		- JULBI HALL - SOUND SYSTEM PURCHASE	113205.00
		- CASH BOOK COLLEGE -JANBHAGIDARI A/C	85000.00
		- CLOSING BALANCE	
		TRASURY-CASH BOOK PD- ED/106/0722/016	7940159.00
		CASH IN HAND	0.00
TOTAL	8598524.00	TOTAL	8598524.00

FOR : SHAHEED BHAGAT SINGH GOVT, PG COLLEGE

AS PER OUR REPORT OF EVEN DATED
FOR: AKASH SURESH JAIN & CO.
CHARTERED ACCOUNTANTS
FRN-023604C

PRINCIPLE

DATED : 24/07/2024
PLACE : PIPARIYA

PK
Principal
S.B.S. Govt. P. G. College
PIPARIYA (M. P.)





AUDIT REPORT 2021-2022

AUDIT REPORT

FY 2021-2022

**SHAHEED BHAGAT SINGH GOVT. PG COLLEGE
PIPARIYA , MP**

Handwritten signature and stamp





S SHRIVASTAVA & CO
CHARTERED ACCOUNTANTS

info@mysca.in
www.mysca.in

AUDIT REPORT

We have audited the attached Balance Sheet as on 31-03-2022 and Income & Expenditure for the year ended on that date, of **SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA (M.P.)**.

These financial statements are the responsibility of the management and our responsibility is to express an opinion on these financial statements based on our Audit.

We report, *subject to our notes attached with this report*, as follows;

1. We have obtained all the information & explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The statements dealt with the report were in agreement with the books of accounts maintained.

In our opinion and to the best of our information and according to the explanations given to us the said statements, subject to our notes give a partly true & fair view in conformity with the accounting principles generally accepted in India;

- a) In case of balance sheet of the entity as on 31-03-2022
- b) In case of Income & Expenditure Account for the period ended on that date.

UDIN: 24423227BKFJGR8104

Date: 12/06/2024
Place: Narmadapuram



For S SHRIVASTAVA & CO.
Chartered Accountant's

C.A. Sanjay Shrivastava
(Partner)

Bhopal
HIG-130, Vidya Nagar, BDA Scheme Sector-C
Bhopal - 462026 (M.P.) Ph.: 0755-4949455

Narmadapuram
102, Madan Mahal, Above Canara Bank,
Meenakshi Square, Narmadapuram - 461001 (M.P.) Ph.: 0755-403000

Shaheed Bhagat Singh Government P.G. College Pipariya

Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA FOR THE YEAR ENDED MARCH 31, 2022

Amount in INR

Particulars	Schedule	Current Year 2021-22	Previous Year 2020-21
INCOME			
Fees from Students	8	2,32,13,278	2,22,20,434
Grants/Subsidies/Contributions	9	5,98,51,104	5,37,93,872
Income from Investment	10	23,324	35,977
Other Income	11	1,85,046	8,953
Prior Period Income	12	-	-
Total (A)		8,32,72,752	7,60,59,236
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	13	5,92,34,474	5,37,70,851
Academic Expenses	14	1,49,06,713	1,40,01,294
Administrative and General Expenses	15	15,04,762	28,63,553
Transportation Expenses	16	2,70,770	92,429
Repairs & Maintenance	17	3,09,330	5,26,157
Finance Costs	18	-	-
Depreciation- Transferred from Corpus	4	-	-
Prior Period Expenses	19	-	-
Total (B)		7,62,26,048	7,12,54,283
Balance being excess of Income over Expenditure (A-B)		70,46,704	48,04,953
Transfer to/ from Designed Fund			
Building Fund			
Others (Specify)			
Balance being Surplus/(Deficit) carried to Capital Fund		70,46,704	48,04,953

Date: 12/06/2024
Place: Narmadapuram

R.K.
Principal
S.B.S. (M.P.)
PIPARIYA (M.P.)

CA. Sanjay Shrivastava
CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA (Group) Receipts and Payments 1-Apr-2021 to 31-Mar-2022

Receipts	SBS College Pipariya 1-Apr-2021 to 31-Mar-2022	Payments	SBS College Pipariya 1-Apr-2021 to 31-Mar-2022
Opening Balance		Capital Account	
Bank Accounts	2,63,42,703	Capital Grant From RUSA	12,40,743
SBI PD ACCOUNT	59,41,881	Current Liabilities	13,693
Bank - SBI Exam Account	45,82,362	Current Assets	56,83,967
RUSA Bank A/c	84,34,101	Banking	15,400
SBI - 10801481482	7,827	Capital Work in Progress	41,00,000
SBI Bank JBS SBS College	1,03,97,022	CDTV & Security devices	2,92,930
Cash in Hand	95	Lab. Books & Scientific Journals	1,00,378
Cash - Govt Bank	88	Computer & Peripherals	1,99,489
Capital Account		Electrical Installation and equipment	20,320
Capital Grant From RUSA	1,19,880	Furniture, Fixtures & Fittings	7,98,999
Current Liabilities	13,688	Fees From Students	
Banking	13,688	Fees Return Madhav Yojana	40,346
Income from Investments	23,324	Fees Return	2,65,111
Bank Interest	23,324	Transportation Expenses	2,70,770
Fees From Students	2,35,16,736	Traveling and Conveyance Expenses	2,70,770
Exam Fees Receipt	1,14,20,573	Repairs & Maintenance	3,09,330
Mp Online Receipt	18,511	Repair & Maintenance - Cleaning Material & Services	6,630
Alumina Fees Receipt	1,78,830	Repair & Maintenance - Electric Equipment	48,228
Student Fees Receipt	511	Repair & Maintenance - Laboratory & Scientific Equip	7,180
Fees Return	91,490	Repair & Maintenance - Computers, Laptops, & Misc peripherals	1,42,843
Alumina Fees Receipt	7,18,04,821	Repair & Maintenance - Building	94,479
Grants / Subsidies/ Contribution	6,98,63,694	Repair & Maintenance - General Equip	43,011
Affiliation Grant (Banshachandra Shukla)	1,75,000	Grants / Subsidies/ Contribution	2,490
Fund From Workbank	8,91,100	Fund Lapse	1,49,06,713
NBS Grant	48,000	Academic Expenses	
Exam Receipt From Bu	1,08,677	Bar Council of India, New Delhi	3,68,224
Fund From BG	5,88,56,817	Career Guidance	44,385
LOANS, ADVANCES & DEPOSITS	37,80,727	Exam Fees Recharge	8,01,387
Jambhagdar A/c in M Book	14,16,975	Exam Fees Recharge(Mp Online)	84,55,499
Jambhagdar A/c in Exam Book	5,05,728	Expenses on Seminars/Workshops	40,534
Jambhagdar A/c in Pd Book	16,28,024	Industrial Visit	6,576
Advances to employees	2,30,000	Insurance Expenses	19,080
Staff Advance	90,000	Scholarship External yojana	58,000
Staff Hq Haily	80,000	Scholarship Daxi Ri Bell	40,40,000
Staff HC Dehailga	29,800	Scholarship Pradha Kisan Yojana	6,56,000
Staff Shalendra Bhatt	8,800	Swami Vivekanand Career Margdarshan	8,505
Staff Sund Singh	80,000	Publications & Magazines	2,78,944
Staff Anita Sen	10,000	Remedial Classes Expenses	1,20,500
Staff Poo Upadhyay	80,000	Student Welfare expenses	10,060
Staff Poo Patel	5,000	LOANS, ADVANCES & DEPOSITS	37,87,727
Other Income	6,17,946	AP A/c in Jambhagdar Book	14,16,975
Totalling Mistake in Cash book	19,888	Jambhagdar A/c in Exam Book	5,05,728
Suspense Receipt	8,08,366	PD A/c in Jambhagdar	16,28,024
ADMINISTRATIVE AND GENERAL EXPENSES	18,978	Advances to employees	2,07,000
Joint Secretary UGC DRG, BHOPAL	15,793	Staff Rakina Rand Rathore	22,500
Bank Charges	3,188	Staff Anita Sen	40,000
		Staff Hq Haily	85,000
		Staff A/c Haily	89,500
		Other Income	3,32,900
		Totalling Mistake in Cash book	3,02,800
		Suspense Expenditure	30,100
		STAFF PAYMENTS & BENEFITS	5,92,34,474
		Advance	47,42,240
		DPP MP Salary	19,03,860
		Ex Gratia	50,000
		DPP MP Salary	62,50,824
		JVani Pritishan Bhatta	3,15,464
		Leave encashment	35,84,275
		NPS MP Salary	38,46,891
		NPS UGC Salary	1,39,89,181
		Staff Salary	13,36,578

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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				cable charges paid again vide voucher no 926 against bill no. 102 dtd 10.08.21 for same service without any sanction of such charge. Also format of both the bills were not same and date and invoice number were also not found in chronological order.
We learned that a fraud case was lodged against one of the employees, the late Shri Rakesh Raikwar, under case no. 111/2017. However, due to the demise of the accused during the court proceedings, the case was closed. Detailed information about the amount involved in the case and its impact on the financial statements was not provided to us. However, as per the college's letter no. 1751 dated 26/07/19, the recovery of an advance of Rs. 27,011 from the late Shri Rakesh Raikwar was initiated. Despite this, no such advance is reflected in the financial statements. This leads us to conclude that the opening balances of advances shown in the books might differ from the actual balances.				

During our audit, we found that some bills attached to vouchers were not in chronological order. For example, the bill from Rishab Travels dated 18/12/20 is numbered 79, the bill dated 01/11/20 is numbered 85 (which should be lesser than 79), and the bill dated 30/12/20 is numbered 90. Here are some additional instances found during our test check:

Book/Fund	Entry date	Vendor Name	Bill No	Bill Date	Bill Amount
Exam	18/01/2022	rishab travel	79	18/12/2020	6600
Exam	20/01/2022	rishab travel	85	01/11/2020	5600
Exam	18/01/2022	rishab travel	90	30/12/2020	4600
Exam	11/01/2022	irdish khan	252	07/01/2021	1500
Exam	18/02/2022	irdish khan	253	28/01/2022	2200
Exam	11/01/2022	irdish khan	257	13/12/2021	4000
Exam	31/03/2022	irdish khan	270	10/03/2022	4000
Exam	18/01/2022	irdish khan	277	28/10/2021	4700
Exam	18/01/2022	irdish khan	281	03/11/2021	2800
Janbhagidari	13/01/2022	Shubham stationery	5278	28/08/2021	30000
Janbhagidari	13/01/2022	Shubham stationery	5190	15/09/2021	7405

UDIN: 24423227BKJGR8104

Date: 12/06/2024
Place: Narmadapuram

For S SHRIVASTAVA & CO.
Chartered Accountant's
FRN. 019749
CA Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



College Code – 3203

Accredited by NAAC with B+ Grade

AISHE Code – C-35178

Email – hegpgcpihos@mp.gov.in, Website – www.sbsgovtpgcollegepipariya.in, Phone/Fax – 07576-220112



11. Fund received from other institutes/Universities like Bhoj VV, Makhnal VV, etc need to be maintained in separate registers to track their receipts & payments.

12. With Respect to Capital Work in progress:

Current status of Capital Work in Progress & its expected completion date is not disclosed as on reporting date.

During our audit, Fixed assets & cash have not been physically verified by us. We randomly selected some vouchers for testing and found errors or mistakes. This led us to recommend a 100% detailed audit of all vouchers to detect the possibility of misrepresentation, misstatement or fraud.

Some of such observation is mentioned below:

Book/Fund	Date	Amount	Expense head/ Nature	Remark
Exam	07/07/2021	38500	Computer & Peripherals	Rs. 38500 paid to Dev computers against purchase of HP Laptop Ryzen 3 8GB, 1TB HDD. Xerox copy of the bill was attached Bill no. 1165. Same bill was also attached with payment to Dev Computers on 30/04/21.
Exam	31/10/2021	8802	Totalling Mistake	Cash book page no. 179, Bank receipt side total found in excess of Rs. 8802, no receipt entry in bank column were found in cashbook.
Exam	11/01/2022	300000	Totalling Mistake	Closing balance of Bank column in cashbook as on 10th Jan'22 and opening balance of bank column as on 11th Jan'22 found short by Rs. 3 Lakh.
Exam	20/01/2022	2800	Totalling Mistake	Payment side of bank column overcasted by Rs. 2800
Exam	01/02/2022	1656	Totalling Mistake	Payment side of bank column undercasted by Rs. 1656
Exam	31/03/2022	2130	Totalling Mistake	Payment side of bank column undercasted by Rs. 2130
Worldbank	10/02/2022	40000	Internal audit fee	Internal audit fees tender amount was Rs. 40,000 shown as paid as on 10/02/22 in worldbank book but Rs. 38,000 was already shown as paid to same firm for Internal audit from Janbhagidari fund as on 17/08/21. Voucher were not provided to us for verification of double payment on same bank account or for same invoice in two different account
Janbhagidari	26/11/2021	29900	CCTV security devices &	Payment were made to Pal electronics against bill (Bill no 65 dtd 17.08.21) of CCTV purchase and installation amounting to Rs. 267565 on 02/09/21 after deduction of GST-TDS vide voucher no. 884, as per tender and Bid attached with voucher such service was inclusive of installation charges and cable used for installation along with other accessories, but on 26/11/21 Installation & Cat 6



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA Balance Sheet As at - 31st-Mar-2022

LIABILITIES	Schedule	Amount in INR	
		Current Year 2021-22	Previous Year 2020-21
CORPUS/ CAPITAL FUND	1	5,66,03,433	5,06,77,593
DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS	2	-	-
LIABILITIES & PROVISIONS	3	5,66,03,433	5,06,77,593
TOTAL			
ASSETS			
FIXED ASSETS:	4		
Tangible Assets		57,47,518	42,43,611
Intangible Assets		1,23,00,000	82,00,000
Capital Works-In-Progress			
INVESTMENTS FROM DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS	5	1,16,34,240	1,16,34,240
Long Term			
Short Term			
CURRENT ASSETS	6	2,66,87,731	2,63,42,798
LOANS, ADVANCES & DEPOSITS	7	2,33,944	2,56,944
TOTAL		5,66,03,433	5,06,77,593

SIGNIFICANT ACCOUNTING POLICIES

A-01

Date: 12/06/2024
Place: Narmadapuram

BK
Principal
S.B.S. Govt. P.G. College
Pipariya (M. P.)

CA. Ganjay Shrivastava
CA. Ganjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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Notes to Audit Report

Key Material Matters & Observations

1. With respect to opening balances:

College administration has first time compiled Balance sheet for FY 2019-20, opening balances in that year was taken as balancing figure in absence of proper records. Opening balance of current financial year is as per closing balance of last certified financial statements

2. With respect to TDS under The Income Tax Act, 1961:

Internal control mechanism for compliance of TDS under Income tax act is not found. TDS register is not maintained & Party wise entries were not recorded. Hence it is not possible for us to vouch & verify the said compliance.

3. With respect to Settlement of Staff advances:

It is observed that advances given to staff for various expenses were not settled within reasonable time period in most of the cases.

With Respect to Fees collected from students:

4. Share of fees from students should be allocated & deposited into Janbhagidari/ED/PD/AF Account (treasury) but no such bifurcation were made and all such amount lies in Exam fund a/c & Janbhagidari bank account.
5. Caution Money received from students is not transferred to separate account. Also, register is not maintained for records of refundable & Forfeited caution money.
6. DFC register is not maintained, Total fees received from students under various heads, pending fees cannot be verified by us.
7. During the period fee return entries were made regularly every month in Exam book (Rs.156524) & Janbhagidari Books (Rs.148933), as the DFC register were not maintained, so we are unable to verify these fee returns and also bank account of beneficiary were not confirmed from the bank in which amount was credited.

8. With Respect to payment of Exam fee recharge

During the year Rs. 84,56,499 were paid into MP online account under expense head "Exam fee recharge" from Exam fund book & Rs. 8,01,397 from Janbhagidari fund Book. Ledger statement from MP Online portal for recharge made during the year were not made available to verify such payments from bank to MP Online portal A/c.

With Respect to general observations

9. A single consolidated payment voucher is prepared for various types of expenses. Head-wise expense vouchers should be prepared according to the chart of accounts for proper recording and bifurcation of expenses into appropriate heads. Also, the expense head is not mentioned in the payment vouchers.
10. Advance register, DFC Register, Caution Money Register, FAR Register need to be maintained properly to track the transactions recorded in cashbook.



Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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Notes to Audit Report

Key Material Matters & Observations

1. With respect to opening balances:

College administration has first time compiled balance sheet for FY 2019-20, opening balances in that year are taken as balancing figure in absence of proper records. Opening balance of current financial year is as per closing balance of last certified financial statements.

2. With respect to TDS under The Income Tax Act 1961:

Ledger card/initial authorisation for compliance of TDS under Income tax act is not found. TDS register is not maintained & Entry wise entries were not recorded. Hence it is not possible for us to vouch & verify for said compliance.

3. With respect to Settlement of Staff advances:

It is observed that advances given to staff for various expenses were not settled within reasonable time period in most of the cases.

With respect to fees collected from students:

Share of fee from students should be allocated & deposited into Janbhagidari (ED/DP/AF) Account (University) but no such bifurcation were made and all such amount lies in Exam fund a/c & Janbhagidari bank account.

Cautious Money received from students is not transferred to separate account. Also, register is not maintained for records of refundable & forfeited caution money.

DTC register is not maintained. Total fees received from students under various heads, pending fees amount is verified by us.

During the period fee return entries were made regularly every month in Exam book (Rs.156524) & Janbhagidari Book (Rs.148933), as the DTC register were not maintained, so we are unable to verify fees for return and also bank account of beneficiary were not confirmed from the bank in which amount was credited.

4. With respect to payment of Exam fee recharge:

During the year Rs. 86,56,899 were paid into MP online account under expense head "Exam fee recharge" from Exam fund book & Rs. 8,03,387 from Janbhagidari fund Book. Ledger statement from MP Online portal for recharge made during the year were not made available to verify such payments from fund to MP Online portal A/c.

With respect to general observations:

A single consolidated payment voucher is prepared for various types of expenses. Head-wise expense vouchers should be prepared according to the chart of accounts for proper recording and bifurcation of expense into appropriate heads. Also, the expense head is not mentioned in the payment vouchers.

DTC Register, DTC Register, Cautious Money Register, DTC Register need to be maintained properly to record the transactions recorded in cashbook.



Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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During the year Rs. 84,08,596 were paid into MP online account under expense head "Exam fee recharge" from Exam fund book & Rs. 16,21,197 from Janbhagidari fund Book. Ledger statement from MP Online portal for recharge made during the year were not made available to verify such payments from bank to MP Online portal A/c.

