

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
(SENIOR COLLEGE).

**BALANCE SHEET AS ON 31ST MARCH, 2022.**

<u>As On 31st March, 2021.</u>	<u>* FUNDS AND LIABILITIES *</u>	<u>As On 31st March, 2022.</u>	<u>As On 31st March, 2021.</u>	<u>* PROPERTY AND ASSETS *</u>	<u>As On 31st March, 2022.</u>
5,99,31,096.07	<b>ASSETS FUND :</b> As per Schedule "A".	6,88,44,517.75	3,62,45,429.70	<b>IMMOVABLE PROPERTIES :</b> As per Schedule "D".	4,38,24,608.38
4,95,638.45	<b>GENERAL FUND :</b> As per last Balance Sheet.	4,95,638.45	2,36,85,666.37	<b>MOVABLE PROPERTIES :</b> As per Schedule "E".	2,50,19,909.37
17,28,210.06	<b>EARMARKED AND OTHER FUNDS :</b> As per Schedule "B".	15,72,603.06	37,556.57	<b>INVESTMENTS :</b> As per Schedule "F".	39,735.57
4,11,45,993.53	<b>LIABILITIES AND ADVANCES :</b> As per Schedule "C".	4,29,45,909.21	50,484.86	<b>DEPOSITS :</b> As per Schedule "G".	50,484.86
			60,20,531.00	<b>ADVANCES AND RECEIVABLES :</b> As per Schedule "H".	24,60,728.00
			2,21,15,282.77	Grant Receivable Schedule "I"	<u>2,64,47,954.45</u>
				<b>CASH AND BANK BALANCES :</b> As per Schedule "J".	96,70,180.39
			1,05,06,803.04		
			46,39,183.80	<b>INCOME AND EXPENDITURE ACCOUNT :</b> As per last Balance Sheet.	46,39,183.80
				Add : Deficit for the year as per Income and Expenditure account.	<u>17,05,883.65</u>
					63,45,067.45
<b>10,33,00,938.11</b>	<b>TOTAL Rs.....</b>	<b>11,38,58,668.47</b>	<b>10,33,00,938.11</b>	<b>TOTAL Rs.....</b>	<b>11,38,58,668.47</b>

AS PER OUR CERTIFICATE OF EVEN DATE

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS



*[Signature]*  
[RAJENDRA BHUTADA - PARTNER]  
Membership No. 43283  
FRN. 115239W

*[Signature]*  
[PRINCIPAL]  
Offg. Principal  
G.S. College of Commerce  
& Economics, Nagpur.

Wardha, the  
19th day of  
May, 2023

SCHEDULES FORMING A PART OF BALANCE SHEET AS ON 31ST MARCH, 2022.

AS ON 31ST MARCH 2021.	SCHEDULE "A" : ASSETS FUND :	AS ON 31ST MARCH 2022.	AS ON 31ST MARCH 2021.	SCHEDULE "B" : EARMARKED AND OTHER FUNDS :	AS ON 31ST MARCH 2022.
<b>I. For Assets Acquired out of Specific Grants and Contribution :</b>					
		<u>UGC Share.</u>	<u>Management Share</u>		
27,71,909.96	Hostel Building.	24,34,990.00	3,36,919.96	2,82,147.49	Students Welfare Fund :
10,039.20	Students Urinal.	10,000.00	39.20		As per last Balance Sheet.
14,92,450.00	Building Extension.	11,15,224.00	3,77,226.00		Less : Expenditure during the year.
70,748.00	Play Field.	50,000.00	20,748.00	4,820.17	
91,975.00	Establishment (NRC).	91,975.00	-		Purohit Debate Elocution Competition Fund.
5,34,678.50	U.G.C Library Building.	4,00,000.00	1,34,678.50		As per last Balance Sheet.
45,167.93	Text Books.	37,997.50	7,170.43		Add : Interest received during the year.
1,22,47,328.00	U.G.C Girls Hostel Build	1,22,47,328.00	-	25,799.40	Endowment Fund. :
32,08,480.41	Books & Equipments.	31,46,883.41	61,597.00		For Scholarship in the Name of Shri S. K. Jain.
1,51,338.00	Sports Equipments.	1,50,000.00	1,338.00		As per last Balance Sheet.
8,48,881.04	Library Building.	8,48,881.04	-		Add : Interest received during the year.
2,16,158.00	Carrier Coun. Cell.	2,16,158.00	-		
3,35,208.00	Major & Minor Project.	3,35,208.00	-	14,15,443.00	Students Aid Fund :
21,84,218.00	Additional Assitance.	21,84,218.00	-		As per last Balance Sheet.
11,03,922.00	College Development.	19,88,875.00	-		Add : Received during the year.
17,543,029.00	Rusa-Classroom Const.	2,51,22,207.68	-		
				17,28,210.06	<b>T O T A L ....</b>
<b>4,28,55,531.04</b>	<b>Sub Total - I</b>	<b>5,03,79,945.63</b>	<b>9,39,717.09</b>	<b>5,13,19,662.72</b>	<b>15,72,603.06</b>

