

GOVERNMENT ENGINEERING COLLEGE, MAINPURI

BALANCE SHEET AS AT 31.03.2022

A	SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR
1	UNRESTRICTED FUNDS GENERAL FUND	2	114836378.14
2	RESTRICTED FUNDS	3	146298000.00
3	CURRENT LIABILITIES & PROVISIONS	4	10713635.08
	TOTAL		271848013.22
B	APPLICATION OF FUNDS		
1	FIXED ASSETS		
a)	TANGIBLE ASSETS	5	107636808.10
2	INVESTMENT IN FDR		158435067.00
3	CURRENTS ASSETS	6	5776138.12
	TOTAL		271848013.22
	Notes to Accounts	1	

Compiled By-

For Abhishek Ghai & Associates

Chartered Accountant

Firm Reg. No. 033507C



Abhishek Ghai
(Proprietor)
M. No. 428718

P. Lander

17.1.22

DIRECTOR

निदेशक
राजकीय इंजीनियरिंग कालेज
मैनपुरी

ACCOUNTS OFFICER

वित्त एवं लेखाधिकारी
राजकीय इंजीनियरिंग कालेज
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GOVERNMENT ENGINEERING COLLEGE, MAINPURI					
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022					
SL.	PARTICULARS	SCHEDULE	FUNDS		
			UNRESTRICTED GENERAL FUNDS	RESTRICTED FUNDS	TOTAL
	INCOME				
1	ACADEMIC RECEIPTS	7	46029446.18	0.00	46029446.18
2	GRANTS & DONATIONS	8	0.00	43500140.00	43500140.00
3	OTHER INCOMES	9	4506570.00	0.00	4506570.00
	TOTAL (A)		50536016.18	43500140.00	94036156.18
	EXPENDITURE				
1	STAFF PAYMENT & BENEFITS	10	11789356.00	36000140.00	47789496.00
2	ACADEMIC EXPENSES	11	734380.50	0.00	734380.50
3	ADMINISTRATIVE & GENERAL EXPENSES	12	12998351.00	0.00	12998351.00
4	REPAIRS & MAINTENANCE	13	284383.00	0.00	284383.00
5	OTHER EXPENSES	14	1465986.06	0.00	1465986.06
	TOTAL (B)		27272456.56	36000140.00	63272596.56
	BALANCE being excess of Income over Expenditure (A-B)		23263559.62	7500000.00	30763559.62
	Transfer to/from Designated Fund				
	BUILDING FUND		0.00	0.00	0.00
	OTHERS		0.00	0.00	0.00
	BALANCE being Surplus/(Deficit) Carried to General Fund		0.00	0.00	30763559.62
	Notes to Accounts	1			

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Schedule No. 1

Notes to Accounts:

1. Accounts have been prepared for the period starting from April 1, 2021 and ending on March 31, 2022.
2. The College being a non-commercial organisation the accounting standards as prescribed by the ICAI are not applicable to it.

Note on Schedule-2 of Balance Sheet- General Fund:

3. From Financial Year 2021-22, Corpus fund have been categorized as follows-
General Corpus fund- Comprises of Balances accrued out of Surplus i.e. Excess of Income over Expenditure for the current year and surplus brought forward from previous years.

Note on Schedule-3 of Balance Sheet- Restricted Fund:

1. It contains the details of those funds/Grants which have been received from Government or any other External body for specific activities. During the year, as informed to us, No Grant for capital expenditure has been received by the College.
2. During the year, Grant received for meeting operating expenses have been booked as Income from Grant under Income & Expenditure Account, while grant received, if any, for capital expenditure is accounted as Capital fund under Restricted fund Account in Balance Sheet.

Note on Schedule 4 of Balance Sheet- Current Liabilities & Provisions:

3. Under this Schedule, liabilities have been recognized for the payment due, balances are subject to confirmation.
4. Currently no provision for gratuity is being done, but the Salary actually payable and applicable statutory dues are being recognized.



Note on Schedule 5 of Balance Sheet- Fixed Assets-

5. No Depreciation has been claimed during the year as per the accounting policy followed by the institution

Note on Schedule 6 of Balance Sheet- CURRENT ASSETS

6. It comprises of Bank balance of the Bank Accounts operated in College and Bank reconciliation has been prepared for the Cheque issued but cleared in coming financial year.

Note on Statement of Income & Expenditure Account:

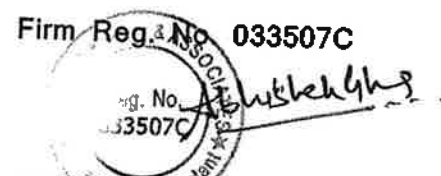
7. Fees received from Students and Grants Received from Government has been recognized as Income on Receipt basis while Caution fees refunded to students have been recognized on payment basis.
8. Payment to staff against Salary and other expenses have been recognized on Payment basis.
9. Further, college expenses, other than above, are recognized on actual payment basis.