With Respect to general observations

9. A single consolidated payment voucher is prepared for various types of expenses. Head-wise expense vouchers should be prepared according to the chart of accounts for proper recording and bifurcation of expenses into appropriate heads. Also, the expense head is not mentioned in the payment vouchers.
10. Advance register, DFC Register, Caution Money Register, FAR Register need to be maintained properly to track the transactions recorded in cashbook.
11. Fund received from other institutes/Universities like Bhoj VV, Makhanlal VV, etc need to be maintained in separate registers to track their receipts & payments.

12. With Respect to Capital Work in progress:

Current status of Capital Work in Progress & its expected completion date is not disclosed as on reporting date.

During our audit, Fixed assets & cash have not been physically verified by us. we adopted test check method to verify the type of transaction & its details.

UDIN: 24423227BKFJGQ8028

Date: 12/06/2024
Place: Narmadapuram

For S SHRIVASTAVA & CO.
Chartered Accountant's

CA Sanjay Shrivastava
(Partner)



Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

Financial Year 2021-22

A. CURRENT LIABILITIES	Current Year 2021-22	Previous Year 2020-21
1. Deposits from Staff/ Contractual staff	-	-
2. Deposits from students		
a) Caution Money	-	-
b) Library Deposit	-	-
c) Hostel Deposit	-	-
d) Other Sundry Deposits	-	-
3. Sundry Creditors		
a) For Goods & Services	-	-
b) Others	-	-
4. Deposit-Others (including EMD, Security Deposit)		
EMD	-	-
Security Deposits	-	-
5. Statutory Liabilities (GPF, TDS, GST, PT, Other TAX, CPF, GIS, NPS):		
a)	-	-
b)	-	-
6. Canteen Deposits		
7. Other Current Liabilities		
a) Salaries, Honorarium & Contractual Payments	-	-
b) Unspent Funds of Sponsored projects	-	-
c) Unspent Grants	-	-
d) Other funds	-	-
e) Other liabilities	-	-
i) Loan against FD	-	-
ii) Others	-	-
Total (A)	-	-
B. PROVISIONS		
1. Gratuity	-	-
2. Superannuation Pension	-	-
3. Accumulated Leave Encashment	-	-
4. Others (Specify)	-	-
Total (B)	0	0
Total (A+ B)	0	0

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SCHEDULE 2 - DESIGNATED / RESTRICTED/ ENDOWMENT

Financial Year 2021-22

Particulars	Current Year 2021-22	Previous Year 2020-21
a) Opening balance (Unspent Balance)	-	-
b) Additions during the year	-	-
c) Income from investments made out of the funds	-	-
d) Interest on investments/Advances	-	-
e) Interest on Savings Bank a/c	-	-
f) Other additions (Specify nature)	-	-
Total (A)	-	-
Utilisation/Expenditure towards objectives of funds		
i) Capital Expenditure		
a)	-	-
b)	-	-
c)	-	-
ii) Revenue Expenditure		
a)	-	-
b)	-	-
c)	-	-
Total (B)	-	-
Closing balance (Unspent Balance) at the year end (A - B)		
Represented by		
Cash And Bank Balances	-	-
Investments	-	-
Total	-	-

Shaheed Bhagat Singh Government P.G. College Pipariya

Distt.- Narmadapuram (M.P.)



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SCHEDULE - 1 CORPUS/CAPITAL FUND

Financial Year 2021-22

Particulars	Current Year 2021-22	Previous Year 2020-21
Balance at the beginning of the year	5,06,77,593	4,08,72,640
Add: State Government (RUSA, MPHEQIP, Govt funds through treasury, University Grants, others), Government of India,UGC and other Grants to the extent utilized for capital expenditure	1,19,880	50,00,000
Add: Assets Purchased out of own Funds	-	-
Add: Assets Purchased out of Sponsored Projects and external donor funding agencies, where ownership vests in the institution	-	-
Add: Assets Donated/Gifts Received	-	-
Add: Other Additions	-	-
Add: Excess of Income over expenditure (Surplus) transferred from the Income and Expenditure Account	70,46,704	48,04,953
Total	5,78,44,176	5,06,77,593
(Deduct) Amount of Grants returned which was previously included in Capital Grant	(12,40,743)	-
(Deduct) Deficit transferred from the Income & Expenditure Account	-	-
Balance at the year end	5,66,03,433	5,06,77,593



Annexure: A-01

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. **Basis of Accounting:**
Cash system of accounting is adopted for recording the transactions in books of accounts of the organization as a whole.
2. **Revenue Recognition:**
Expenses and Income considered payable and receivable respectively are accounted for on cash basis.
3. **Fixed Assets:**
Fixed Assets are stated at their invoice price (Original cost). Balance sheet is first time compiled in FY 2019-20, Original value of Fixed assets existing on 01/04/2019 are not available, value of these assets are not captured in Balance sheet.
4. **Depreciation:**
Depreciation has not been provided due to lack of their valuation records date wise and fund wise. Also Depreciation is not charged on assets received as grant or assets acquired from grants.
5. **Investments:**
Investment in Term Deposits (FDs) are valued at their Face Value as provided by Bank.
6. **Opening Balance:**
Since Balance sheet is first time compiled in FY 2019-20, opening balance of Corpus/Capital for FY 19-20 is calculated as balancing figure.

FOR SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

Dr. RAKESH VERMA
Principal

Dated: 12/06/2024
Place: Pipariya

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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Receipts	SBS College Pipariya 1-Apr-2021 to 31-Mar-2022		Payments	SBS College Pipariya 1-Apr-2021 to 31-Mar-2022	
			UGC GPF Salary	1,54,65,158	
			Payment to Guest Faculty	28,72,787	
			Honorarium	2,61,553	
			Salaries and Wages	58,10,783	
			ADMINISTRATIVE AND GENERAL EXPENSES		15,23,736
			Accounting Charges	30,000	
			AUDIT FEES WBP	40,000	
			Book Cost	1,508	
			Cloth Purchase	30,000	
			GPRS Machine Rent	41,007	
			Gas Return	1,500	
			Hostel Expenses	1,06,000	
			Joint Secretary UGC CRO, BHOPAL	45,105	
			Misc. Heads	13,500	
			Advertisement and Publicity	92,147	
			Gardening exp	58,152	
			Internal Audit	78,000	
			Office Expenses	1,534	
			Postage Expenses	3,000	
			Refreshment Expenses	1,100	
			Software and Website Expenses	9,524	
			TDS Charges	15,500	
			Bank Charges	6,702	
			Electricity and power	2,63,366	
			Festival Programmes	11,195	
			General Expense	67,687	
			Mobile/Telephone, Broadband & Internet Charges	1,00,960	
			Wages Expenses	82,500	
			Event & Programme	68,227	
			Printing and Stationery	3,75,521	
			Closing Balance		2,66,87,731
			Bank Accounts	2,66,87,636	
			SBI PD ACCOUNT	72,69,667	
			AP Bank A/c	13,29,897	
			Bank -SBI Exam Account	65,35,645	
			SBI - 10801481432	7,326	
			SBI Bank JBS Sbs College	1,15,46,141	
			Cash-in-Hand	95	
			Cash - Govt Book	95	
Total		11,41,89,671	Total		11,41,89,671

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya

Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA (Group)

Receipts and Payments
1-Apr-2021 to 31-Mar-2022

Receipts	SBS College Pipariya 1-Apr-2021 to 31-Mar-2022	Payments	SBS College Pipariya 1-Apr-2021 to 31-Mar-2022
Opening Balance	2,63,42,798	Capital Account	12,40,743
Bank Accounts	2,63,42,703	Capital Grant From RUSA	12,40,743
SBI PD ACCOUNT	59,41,961	Current Liabilities	13,693
Bank -SBI Exam Account	45,62,392	Sundry Creditors	13,693
RUSA Bank A/c	34,34,101	Fixed Assets	56,03,907
SBI - 10801451452	7,227	Building	18,400
SBI Bank JBS Sbi College	1,03,97,022	Capital Work in Progress	41,00,000
Cash-in-Hand	95	CCTV & Security devices	2,92,930
Cash - Govt Book	95	Lit. Books & Scientific Journals	1,68,378
Capital Account	1,19,880	Computer & Peripherals	1,96,880
Capital Grant From RUSA	1,19,880	Electrical Installation and equipment	28,320
Current Liabilities	13,688	Furniture, fixtures & fittings	7,98,999
Sundry Creditors	13,688	Fees From Students	3,05,457
Income from investments	23,324	Fees Return Medhavi Yojana	40,346
Bank Interest	23,324	Fees Return	2,65,111
Fees From Students	2,35,18,735	Transportation Expenses	2,70,770
Exam Fees Receipt	1,14,26,573	Travelling and Conveyance Expenses	2,70,770
Mo Online Receipt	18,511	Repairs & Maintenance	3,09,330
Nominee Fees Receipt	1,76,830	Repair & Maintenance - Cleaning Material & Services	5,630
Student Fees Receipt	511	Repair & Maintenance - Electric Equipment	46,226
Fees Return	91,490	Repair & Maintenance - Laboratory & Scientific Equi	7,180
Admission Fees Receipt	1,18,04,821	Repairs & Maintenance- Computers, Laptops, & Misc peripherals	1,42,843
Grants / Subsidies/ Contribution	5,98,03,594	Repairs & Maintenance - Building	64,439
Affiliation Grant / Sambandhita Shik	1,75,000	Repairs & Maintenance- General Exp	43,011
Fund From Worldbank	6,91,100	Grants / Subsidies/ Contribution	2,490
NSS Grant	45,000	Fund Lapse	2,490
Exam Receipt From Bu	1,05,677	Academic Expenses	1,49,06,713
Fund From GO	5,88,36,817	Bar Council of India, New Delhi	3,66,224
LOANS, ADVANCES & DEPOSITS	37,80,727	Career Guidance	44,395
Jantnagidari A/c in AI Book	14,16,975	Exam Fees Recharge	8,01,397
Jantnagidari A/c in Exam Book	5,05,728	Exam Fees Recharge/MP Online	84,56,499
Jantnagidari A/c in PD Book	16,28,024	Expenses on Seminars/Workshops	40,534
Advances to employees	2,30,000	Industrial Visit	6,576
Staff Ambika	30,000	Insurance Expenses	19,080
Staff Raj/Ravi	50,000	Scholarship Ekant yogan	58,000
Staff RC Deharia	29,500	Scholarship Gao Ki Bed	40,40,000
Staff Shalendra Shali	5,500	Scholarship Pratiba Kiran Yojana	6,56,000
Staff Sund Singh	50,000	Swami Vivekanand Camer Margharshan	8,505
Staff Anita Sen	10,000	Publications & Magazines	2,78,944
Staff Ravi Upadhyay	50,000	Remedial Classes Expenses	1,20,500
Staff RD Patel	5,000	Student Welfare expenses	10,060
Other Income	5,17,946	LOANS, ADVANCES & DEPOSITS	37,87,727
Trading Mistake in Cash book	12,688	AP A/c in Jantnagidari Book	14,16,975
Suspense Receipt	5,05,358	Jantnagidari A/c in Exam Book	5,05,728
ADMINISTRATIVE AND GENERAL EXPENSES	18,979	PD A/c in Jantnagidari	16,28,024
Joint Secretary UGC CRO, BHOPAL	15,793	Advances to employees	2,07,000
Bank Charges	3,186	Staff Rekha Ravi Rathore	22,500
		Staff Anita Sen	40,000
		Staff Ka Rawal	85,000
		Staff Anil Shari	50,500
		Other Income	3,32,900
		Trading Mistake in Cash book	3,02,800
		Suspense Expenditure	30,100
		STAFF PAYMENTS & BENEFITS	5,92,34,474
		Arrears	47,42,240
		DPP MP Salary	19,03,660
		Ex Gratia	50,000
		DPP MP Salary	52,55,924
		Joint Arrears Shari	3,15,464
		leave encashment	35,84,275
		NPS MP Salary	38,46,891
		NPS UGC Salary	1,39,89,181
		Staff Salary	13,36,578

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA FOR THE YEAR ENDED MARCH 31, 2022

Amount in INR

Particulars	Schedule	Current Year 2021-22	Previous Year 2020-21
INCOME			
Fees from Students	8	2,32,13,278	2,22,20,434
Grants/Subsidies/Contributions	9	5,98,51,104	5,37,93,872
Income from Investment	10	23,324	35,977
Other income	11	1,85,046	8,953
Prior Period Income	12	-	-
Total (A)		8,32,72,752	7,60,59,236
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	13	5,92,34,474	5,37,70,851
Academic Expenses	14	1,49,06,713	1,40,01,294
Administrative and General Expenses	15	15,04,762	28,63,553
Transportation Expenses	16	2,70,770	92,429
Repairs & Maintenance	17	3,09,330	5,26,157
Finance Costs	18	-	-
Depreciation- Transferred from Corpus	4	-	-
Prior Period Expenses	19	-	-
Total (B)		7,62,26,048	7,12,54,283
Balance being excess of Income over Expenditure (A-B)		70,46,704	48,04,953
Transfer to/ from Designed Fund			
Building Fund			
Others (Specify)			
Balance being Surplus/(Deficit) carried to Capital Fund		70,46,704	48,04,953

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA Balance Sheet As at - 31st-Mar-2022

LIABILITIES	Schedule	Amount in INR	
		Current Year 2021-22	Previous Year 2020-21
CORPUS/ CAPITAL FUND	1	5,66,03,433	5,06,77,593
DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS	2	-	-
LIABILITIES & PROVISIONS	3	-	-
TOTAL		5,66,03,433	5,06,77,593
ASSETS			
FIXED ASSETS:	4		
Tangible Assets		57,47,518	42,43,611
Intangible Assets		-	-
Capital Works-In-Progress		1,23,00,000	82,00,000
INVESTMENTS FROM DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS	5		
Long Term		1,16,34,240	1,16,34,240
Short Term		-	-
CURRENT ASSETS	6	2,66,87,731	2,63,42,798
LOANS, ADVANCES & DEPOSITS	7	2,33,944	2,56,944
TOTAL		5,66,03,433	5,06,77,593

SIGNIFICANT ACCOUNTING POLICIES

A-01

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

SCH 8- Fees From Students

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Admission Fees Reciept	1,18,04,821	70,68,612
Exam Fees Reciept	1,14,26,573	1,11,07,082
Fees Return Medhavi Yojana	(40,346)	(21,314)
Fees Return Sambal Yojana	-	(15,104)
Higher Education Admission Fees	-	-
Student Fees Recelpt	511	42,08,819
Fees Return	(1,73,621)	(1,27,660)
Mp Online Receipt	18,511	
Nominee Fees Reciept	1,76,830	
Grand Total	2,32,13,278	2,22,20,434

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SCHEDULE 7- LOANS, ADVANCES & DEPOSITS

Financial Year 2021-22

	Current Year 2021-22	Previous Year 2020-21
1. Advances to employees: (Non-interest bearing)		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Other (Events & Seminar etc)	4,93,994	5,16,994
Staff Ambika Ji	-	30,000.00
Staff Ekpai Singh Ji	3,000.00	3,000.00
Staff Kapil Tiwari Ji	9,000.00	9,000.00
Staff RC Dehariya Ji	-	29,500.00
Staff Shailendra Bhati Ji	(500.00)	5,000.00
Staff Sunil Singh Ji	-	50,000.00
Staff Suresh Yadav Ji	11,292.00	11,292.00
Staff Vikram Singh Choudhary Ji	1,500.00	1,500.00
Staff Ajay Parashar Ji	29,835.00	29,835.00
Staff Kk Rawat Ji	1,36,255.00	51,255.00
Staff Ravi Upadhyay Ji	8,721.98	58,721.98
Staff RG Patel Ji	11,500.00	16,500.00
Staff Anil Bharti Ji	93,390.00	33,890.00
Staff Raj Rathi Ji	-	50,000.00
Staff RR Rathore Ji	22,500.00	22,500.00
Staff SK Baghel Ji	15,000.00	15,000.00
Staff Sunil Kumar Ji	50,000.00	50,000.00
Staff Anita Sen Ji	80,000.00	50,000.00
Staff Rekha Rani Rathore	22,500.00	
	-	-
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	-	-
b) Home loan	-	-
c) Others (to be specified)	-	-
3. Other Advance		
Janbhagidari A/c in Exam Book	50,000	50,000
Exam A/c in Janbhagidari Book	(3,10,050)	(3,10,050)
4. Deposits		
a) Telephone & Broadband	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) Deposit with Bar Council	-	-
e) Others (TDS on FD Int.)	-	-
TOTAL	2,33,944	2,56,944

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SCHEDULE 5 : INVESTMENTS FROM DESIGNATED / RESTRICTED / ENDOWMENT FUNDS

Financial Year 2021-22

Long Term (MORE THAN 12 MONTHS)

	Current Year 2021-22	Previous Year 2020-21
In Approved Securities	-	-
Term Deposits with Banks:		
FDR-10801532044 M.Dt-30/06/24 M.Val-68085	68,085	68,085
FDR-10801544038 M.Dt-07/08/24 M.Val-1892280	18,92,280	18,92,280
FDR-10801544049 M.Dt-02/02/28 M.Val-22535	22,535	22,535
FDR-10801544050 M.Dt-11/02/21 M.Val-24607	24,607	24,607
FDR-10801544061 M.Dt-11/08/27 M.Val-1205848	12,05,848	12,05,848
FDR-1080154427 M.Dt-25/11/28 M.Val-4869904	48,69,904	48,69,904
FDR-30130789138 M.Dt-22/02/22 M.Val-5318	5,318	5,318
FDR-30130789660 M.Dt-22/02/22 M.Val-720609	7,20,609	7,20,609
FDR-31232742552 M.Dt-28/06/25 M.Val-1147470	11,47,470	11,47,470
FDR-31232745575 M.Dt-28/06/25 M.Val-5850	5,850	5,850
FDR-34721651600 M.Dt-20/02/24 M.Val-1640983	16,40,983	16,40,983
FDR-34721714606 M.Dt-20/02/24 M.Val-30751	30,751	30,751
Others (to be specified)	-	-
TOTAL	1,16,34,240	1,16,34,240

Short Term (LESS THAN 12 MONTHS)

	Current Year 2021-22	Previous Year 2020-21
In Approved Securities	-	-
Term Deposits with Banks	-	-
Others (to be specified)	-	-
TOTAL	-	-
Grand Total	1,16,34,240	1,16,34,240

SCHEDULE 6- CURRENT ASSETS

Financial Year 2021-22

	Current Year 2021-22	Previous Year 2020-21
1. Inventory:		
a) Stores and Spares	-	-
b) Printing & Stationery	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building Material	-	-
f) Electrical Material	-	-
g) Others	-	-
2. Cash and Bank Balances		
a) With Scheduled Banks:		
In Current Accounts	1,80,89,112	2,04,00,742
In Term deposit Accounts	-	-
In Savings Accounts	-	-
In Treasury Accounts	85,98,524	59,41,961
b) With non-Scheduled Banks:		
In Current Accounts	-	-
In Term deposit Accounts	-	-
In Savings Accounts	-	-
c) Cash	95	95
3. Funds in Transit		
TOTAL	2,66,87,731	2,63,42,798