**SCHEDULE "C" : LIABILITIES AND ADVANCES.**

				<b>Scholarships and Concessions :</b>	
<b>II. For Assets Acquired out of General Funds :</b>					
<b>Immovable Property :</b>					
<b>Out of Students Welfare Fund.</b>					
50,165.00	Toilet Block.			9,785.24	A.P.Social Welfare Scholarship .
	As per last Balance Sheet.	50,165.00		13,563.00	Defence Pers. Child Conc.
90,036.00	Play Field.			540.00	Defence Pers. Child Merit Scholarship.
	As per last Balance Sheet.	90,036.00		52,788.50	E.B.C Concession.
19,225.00	Green Shed.			3,195.00	Financial Asst. To Merit Students.
	As per last Balance Sheet.	19,225.00	1,59,426.00	82,618.00	Freeship To OBC.
				6,766.00	Freeship To SBC.
				2,39,338.00	Freeship To SC.
				42,171.00	Freeship To ST.
1,62,69,431.03	<b>Movable Property :</b>			1,39,955.00	Freeship To VJNT.
	As per last Balance Sheet.	1,62,69,431.03		2,50,995.00	GOI Scholarship To NT & DNT.
	Add : Cost of Assets acquired during the year transferred from Income and Expenditure Account.	4,49,290.00		8,21,567.50	GOI Scholarship To OBC.
		1,67,18,721.03		13,37,410.10	GOI Scholarship To SC.
				1,97,461.50	GOI Scholarship To ST.
				5,799.00	Minority Scholarship.
				3,400.00	National Merit Cash Prize.
6,46,708.00	<b>For Assets acquired out of Students Welfare Fund .</b>			9,140.00	National Merit Scholarship.
	As per last Balance Sheet.			2,616.00	Physically Handicapped Scholarship.
	Water Cooler.	18,398.00		8,165.00	P.T.C. Concession.
	Temporary Shed.	59,943.00		1,66,165.00	S.B.C. Scholarship.
	Television.	23,287.00		6,246.00	Girls Concession.
	Paver Block.	3,69,973.00		2,895.00	Special Backward Class Scholarship.
	Equipments.	1,75,107.00	6,46,708.00	12,780.00	State Govt. Open Merit Scholarship.
				18,275.00	Scholarship-2019-20.
<b>1,70,75,565.03</b>	<b>Sub Total - II</b>		<b>1,73,65,429.03</b>		
<b>5,99,31,096.07</b>	<b>T O T A L : [ + II ]</b>		<b>6,88,44,517.75</b>		
				<b>34,33,634.84</b>	<b>Sub Total [a].....</b>
					<b>24,54,422.84</b>



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SCHEDULES FORMING A PART OF BALANCE SHEET AS ON 31ST MARCH, 2021.

