

**GOVERNMENT ENGINEERING COLLEGE, MAINPURI****BALANCE SHEET AS AT 31.03.2023**

<b>A SOURCES OF FUNDS</b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>
<b>1 UNRESTRICTED FUNDS</b>		
GENERAL FUND	2	153913499.73
<b>2 RESTRICTED FUNDS</b>	3	146298000.00
<b>3 CURRENT LIABILITIES &amp; PROVISIONS</b>	4	12006001.77
<b>TOTAL</b>		<b>312217501.50</b>
<b>B APPLICATION OF FUNDS</b>		
<b>1 FIXED ASSETS</b>		
a) TANGIBLE ASSETS	5	118083000.10
2 INVESTMENT IN FDR		182710067.00
<b>3 CURRENTS ASSETS</b>	6	11424434.40
<b>TOTAL</b>		<b>312217501.50</b>
<b>Notes to Accounts</b>	1	

For Abhishek Ghai & Associates  
Chartered Accountant  
Firm Reg. No. 033507C



Abhishek Ghai  
(Proprietor)  
M. No. 428718

DATE: 10-09-2023

UDIN: 23428718BGWIQB6781

  
DIRECTOR  
निदेशक  
राजकीय इंजी० कालेज  
मैनपुरी

GOVERNMENT ENGINEERING COLLEGE, MAINPURI					
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023					
SL.	PARTICULARS	SCHEDULE	FUNDS		
			UNRESTRICTED GENERAL FUNDS	RESTRICTED FUNDS	TOTAL
<b>INCOME</b>					
1	ACADEMIC RECEIPTS	7	46669367.00	0.00	46669367.00
2	GRANTS & DONATIONS	8	3300000.00	48669000.00	51969000.00
3	OTHER INCOMES	9	7007429.00	0.00	7007429.00
TOTAL (A)			56976796.00	48669000.00	105645796.00
<b>EXPENDITURE</b>					
1	STAFF PAYMENT & BENEFITS	10	3164151.72	48669000.00	51833151.72
2	ACADEMIC EXPENSES	11	537046.89	0.00	537046.89
3	ADMINISTRATIVE & GENERAL EXPENSES	12	13269137.95	0.00	13269137.95
4	REPAIRS & MAINTENANCE	13	124031.85	0.00	124031.85
5	OTHER EXPENSES	14	805306.00	0.00	805306.00
TOTAL (B)			17899674.41	48669000.00	66568674.41
BALANCE being excess of Income over Expenditure (A-B)			39077121.59	0.00	39077121.59
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	39077121.59
Notes to Accounts			1		

Compiled By:-

For Abhishek Ghai & Associates

Chartered Accountant

Firm Reg. No. 033507C



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Schedule No. 1

**Notes to Accounts:**

1. Accounts have been prepared for the period starting from April 1, 2022 and ending on March 31, 2023.
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 2022-23, 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:**

4. 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, No Grant for capital expenditure has been received by the College.
5. 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:**

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

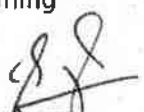
**Note on Schedule 5 of Balance Sheet- Fixed Assets-**

8. 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**

9. 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.



  
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**Note on Statement of Income & Expenditure Account:**

10. 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.
11. Payment to staff against Salary and other expenses have been recognized on Payment basis.
12. Further, college expenses for which bills have not been received from suppliers/creditors, other than above, are recognized on actual payment basis.

  
(Director)  
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**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

**SCHEDULE 2- GENERAL FUND**

PARTICULARS	CURRENT YEAR
OPENING BALANCE OF GENERAL CORPUS FUND	114836378.14
LESS: GRANT RETURNED (EXCESS RETURNED)	0.00
ADD: EXCESS OF INCOME OVER EXPENDITURE	39077121.59
CLOSING BALANCE OF GENERAL FUND	<b>153913499.73</b>

**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 funds	0.00	0.00	0.00
Total	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	1800.00
2. GST TDS PAYABLE	3605.00
3. TDS PAYABLE	29045.40
4. NPS PAYABLE	565486.00
5. EXPENSES PAYABLE	21383.00
6. SUNDRY CREDITORS	4085674.09
7. GRANT RECEIVED FOR INCUBATION CENTRE	5000000.00
8. ADVANCE OF CONSULTANCY RECEIPTS	2254008.28
9. AUDIT FEE & ITR FEE PAYABLE	45000.00
<b>Total</b>	<b>12006001.77</b>