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SCHEDULE 4 FIXED ASSETS- Financial Year 2021-22

S. NO.	ASSETS HEAD	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance	Additions	Deductions	Closing Balance	Opening Balance	Depreciation for the Year	Deductions/adjustment	Closing Balance	Current Year 2021-22	Previous Year 2020-21
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	13,62,474	18,400	-	13,80,874	-	-	-	-	13,80,874	13,62,474
4	Tube wells & Water Supply	-	-	-	-	-	-	-	-	-	-
5	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
6	Electrical Installation and equipment	1,01,262	28,320	-	1,29,582	-	-	-	-	1,29,582	1,01,262
7	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
8	Scientific & Laboratory Equipment	6,37,288	-	-	6,37,288	-	-	-	-	6,37,288	6,37,288
9	Office Equipment	25,400	-	-	25,400	-	-	-	-	25,400	25,400
10	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
11	Computers & Peripherals	2,96,989	1,96,880	-	4,93,869	-	-	-	-	4,93,869	2,96,989
12	Furniture, Fixtures & Fittings	9,73,780	7,98,999	-	17,72,779	-	-	-	-	17,72,779	9,73,780
13	Vehicles	-	-	-	-	-	-	-	-	-	-
14	Lib. Books & Scientific Journals	1,75,680	1,68,378	-	3,44,058	-	-	-	-	3,44,058	1,75,680
15	Sports Equipments	-	-	-	-	-	-	-	-	-	-
16	Musical Instruments	-	-	-	-	-	-	-	-	-	-
17	Generator and inverter	23,796	-	-	23,796	-	-	-	-	23,796	23,796
18	CCTV & Security devices	6,46,942	2,92,930	-	9,39,872	-	-	-	-	9,39,872	6,46,942
19	Smart Classes	-	-	-	-	-	-	-	-	-	-
20	Biometric Machines	-	-	-	-	-	-	-	-	-	-
21	Assets Recorded at Nominal Value Re.1	-	-	-	-	-	-	-	-	-	-
Total (A)		42,43,611	15,03,907	-	57,47,518	-	-	-	-	57,47,518	42,43,611
	Intangible Assets	Opening Balance	Additions	Deductions	Closing Balance	Opening Balance	Depreciation for the Year	Deductions/adjustment	Closing Balance	Current Year	Previous Year
22	Computer Software	-	-	-	-	-	-	-	-	-	-
23	E-Journals	-	-	-	-	-	-	-	-	-	-
24	Patents & Copyright	-	-	-	-	-	-	-	-	-	-
Total (B)		-	-	-	-	-	-	-	-	-	-
25	Capital Work in Progress	82,00,000	41,00,000	-	1,23,00,000	-	-	-	-	1,23,00,000	82,00,000
Total (C)		82,00,000	41,00,000	-	1,23,00,000	-	-	-	-	1,23,00,000	82,00,000
Grand Total		1,24,43,611	56,03,907	-	1,80,47,518	-	-	-	-	1,80,47,518	1,24,43,611

Note: No depreciation is charged on Assets received as Grant or Acquired from Grant fund.

Balancesheet have been first time compiled in 2019-20, opening assets valuation is not available. Hence Nil balance is taken as opening balance of Fixed asset in FY 2019-20

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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

SCH 16-Transportation Expenses

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Travelling & Conveyance Expenses	2,70,770	92,429
Grand Total	2,70,770	92,429

SCH 17- Repairs & Maintenance

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Repair & Maintenance - Play Ground	-	-
Repair & Maintenance - Cleaning Material & Services	5,630	5,501
Repair & Maintenance - Electric Equipment	46,226	63,235
Repair & Maintenance - Plant & Machinery	7,180	37,300
Repairs & Maintenance- Computers, Laptops, & Misc per	1,42,843	18,644
Repairs & Maintenance- General Exp	43,011	1,01,222
Repairs & Maintenance- Building	64,439	3,00,255
Grand Total	3,09,330	5,26,157

SCH 18- Finance Costs

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Nil		-
Grand Total	-	-

SCH 19- Prior Period Expenses

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Nil	-	-
Grand Total	-	-

Shaheed Bhagat Singh Government P.G. College Pipariya

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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

SCH 15- Administrative and General Expenses

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Accounting Charges	30,000	35,000
Advertisement and Publicity	92,147	60,650
Audit Fees Expenses	40,000	-
Book Cost	1,508	-
Bank Charges	3,516	11,657
Cloth Purchase	30,000	-
Electricity and power	2,63,366	4,94,185
Event & Programme	68,227	1,60,475
Festival Programmes	11,195	10,340
Gardening exp	58,152	1,51,356
General Expense	67,687	57,187
GPRS Machine Rent	41,007	38,750
Gst Return	1,500	-
Gst Expenses	-	2,16,714
Hostel Expenses	1,06,000	-
Identity Card Exp	-	57,112
Internal Audit	78,000	-
Joint Secretry UGC CRO, BHOPAL	29,312	15,783
Medical Bill	-	48,562
Misc. Heads	13,500	9,000
Mobile/Telephone, Broadband & Internet Charges	1,00,960	1,68,236
MPTC	-	4,360
Office Expenses	1,534	250
Postage Expenses	3,005	20,506
Printing and Stationery	3,75,521	3,34,900
Prodyogiki Unnayan Expense	-	7,98,742
Refreshment Expenses	1,100	14,562
Software and Website Expenses	9,524	31,106
Sports Expenses	-	16,530
TDS Charges	15,500	17,500
Wages Expenses	62,500	90,090
Grand Total	15,04,762	28,63,553

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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

SCH 13- Staff Payments & Benefits

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Arrears	47,42,240	21,89,685
DPF MP Salary	19,03,660	15,94,323
Ex Gratia	50,000	-
GPF MP Salary	52,55,924	31,81,306
Jivan Nirwahan Bhatta	3,15,464	2,48,146
leave encashment	35,84,275	28,73,058
NPS MP Salary	38,46,891	50,80,225
NPS UGC Salary	1,39,89,181	1,00,90,697
PARIWAR KALYAN NIDHI	-	1,78,639
Samuh Bima Yogana	-	44,363
Savdhi Sah Bima Yogana	-	6,10,431
Staff Salary	13,36,578	9,93,898
UGC GPF Salary	1,54,65,158	1,82,65,599
UGC MP Salary	-	16,92,436
GIS PAYMENT	-	7,586
Payment to Guest Faculty	28,72,787	15,24,833
Honorarium	2,61,553	4,72,020
Salaries and Wages	56,10,763	47,23,606
Grand Total	5,92,34,474	5,37,70,851

SCH 14 - Academic Expenses

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Bar Council of India, New Delhi	3,66,224	4,66,000
Exam Fees Recharge	8,01,397	16,21,497
Exam Fees Recharge(MP Online)	84,56,499	84,08,596
Examination Expenses	-	2,894
Expenses on Seminar/Workshop	40,534	15,950
Free Book Distribution	-	21,59,147
Insurance Expenses	19,080	-
Industrial Visit	6,576	-
Newspapers, Subscription & e-journals	-	10,138
Publications & Magazines	2,78,944	20,160
Remedial Classes Expenses	1,20,500	68,269
Scholarship	-	2,400
Scholarship Ekikrat yogan	58,000	-
Scholarship Gao Ki Beti	40,40,000	4,10,000
Scholarship Payment	-	27,000
Scholarship Pratiba Kiran Yogana	6,56,000	5,35,000
Stationery to SC/ST Students	-	1,70,856
Student Welfare expenses	10,060	-
Swami Vivekanand Carrier Margdharshan	52,900	83,387
Grand Total	1,49,06,713	1,40,01,294

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SCH 10- Income From Investments

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Interest on Term Deposits	-	-
Interest on Saving Account	23,324	35,977
Grand Total	23,324	35,977

SCH 11- Other Income

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Bhoj University	-	45,957
Chitrakoot University	-	-
Totalling Mistake in Cash Book	(2,90,212)	-
Suspence Receipt	5,05,358	-
Suspence Expenditure	(30,100)	(37,004)
Grand Total	1,85,046	8,953

SCH 12- Prior Period Income

Particulars	Current Year	Previous Year
Previou Years Adjustments	-	-
Grand Total	-	-

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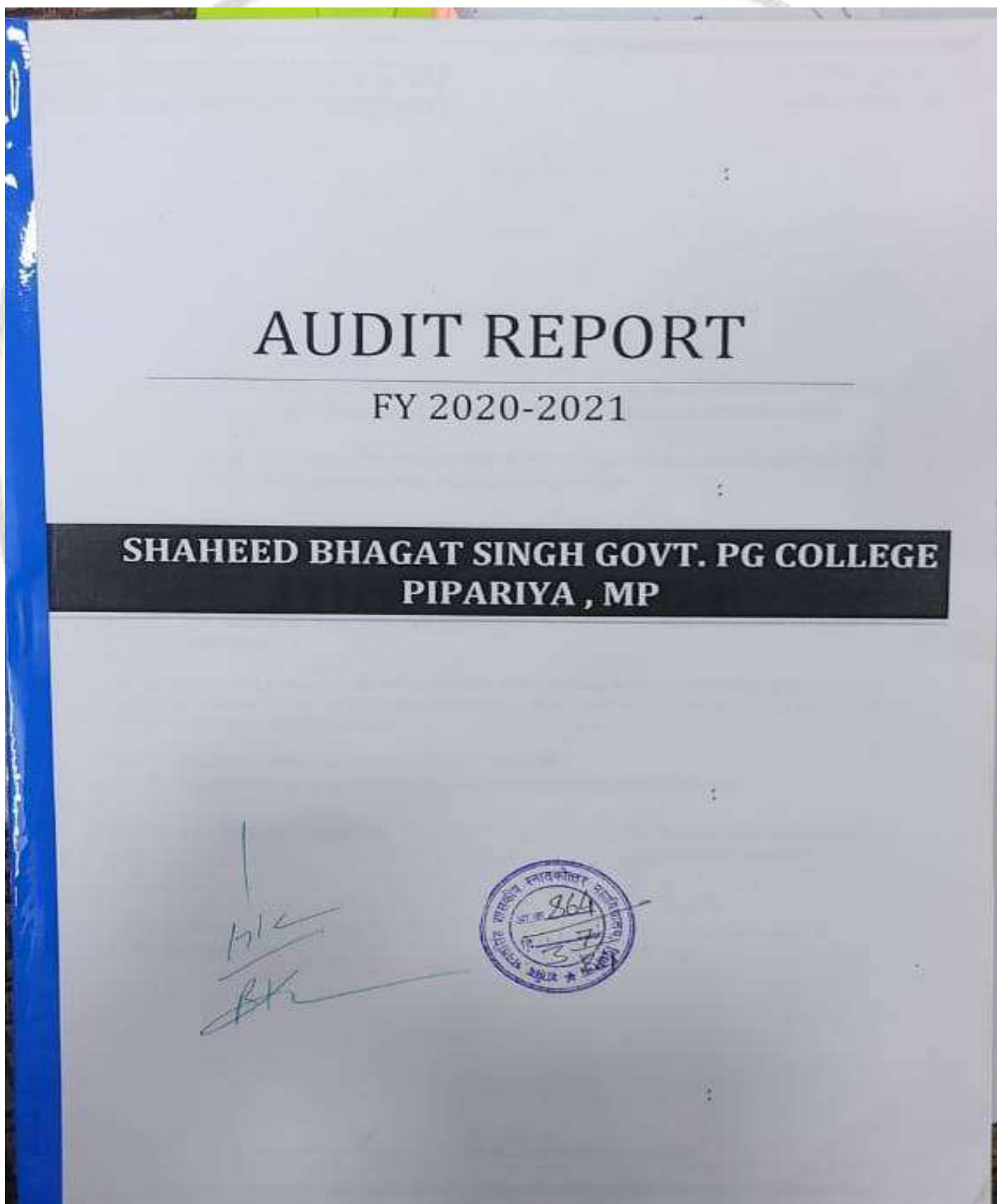
SCH 9- Grants/Subsidies/Contribution

1-Apr-2021 to 31-Mar-2022

Particulars	Current Year	Previous Year
Fund From Worldbank	6,91,100	1,17,130
Bhoj Open University	-	34,200
Affiliation Grant (Sambhandhta Shulk)	1,75,000	-
Prodyogiki Unnayan Grant	-	7,98,742
Exam Receipt From Bu	1,05,677	1,11,050
Fund Lapse	(2,490)	(260)
NSS Grant	45,000	-
FUND FOR AUDIT FEES REC	40,000	-
Fund for Arrears	47,42,240	21,89,685
Fund for Book Cost	1,508	-
Fund for Career Guidance	44,395	-
Fund for Cloth Purchase	30,000	-
Fund for DPF MP Salary	19,03,660	15,94,323
fund for Electricity and power	1,65,810	3,11,618
Fund for Ex Gratia	50,000	-
Fund for GPF MP Salary	52,55,924	31,81,306
Fund for Jivan Nirwahan Bhatta	3,15,464	2,48,146
fund for leave encashment	35,84,275	28,73,058
Fund for Medical Bill	-	48,562
fund for Mobile/Telephone, Broadband & Internet Charges	48,865	1,19,228
Fund for MPTC	-	4,360
Fund for NPS MP Salary	38,46,891	50,80,225
Fund For Pariwar Kalyan Nidhi	-	1,78,639
Fund for Payment to Guest Faculty	28,47,167	15,24,833
Fund for Samuh Bima Yogana	-	44,363
Fund for Scholarship Ekikrat yogan	58,000	-
Fund For Scholarship Gao Ki Beti	40,40,000	4,10,000
Fund For Scholarship Payment	-	27,000
Fund For Scholarship Pratiba Kiran Yogana	6,56,000	5,35,000
Fund for Staff Salary	13,36,578	9,93,898
fund for Travelling and Conveyance Expenses	3,202	13,014
Fund for UGC MP Salary	-	16,92,436
Fund for Free Book SC/CT	-	21,59,147
Fund for Furniture Purchase	3,98,999	3,50,000
FUND FOR GIS PAYMENT	-	7,586
Fund for Misc. Heads	13,500	9,000
Fund for NPS UGC Salary	1,39,89,181	1,00,90,697
Fund for Staff Bima	-	6,10,431
Fund for Stationary to SC/ST	-	1,70,856
Fund for UGC GPF Salary	1,54,65,158	1,82,65,599
Grand Total	5,98,51,104	5,37,93,872



AUDIT REPORT 2020-2021



Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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S SHRIVASTAVA & CO
CHARTERED ACCOUNTANTS

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AUDIT REPORT

We have audited the attached Balance Sheet as on 31-03-2021 and Income & Expenditure for the year ended on that date, of **SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA (M.P.)**.

These financial statements are the responsibility of the management and our responsibility is to express an opinion on these financial statements based on our Audit.

We report, *subject to our notes attached with this report*, as follows:

1. We have obtained all the information & explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The statements dealt with the report were in agreement with the books of accounts maintained.

In our opinion and to the best of our information and according to the explanations given to us the said statements, subject to our notes give a partly true & fair view in conformity with the accounting principles generally accepted in India;

- a) In case of balance sheet of the entity as on 31-03-2021
- b) In case of Income & Expenditure Account for the period ended on that date.

UDIN: 24423227BKFJGQ8028

Date: 12/06/2024
Place: Narmadapuram

For S SHRIVASTAVA & CO.
Chartered Accountant's
FRN. 019744C
CA. Sanjay Shrivastava
(Partner)

Bhopal
HIG-130, Vidya Nagar, BDA Scheme Sector-C
Bhopal - 462026 (M.P.) Ph: 0755-4949455

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102, Madan Mahal, Above Canara Bank,
Meenakshi Square, Narmadapuram - 461001 (M.P.) Ph: 0755-403000

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



College Code - 3203

Accredited by NAAC with B+ Grade

AISHE Code - C-35178

Email - hegpgcpiphos@mp.gov.in, Website - www.sbsgovtpgcollegepipariya.in, Phone/Fax - 07576-220112



Receipts	SBS	Payments	SBS College Pipariya
	1-Apr-2020 to 31-Mar-2021		1-Apr-2020 to 31-Mar-2021
		STAFF PAYMENTS & BENEFITS	5,39,01,483
		Amount	21,25,555
		GPF MP Salary	15,94,323
		GPF MP Salary	31,01,305
		Joshi Nivaran Bhata	2,48,145
		Leave encashment	28,73,058
		NPS MP Salary	50,80,225
		NPS UGC Salary	1,00,90,897
		PAIDWAR KALYAN NDS	1,78,939
		Samah Bess Yojana	44,353
		Staff Bina	5,10,431
		Staff Salary	9,43,698
		UGC GPF Salary	1,82,65,599
		UGC MP Salary	16,92,436
		QIS PAYMENT	7,586
		Payment to Guest Faculty	15,24,833
		Honorarium	4,72,020
		Salaries and Wages	48,54,247
		ADMINISTRATIVE AND GENERAL EXPENSES	28,63,583
		Accounting Charges	35,000
		GPDS Machine Rent	39,750
		Gas Expenses	2,16,714
		Identity Card exp	57,112
		Joint Secretary UGC ORO, BHOPAL	15,783
		Medical Bill	48,582
		Misc. Heads	8,000
		MPTC	4,360
		Prodyogiki Unnayan Expense	7,90,742
		Sundry Admin Expenses	9,000
		Advertisement and Publicity	60,550
		Gardening exp	1,51,358
		Office Expenses	250
		Postage Expenses	20,506
		Refreshment Expenses	14,562
		Software and Website Expenses	31,108
		TDS Charges	17,500
		Bank Charges	11,857
		Electricity and power	4,94,185
		Financial Programmes	10,340
		General Expense	48,187
		Mobile/Telephone, Broadband & Internet Charges	1,65,238
		Wages Expenses	90,090
		Event & Programme	1,60,475
		Printing and Stationery	3,34,900
		Closing Balance	2,83,42,798
		Bank Accounts	2,63,42,703
		SBI PO ACCOUNT	59,41,981
		Bank - SBI Exim Account	45,62,382
		RUSS Bank A/c	54,34,101
		SBI - 10801491452	7,227
		SBI Bank - SBS P.G. College	1,03,67,022
		Cash-in-hand	93
		Cash - Govt Bank	95
Total		10,29,33,078	10,29,33,078

Date: 12/06/2024
Place: Narmadapuram

Principal
S.B. Govt. P.G. College
PIPARIYA (M.P.)