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[Signature]

(Director)

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**SCHEDULE 2- GENERAL FUND**

PARTICULARS	CURRENT YEAR
OPENING BALANCE OF GENERAL CORPUS FUND	84072818.52
LESS: GRANT RETURNED (EXCESS RETURNED)	0.00
ADD: EXCESS OF INCOME OVER EXPENDITURE	30763559.62
CLOSING BALANCE OF GENERAL FUND	114836378.14

SCHEDULE 3- RESTRICTED FUNDS- RELATED TO CAPITAL EXPENDITURE

PARTICULARS	GRANT	OTHERS	Total
Opening Balance of the Capital Funds	121298000.00	0.00	121298000.00
Addition to the funds-			
i) Grants Received for utilisation towards capital expenditure	25000000.00	0.00	25000000.00
ii) Income from Investment made out of the fund	0.00	0.00	0.00
iii) Accrued interest on investments of the Total	0.00	0.00	0.00
	146298000.00	0.00	146298000.00
iv) Transfer to Income	0.00	0.00	0.00
v) Transfer to Refundable Account	0.00	0.00	0.00
Net Balance as at the year end	146298000.00	0.00	146298000.00

SCHEDULE 4- CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
- CURRENT LIABILITIES:	
1. GST PAYABLE	138737.08
2. GST TDS PAYABLE	252805.00
3. TDS PAYABLE	83301.00
5. SUNDRY CREDITORS	4955118.00
4. GRANT RECEIVED FOR INCUBATION CENTRE	5000000.00
6. ADVANCE OF CONSULTANCY RECEIPTS	283674.00
Total	10713635.08

SCHEDULE 6- CURRENT ASSETS

PARTICULARS	AMOUNT
BANK BALANCE-	
CENTRAL BANK-	
1. CB 1 (A/C NO. 3472688032)	549087.40
2. CB 2 (A/C NO. 3472691941)	1014903.30
3. BANK OF INDIA- (A/C NO. 727510210000)	2617300.42
OTHER CURRENT ASSETS	
1. TDS DEDUCTED	1468825.00
2. SUNDRY DEBTORS	126022.00
TOTAL	5776138.12

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P. K. Pandey
17.1.20
DIRECTOR
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ACCOUNTS OFFICER

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT-

PARTICULARS

SCHEDULE 7-

ACADEMIC RECEIPTS

1	STUDENT/INSTITUTE FEES	46029446.18
TOTAL		<u>46029446.18</u>

SCHEDULE 8-

GRANTS & DONATIONS RECEIVED

(only related to operative expenditure)

1	GRANT RECEIVED FOR SALARY & GPF	36000140.00
2	GRANT RECEIVED FOR OPERATING EXPENSES	7500000.00
3	FEES RECEIVED FROM AKTU	0.00
TOTAL		<u>43500140.00</u>

SCHEDULE 9-

OTHER INCOMES

GENERAL FUNDS

1	BANK INTEREST	3040676.00
2	CONSULTANCY FEES	1465894.00
TOTAL		<u>4506570.00</u>

SCHEDULE 10-

STAFF PAYMENTS AND BENEFITS

1	DIRECTOR SALARY (Including Arrears)	2595148.00
2	FACULTY & STAFF SALARY (Including Arrears)	32416780.00
3	OUTSOURCE SALARY	12777568.00
TOTAL		<u>47789496.00</u>

SCHEDULE 11-

ACADEMICS EXPENSES

1	EXAMINATION EXPENSES	119106.50
2	LABORATORY EXPENSES	0.00
3	HONORARIUM	215110.00
4	RECRUITMENT CHARGES	300000.00
5	CULTURAL PROGRAMME	100164.00
TOTAL		<u>734380.50</u>