AS ON 31ST  
MARCH 2021.

57,094.77	Earnest Money Deposit.
24,000.00	Athawale & Associates.
1,550.00	Old Balance.
1,10,000.00	S. V. Construction - UGC Account.
65,000.00	A. K. Associates - RUSA Account.
	Narendra Raut - RUSA Account.

2,57,644.77 Sub Total [b].....

3,010.00 Library Book Deposit.

3,010.00 Sub Total [c].....

**Security Deposits :**

70,040.00	Building Construction.
3,000.00	Cycle Stand.
640.00	Anti-Termite Treatment.
37,460.00	Atlantis Engineers, - UGC Account.
4,587.00	S. V. Construction - UGC Account.
4,500.00	Hostel Building.
7,862.42	Mona Engineering.
459,787.00	A. K. Associates - RUSA Account.
134,417.00	Shri Narendra Raut.
6,231.00	Shri Pradeep Jumde.

7,28,524.42 Sub Total [d].....

**Advances and Liabilities :**

2,97,14,505.50	Shiksha Mandal, Wardha.
50,97,222.00	Shiksha Mandal (Suspension Allowance).
3,327.00	Junior College-Grant.
12,000.00	Audit Fees Payable.
5,44,299.00	University Examination Advance.
689.00	Dr.P.M.Paradkar
10,600.00	Fees Refundable To Students.
20,000.00	G.S. Trust Gold Medal Advance.
64,800.00	GPF [Provident Fund].
-	Electricity Charges Payable.
-	Telephone Charges Payable.
-	Water Charges.
9,000.00	Shri Jumade (Well Expenses).
393.00	Income Tax Deducted at Source.
14,058.00	NCC Washing Allowance Payable.
155,000.00	M/s Dattatray Systems, Nagpur.
74,000.00	M/s Shree Shyam Systems.
1,260.00	Library Books Expenses Payable.
350.00	Medical Exam Expenses Payable.

3,57,21,503.50

**SUB-TOTAL CARRIED OVER.....**

AS ON 31ST  
MARCH 2022.

57,094.77	
24,000.00	
1,550.00	
1,10,000.00	
65,000.00	

2,57,644.77

3,010.00

3,010.00

70,040.00

3,000.00

640.00

37,460.00

4,587.00

4,500.00

7,862.42

8,24,963.00

2,84,627.00

6,231.00

12,43,910.42

3,25,99,645.18

50,97,222.00

3,61,835.00

33,000.00

1,39,243.00

689.00

13,923.00

20,000.00

64,800.00

19,450.00

2,198.00

10,885.00

9,000.00

-

14,058.00

-

-

1,260.00

350.00

3,83,87,558.18

[...2...]

3,57,21,503.50

**SUB-TOTAL BROUGHT OVER.....**

**3,83,87,558.18**

-	University Medical Exam Form Fees.	4,155.00
13,865.00	M/s Mastersoft ERP Solutions Pvt. Ltd.	13,865.00
3,835.00	M/s Care Solution.	3,835.00
1,664.00	Dr. S. D. Morey.	1,664.00
200.00	Payable to Students.	200.00
2,294.00	Payable to Autonomous Exam.	90,575.00
187,945.00	Payable to Remuneration Auto.Exam.	56,330.00
-	Payable to Honorarium Autonomy Grant. (NEFT Reverse)	2,000.00
321,500.00	M/s Shree Shyam Systems.(Auto Grant A/c)	1,34,953.00
-	M/s Vijay Wood Art.(Auto Grant A/c)	2,64,000.00
-	Mr. Narendra Raut - RUSA Account.	13,431.00
3,000.00	NEFT RECD Fr Canara Bank. - ICSSR Research A/c	3,000.00
434,000.00	S. M. Prospectus Section.	225.00
17,456.00	Mr. Devendra Thakur (Auto Exam).	11,130.00
15,917.00	Mr. Mangesh Date (Field Executive ICSSR).	-

3,67,23,179.50 Sub Total [e].....