S. B. Govt. P.G. College
PIPARIYA (M.P.)
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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Annexure: A-01

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. **Basis of Accounting:**
Cash system of accounting is adopted for recording the transactions in books of accounts of the organization as a whole.
2. **Revenue Recognition:**
Expenses and Income considered payable and receivable respectively are accounted for on cash basis.
3. **Fixed Assets:**
Fixed Assets are stated at their invoice price (Original cost). Balance sheet is first time compiled in FY 2019-20. Original value of Fixed assets existing on 01/04/2019 are not available, value of these assets are not captured in Balance sheet.
4. **Depreciation:**
Depreciation has not been provided due to lack of their valuation records date wise and fund wise. Also Depreciation is not charged on assets received as grant or assets acquired from grants.
5. **Investments:**
Investment in Term Deposits (FDs) are valued at their Face Value as provided by Bank.
6. **Opening Balance:**
Since Balance sheet is first time compiled in FY 2019-20, opening balance of Corpus/Capital for FY 19-20 is calculated as balancing figure.

FOR SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA


Principal
Dr. RAKESH K. VERMA
Principal
Shaheed Bhagat Singh Govt. College
PIPARIYA (M. P.)

Dated: 12/06/2024
Place: Pipariya

Page 5 of :

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SCHEDULE - 1 CORPUS/CAPITAL FUND Financial Year 2020-21

Particulars	Current Year 2020-21	Previous Year 2019-20
Balance at the beginning of the year	4,08,72,640	2,49,70,628
Add: State Government (RUSA, MPHEQIP, Govt funds through treasury, University Grants, others), Government of India, UGC and other Grants to the extent utilized for capital expenditure	50,00,000	1,00,00,000
Add: Assets Purchased out of own Funds	-	-
Add: Assets Purchased out of Sponsored Projects and external donor funding agencies, where ownership vests in the institution	-	-
Add: Assets Donated/Gifts Received	-	-
Add: Other Additions	-	-
Add: Excess of Income over expenditure (Surplus) transferred from the Income and Expenditure Account	48,04,953	59,02,012
Total	5,06,77,593	4,08,72,640
(Deduct) Amount of Grants returned which was previously included in Capital Grant	-	-
(Deduct) Deficit transferred from the Income & Expenditure Account	-	-
Balance at the year end	5,06,77,593	4,08,72,640

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Schedule	Current Year 2020-21	Previous Year 2019-20
INCOME			
Fees from Students	8	2,22,20,434	3,11,49,579
Grants/Subsidies/Contributions	9	5,37,93,872	4,65,00,754
Income from Investment	10	35,977	89,222
Other Income	11	8,953	96,573
Prior Period Income	12	-	-
Total (A)		7,60,59,236	7,76,42,982
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	13	5,37,70,851	4,89,17,280
Academic Expenses	14	1,40,01,294	1,87,03,169
Administrative and General Expenses	15	28,83,553	36,06,644
Transportation Expenses	16	92,429	74,171
Repairs & Maintenance	17	5,26,157	4,39,707
Finance Costs	18	-	-
Depreciation- Transferred from Corpus	4	-	-
Prior Period Expenses	19	-	-
Total (B)		7,12,54,283	7,17,40,970
Balance being excess of Income over Expenditure (A-B)		48,04,953	59,02,012
Transfer to/ from Designed Fund			
Building Fund			
Others (Specify)			
Balance being Surplus/(Deficit) carried to Capital Fund		48,04,953	59,02,012

Date: 12/06/2024
Place: Narmadapuram

R.K.
Principal
Dr. Rakesh Verma
S.B. Govt. P.G. College
PIPARIYA (M. P.)



Sanjay Shrivastava
Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA Balance Sheet As at – 31st-Mar-2021

LIABILITIES	Schedule	Amount in INR	
		Current Year 2020-21	Previous Year 2019-20
CORPUS/ CAPITAL FUND	1	5,06,77,593	4,08,72,640
DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS	2	-	-
LIABILITIES & PROVISIONS	3	-	-
TOTAL		5,06,77,593	4,08,72,640
ASSETS			
FIXED ASSETS	4		
Tangible Assets		42,43,611	18,12,624
Intangible Assets		-	-
Capital Works-In-Progress		82,00,000	82,00,000
INVESTMENTS FROM DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS	5		
Long Term		1,16,34,240	1,16,34,240
Short Term		-	-
CURRENT ASSETS	6	2,63,42,798	1,91,99,142
LOANS, ADVANCES & DEPOSITS	7	2,56,944	26,634
TOTAL		5,06,77,593	4,08,72,640

SIGNIFICANT ACCOUNTING POLICIES

A-01

Date: 12/06/2024
Place: Narmadapuram

BK
Principal
S.B.S. Govt. P.G. College
PIPARIYA (M. P.)



Shri Jay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA (Group) Receipts and Payments 1-Apr-2020 to 31-Mar-2021

Receipts	SBS College Pipariya 1-Apr-2020 to 31-Mar-2021	Payments	SBS College Pipariya 1-Apr-2020 to 31-Mar-2021
Opening Balance		Opening Balance	
Bank Accounts	1,81,07,417	Bank Accounts	24,30,587
SBI PG ACCOUNT	48,44,478	Building	2,66,520
Bank-SBI Exam Account	33,03,289	Generator and Inverter	23,790
RUBA Bank Ac.	18,88,870	Software & Laboratory Equipment	4,37,288
SBI – TSBNI/ANZ	7,033	CCTV & Security related	60,152
SBI Bank JDS SBI College	80,83,143	Lab. Books & Scientific Journals	1,75,680
Cash-in-Hand	31,725	Computer & Peripherals	2,94,949
Cash - State Bank	7,378	Electrical Installation and equipment	1,01,267
Cash - Govt Bank	85	Furniture, Fixtures & Fittings	8,49,360
Cash - Janakpuri Bank	24,034	Other Income	
Capital Account		Subsidy Expenditure	17,805
Capital Grant	80,00,000	Fee Free Students	
Income from Investments		Fee Return Madhav Yogini	1,84,078
Bank Interest	35,977	Fee Return Sankar Yogini	15,104
Other Income		Fee Return	1,27,660
Other University Receipts	45,957	Repairs & Maintenance	5,26,157
Fee Free Students		Repair & Maintenance - Cleaning Material & Services	5,501
Exam Fee Receipt	1,11,07,062	Repair & Maintenance - Electric Equipment	63,235
Student Fee Receipt	42,08,819	Repair & Maintenance - Laboratory & Scientific Equip	8,000
Admission Fee Receipt	70,68,812	Repair & Maintenance - Plant & Machinery	29,300
Grants / Subsidies / Contribution		Repairs & Maintenance - Computers, Laptop, & Miscellaneous	18,544
Recd. Open University, Shopal	34,200	Repairs & Maintenance - General Exp.	1,01,222
Fund From Workbank	1,29,000	Repairs & Maintenance - Building	3,00,255
Pragati Unnayan Grant	7,98,742	Transportation Expenses	
Grant Received From Bz	1,11,000	Travel and Conveyance Expenses	32,429
Fund From SGO	5,27,35,010	Academic Expenses	1,40,01,294
LOANS, ADVANCES & DEPOSITS	15,73,877	Bar Council of India, New Delhi	4,88,000
Exam Ac. in Janakpuri	50,000	Exam Expense	300
Janakpuri Ac. in PG Bank	14,33,988	Exam Fee Recharge	18,21,197
Janakpuri Ac. in Hina Bank	19,193	Exam Fee Recharge (MT Online)	84,08,598
Advances to employees	70,000	Examination Expenses	2,894
Staff Advance	1,000	Expenses on Teachers/Workshop	15,950
Staff Rakesh Kumar Mishra	10,000	Free Book STSC	21,59,147
Staff Anil Prasad	21,000	Newspapers, Subscription & e-journals	10,138
Staff Raju Upadhyay	8,890	Scholarship Gas to Bell	4,10,000
Staff Anil Shrivastava	38,000	Scholarship Haryana	27,000
STAFF PAYMENTS & BENEFITS	1,30,641	Scholarship Pradip Kumar Yogini	5,35,000
Salaries and Wages	1,30,641	Stationery & SC/ST Students	1,70,856
		Senior Mechanical Center Margabharati	53,387
		Publications & Magazines	20,160
		Remedial Classes Expenses	88,269
		Scholarship	2,400
		Sports Expenses	18,530
		Grants / Subsidies / Contribution	12,130
		Fund From Workbank	11,870
		Fund Lapse	260
		LOANS, ADVANCES & DEPOSITS	18,33,388
		Janakpuri Ac. in Exam Bank	50,000
		Janakpuri Ac. in PG Bank	14,33,988
		PG Ac. in Janakpuri	19,193
		Exam Ac. in Janakpuri	70,000
		Advances to employees	3,01,000
		Staff Advance	10,000
		Staff Rakesh Kumar Mishra	10,000
		Staff Anil Prasad	21,000
		Staff Raju Upadhyay	8,890
		Staff Anil Shrivastava	38,000
		Staff Rakesh Kumar Mishra	10,000
		Staff Anil Prasad	21,000
		Staff Raju Upadhyay	8,890
		Staff Anil Shrivastava	38,000
		Staff Rakesh Kumar Mishra	10,000
		Staff Anil Prasad	21,000
		Staff Raju Upadhyay	8,890
		Staff Anil Shrivastava	38,000

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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Notes to Audit Report

Key Material Matters & Observations

1. With respect to opening balances:

College administration has first time compiled Balance sheet for FY 2019-20, opening balances in that year was taken as balancing figure in absence of proper records. Opening balance of current financial year is as per closing balance of last certified financial statements.

2. With respect to TDS under The Income Tax Act, 1961:

Internal control mechanism for compliance of TDS under Income tax act is not found. TDS register is not maintained & Party wise entries were not recorded. Hence it is not possible for us to vouch & verify the said compliance. Some of such instances where TDS Challan, TDS certificate or TDS return not presented before us are:

Book/Fund	Date	Amount	Expense head	Remark
Janbhagidari	19/06/2020	109400	Gardening Expenses	Paid to Rathi Suppliers for garden development
Janbhagidari	17/06/2020	130560	Building	Paid to Rathi Suppliers for garden development B Block
Janbhagidari	17/06/2020	23560	Building	Paid to Rathi Suppliers for garden development Admin Building
Janbhagidari	17/06/2020	112400	Building	Paid to Rathi Suppliers for garden development A Block
Exam Book	2020-21	472020	Honorarium	Honorarium to staff is not taken in salary register, no TDS deducted on such payment.

3. With respect to Settlement of Staff advances:

It is observed that advances given to staff for various expenses were not settled within reasonable time period in most of the cases.

With Respect to Fees collected from students:

- Share of fees from students should be allocated & deposited into Janbhagidari/ED/PD/AF Account (treasury) but no such bifurcation were made and all such amount lies in Exam fund a/c & Janbhagidari bank account.
- Caution Money received from students is not transferred to separate account. Also, register is not maintained for records of refundable & Forfeited caution money.
- DFC register is not maintained. Total fees received from students under various heads, pending fees cannot be verified by us.
- During the period fee return entries were made regularly every month in Exam book (Rs.29857) & Janbhagidari Books (Rs.134221), as the DFC register were not maintained, so we are unable to verify these fee returns and also bank account of beneficiary were not confirmed from the bank in which amount was credited.

8. With Respect to payment of Exam fee recharge



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During the year Rs. 84,08,596 were paid into MP online account under expense head "Exam fee recharge" from Exam fund book & Rs. 16,21,197 from Janbhagidari fund Book. Ledger statement from MP Online portal for recharge made during the year were not made available to verify such payments from bank to MP Online portal A/c.

With Respect to general observations

9. A single consolidated payment voucher is prepared for various types of expenses. Head-wise expense vouchers should be prepared according to the chart of accounts for proper recording and bifurcation of expenses into appropriate heads. Also, the expense head is not mentioned in the payment vouchers.
10. Advance register, DFC Register, Caution Money Register, FAR Register need to be maintained properly to track the transactions recorded in cashbook.
11. Fund received from other institutes/Universities like Bhoj VV, Makhailal VV, etc need to be maintained in separate registers to track their receipts & payments.

12. With Respect to Capital Work in progress:

Current status of Capital Work in Progress & its expected completion date is not disclosed as on reporting date.

During our audit, Fixed assets & cash have not been physically verified by us. we adopted test check method to verify the type of transaction & its details.

UDIN: 24423227BKFJGQ8028

Date: 12/06/2024

Place: Narmadapuram

For S SHRIVASTAVA & CO.
Chartered Accountant's
FRN.
0197440
CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SCHEDULE 4 FIXED ASSETS-

Financial Year 2020-21

S. NO.	ASSETS HEAD	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance	Additions	Deductions	Closing Balance	Opening Balance	Depreciation for the Year	Deductions/ adjustment	Closing Balance	Current Year 2020-21	Previous Year 2019-20
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	10,95,954	2,66,520	-	13,62,474	-	-	-	-	13,62,474	10,95,954
4	Tube wells & Water Supply	-	-	-	-	-	-	-	-	-	-
5	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
6	Electrical Installation and equipment	-	1,01,262	-	1,01,262	-	-	-	-	1,01,262	-
7	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
8	Scientific & Laboratory Equipment	-	6,37,288	-	6,37,288	-	-	-	-	6,37,288	-
9	Office Equipment	25,400	-	-	25,400	-	-	-	-	25,400	25,400
10	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
11	Computers & Peripherals	-	2,96,989	-	2,96,989	-	-	-	-	2,96,989	-
12	Furniture, Fixtures & Fittings	1,24,480	8,49,300	-	9,73,780	-	-	-	-	9,73,780	1,24,480
13	Vehicles	-	-	-	-	-	-	-	-	-	-
14	Lib. Books & Scientific Journals	-	1,75,680	-	1,75,680	-	-	-	-	1,75,680	-
15	Sports Equipments	-	-	-	-	-	-	-	-	-	-
16	Musical Instruments	-	-	-	-	-	-	-	-	-	-
17	Generator and Inverter	-	23,796	-	23,796	-	-	-	-	23,796	-
18	CCTV & Security devices	5,66,790	80,152	-	6,46,942	-	-	-	-	6,46,942	5,66,790
19	Smart Classes	-	-	-	-	-	-	-	-	-	-
20	Biometric Machines	-	-	-	-	-	-	-	-	-	-
21	Assets Recorded at Nominal Value Re.1	-	-	-	-	-	-	-	-	-	-
Total (A)		18,12,624	24,30,987	-	42,43,611	-	-	-	-	42,43,611	18,12,624

	Intangible Assets	Opening Balance	Additions	Deductions	Closing Balance	Opening Balance	Depreciation for the Year	Deductions/ adjustment	Closing Balance	Current Year	Previous Year
22	Computer Software	-	-	-	-	-	-	-	-	-	-
23	E-Journals	-	-	-	-	-	-	-	-	-	-
24	Patents & Copyright	-	-	-	-	-	-	-	-	-	-
Total (B)		-	-	-	-	-	-	-	-	-	-
25	Capital Work in Progress	82,00,000	-	-	82,00,000	-	-	-	-	82,00,000	82,00,000
Total (C)		82,00,000	-	-	82,00,000	-	-	-	-	82,00,000	82,00,000
Grand Total		1,00,12,624	24,30,987	-	1,24,43,611	-	-	-	-	1,24,43,611	1,00,12,624

Note: No depreciation is charged on Assets received as Grant or Acquired from Grant fund.

Balancesheet have been first time compiled in 2019-20, opening assets valuation is not available. Hence Nil balance is taken as opening balance of Fixed asset in FY 219-20

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SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

Financial Year 2020-21

A. CURRENT LIABILITIES	Current Year 2020-21	Previous Year 2019-20
1. Deposits from Staff/ Contractual staff	-	-
2. Deposits from students		
a) Caution Money	-	-
b) Library Deposit	-	-
c) Hostel Deposit	-	-
d) Other Sundry Deposits	-	-
3. Sundry Creditors		
a) For Goods & Services	-	-
b) Others	-	-
4. Deposit-Others (including EMD, Security Deposit)		
EMD	-	-
Security Deposits	-	-
5. Statutory Liabilities (GPF, TDS, GST, PT, Other TAX, CPF, GIS, NPS):		
a)	-	-
b)	-	-
6. Canteen Deposits		
7. Other Current Liabilities		
a) Salaries, Honorarium & Contractual Payments	-	-
b) Unspent Funds of Sponsored projects	-	-
c) Unspent Grants	-	-
d) Other funds	-	-
e) Other liabilities	-	-
i) Loan against FD	-	-
ii) Others	-	-
Total (A)	-	-
B. PROVISIONS		
1. Gratuity	-	-
2. Superannuation Pension	-	-
3. Accumulated Leave Encashment	-	-
4. Others (Specify)	-	-
Total (B)	0	0
Total (A+ B)	0	0

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SCHEDULE 2 - DESIGNATED / RESTRICTED/ ENDOWMENT

Financial Year 2020-21

Particulars	Current Year 2020-21	Previous Year 2019-20
a) Opening balance (Unspent Balance)	-	-
b) Additions during the year	-	-
c) Income from investments made out of the funds	-	-
d) Interest on investments/Advances	-	-
e) Interest on Savings Bank a/c	-	-
f) Other additions (Specify nature)	-	-
Total (A)	-	-
Utilisation/Expenditure towards objectives of funds		
i) Capital Expenditure		
a)	-	-
b)	-	-
c)	-	-
ii) Revenue Expenditure		
a)	-	-
b)	-	-
c)	-	-
Total (B)	-	-
Closing balance (Unspent Balance) at the year end (A - B)		
Represented by		
Cash And Bank Balances	-	-
Investments	-	-
Total	-	-

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



College Code – 3203

Accredited by NAAC with B+ Grade

AISHE Code – C-35178

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SCHEDULE - 1 CORPUS/CAPITAL FUND

Financial Year 2020-21

Particulars	Current Year 2020-21	Previous Year 2019-20
Balance at the beginning of the year	4,08,72,640	2,49,70,628
Add: State Government (RUSA, MPHEQIP, Govt funds through treasury, University Grants, others), Government of India, UGC and other Grants to the extent utilized for capital expenditure	50,00,000	1,00,00,000
Add: Assets Purchased out of own Funds	-	-
Add: Assets Purchased out of Sponsored Projects and external donor funding agencies, where ownership vests in the institution	-	-
Add: Assets Donated/Gifts Received	-	-
Add: Other Additions	-	-
Add: Excess of Income over expenditure (Surplus) transferred from the Income and Expenditure Account	48,04,953	59,02,012
Total	5,06,77,593	4,08,72,640
(Deduct) Amount of Grants returned which was previously included in Capital Grant	-	-
(Deduct) Deficit transferred from the Income & Expenditure Account	-	-
Balance at the year end	5,06,77,593	4,08,72,640



Annexure: A-01

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. **Basis of Accounting:**
Cash system of accounting is adopted for recording the transactions in books of accounts of the organization as a whole.
2. **Revenue Recognition:**
Expenses and Income considered payable and receivable respectively are accounted for on cash basis.
3. **Fixed Assets:**
Fixed Assets are stated at their invoice price (Original cost). Balance sheet is first time compiled in FY 2019-20. Original value of Fixed assets existing on 01/04/2019 are not available, value of these assets are not captured in Balance sheet.
4. **Depreciation:**
Depreciation has not been provided due to lack of their valuation records date wise and fund wise. Also Depreciation is not charged on assets received as grant or assets acquired from grants.
5. **Investments:**
Investment in Term Deposits (FDs) are valued at their Face Value as provided by Bank.
6. **Opening Balance:**
Since Balance sheet is first time compiled in FY 2019-20, opening balance of Corpus/Capital for FY 19-20 is calculated as balancing figure.