SCHEDULE 5 FOR FIXED ASSETS-

Sl.	Particulars	RATE	Gross Block			Depreciation			Net Block		
			Opening Balance	Addition	Sale/ Transfer	Closing Balance	Opening Balance	Addition	Adjustment	Closing Balance	Opening Balance
1	Mobile	15.00%	30069.00	22878.00	0.00	52947.00	0.00	0.00	0.00	52947.00	30069.00
2	Motor Vehicle	-15.00%	778307.00	0.00	0.00	778307.00	0.00	0.00	0.00	778307.00	778307.00
3	ALMIBAH	15.00%	444000.00	0.00	0.00	444000.00	0.00	0.00	0.00	444000.00	444000.00
4	COMPUTER	40.00%	95365.00	0.00	0.00	95365.00	0.00	0.00	0.00	95365.00	95365.00
5	ELECTRONIC EQUIPMENT	15.00%	2705294.00	337362.00	0.00	3042656.00	0.00	0.00	0.00	3042656.00	2705294.00
6	FURNITURE	10.00%	27895743.00	69500.00	0.00	27965243.00	0.00	0.00	0.00	27965243.00	27895743.00
7	GENERATOR	15.00%	96996.00	0.00	0.00	96996.00	0.00	0.00	0.00	96996.00	96996.00
8	LAB EQUIPMENT	15.00%	43490001.00	4636370.00	0.00	48126371.00	0.00	0.00	0.00	48126371.00	43490001.00
9	LIBRARY BOOKS	15.00%	2440511.00	614855.00	0.00	3055366.00	0.00	0.00	0.00	3055366.00	2440511.00
10	MESS KITCHEN ITEM	15.00%	250307.00	0.00	0.00	250307.00	0.00	0.00	0.00	250307.00	250307.00
11	OFFICE EQUIPMENT	15.00%	15497070.10	980693.00	0.00	16477763.10	0.00	0.00	0.00	16477763.10	15497070.10
12	PHOTOCOPY MACHINE	15.00%	699725.00	0.00	0.00	699725.00	0.00	0.00	0.00	699725.00	699725.00
13	PRINTER CANON	40.00%	49250.00	0.00	0.00	49250.00	0.00	0.00	0.00	49250.00	49250.00
14	PROJECTOR	15.00%	300802.00	0.00	0.00	300802.00	0.00	0.00	0.00	300802.00	300802.00
15	SOFTWARE	25.00%	2422523.00	3328673.00	0.00	5751196.00	0.00	0.00	0.00	5751196.00	2422523.00
16	WATER COOLER	15.00%	450564.00	0.00	0.00	450564.00	0.00	0.00	0.00	450564.00	450564.00
	Total		97646527.10	9990281.00	0.00	107636808.10	0.00	0.00	0.00	107636808.10	97646527.10

Compiled By-

For Abhishek Ghai & Associates

Chartered Accountants
Firm Reg No. 68335086



Abhishek Ghai
(Proprietor)
M. No. 428718

ACCOUNTS MANAGER
राजकीय इन्जीनियरिंग कॉलेज
संजयपुरी

DIRECTOR
निदेशक
राजकीय इन्जीनियरिंग कॉलेज
संजयपुरी

Signature

17.12.23

SCHEDULE 12-

ADMINISTRATIVE AND GENERAL EXPENSES

1 OFFICE EXPENSES	361786.00
2 MEDICAL EXPENSES & REIMBURSEMENT	40902.00
3 PROFESSIONAL EXPENSES	314420.00
4 PRINTING & STATIONERY	0.00
5 ADVERTISEMENT	1995172.00
6 CONFERENCE EXPENSES	0.00
7 TRAVELLING EXP	224157.00
8 SPORTS AND CULTURAL EXPENSES	0.00
9 ELECTRICITY EXPENSES	3792045.00
10 SECURITY GUARD CHARGES	5245411.00
11 HOUSEKEEPING EXPENSES	42399.00
12 INSURANCE FEES	0.00
13 INTERNET EXPENSES	826000.00
14 MISCELLANEOUS EXPENSES	156059.00

TOTAL

12998351.00

SCHEDULE 13-

REPAIR & MAINTENANCE

1 VEHICLE MAINTENANCE	106600.00
2 BUILDING REPAIR & MAINTENANCE	177783.00

TOTAL

284383.00

SCHEDULE 14-

OTHER EXPENSES

1 BANK CHARGES	42486.06
2 GST EXPENSES	0.00
3 CAUTION MONEY REFUND	1423500.00

TOTAL

1465986.06

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LIST TO NOTES TO ACCOUNTS-

<u>SUNDRY CREDITORS</u>	AMOUNT
ANANT TRADERS	74400.00
ARS TECHNOLOGIES	1450000.00
BANBROS ENGINEERING PVT LTD	228675.00
BHARAT SANCHAR NIGAM LIMITED	826000.00
DESIGN TAK SYSTEMS	1822255.00
IQHAAM ENTERPRISES	393220.00
MAA SARASWATI STATINARY & COMPUTER	21470.00
MARK INDIA TRADERS	109950.00
NMB HP (HINDUSTAN PETROLIUM)	29148.00
TOTAL	<u>4955118.00</u>

<u>ADVANCE AGAINST CONSULTANCY RECEIPTS</u>	
SKY BUILDERS	28203.00
UP RAJKIYA NIRMAN NIGAM LTD	124451.00
U P STATE CONSTRUCTION AND INFRASTRUCTURE	96300.00
OTHERS	34720.00
TOTAL	<u>283674.00</u>

<u>SUNDRY DEBTORS</u>	
ANUPAM RK TECH	40000.00
EM KAY DEE INFRATECH	23600.00
GLOBAL CONSTRUCTION	1770.00
HARSH CONSTRUCTION	4484.00
KAISER CONSTRUCTION ENGEENIER	1770.00
MODCON CREATIVE SKETCHER PVT LTD	11800.00
NAMHO NARAYAN SINGH CONTRACTOR	40828.00
VINAY CONSTRUCTION	1770.00
TOTAL	<u>126022.00</u>