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**SCHEDULE 3 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%	52947.00	0.00	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	ALMIRAH	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%	3042656.00	0.00	0.00	3042656.00	0.00	0.00	0.00	3042656.00	2705294.00
6	FURNITURE	10.00%	2796243.00	1722667.00	0.00	29687910.00	0.00	0.00	0.00	29687910.00	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%	4812632.10	6931988.01	0.00	55058307.01	0.00	0.00	0.00	55058307.01	43490001.00
9	LIBRARY BOOKS	15.00%	3055366.00	0.00	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%	16477763.10	894590.02	0.00	17372353.12	0.00	0.00	0.00	17372353.12	15497070.10
12	PHOTOCOPY MACHINE	15.00%	699725.00	174788.97	0.00	874513.97	0.00	0.00	0.00	874513.97	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%	5751196.00	722160.00	0.00	6473356.00	0.00	0.00	0.00	6473356.00	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
	<b>Total</b>		<b>107636808.10</b>	<b>10446192.00</b>	<b>0.00</b>	<b>118083000.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>118083000.10</b>	<b>97646527.10</b>

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**SCHEDULE 6- CURRENT ASSETS**

PARTICULARS	AMOUNT
<b>BANK BALANCE-</b>	
CENTRAL BANK-	
1. CB 1 (A/C NO. 3472688032)	564980.60
2. CB 2 (A/C NO. 3472691941)	3415669.40
3. BANK OF INDIA- (A/C NO. 727510210000048)	2608531.00
<b>OTHER CURRENT ASSETS</b>	
1. TDS DEDUCTED	2698083.00
2. SUNDRY DEBTORS	561087.00
3. GST CASH LEDGER BALANCE	486.00
4. ACCRUED INTEREST ON FDR	1575597.40
<b>TOTAL</b>	<b>11424434.40</b>

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**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT-**

**PARTICULARS**

**SCHEDULE 7-**

**ACADEMIC RECEIPTS**

1	STUDENT/INSTITUTE FEES	42611293.00
2	FEES RECEIVED FROM AKTU	4058074.00

**TOTAL** 46669367.00

**SCHEDULE 8-**

**GRANTS & DONATIONS RECEIVED**

(only related to operative expenditure)

1	GRANT RECEIVED FOR SALARY & GPF	48669000.00
2	GRANT RECEIVED FOR OPERATING EXPENSES	3300000.00

**TOTAL** 51969000.00

**SCHEDULE 9-**

**OTHER INCOMES**

**GENERAL FUNDS**

1	BANK INTEREST	5902434.00
2	CONSULTANCY FEES	1104995.00

**TOTAL** 7007429.00

**SCHEDULE 10-**

**STAFF PAYMENTS AND BENEFITS**

1	DIRECTOR SALARY (Including Arrears)	176463.00
2	FACULTY & STAFF SALARY (Including Arrears)	36265782.00
3	OUTSOURCE SALARY	15390906.72

**TOTAL** 51833151.72


**SCHEDULE 11-**

**ACADEMICS EXPENSES**

1	EXAMINATION EXPENSES	42553.00
2	LABORATORY EXPENSES	202404.89
3	HONORARIUM	210314.00
4	RECRUITMENT CHARGES	0.00
5	CULTURAL PROGRAMME	81775.00

**TOTAL** 537046.89



  
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**SCHEDULE 12-**

**ADMINISTRATIVE AND GENERAL EXPENSES**

1 OFFICE EXPENSES	225086.00
2 MEDICAL EXPENSES & REIMBURSEMENT	77316.00
3 PROFESSIONAL EXPENSES	404010.00
4 PRINTING & STATIONERY	287819.94
5 ADVERTISEMENT	1411816.00
6 CONFERENCE EXPENSES	5900.00
7 TRAVELLING EXP	76285.00
8 ELECTRICITY EXPENSES	4591905.00
9 SECURITY GUARD CHARGES	5314980.81
10 HOUSEKEEPING EXPENSES	0.00
11 INSURANCE FEES	69218.00
12 INTERNET EXPENSES	782680.00
13 MISCELLANEOUS EXPENSES	2121.20

**TOTAL** 13269137.95

**SCHEDULE 13-**

**REPAIR & MAINTENANCE**

1 VEHICLE RUNNING & MAINTENANCE	60262.64
2 BUILDING REPAIR & MAINTENANCE	63769.21

**TOTAL** 124031.85

**SCHEDULE 14-**

**OTHER EXPENSES**

1 BANK CHARGES	26368.00
2 GST EXPENSES	538.00
3 CAUTION MONEY REFUND	733400.00
4 AUDIT FEES	45000.00

**TOTAL** 805306.00

**For Abhishek Ghai & Associates**

**Chartered Accountant**

**Firm Reg. No. 033507C**



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