FOR SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

Dr. RAKESH VERMA
Principal

Dated: 12/06/2024
Place: Pipariya

Shaheed Bhagat Singh Government P.G. College Pipariya

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Receipts	SBS College Pipariya 1-Apr-2020 to 31-Mar-2021		Payments	SBS College Pipariya 1-Apr-2020 to 31-Mar-2021	
			STAFF PAYMENTS & BENEFITS		5,39,01,492
			Arrears	21,89,685	
			DPF MP Salary	15,94,323	
			GPF MP Salary	31,81,306	
			Jwan Nikashan Bhatta	2,48,146	
			leave encashment	28,73,058	
			NPS MP Salary	50,80,225	
			NPS UGC Salary	1,00,90,697	
			PARWAR KALYAN NIDHI	1,78,639	
			Samuh Bima Yojana	44,363	
			Staff Bima	6,10,431	
			Staff Salary	9,93,898	
			UGC GPF Salary	1,82,65,599	
			UGC MP Salary	16,92,436	
			GIS PAYMENT	7,586	
			Payment to Guest Faculty	15,24,833	
			Honorarium	4,72,020	
			Salaries and Wages	48,54,247	
			ADMINISTRATIVE AND GENERAL EXPENSES		28,63,553
			Accounting Charges	35,000	
			GPRS Machine Rent	38,750	
			Gas Expenses	2,16,714	
			Identity Card exp	57,112	
			Joint Secretary UGC CRO, BHOPAL	15,783	
			Medical Bill	48,562	
			Mac. Heads	9,000	
			MPTC	4,360	
			Pradyogiki Udayan Expense	7,98,742	
			Sundry Admin Expenses	9,000	
			Advertisement and Publicity	60,650	
			Gardening exp	1,51,356	
			Office Expenses	250	
			Postage Expenses	20,506	
			Refreshment Expenses	14,562	
			Software and Website Expenses	31,106	
			TDS Charges	17,500	
			Bank Charges	11,657	
			Electricity and power	4,94,185	
			Festival Programmes	10,340	
			General Expense	48,187	
			Mobile/Telephone, Broadband & Internet Charges	1,68,236	
			Wages Expenses	90,090	
			Event & Programme	1,60,475	
			Printing and Stationery	3,34,900	
			Closing Balance		2,63,42,798
			Bank Accounts	2,63,42,703	
			SBI PO ACCOUNT	59,41,961	
			Bank - SBI Exam Account	45,62,392	
			RUSA Bank A/c	54,34,101	
			SBI - 10801451452	7,227	
			SBI Bank JBS Sbs College	1,03,97,022	
			Cash-in-Hand	95	
			Cash - Govt Bank	95	
Total		10,29,33,078	Total		10,29,33,078

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya

Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA (Group)

Receipts and Payments

1-Apr-2020 to 31-Mar-2021

Receipts	SBS College Pipariya 1-Apr-2020 to 31-Mar-2021	Payments	SBS College Pipariya 1-Apr-2020 to 31-Mar-2021
Opening Balance	1,91,99,142	Fixed Assets	24,30,987
Bank Accounts	1,91,67,417	Building	2,66,520
SBI PD ACCOUNT	48,94,978	Generator and Inverter	23,796
Bank - SBI Exam Account	32,93,292	Scientific & Laboratory Equipment	6,37,288
RUSA Bank A/c	16,88,970	CCTV & Security devices	80,152
SBI - 10801481452	7,033	Lib Books & Scientific Journals	1,75,680
SBI Bank JBS Sbs College	80,83,143	Computer & Peripherals	2,96,989
Cash-in-Hand	31,725	Electrical Installation and equipment	1,01,262
Cash- Exam Book	7,576	Furniture, Fixtures & Fittings	8,49,300
Cash - Govt Book	95	Other Income	17,805
Cash- Janbhagdar Book	24,054	Suspense Expenditure	17,805
Capital Account	50,00,000	Fees From Students	1,64,078
Capital Grant	50,00,000	Fees Return Medhavi Yojana	21,314
Income from investments	35,977	Fees Return Sambal Yojana	15,104
Bank Interest	35,977	Fees Return	1,27,660
Other Income	45,957	Repairs & Maintenance	5,26,157
Bhoj University Receipts	45,957	Repair & Maintenance - Cleaning Material & Services	5,501
Fees From Students	2,23,84,512	Repair & Maintenance - Electric Equipment	63,235
Exam Fees Receipt	1,11,07,082	Repair & Maintenance - Laboratory & Scientific Equi	8,000
Student Fees Receipt	42,08,819	Repair & Maintenance - Plant & Machinery	29,300
Admission Fees Receipt	70,68,612	Repairs & Maintenance- Computers, Laptops, & Misc peripherals	18,644
Grants / Subsidies/ Contribution	5,38,06,002	Repairs & Maintenance- General Exp	1,01,222
Bhoj Open University, Bhopal	34,200	Repairs & Maintenance - Building	3,00,255
Fund From Worldbank	1,29,000	Transportation Expenses	92,429
Pradyogiki Unnayan Grant	7,98,742	Travelling and Conveyance Expenses	92,429
Exam Receipt From Bu	1,11,050	Academic Expenses	1,40,01,294
Fund From SG	5,27,33,010	Bar Council of India, New Delhi	4,66,000
LOANS, ADVANCES & DEPOSITS	15,73,877	Exam Expense	300
Exam A/c in Janbhagdar	50,000	Exam Fees Recharge	16,21,197
Janbhagdar A/c in Pd Book	14,33,988	Exam Fees Recharge(MP Online)	84,08,596
Janbhagdar A/c in Rusa Book	19,199	Examination Expenses	2,894
Advances to employees	70,690	Expenses on Seminars/Workshops	15,950
Staff Devesh	1,000	Free Book ST/SC	21,59,147
Staff Rakesh Kumar Mehra	10,000	Newspapers, Subscription & e-journals	10,138
Staff Ajay Parashar	21,000	Scholarship Gao Ki Beo	4,10,000
Staff Ravi Upadhyay	3,690	Scholarship Payment	27,000
Staff Anil Bhatti	35,000	Scholarship Pratibha Kisan Yojana	5,35,000
STAFF PAYMENTS & BENEFITS	1,30,641	Stationary to SC/ST Students	1,70,856
Salaries and Wages	1,30,641	Swami Vivekanand Camer Margdarshan	83,387
		Publications & Magazines	20,160
		Remedial Classes Expenses	68,269
		Scholarship	2,400
		Sports Expenses	16,530
		Grants / Subsidies/ Contribution	12,130
		Fund From Worldbank	11,870
		Fund Lapse	260
		LOANS, ADVANCES & DEPOSITS	18,23,386
		Janbhagdar A/c in Exam Book	50,000
		Janbhagdar A/c in Rusa Book	19,199
		PD A/c in Janbhagdar	14,33,988
		Rusa A/c in Janbhagdar	19,199
		Advances to employees	3,01,000
		Staff Ambika	10,000
		Staff Devesh	1,000
		Staff Raj Rathi	50,000
		Staff Rakesh Kumar Mehra	10,000
		Staff RC Deharla	22,500
		Staff RR Rathore	22,500
		Staff SK Baghel	15,000
		Staff Sni Kumar	50,000
		Staff Anita Sen	50,000
		Staff Ravi Upadhyay	50,000
		Staff Anil Bhatti	20,000

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

FOR THE YEAR ENDED MARCH 31, 2021

Amount in INR

Particulars	Schedule	Current Year 2020-21	Previous Year 2019-20
INCOME			
Fees from Students	8	2,22,20,434	3,11,49,579
Grants/Subsidies/Contributions	9	5,37,93,872	4,65,00,754
Income from Investment	10	35,977	89,222
Other income	11	8,953	-96,573
Prior Period Income	12	-	-
Total (A)		7,60,59,236	7,76,42,982
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	13	5,37,70,851	4,89,17,280
Academic Expenses	14	1,40,01,294	1,87,03,169
Administrative and General Expenses	15	28,63,553	36,06,644
Transportation Expenses	16	92,429	74,171
Repairs & Maintenance	17	5,26,157	4,39,707
Finance Costs	18	-	-
Depreciation- Transferred from Corpus	4	-	-
Prior Period Expenses	19	-	-
Total (B)		7,12,54,283	7,17,40,970
Balance being excess of Income over Expenditure (A-B)		48,04,953	59,02,012
Transfer to/ from Designed Fund			
Building Fund			
Others (Specify)			
Balance being Surplus/(Deficit) carried to Capital Fund		48,04,953	59,02,012

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya

Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

Balance Sheet As at - 31st-Mar-2021

		Amount in INR	
LIABILITIES	Schedule	Current Year 2020-21	Previous Year 2019-20
CORPUS/ CAPITAL FUND	1	5,06,77,593	4,08,72,640
DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS	2	-	-
LIABILITIES & PROVISIONS	3	-	-
TOTAL		5,06,77,593	4,08,72,640
ASSETS			
FIXED ASSETS:	4		
<i>Tangible Assets</i>		42,43,611	18,12,624
<i>Intangible Assets</i>		-	-
<i>Capital Works-In-Progress</i>		82,00,000	82,00,000
INVESTMENTS FROM DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS	5		
<i>Long Term</i>		1,16,34,240	1,16,34,240
<i>Short Term</i>		-	-
CURRENT ASSETS	6	2,63,42,798	1,91,99,142
LOANS, ADVANCES & DEPOSITS	7	2,56,944	26,634
TOTAL		5,06,77,593	4,08,72,640

SIGNIFICANT ACCOUNTING POLICIES

A-01

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

SCH 8- Fees From Students

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Exam Fees Reciept	1,11,07,082	1,46,15,363
Fees Return Medhavi Yojana	(21,314)	(7,994)
Fees Return Sambal Yojana	(15,104)	(13,718)
Higher Education Admission Fees	-	14,78,598
Student Fees Receipt	42,08,819	1,52,43,904
Fees Return	(1,27,660)	(1,75,507)
Admission Fees Reciept	70,68,612	8,933
Grand Total	2,22,20,434	3,11,49,579



Shaheed Bhagat Singh Government P.G. College Pipariya

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SCHEDULE 7- LOANS, ADVANCES & DEPOSITS

Financial Year 2020-21

	Current Year 2020-21	Previous Year 2019-20
1. Advances to employees: (Non-interest bearing)		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Other (Events & Seminar etc)	5,16,994	2,86,684
Staff Ambika Ji	30,000.00	20000.00
Staff Ekpai Singh Ji	3,000.00	3000.00
Staff Kapil Tiwari Ji	9,000.00	9000.00
Staff RC Dehariya Ji	29,500.00	7000.00
Staff Shailendra Bhatti Ji	5,000.00	5000.00
Staff Sunil Singh Ji	50,000.00	50000.00
Staff Suresh Yadav Ji	11,292.00	11292.00
Staff Vikram Singh Choudhary Ji	1,500.00	1500.00
Staff Ajay Parashar Ji	29,835.00	50835.00
Staff Kk Rawat Ji	51,255.00	51255.00
Staff Ravi Upadhyay Ji	58,721.98	12412.00
Staff RG Patel Ji	16,500.00	16500.00
Staff Anil Bharti Ji	33,890.00	48890.00
Staff Raj Rathji Ji	50,000.00	0.00
Staff RR Rathore Ji	22,500.00	0.00
Staff SK Baghel Ji	15,000.00	0.00
Staff Sunil Kumar Ji	50,000.00	0.00
Staff Anita Sen Ji	50,000.00	0.00
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	-	-
b) Home loan	-	-
c) Others (to be specified)	-	-
3. Other Advance		
Janbhagidari A/c in Exam Book	50,000	
Exam A/c in Janbhagidari Book	(3,10,050)	(2,60,050)
4. Deposits		
a) Telephone & Broadband	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) Deposit with Bar Council	-	-
e) Others (TDS on FD Int.)	-	-
TOTAL	2,56,944	26,634

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SCHEDULE 5 : INVESTMENTS FROM DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS

Financial Year 2020-21

Long Term (MORE THAN 12 MONTHS)

	Current Year 2020-21	Previous Year 2019-20
In Approved Securities	-	-
Term Deposits with Banks:		
FDR-10801532044 M.Dt-30/06/24 M.Val-68085	68,085	68,085
FDR-10801544038 M.Dt-07/06/24 M.Val-1892280	18,92,280	18,92,280
FDR-10801544049 M.Dt-02/02/28 M.Val-22535	22,535	22,535
FDR-10801544050 M.Dt-11/02/21 M.Val-24607	24,607	24,607
FDR-10801544061 M.Dt-11/08/27 M.Val-1205848	12,05,848	12,05,848
FDR-1080154427 M.Dt-25/11/28 M.Val-4869904	48,69,904	48,69,904
FDR-30130789138 M.Dt-22/02/22 M.Val-5318	5,318	5,318
FDR-30130789660 M.Dt-22/02/22 M.Val-720609	7,20,609	7,20,609
FDR-31232742552 M.Dt-28/06/25 M.Val-1147470	11,47,470	11,47,470
FDR-31232745575 M.Dt-28/06/25 M.Val-5850	5,850	5,850
FDR-34721651600 M.Dt-20/02/24 M.Val-1640983	16,40,983	16,40,983
FDR-34721714606 M.Dt-20/02/24 M.Val-30751	30,751	30,751
Others (to be specified)	-	-
TOTAL	1,16,34,240	1,16,34,240

Short Term (LESS THAN 12 MONTHS)

	Current Year 2020-21	Previous Year 2019-20
In Approved Securities	-	-
Term Deposits with Banks	-	-
Others (to be specified)	-	-
TOTAL	-	-
Grand Total	1,16,34,240	1,16,34,240

SCHEDULE 6- CURRENT ASSETS

Financial Year 2020-21

	Current Year 2020-21	Previous Year 2019-20
1. Inventory:		
a) Stores and Spares	-	-
b) Printing & Stationery	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building Material	-	-
(f) Electrical Material	-	-
g) Others	-	-
2. Cash and Bank Balances		
a) With Scheduled Banks:		
In Current Accounts	2,04,00,742	1,42,72,439
In Term deposit Accounts	-	-
In Savings Accounts	-	-
In Treasury Accounts	59,41,961	48,94,978
b) With non-Scheduled Banks:		
In Current Accounts	-	-
In Term deposit Accounts	-	-
In Savings Accounts	-	-
c) Cash	95	31,725
3. Funds in Transit		
TOTAL	2,63,42,798	1,91,99,142

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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

SCH 16-Transportation Expenses

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Travelling & Conveyance Expenses	92,429	74,171
Grand Total	92,429	74,171

SCH 17- Repairs & Maintenance

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Repair & Maintenance - Play Ground	-	1,35,000
Repair & Maintenance - Cleaning Material & Services	5,501	4,163
Repair & Maintenance - Electric Equipment	63,235	19,350
Repair & Maintenance - Plant & Machinery	37,300	37,177
Repairs & Maintenance- Computers, Laptops, & Misc per	18,644	56,320
Repairs & Maintenance- General Exp	1,01,222	77,231
Repairs & Maintenance- Building	3,00,255	1,10,466
Grand Total	5,26,157	4,39,707

SCH 18- Finance Costs

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Nil	-	-
Grand Total	-	-

SCH 19- Prior Period Expenses

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Nil	-	-
Grand Total	-	-

Shaheed Bhagat Singh Government P.G. College Pipariya

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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

SCH 15- Administrative and General Expenses

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Accounting Charges	35,000	86,000
Advertisement and Publicity	60,650	1,11,000
Audit Fees Expenses	-	84,700
Bank Charges	11,657	56,593
Electricity and power	4,94,185	4,47,891
Event & Programme	1,60,475	2,36,447
Festival Programmes	10,340	8,335
Gardening Expense	1,51,356	-
General Expense	57,187	28,248
GPRS Machine Rent	38,750	28,792
Gst Expenses	2,16,714	-
Identity Card Exp	57,112	-
Joint Secretry UGC CRO, BHOPAL	15,783	-
Library Payment	-	16,35,391
Medical Bill	48,562	99,496
Misc. Head	9,000	-
Mobile/Telephone, Broadband & Internet Charges	1,68,236	1,69,317
MPTC	4,360	1,391
Office Expenses	250	4,497
Postage Expenses	20,506	13,321
Printing and Stationery	3,34,900	2,65,662
Prodyogiki Unnayan Expense	7,98,742	-
Refreshment Expenses	14,562	3,945
RTI Challan	-	1,376
Salaries and Wages		-
Software and Website Expenses	31,106	-
Sports Expenses	16,530	2,78,457
TDS Charges	17,500	13,000
Wages Expenses	90,090	32,785
Grand Total	28,63,553	36,06,644

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA

SCH 13- Staff Payments & Benefits

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Arrears	21,89,685	8,55,191
DPF MP Salary	15,94,323	3,40,619
Dress Expenses	-	19,000
GPF MP Salary	31,81,306	1,64,24,844
Jivan Nirwahan Bhatta	2,48,146	1,05,309
leave encashment	28,73,058	28,31,204
NPS MP Salary	50,80,225	20,25,862
NPS UGC Salary	1,00,90,697	-
PARIWAR KALYAN NIDHI	1,78,639	50,949
Samuh Bima Yogana	44,363	29,016
Savdhi Sah Bima Yogana	6,10,431	41,036
Staff Salary	9,93,898	70,85,145
UGC GPF Salary	1,82,65,599	-
UGC MP Salary	16,92,436	65,84,836
GIS PAYMENT	7,586	10,911
Payment to Guest faculty	15,24,833	51,45,600
Honorarium	4,72,020	14,49,891
Salaries and Wages	47,23,606	59,17,867
Grand Total	5,37,70,851	4,89,17,280

SCH 14 - Academic Expenses

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Admission Fee	-	22,480
Bar Council of India, New Delhi	4,66,000	20,000
Enrollment Recharge	-	10,000
Exam Fees Recharge	16,21,497	17,22,525
Exam Fees Recharge(MP Online)	84,08,596	1,45,18,736
Examination Expenses	2,894	-
Expenses on Seminar/Workshop	15,950	-
Free Book Distribution	21,59,147	-
Insurance Expenses	-	15,164
NCC/ NSS Exp	-	885
Newspapers, Subscription & e-journals	10,138	11,879
Publication & Magazines	20,160	-
Remedial Class	-	1,81,310
Remedial Classes Expenses	68,269	1,81,310
Scholarship	2,400	2,400
Scholarship Ekikrat yogana	-	14,500
Scholarship Gao Ki Beti	4,10,000	11,85,000
Scholarship Payment	27,000	62,500
Scholarship Pratiba Kiran Yogana	5,35,000	6,10,000
Stationery to SC/ST Students	1,70,856	-
Scholarship Refund	-	40,000
Sports Expenses	-	75,000
Swami Vivekanand Carrier Margdharshan	83,387	29,480
Grand Total	1,40,01,294	1,87,03,169

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SCH 10- Income From Investments

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Interest on Term Deposits	-	-
Interest on Saving Account	35,977	89,222
Grand Total	35,977	89,222

SCH 11- Other Income

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Bhoj University	45,957	-
Chitrakoot University	-	(14,998)
Totaling Mistake in Cash Book	-	1,235
Suspence Receipt	-	1,12,150
Suspence Expenditure	(37,004)	(1,94,960)
Grand Total	8,953	(96,573)

SCH 12- Prior Period Income

Particulars	Current Year	Previous Year
Previous Years Adjustments	-	-
Grand Total	-	-

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SCH 9- Grants/Subsidies/Contribution

1-Apr-2020 to 31-Mar-2021

Particulars	Current Year	Previous Year
Fund From Worldbank	1,17,130	3,30,000
Bhoj Open University	34,200	-
Grant Refunded	-	(25,006)
Makhan Lal Chaturvedi University, Bhopal	-	(1,02,858)
Prodyogiki Unnayan Grant	7,98,742	-
Exam Receipt From Bu	1,11,050	5,50,200
Fund Lapse	(260)	(1,48,690)
PWD Hoshangabad	-	25,000
Fund for Admission	-	22,480
Fund for Arrears	21,89,685	8,55,191
Fund for DPF MP Salary	15,94,323	3,40,619
fund for Electricity and power	3,11,618	3,32,795
Fund for GPF MP Salary	31,81,306	1,64,24,844
Fund for Jivan Nirwahan Bhatta	2,48,146	1,05,309
fund for leave encashment	28,73,058	28,31,204
Fund for Library Payment	-	16,35,391
Fund for Medical Bill	48,562	99,496
fund for Mobile/Telephone, Broadband & Internet Charges	1,19,228	1,65,487
Fund for MPTC	4,360	1,391
Fund for NPS MP Salary	50,80,225	20,25,862
Fund For Pariwar Kalyan Nidhi	1,78,639	50,949
Fund for Payment to Guest Faculty	15,24,833	51,45,600
Fund for Remedial Class	-	1,81,310
Fund for RTI Challan	-	1,376
Fund for Samuh Bima Yogana	44,363	29,016
Fund for Savdhi Sah Bima Yogana	-	41,036
Fund for Scholarship Ekikrat yogana	-	14,500
Fund For Scholarship Gao Ki Beti	4,10,000	11,85,000
Fund For Scholarship Payment	27,000	62,500
Fund For Scholarship Pratiba Kiran Yogana	5,35,000	6,10,000
Fund for Scholarship Refund	-	40,000
Fund for Staff Salary	9,93,898	70,85,145
fund for Travelling and Conveyance Expenses	13,014	771
Fund for UGC MP Salary	16,92,436	65,84,836
Fund for Free Book SC/CT	21,59,147	-
Fund for Furniture Purchase	3,50,000	-
FUND FOR GIS PAYMENT	7,586	-
Fund for Misc. Heads	9,000	-
Fund for NPS UGC Salary	1,00,90,697	-
Fund for Staff Bima	6,10,431	-
Fund for Stationary to SC/ST	1,70,856	-
Fund for UGC GPF Salary	1,82,65,599	-
Grand Total	5,37,93,872	4,65,00,754



AUDIT REPORT 2019-2020

AUDIT REPORT

FY 2019-2020

**SHAHEED BHAGAT SINGH GOVT. PG COLLEGE
PIPARIYA , MP**



Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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S SHRIVASTAVA & CO
CHARTERED ACCOUNTANTS

info@mysca.in
www.mysca.in

AUDIT REPORT

We have audited the attached Balance Sheet as on 31-03-2020 and Income & Expenditure for the year ended on that date, of SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA (M.P.).

These financial statements are the responsibility of the management and our responsibility is to express an opinion on these financial statements based on our Audit.

We report, subject to our notes attached with this report, as follows;

1. We have obtained all the information & explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The statements dealt with the report were in agreement with the books of accounts maintained.

In our opinion and to the best of our information and according to the explanations given to us the said statements, subject to our notes give a partly true & fair view in conformity with the accounting principles generally accepted in India;

- a) In case of balance sheet of the entity as on 31-03-2020
- b) In case of Income & Expenditure Account for the period ended on that date.

UDIN: 24423227BKFJGP4476

Date: 12/06/2024
Place: Narmadapuram



For S SHRIVASTAVA & CO.
Chartered Accountant's

(Signature)
S. A. Sanjay Shrivastava
(Partner)

Bhopal
H/G-130, Vidya Nagar, BDA Scheme Sector-C
Bhopal - 462026 (M.P.) Ph: 0755-4949455

Narmadapuram
102, Madani Mahal, Above Canara Bank,
Meenakshi Square, Narmadapuram - 461001 (M.P.) Ph: 0755-403000

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA FOR THE YEAR ENDED MARCH 31, 2020

Particulars	Schedule	Amount in INR Current Year 2019-20
INCOME		
Fees from Students	8	3,11,49,579
Grants/Subsidies/Contributions	9	4,65,00,754
Income from Investment	10	89,222
Other income	11	-96,573
Prior Period Income	12	-
Total (A)		7,76,42,982
EXPENDITURE		
Staff Payments & Benefits (Establishment Expenses)	13	4,89,17,280
Academic Expenses	14	1,87,03,169
Administrative and General Expenses	15	36,06,644
Transportation Expenses	16	74,171
Repairs & Maintenance	17	4,39,707
Finance Costs	18	-
Depreciation- Transferred from Corpus	4	-
Prior Period Expenses	19	-
Total (B)		7,17,40,970
Balance being excess of Income over Expenditure (A-B)		59,02,012
Transfer to/ from Designed Fund		
Building Fund		
Others (Specify)		
Balance being Surplus/(Deficit) carried to Capital Fund		59,02,012

Date: 12/06/2024
Place: Narmadapuram

Principal
Dr. Rakesh Verma
S.B.S. Govt. P.G. College
PIPARIYA (M.P.)



CA Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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With Respect to Fees collected from students:

4. Share of fees from students should be allocated & deposited into Janbhagidari ED/PD/AF Account (treasury) but no such bifurcation were made and all such amount lies in Exam fund a/c & Janbhagidari bank account.
5. Caution Money received from students is not transferred to separate account. Also, register is not maintained for records of refundable & Forfeited caution money.
6. DFC register is not maintained, Total fees received from students under various heads, pending fees cannot be verified by us.
7. During the period fee return entries were made regularly every month in Exam book (Rs.110511) & Janbhagidari Books (Rs.86708), as the DFC register were not maintained, so we are unable to verify these fee returns and also bank account of beneficiary were not confirmed from the bank in which amount was credited.

8. With Respect to payment of Exam fee recharge

During the year Rs. 1,45,18,735.80 were paid into MP online account under expense head "Exam fee recharge" from Exam fund book & Rs. 17,22,524 from Janbhagidari fund Book. Ledger statement from MP Online portal for recharge made during the year were not made available to verify such payments from bank to MP Online portal A/c.

With Respect to general observations

9. A single consolidated payment voucher is prepared for various types of expenses. Head-wise expense vouchers should be prepared according to the chart of accounts for proper recording and bifurcation of expenses into appropriate heads. Also, the expense head is not mentioned in the payment vouchers.
10. Advance register, DFC Register, Caution Money Register, FAR Register need to be maintained properly to track the transactions recorded in cashbook.
11. Fund received from other institutes/Universities like Bhoj VV, Makhnial VV, etc need to be maintained in separate registers to track their receipts & payments.

12. With Respect to Capital Work in progress:

Current status of Capital Work in Progress & its expected completion date is not disclosed as on reporting date.

During our audit, Fixed assets & cash have not been physically verified by us. We randomly selected some vouchers for testing and found errors or mistakes. This led us to recommend a 100% detailed audit of all vouchers to detect the possibility of misrepresentation, misstatement or fraud.

Some of such observation is mentioned below:



Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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Book/Fund	Date	Amount	Expense head	Remark
Exam	15/04/19	900		Rs. 900 shown as paid from cash balance but closing balance of that day as per books is mismatched
Janbhagidari	16/03/20	135000	Repair & Maintanance -Play Ground	Paid to Om Sai Ram Rs. 135000 against 7 Consecutive bills of supplying Mitti without deducting TDS u/s 194c, Janbhagidari committee sanction letter were not attached
Janbhagidari	18/03/20	500950	CCTV & Security devices	Paid to Pal electronics after deducting GST-TDS against two bills of CCTV purchase & installation (Bill No 51 dtd 09/03/20 Rs. 307272 & Bill no. 65 dtd 12/03/20 Rs. 283849). For such service two Purchase order were issued PO No, 394 dtd 12/02/20 & PO NO. 603 dtd 29/02/20. We observed that in both the PO out of all CCTV, requisition of 4 CCTV were given for installation on same location i.e 2CCTV at outside Block A (Point No 6 of PO 394 & point no. 7 of PO 603) , 1CCTV at each of Room no. 9 & 10, First floor (Point no 4 of PO 394 & Point No. 5 of PO 603) Sanction letter of Janbhagidari committee for these POs were not made available to us.

We learned that a fraud case was lodged against one of the employees, the late Shri Rakesh Raikwar, under case no. 111/2017. However, due to the demise of the accused during the court proceedings, the case was closed. Detailed information about the amount involved in the case and its impact on the financial statements was not provided to us. However, as per the college's letter no. 1751 dated 26/07/19, the recovery of an advance of Rs. 27,011 from the late Shri Rakesh Raikwar was initiated. Despite this, no such advance is reflected in the financial statements compiled for the first time in FY 2019-20. This leads us to conclude that the opening balances of advances shown in the books might differ from the actual balances.

UDIN: 24423227BKFJGP4476

Date: 12/06/2024
Place: Narmadapuram

For S SHRIVASTAVA & CO.
Chartered Accountant's
FRN.
019744
CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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Notes to Audit Report

Key Material Matters & Observations

1. With respect to opening balances:

College administration has first time compiled Balance sheet for FY 2019-20, no audit report of FY 18-19 was made available to us to verify opening balances. It is intimated to us that:

- the opening balances of Advances for FY 19-20 were taken as balancing figure of adjustments made (bills submitted) during the year in FY 19-20. Proper Advance register was not maintained to verify the correctness of opening balance and actual balance may differ.
- The opening Balance of Fixed assets for FY 19-20 were taken as NIL due to non-availability of Fixed Asset Register (FAR).
- The opening Balance of Bank FDR for FY 19-20 is taken at Maturity value shown on FDR Certificate as on FY 22-23, as previously renewed certificate or Bank statement of such FDR were not available. FDR Register /Bank Certificate were not made available to us to verify the correctness of its value.
- The opening balances of Cash & Bank A/c for FY 19-20 is taken as per Cashbook maintained by College.

2. With respect to TDS under The Income Tax Act, 1961:

Internal control mechanism for compliance of TDS under Income tax act is not found. TDS register is not maintained & Party wise entries were not recorded. Hence it is not possible for us to vouch & verify the said compliance. Some of such instances where TDS Challan, TDS certificate or TDS return not presented before us are:

Book/Fund	Date	Amount	Expense head	Remark
Janbhagidari	28/08/19	78700	Audit Fees	Paid to CA Vivek Maheshwari
Janbhagidari	16/03/20	328428	Building	Paid to Rathi Suppliers for canteen construction
Janbhagidari	17/03/20	178210	Building	Paid to Shukla traders for steel railing work at Gandhi Stambh & Udhyan
Janbhagidari	17/03/20	230640	Building	Paid to Devdarshini enterprises for Railing work at B Block & Prashashnik Bhawan
Janbhagidari	17/03/20	237553	Building	Paid to Devdarshini enterprises for Pavers Block at Gandhi stambh
Janbhagidari	20/03/20	96123	Building	Paid to M/s Madhu Bathre for Gandhi Stambh Nirman
Exam Book	28/05/19	65840	CCTV & Security devices	Paid to Sai service for CCTV installation
Exam Book	2019-20	1449891	Honorarium	Honorarium to staff is not taken in salary register, no TDS deducted on such payment.

3. With respect to Settlement of Staff advances:

It is observed that advances given to staff for various expenses are not settled within reasonable time period in most of the cases.



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA Balance Sheet As at - 31st-Mar-2020

LIABILITIES	Schedule	Amount in INR
		Current Year 2019-20
CORPUS/ CAPITAL FUND	1	4,08,72,640
DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS	2	-
LIABILITIES & PROVISIONS	3	-
TOTAL		4,08,72,640
ASSETS		
FIXED ASSETS:	4	
Tangible Assets		18,12,624
Intangible Assets		-
Capital Works-In-Progress		82,00,000
INVESTMENTS FROM DESIGNATED / RESTRICTED/ ENDOWMENT FUNDS	5	
Long Term		1,16,34,240
Short Term		-
CURRENT ASSETS	6	1,91,99,142
CASH, ADVANCES & DEPOSITS	7	26,634
TOTAL		4,08,72,640

SIGNIFICANT ACCOUNTING POLICIES

A-01

Date: 12/06/2024
Place: Narmadapuram

BK
Principal
S.B.S. Govt. P.G. College
PIPARIYA (M. P.)

[Signature]
S. S. Shrivastava & CO.
Chartered Accountants
S. S. Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA (Group) Receipts and Payments 1-Apr-2019 to 31-Mar-2020

Receipts	SBS College Pipariya 1-Apr-2019 to 31-Mar-2020	Payments	SBS College Pipariya 1-Apr-2019 to 31-Mar-2020
Opening Balance		Fixed Assets	
Bank Accounts	1,30,26,289	Building	10,95,854
SBI PG ACCOUNT	86,32,389	Capital Work in Progress	1,00,00,000
Bank -SBI Exam Account	49,36,857	OCTV & Security devices	5,68,790
SBI - 10801481452	6,787	Office Equipment	25,400
SBI Bank JBS SBS College	24,60,256	Furniture, Fixtures & Fittings	1,24,480
Cash-in-Hand	32,099		
Cash - Govt Book	95	Other Income	2,11,013
Cash- Janbhagat Book	32,004	Chitkoot University	14,998
		Mp Cost Bhopal	1,055
Capital Account	1,00,00,000	Supplence Expenditure	1,94,960
Capital Grant From RUSA	1,00,00,000	Transportation Expenses	74,171
Fixed Assets	16,00,000	Travelling and Conveyance Expenses	74,171
Capital Work in Progress	16,00,000	Fees From Students	1,97,219
Income from Investments	89,222	Fees Return Medhavi Yojana	7,994
Bank Interest	89,222	Fees Return Sambal Yojana	13,718
Other Income	1,14,440	Fees Return	1,75,507
Mp Cost Bhopal	1,055	Repairs & Maintenance	4,39,707
Totalling Mistake in Cash book	1,235	Repair & Maintenance - Play Ground	1,35,000
Supplence Receipt	1,12,150	Repair & Maintenance - Cleaning Material & Services	4,163
Fees From Students	3,13,46,795	Repair & Maintenance - Electric Equipment	19,350
Exam Fees Receipt	1,46,15,303	Repair & Maintenance - Plant & Machinery	37,177
Higher Education Admission Fees	14,78,598	Repairs & Maintenance- Computers, Laptops, & Misc p	56,320
Student Fees Receipt	1,52,43,904	Repairs & Maintenance- General Exp	77,231
Admission Fees Receipt	6,923	Repairs & Maintenance - Building	1,10,465
Grants / Subsidies/ Contribution	4,67,89,408	Academic Expenses	1,87,03,168
Fund From Workbank	3,30,000	Admission Fee	22,480
Exam Receipt From Bu	5,62,300	Bar Council of India, New Delhi	20,000
PWD Hoshangabad	25,000	Enrollment Recharge	10,000
Fund From SG	4,58,72,108	Exam Fees Recharge	89,32,766
Fund for Admission Fee	22,480	Exam Fees Recharge(MP Online)	73,08,495
Fund for Arrears	8,55,191	Insurance Expenses	18,164
Fund for GPF MP Salary	3,40,619	NCC/ NSS Exp	885
Fund for Electricity and power	3,32,795	Newspapers, Subscription & s-journals	11,079
Fund for GPF MP Salary	1,64,24,844	Remedial Class	1,81,310
Fund for Jvan Nirwahan Bhatta	1,05,309	Scholarship Ekikrat yogan	14,500
Fund for leave encashment	28,31,204	Scholarship Gao Ki Bell	11,85,000
Fund for Library Payment	18,35,391	Scholarship Payment	62,500
Fund for Medical Bill	99,496	Scholarship Prabha Kisan Yojana	6,10,000
Fund for Mobile/Telephone, Broadband & Internet Cha	1,65,487	Scholarship Refund	40,000
Fund for MPIC	1,391	Swami Vivekanand Career Margdharshan	29,480
Fund for NPS MP Salary	20,25,862	Payment to Guest Faculty	81,45,600
Fund for Partner Kalyan Nadi	50,949	Remedial Classes Expenses	1,81,310
Fund for Payment to Guest Faculty	51,45,600	Scholarship	2,400
Fund for Remedial Class	1,81,310	Sports Expenses	3,53,457
Fund for RTI Challan	1,378	STAFF PAYMENTS & BENEFITS	4,89,17,280
Fund for Samuh Bina Yojana	29,018	Arrears	8,55,191
Fund for Savithi Sah Bina Yojana	41,036	GPF MP Salary	3,40,619
Fund for Scholarship Ekikrat yogan	14,500	Dress Expenses	19,000
Fund for Scholarship Gao Ki Bell	11,85,000	GPF MP Salary	1,64,24,844
Fund for Scholarship Payment	62,500	Jvan Nirwahan Bhatta	1,05,309
Fund for Scholarship Prabha Kisan Yojana	6,10,000	leave encashment	28,31,204
Fund for Scholarship Refund	40,000	NPS MP Salary	20,25,862
Fund for Staff Salary	70,85,145	PANWAR KALYAN NIDHI	50,949
Fund for UGC MP Salary	771	Samuh Bina Yojana	29,018
Fund for Travelling and Conveyance Expenses	65,84,836	Savithi Sah Bina Yojana	41,036
LOANS, ADVANCES & DEPOSITS	78,89,699	Staff Salary	70,85,145
Exam A/c in Janbhagat	74,70,291	UGC MP Salary	65,84,836
FD A/c in Janbhagat	75,000	GIS PAYMENT	10,911
Advances to employees	3,44,408	Payment to Guest Faculty	81,45,600
		Honorarium	14,49,891
		Salaries and Wages	59,17,867
		Grants / Subsidies/ Contribution	2,88,654
		Grant Refunded	25,000
		Mahesh Lal Chaturvedi University, Bhopal	1,02,858
		Exam Receipt From Bu	12,100
		Fund Lease	1,48,890
		LOANS, ADVANCES & DEPOSITS	76,38,333
		Janbhagat A/c in Exam Book	72,10,241

Shaheed Bhagat Singh Government P.G. College Pipariya

Distt.- Narmadapuram (M.P.)



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Receipts		Payments		SBS College Pipariya 1-Apr-2019 to 31-Mar-2020	
		Janbhagist Art in Pd Book	75,000		
		Advances to employees	3,53,092		36,06,644
		ADMINISTRATIVE AND GENERAL EXPENSES			
		Accounting Charges	86,000		
		GPIS Machine Rent	28,792		
		Library Payment	18,35,391		
		Medical Bill	99,496		
		MPTC	1,391		
		RTI Chalan	1,376		
		Advertisement and Publicity	1,11,000		
		Audit Fees Expenses	84,700		
		Office Expenses	4,497		
		Postage Expenses	13,321		
		Refreshment Expenses	3,945		
		Sports Expenses	3,53,457		
		TDS Expenses	13,000		
		TDS Charges	56,693		
		Bank Charges	4,47,691		
		Electricity and power	8,335		
		Festival Programmes	28,248		
		General Expense	1,69,317		
		Mobile/Telephone, Broadband & Internet Charges	32,785		
		Wages Expenses	2,36,447		
		Event & Programme	74,171		
		Travelling and Conveyance Expenses	2,65,662		
		Printing and Stationery	59,17,867		
		Salaries and Wages			1,91,99,142
		Closing Balance			
		Bank Accounts	1,91,67,417		
		SBI PD ACCOUNT	48,94,978		
		Bank - SBI Exam Account	33,93,292		
		RUSA Bank AC	18,86,970		
		SBI - 10801481452	7,033		
		SBI Bank - SBS Sbs College	90,83,143		
		Cash-in Hand	31,725		
		Cash - Exam Book	7,878		
		Cash - Govt Book	95		
		Cash - Janbhagist Book	24,054		
Total		Total	11,10,87,955	Total	11,10,87,955

Date: 02/06/2024
Place: Narmadapuram

PK
Principal
S.B.S. Government College
Pipariya (M. P.)



Shri Jay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



College Code – 3203

Accredited by NAAC with B+ Grade

AISHE Code – C-35178

Email – hegpgcpiparos@mp.gov.in, Website – www.sbsgovtpgcollegepipariya.in, Phone/Fax – 07576-220112



Notes to Audit Report

Key Material Matters & Observations

1. With respect to opening balances:

College administration has first time compiled Balance sheet for FY 2019-20, no audit report of FY 18-19 was made available to us to verify opening balances. It is intimated to us that:

- the opening balances of Advances for FY 19-20 were taken as balancing figure of adjustments made (bills submitted) during the year in FY 19-20. Proper Advance register was not maintained to verify the correctness of opening balance and actual balance may differ.
- The opening Balance of Fixed assets for FY 19-20 were taken as NIL due to non-availability of Fixed Asset Register (FAR)
- The opening Balance of Bank FDR for FY 19-20 is taken at Maturity value shown on FDR Certificate as on FY 22-23, as previously renewed certificate or Bank statement of such FDR were not available. FDR Register /Bank Certificate were not made available to us to verify the correctness of its value.
- The opening balances of Cash & Bank A/c for FY 19-20 is taken as per Cashbook maintained by College.

2. With respect to TDS under The Income Tax Act, 1961:

Internal control mechanism for compliance of TDS under Income tax act is not found. TDS register is not maintained & Party wise entries were not recorded. Hence it is not possible for us to vouch & verify the said compliance. Some of such instances where TDS Challan, TDS certificate or TDS return not presented before us are:

Book/Fund	Date	Amount	Expense head	Remark
Janbhagidari	28/08/19	78700	Audit Fees	Paid to CA Vivek Maheshwari
Janbhagidari	16/03/20	328428	Building	Paid to Rathl Suppliers for canteen construction
Janbhagidari	17/03/20	178210	Building	Paid to Shukla traders for steel railing work at Gandhi Stambh & Udhyarv
Janbhagidari	17/03/20	230640	Building	Paid to Devdarshini enterprises for Railing work at B Block & Prashashnik Bhawan
Janbhagidari	17/03/20	237553	Building	Paid to Devdarshini enterprises for Pavers Block at Gandhi stambh
Janbhagidari	20/03/20	96123	Building	Paid to M/s Madhu Bathre for Gandhi Stambh Nirman
Exam Book	28/05/19	65840	CCTV & Security devices	Paid to Sai service for CCTV Installation
Exam Book	2019-20	1449891	Honorarium	Honorarium to staff is not taken in salary register, no TDS deducted on such payment.

3. With respect to Settlement of Staff advances:

It is observed that advances given to staff for various expenses were not settled within reasonable time period in most of the cases.



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Notes to Audit Report

Key Material Matters & Observations

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Book/Fund	Date	Amount	Expense head	Remark
Janbhagidari	28/08/19	78700	Audit Fees	Paid to CA Vivek Maheshwari
Janbhagidari	16/03/20	328428	Building	Paid to Rathi Suppliers for canteen construction
Janbhagidari	17/03/20	178210	Building	Paid to Shukla traders for steel railing work at Gandhi Stambh & Udhyar
Janbhagidari	17/03/20	230640	Building	Paid to Devdarshini enterprises for Railing work at B Block & Prashashnik Bhawan
Janbhagidari	17/03/20	237553	Building	Paid to Devdarshini enterprises for Pavers Block at Gandhi stambh
Janbhagidari	20/03/20	96123	Building	Paid to M/s Madhu Bathre for Gandhi Stambh Nirman
Exam Book	28/05/19	65840	CCTV & Security devices	Paid to Sai service for CCTV Installation
Exam Book	2019-20	1449891	Honorarium	Honorarium to staff is not taken in salary register, no TDS deducted on such payment.

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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- JANBHAGIDARI FUND Balance Sheet As at - 31st-Mar-2020

Liabilities	Jan-Bhagidari Cash Book as at 31-Mar-2020		Assets	Jan-Bhagidari Cash Book as at 31-Mar-2020	
Capital Account		2,23,38,231	Fixed Assets		16,78,264
Corpus	1,43,15,500		Building	10,95,954	
Add: Excess of Income over Expenditure	80,22,732		CCTV & Security devices	5,00,950	
			Furniture, Fixtures & Fittings	81,360	
LOANS, ADVANCES & DEPOSITS		2,60,050	Investments		1,16,34,240
Exam A/c in Janbhagidari	2,60,050		FDR-10801532044 M.Di-30/06/24 M.Val-68085	68,085	
			FDR-10801544038 M.Di-07/08/24 M.Val-1892280	18,92,280	
			FDR-10801544049 M.Di-02/02/28 M.Val-22535	22,535	
			FDR-10801544050 M.Di-11/02/21 M.Val-24607	24,607	
			FDR-10801544051 M.Di-11/08/27 M.Val-1205848	12,05,848	
			FDR-1080154427 M.Di-25/11/28 M.Val-4869904	48,69,904	
			FDR-30130789138 M.Di-22/02/22 M.Val-5318	5,318	
			FDR-30130789660 M.Di-22/02/22 M.Val-720609	7,20,609	
			FDR-31232742552 M.Di-28/06/25 M.Val-1147470	11,47,470	
			FDR-31232745575 M.Di-28/06/25 M.Val-5850	5,850	
			FDR-34721651600 M.Di-20/02/24 M.Val-1640983	16,40,983	
			FDR-34721714606 M.Di-20/02/24 M.Val-30751	30,751	
			LOANS, ADVANCES & DEPOSITS		1,78,580
			Advances to employees		
			Staff Ajay Parashar	50,835	
			Staff Anil Bhatti	47,990	
			Staff Ekpal Singh	3,000	
			Staff Kapil Tiwari	9,000	
			Staff Kk Rawat	51,255	
			Staff Ravi Upadhyay	3,000	
			Staff RC Deharia	7,000	
			Staff RG Patel	5,000	
			Staff Vikram Singh Choudhary	1,500	
			Current Assets		91,07,197
			Cash-in-hand		
			Cash- Janbhagidari Book	24,054	
			Bank Accounts:		
			SBI Bank JBS Sbs College	90,83,143	
Total		2,25,98,281	Total		2,25,98,281

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- JANBHAGIDARI FUND INCOME & EXPENDITURE ACCOUNT

1-Apr-19 to 31-Mar-20		1-Apr-19 to 31-Mar-20	
Particulars	Jan-Bhagidari Cash Book	Particulars	Jan-Bhagidari Cash Book
Academic Expenses	18,74,569	Fees From Students	1,66,35,794
Bar Council of India, New Delhi	20,000	Fees Return	(64,996)
Enrollment Recharge	10,000	Fees Return Medhavi Yojana	(7,994)
Exam Fees Recharge	17,22,525	Fees Return Sambal Yojana	(13,718)
Insurance Expenses	15,164	Higher Education Admission Fees	14,78,598
Scholarship	2,400	Student Fees Receipt	1,52,43,904
Sports Expenses	75,000	Other Income	43,940
Swami Vivekanand Gurnar Margdarshan	29,480	Suspense Expenditure	(68,210)
ADMINISTRATIVE AND GENERAL EXPENSES	7,36,346	Suspense Receipt	1,12,150
Accounting Charges	86,000		1,66,79,734
Advertisement and Publicity	1,11,000		
Audit Fees Expenses	84,700		
Bank Charges	9,533		
Electricity and power	1,15,096		
Event & Programme	2,15,902		
General Expense	6,089		
GPRS Machine Rent	28,792		
Mobile/Telephone, Broadband & Internet Charges	997		
Office Expenses	1,867		
Printing and Stationery	43,400		
Refreshment Expenses	3,945		
TDS Charges	13,000		
Wages Expenses	16,025		
Grants / Subsidies/ Contribution	90,758		
Exam Receipt From Bt	(12,100)		
Maharaj Lal Chaturvedi University, Bhopal	1,02,858		
Repairs & Maintenance	2,73,601		
Repair & Maintenance - Electric Equipment	6,750		
Repair & Maintenance - Play Ground	1,35,000		
Repair & Maintenance - Plant & Machinery	16,729		
Repairs & Maintenance - Building	1,00,117		
Repairs & Maintenance- Computers, Laptops, & Misc peripheral	10,950		
Repairs & Maintenance- General Exp	4,055		
STAFF PAYMENTS & BENEFITS	56,74,568		
Dress Expenses	19,000		
G/S PAYMENT	10,911		
Salaries and Wages	56,44,657		
Transportation Expenses	7,160		
Travelling and Conveyance Expenses	7,160		
Excess of Income over Expenditure	80,22,732		
Total	1,66,79,734	Total	1,66,79,734

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya

Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- JANBHAGIDARI FUND

Receipts and Payments

1-Apr-19 to 31-Mar-20

Receipts	Jan-Bhagidari Cash Book 1-Apr-19 to 31-Mar-20	Payments	Jan-Bhagidari Cash Book 1-Apr-19 to 31-Mar-20
Opening Balance		FIXED ASSETS	
Bank Accounts	24,60,256	Building	10,95,954
SBI Bank JBS Sbs College	24,60,256	CCTV & Security devices	5,00,950
Cash-in-Hand	32,004	Furniture, Fixtures & Fittings	81,360
FEES FROM STUDENTS		FEES FROM STUDENTS	
Higher Education Admission Fees	14,78,598	Fees Return	64,996
Student Fees Receipt	1,52,43,904	Fees Return Medhavi Yojana	7,994
GRANTS / SUBSIDIES/ CONTRIBUTION		Fees Return Sambal Yojana	13,718
Exam Receipt From Bu	24,200	ACADEMIC EXPENSES	
LOANS, ADVANCES & DEPOSITS		Bar Council of India, New Delhi	20,000
Exam A/c in Janbhagidari	74,70,291	Enrollment Recharge	10,000
PD A/c in Janbhagidari	75,000	Exam Fees Recharge	89,32,766
Advances to employees	1,96,700	Insurance Expenses	15,164
Staff Ajay Parashar	55,000	Scholarship	2,400
Staff Anil Bharti	44,700	Sports Expenses	75,000
Staff Kk Rawat	75,000	Swami Vivekanand Carrier Margdarshan	29,480
Staff RR Rathore	22,000	ADMINISTRATIVE AND GENERAL EXPENSES	
OTHER INCOME		Accounting Charges	86,000
Suspence Receipt	1,12,150	Advertisement and Publicity	1,11,000
		Audit Fees Expenses	84,700
		Bank Charges	9,533
		Electricity and power	1,15,096
		Event & Programme	2,15,902
		General Expense	6,089
		GPRS Machine Rent	28,792
		Mobile/Telephone, Broadband & Internet Charges	997
		Office Expenses	1,867
		Printing and Stationery	43,400
		Refreshment Expenses	3,945
		TDS Charges	13,000
		Wages Expenses	16,025
		GRANTS / SUBSIDIES/ CONTRIBUTION	
		Exam Receipt From Bu	12,100
		Makhan Lal Chaturvedi University, Bhopal	1,02,858
		LOANS, ADVANCES & DEPOSITS	
		Advances to employees	2,61,280
		Staff Ajay Parashar	1,00,835
		Staff Anil Bharti	92,690
		Staff Ekapal Singh	3,000
		Staff Kapil Tiwari	9,000
		Staff Kk Rawat	51,255
		Staff Ravi Upadhyay	3,000
		Staff Vikram Singh Choudhary	1,500
		OTHER INCOME	
		Suspence Expenditure	68,210

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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Receipts	Jan-Bhagidari Cash Book 1-Apr-19 to 31-Mar-20		Payments	Jan-Bhagidari Cash Book 1-Apr-19 to 31-Mar-20	
			REPAIRS & MAINTENANCE		2,73,601
			<i>Repair & Maintenance - Electric Equipment</i>	6,750	
			<i>Repair & Maintenance - Play Ground</i>	1,35,000	
			<i>Repair & Maintenance - Plant & Machinery</i>	16,729	
			<i>Repairs & Maintenance - Building</i>	1,00,117	
			<i>Repairs & Maintenance- Computers, Laptops, & Misc pd</i>	10,950	
			<i>Repairs & Maintenance- General Exp</i>	4,055	
			STAFF PAYMENTS & BENEFITS		56,74,568
			<i>Dress Expenses</i>	19,000	
			<i>GIS PAYMENT</i>	10,911	
			<i>Salaries and Wages</i>	56,44,657	
			TRANSPORTATION EXPENSES		7,160
			<i>Travelling and Conveyance Expenses</i>	7,160	
			CLOSING BALANCE		91,07,197
			Bank Accounts		
			<i>SBI Bank JBS Sbs College</i>	90,83,143	
			Cash-in-Hand	24,054	
Total		2,70,93,103	Total		2,70,93,103

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya

Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- EXAM FUND

Balance Sheet As at - 31st-Mar-2020

Liabilities	EXAM Cash Book as at 31-Mar-2020		Assets	EXAM Cash Book as at 31-Mar-2020	
Capital Account		35,43,332	Fixed Assets		1,34,360
Corpus	50,90,857		CCTV & Security devices	65,840	
Less: Excess of Expenditure of Income	(15,47,525)		Furniture, Fixtures & Fittings	43,120	
			Office Equipment	25,400	
			Current Assets		33,00,868
			Cash-in-Hand		
			Cash- Exam Book	7,576	
			Bank Accounts		
			Bank -SBI Exam Account	32,93,292	
			LOANS, ADVANCES & DEPOSITS		1,08,104
			Advances to employees	1,08,104	
			Staff Ambika	20,000	
			Staff Anil Bharti	900	
			Staff Ravi Upadhyay	9,412	
			Staff RG Patel	11,500	
			Staff Shailendra Bhati	5,000	
			Staff Sunil Singh	50,000	
			Staff Suresh Yadav	11,292	
Total		35,43,332	Total		35,43,332

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- EXAM FUND

Income and Expenditure Statement

1-Apr-19 to 31-Mar-20

Particulars	EXAM Cash Book 1-Apr-19 to 31-Mar-20	Particulars	EXAM Cash Book 1-Apr-19 to 31-Mar-20
Academic Expenses		Fees From Students	
Exam Fees Recharge(MP Online)	1,45,18,736	Admission Fees Receipt	5,933
NCC/ NSS Exp	885	Exam Fees Receipt	1,46,15,363
ADMINISTRATIVE AND GENERAL EXPENSES		Fees Return	(1,10,511)
Bank Charges	47,059	Grants / Subsidies/ Contribution	
Event & Programme	20,545	Exam Receipt From Bu	5,38,100
Festival Programmes	2,700	Excess of expenditure over income	
General Expense	22,159		
Mobile/Telephone, Broadband & Internet Charges	2,833		
Office Expenses	2,630		
Postage Expenses	13,321		
Printing and Stationery	1,75,697		
Wages Expenses	16,760		
Other Income			
Chitrakoot University	14,998		
Suspence Expenditure	76,750		
Totaling Mistake in Cash book	(900)		
Repairs & Maintenance			
Repair & Maintenance - Cleaning Material & Services	4,163		
Repair & Maintenance - Electric Equipment	12,600		
Repair & Maintenance - Plant & Machinery	20,448		
Repairs & Maintenance - Building	10,349		
Repairs & Maintenance- Computers, Laptops, & Misc perip	45,370		
Repairs & Maintenance- General Exp	73,176		
STAFF PAYMENTS & BENEFITS			
Honorarium	14,49,891		
Transportation Expenses			
Travelling and Conveyance Expenses	66,240		
Total	1,65,96,410	Total	1,65,96,410

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT, PG COLLEGE, PIPARIYA- EXAM FUND

Receipts and Payments

1-Apr-19 to 31-Mar-20

Receipts	EXAM Cash Book 1-Apr-19 to 31-Mar-20		Payments	EXAM Cash Book 1-Apr-19 to 31-Mar-20	
Opening Balance		49,26,857	Fixed Assets		1,34,360
Bank Accounts			CCTV & Security devices	65,840	
Bank -SBI Exam Account	49,26,857		Furniture, Fixtures & Fittings	43,120	
Fees From Students		1,46,21,296	Office Equipment	25,400	
Admission Fees Receipt	5,933		Academic Expenses		73,09,380
Exam Fees Receipt	1,46,15,363		Exam Fees Recharge(MP Online)	73,08,495	
Grants / Subsidies/ Contribution		5,38,100	NCC/ NSS Exp	885	
Exam Receipt From Bu	5,38,100		ADMINISTRATIVE AND GENERAL EXPENSES		3,03,704
LOANS, ADVANCES & DEPOSITS		1,47,708	Bank Charges	47,059	
Advances to employees	1,47,708		Event & Programme	20,545	
Other Income		1,955	Festival Programmes	2,700	
Mp Cost Bhopal	1,055		General Expense	22,159	
Totaling Mistake in Cash book	900		Mobile/Telephone, Broadband & Internet Charges	2,833	
			Office Expenses	2,630	
			Postage Expenses	13,321	
			Printing and Stationery	1,75,697	
			Wages Expenses	16,760	
			Fees From Students		1,10,511
			Fees Return	1,10,511	
			LOANS, ADVANCES & DEPOSITS		73,02,053
			Janbhagidari A/c in Exam Book	72,10,241	
			Advances to employees	91,812	
			Other Income		92,803
			Chitrakoot University	14,998	
			Mp Cost Bhopal	1,055	
			Suspence Expenditure	76,750	
			Repairs & Maintenance		1,66,106
			Repair & Maintenance - Cleaning Material & Services	4,163	
			Repair & Maintenance - Electric Equipment	12,600	
			Repair & Maintenance - Plant & Machinery	20,448	
			Repairs & Maintenance - Building	10,349	
			Repairs & Maintenance- Computers, Laptops, & Misc peripherals	45,370	
			Repairs & Maintenance- General Exp	73,176	
			STAFF PAYMENTS & BENEFITS		14,49,891
			Honorarium	14,49,891	
			Transportation Expenses		66,240
			Travelling and Conveyance Expenses	66,240	
			Closing Balance		33,00,868
			Bank Accounts		
			Bank -SBI Exam Account	32,93,292	
			Cash-In-Hand	7,576	
Total		2,02,35,916	Total		2,02,35,916

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- Govt Book

Income and Expenditure Statement

1-Apr-19 to 31-Mar-20

Particulars	Govt. Cash Book 1-Apr-19 to 31-Mar-20	Particulars	Govt. Cash Book 1-Apr-19 to 31-Mar-20
Academic Expenses	21,16,790	Grants / Subsidies/ Contribution	4,58,72,108
Admission F	22,480	Fund From SG	4,58,72,108
Remedial Class	1,81,310	Fund for Admission F	22,480
Scholarship Ekikrat yogan	14,500	Fund for Amears	8,55,191
Scholarship Gao Ki Beti	11,85,000	Fund for DPF MP Salary	3,40,619
Scholarship Payment	62,500	Fund for Electricity and power	3,32,795
Scholarship Pratiba Kiran Yogana	6,10,000	Fund for GPF MP Salary	1,64,24,844
Scholarship Refund	40,000	Fund for Jivan Nirvahan Bhatta	1,05,309
ADMINISTRATIVE AND GENERAL EXPENSES	22,35,936	Fund for leave encashment	28,31,204
Electricity and power	3,32,795	Fund for Library Payment	16,35,391
Library Payment	16,35,391	Fund for Medical Bill	99,496
Medical Bill	99,496	Fund for Mobile/Telephone, Broadband & Internet Charges	1,65,487
Mobile/Telephone, Broadband & Internet Charges	1,65,487	Fund for MPTC	1,391
MPTC	1,391	Fund for NPS MP Salary	20,25,862
RTI Chalan	1,376	Fund For Parivar Kalyan Nidhi	50,949
STAFF PAYMENTS & BENEFITS	4,15,19,611	Fund for Payment to Guest Faculty	51,45,600
Amears	8,55,191	Fund for Remedial Class	1,81,310
DPF MP Salary	3,40,619	Fund for RTI Chalan	1,376
GPF MP Salary	1,64,24,844	Fund for Samuh Bima Yogana	29,016
Jivan Nirvahan Bhatta	1,05,309	Fund for Savdhi Sah Bima Yogana	41,036
leave encashment	28,31,204	Fund for Scholarship Ekikrat yogan	14,500
NPS MP Salary	20,25,862	Fund For Scholarship Gao Ki Beti	11,85,000
PARIWAR KALYAN NIDHI	50,949	Fund For Scholarship Payment	62,500
Payment to Guest Faculty	51,45,600	Fund For Scholarship Pratiba Kiran Yogana	6,10,000
Samuh Bima Yogana	29,016	Fund for Scholarship Refund	40,000
Savdhi Sah Bima Yogana	41,036	Fund for Staff Salary	70,85,145
Staff Salary	70,85,145	Fund for Travelling and Conveyance Expenses	771
UGC MP Salary	65,84,836	Fund for UGC MP Salary	65,84,836
Transportation Expenses	771		
Travelling and Conveyance Expenses	771		
Total	4,58,72,108	Total	4,58,72,108

Date: 12/06/2024

Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



College Code – 3203

Accredited by NAAC with B+ Grade

AISHE Code – C-35178

Email – hegpgcpiphos@mp.gov.in, Website – www.sbsgovtpgcollegepipariya.in, Phone/Fax – 07576-220112



SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- Govt Book

Receipts and Payments

1-Apr-19 to 31-Mar-20

Receipts	Govt. Cash Book 1-Apr-19 to 31-Mar-20		Payments	Govt. Cash Book 1-Apr-19 to 31-Mar-20	
Opening Balance		95	Academic Expenses		21,15,790
Cash-in-Hand	95		Admission F	22,480	
Grants / Subsidies/ Contribution		4,58,72,108	Remedial Class	1,81,310	
Fund From SG	4,58,72,108		Scholarship Ekikrat yogan	14,500	
			Scholarship Gao Ki Beti	11,85,000	
			Scholarship Payment	62,500	
			Scholarship Pratiba Kiran Yohana	6,10,000	
			Scholarship Refund	40,000	
			ADMINISTRATIVE AND GENERAL EXPENSES		22,35,936
			Electricity and power	3,32,795	
			Library Payment	16,35,391	
			Medical Bill	99,496	
			Mobile/Telephone, Broadband & Internet Charges	1,65,487	
			MPTC	1,391	
			RTI Challan	1,376	
			STAFF PAYMENTS & BENEFITS		4,15,19,611
			Arrears	8,55,191	
			DPF MP Salary	3,40,619	
			GPF MP Salary	1,64,24,844	
			Jivan Nirwahan Bhatta	1,05,309	
			leave encashment	28,31,204	
			NPS MP Salary	20,25,862	
			PARIWAR KALYAN NIDHI	50,949	
			Payment to Guest Faculty	51,45,600	
			Samuh Bima Yohana	29,016	
			Savdhi Sah Bima Yohana	41,036	
			Staff Salary	70,85,145	
			UGC MP Salary	65,84,836	
			Transportation Expenses		771
			Travelling and Conveyance Expenses	771	
			Closing Balance		95
			Cash-in-Hand	95	
Total		4,58,72,203	Total		4,58,72,203

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- PD FUND

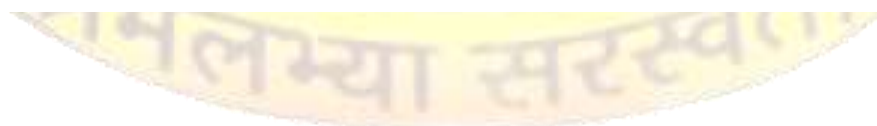
Balance Sheet As at - 31st-Mar-2020

Liabilities	PD ACCOUNT as at 31-Mar-20		Assets	PD ACCOUNT as at 31-Mar-20	
Capital Account		48,94,978	Current Assets		48,94,978
Corpus	55,57,389		Bank Accounts		
Transfer From Income Expenditure Account	(6,62,411)		SBI PD ACCOUNT	48,94,978	
Total		48,94,978	Total		48,94,978

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)



Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- PD FUND

Income and Expenditure Statement

1-Apr-19 to 31-Mar-20

Particulars	PD ACCOUNT 1-Apr-19 to 31-Mar-20		Particulars	PD ACCOUNT 1-Apr-19 to 31-Mar-20	
Academic Expenses		11,879	Fees From Students		3,000
Newspapers, Subscription & e-journals	11,879		Admission Fees Reciept	3,000	
ADMINISTRATIVE AND GENERAL EXPENSES		3,30,657	Excess of expenditure over income		6,62,411
Festival Programmes	5,635				
Printing and Stationery	46,565				
Sports Expenses	2,78,457				
Other Income		49,665			
Suspence Expenditure	50,000				
Totaling Mistake in Cash book	(335)				
STAFF PAYMENTS & BENEFITS		2,73,210			
Salaries and Wages	2,73,210				
Total		6,65,411	Total		6,65,411

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- PD FUND

Receipts and Payments

1-Apr-19 to 31-Mar-20

Receipts	PD ACCOUNT 1-Apr-19 to 31-Mar-20		Payments	PD ACCOUNT 1-Apr-19 to 31-Mar-20	
Opening Balance		56,32,389	Academic Expenses		11,879
Bank Accounts	56,32,389		Newspapers, Subscription & e-journals	11,879	
SBI PD ACCOUNT	56,32,389		ADMINISTRATIVE AND GENERAL EXPENSES		3,30,657
Fees From Students		3,000	Festival Programmes	5,635	
Admission Fees Receipt	3,000		Printing and Stationery	46,565	
Other Income		335	Sports Expenses	2,78,457	
Totaling Mistake in Cash book	335		LOANS, ADVANCES & DEPOSITS		75,000
			Janbhagidari A/c in Pd Book	75,000	
			Other Income		50,000
			Suspence Expenditure	50,000	
			STAFF PAYMENTS & BENEFITS		2,73,210
			Salaries and Wages	2,73,210	
			Closing Balance		48,94,978
			Bank Accounts	48,94,978	
			SBI PD ACCOUNT	48,94,978	
Total		56,35,724	Total		56,35,724

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- Govt Book Income and Expenditure Statement 1-Apr-19 to 31-Mar-20

Particulars	Govt. Cash Book 1-Apr-19 to 31-Mar-20	Particulars	Govt. Cash Book 1-Apr-19 to 31-Mar-20
Academic Expenses	21,15,790	Grants / Subsidies/ Contribution	4,58,72,108
Admission F	22,480	Fund From SG	4,58,72,108
Remedial Class	1,81,310	Fund for Admission F	22,480
Scholarship Ekikrat yogan	14,500	Fund for Amears	8,55,191
Scholarship Gao Ki Behi	11,85,000	Fund for DPF MP Salary	3,40,619
Scholarship Payment	62,500	Fund for Electricity and power	3,32,795
Scholarship Pratiba Kiran Yogana	6,10,000	Fund for GPF MP Salary	1,64,24,844
Scholarship Refund	40,000	Fund for Jvan Ninwahan Bhatta	1,05,309
ADMINISTRATIVE AND GENERAL EXPENSES	22,35,936	Fund for leave encashment	28,31,204
Electricity and power	3,32,795	Fund for Library Payment	16,35,391
Library Payment	16,35,391	Fund for Medical Bill	99,496
Medical Bill	99,496	Fund for Mobile/Telephone, Broadband & Internet Charges	1,65,487
Mobile/Telephone, Broadband & Internet Charges	1,65,487	Fund for MPTC	1,391
MPTC	1,391	Fund for NPS MP Salary	20,25,862
RTI Challen	1,376	Fund For Parswar Kalyan Nidhi	50,949
STAFF PAYMENTS & BENEFITS	4,15,19,611	Fund for Payment to Guest Faculty	51,45,600
Amears	8,55,191	Fund for Remedial Class	1,81,310
DPF MP Salary	3,40,619	Fund for RTI Challen	1,376
GPF MP Salary	1,64,24,844	Fund for Samuh Bima Yogana	29,016
Jvan Ninwahan Bhatta	1,05,309	Fund for Savdhi Sahi Bima Yogana	41,036
leave encashment	28,31,204	Fund for Scholarship Ekikrat yogan	14,500
NPS MP Salary	20,25,862	Fund for Scholarship Gao Ki Behi	11,85,000
PARIWAR KALYAN NIDHI	50,949	Fund For Scholarship Payment	62,500
Payment to Guest Faculty	51,45,600	Fund For Scholarship Pratiba Kiran Yogana	6,10,000
Samuh Bima Yogana	29,016	Fund for Scholarship Refund	40,000
Savdhi Sahi Bima Yogana	41,036	Fund for Staff Salary	70,85,145
Staff Salary	70,85,145	Fund for Travelling and Conveyance Expenses	771
UGC MP Salary	65,84,836	Fund for UGC MP Salary	65,84,836
Transportation Expenses	771		
Travelling and Conveyance Expenses	771		
Total	4,58,72,108	Total	4,58,72,108

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- Govt Book

Receipts and Payments

1-Apr-19 to 31-Mar-20

Receipts	Govt. Cash Book 1-Apr-19 to 31-Mar-20		Payments	Govt. Cash Book 1-Apr-19 to 31-Mar-20	
Opening Balance		95	Academic Expenses		21,15,790
Cash-in-Hand	95		Admission F	22,480	
Grants / Subsidies/ Contribution		4,58,72,108	Remedial Class	1,81,310	
Fund From SG	4,58,72,108		Scholarship Ekikrat yogan	14,500	
			Scholarship Gao Ki Bell	11,85,000	
			Scholarship Payment	62,500	
			Scholarship Pratiba Kiran Yogan	6,10,000	
			Scholarship Refund	40,000	
			ADMINISTRATIVE AND GENERAL EXPENSES		22,35,936
			Electricity and power	3,32,795	
			Library Payment	16,35,391	
			Medical Bill	99,496	
			Mobile/Telephone, Broadband & Internet Charges	1,65,487	
			MPTC	1,391	
			RTI Challan	1,376	
			STAFF PAYMENTS & BENEFITS		4,15,19,611
			Arrears	8,55,191	
			DPF MP Salary	3,40,619	
			GPF MP Salary	1,64,24,844	
			Jivan Nirwahan Bhatta	1,05,309	
			leave encashment	28,31,204	
			NPS MP Salary	20,25,862	
			PARIWAR KALYAN NIDHI	50,949	
			Payment to Guest Faculty	51,45,600	
			Samuh Bima Yogan	29,016	
			Savdhi Sah Bima Yogan	41,036	
			Staff Salary	70,85,145	
			UGC MP Salary	65,84,836	
			Transportation Expenses		771
			Travelling and Conveyance Expenses	771	
			Closing Balance		95
			Cash-in-Hand	95	
Total		4,58,72,203	Total		4,58,72,203

Date: 12/06/2024

Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- PD FUND Balance Sheet As at - 31st-Mar-2020

Liabilities	PD ACCOUNT as at 31-Mar-20		Assets	PD ACCOUNT as at 31-Mar-20	
Capital Account		48,94,978	Current Assets		48,94,978
Corpus	55,57,389		Bank Accounts		
Transfer From Income Expenditure Account	(6,62,411)		SBI PD ACCOUNT	48,94,978	
Total		48,94,978	Total		48,94,978

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)



Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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SHAHEED BHAGAT SINGH GOVT. PG COLLEGE, PIPARIYA- UGC FUND

Balance Sheet As at - 31st-Mar-2020

Liabilities	U.G.C. Cash Book as at 31-Mar-20		Assets	U.G.C. Cash Book as at 31-Mar-20	
Capital Account		7,033	Current Assets		7,033
Corpus	6,787		Bank Accounts	7,033	
Transfer From Income Expenditure Account	246		SBI - 10801481452	7,033	
Total		7,033	Total		7,033

Income and Expenditure Statement

1-Apr-19 to 31-Mar-20

Particulars	U.G.C. Cash Book 1-Apr-19 to 31-Mar-20		Particulars	U.G.C. Cash Book 1-Apr-19 to 31-Mar-20	
Grants / Subsidies/ Contribution		6	Income from investments		252
Grant Refunded	25,006		Bank Interest	252	
PWD Hoshangabad	(25,000)				
Excess of income over expenditure		246			
Total		252	Total		252

Receipts and Payments

1-Apr-19 to 31-Mar-20

Receipts	U.G.C. Cash Book 1-Apr-19 to 31-Mar-20		Payments	U.G.C. Cash Book 1-Apr-19 to 31-Mar-	
Opening Balance		6,787	Grants / Subsidies/ Contribution		25,006
Bank Accounts	6,787		Grant Refunded	25,006	
Grants / Subsidies/ Contribution		25,000	Closing Balance		7,033
PWD Hoshangabad	25,000		Bank Accounts	7,033	
Income from investments		252			
Bank Interest	252				
Total		32,039	Total		32,039

Date: 12/06/2024
Place: Narmadapuram

Dr. Rakesh Verma
(Principal)

CA. Sanjay Shrivastava
(Partner)



AUDIT REPORT 2018-2019

VIVEK KUMAR MAHESHWARI & ASSOCIATE
CHARTERED ACCOUNTANT

CA

MOHTA PLOT, PIPARIYA
DIST. - HOSHANGABAD (M.P.)
Ph: (07576)222044, 9425041665

AUDITORS REPORT

We have audited the attached Receipt & Payment of GOVT. P. G. COLLEGE, PIPARIYA - U. G. C. CASH BOOK, for the Year ended on 31.03.2019 which are in agreement with the books of account maintained at the Head office at Pipariya and state as under:-

We have obtained all the information and explanation which is to the best of our knowledge and belief were necessary for the purpose of the Audit.

In our opinion, proper books of account have been kept by the society so far as it appears from our explanation of books subject to the notes and the comments given below:-

In the case of the Receipt & Payment of the above named college for the year ended on 31.03.2019, Bank Interest and bank charges have not been considered in cash book.

FOR : VIVEK KUMAR MAHESHWARI & ASSOCIATE

Firm Reg No. : 022768C
(CHARTERED ACCOUNTANT)

CA VIVEK KUMAR MAHESHWARI
(PROP.)
Membership No. 402476

Date - 22.05.2019
Place - PIPARIYA

PRINCIPAL
Govt. Degree College
PIPARIYA

Shaheed Bhagat Singh Government P.G. College Pipariya Distt.- Narmadapuram (M.P.)



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AISHE Code - C-35178

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VIVEK MAHESHWARI & ASSOCIATES CHARTERED ACCOUNTANT



07576-222044, 9425041005
MOHTA PLOT, PIPARIYA (M.P.)
DIST - HOSHANGABAD, 461775

GOVT. P. G. COLLEGE, PIPARIYA - U. G. C. CASH BOOK

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2019

PAYMENT	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCES		PAYMENTS	
CASH IN HAND	NIL	BANK CHARGES	118.00
BALANCE WITH BANK	6670.00		
RECEIPTS		CLOSING BALANCE	
INTEREST FROM BANK	235.00	CASH IN HAND	NIL
		BALANCE WITH BANK	6787.00
TOTAL	6905.00	TOTAL	6905.00

AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED

FOR : GOVT. P. G. COLLEGE, PIPARIYA

FOR : VIVEK MAHESHWARI & ASSOCIATES
Firm Reg No: 022768C
CHARTERED ACCOUNTANT

(PRINCIPAL)

DATED : 22-05-2019
PLACE : PIPARIYA

[Signature]
PRINCIPAL
Govt. Dajra College
PIPARIYA



[Signature]
CA VIVEK KUMAR MAHESHWARI
(PROP)
Membership No: 402476

Principal
S.B.S. Govt. P. G. College
PIPARIYA (M. P.)