4,11,45,993.53 T O T A L [a+b+c+d+e].....

3,89,86,921.18

4,29,45,909.21

**SCHEDULE "D" : IMMOVABLE PROPERTY :**

	Balance as on 01.04.2021	Additions during the	Balance as on 31.03.2022
Hostel Building [UGC].	27,71,909.96	-	27,71,909.96
Girls Hostel Building [UGC].	1,22,47,328.00	-	1,22,47,328.00
Students Urinal [UGC].	10,039.20	-	10,039.20
Building Extension [UGC].	23,41,331.04	-	23,41,331.04
Play Field [UGC].	70,748.00	-	70,748.00
Library Building [UGC].	5,34,678.50	-	5,34,678.50
Toilet Block.			
[Students Welfare Fund].	50,165.00	-	50,165.00
Play Field [College]	90,036.00	-	90,036.00
Green Shed [SWF]	19,225.00	-	19,225.00
Temporary Shed [SWF]	59,943.00	-	59,943.00
Paver Block [SWF]	3,69,973.00	-	3,69,973.00
Construction of New Well [Out of Own Fund]	1,39,824.00	-	1,39,824.00
Classroom Construction(RUSA).	1,75,40,229.00	75,79,178.68	2,51,19,407.68
<b>TOTAL : RS.....</b>	<b>3,62,45,429.70</b>	<b>7,579,178.68</b>	<b>4,38,24,608.38</b>



**SCHEDULES FORMING A PART OF BALANCE SHEET AS ON 31ST MARCH, 2022.**

<b>SCHEDULE "E" : MOVABLE PROPERTY.</b>		<b>Balance as on</b>	<b>Additions</b>	<b>Balance as on</b>	<b>AS ON 31ST</b>	<b>SCHEDULE "H" : ADVANCES AND RECEIVABLES.</b>	<b>AS ON 31ST</b>
		<b>01.04.2021</b>	<b>during the year</b>	<b>31.03.2022</b>	<b>MARCH 2021.</b>		<b>MARCH 2022.</b>
Furniture, Equipment, Software,					1,109.00	University Examination Form.	1,109.00
Computer & Dead Stock.		57,02,474.52	264,210.00	59,66,684.52	1,000.00	Income Tax.	1,107.00
Cinema Projector .		3,137.54	-	3,137.54	340.00	G.I.S. Premium.	340.00
Cycle.		3,330.99	-	3,330.99	473.00	L.I.C. Premium.	473.00
Library Books.		46,60,405.63	185,080.00	48,45,485.63	600.00	Parmatma Ek Sewak Sahakari.	600.00
Water Cooler [ SWF].		47,452.00	-	47,452.00	1,918.00	Provident Fund (Staff).	1,918.00
Television [SWF].		23,287.00	-	23,287.00	1,500.00	Provident Fund (Contribution).	1,500.00
Text Book Library.		7,777.01	-	7,777.01	1,000.00	Advance to Jitendra Pawar (UGC Girls Hostle)	-
Lending Library.		8,515.34	-	8,515.34	25,00,000.00	Advance to A. K. Associates (RUSA A/c)	-
UGC Text Book.		45,167.93	-	45,167.93	14,75,000.00	Advance to Narendra Raut (RUSA A/c)	-
UGC Library Books.		11,28,380.01	-	11,28,380.01	25,488.00	Advance to Accounts Solutions (Tally ERP)	25,488.00
UGC Equipments.		22,04,799.40	-	22,04,799.40	25,000.00	Advance to Master Soft ERP Solution Pvt.Ltd. (Cloud)	500.00
UGC Sports Equipment.		1,51,338.00	-	1,51,338.00	-	M/s Dahat Decoration, Nagpur.	40,000.00
UGC Gymnasium Equipment.		1,93,900.00	-	1,93,900.00	19,87,103.00	Fees Receivable from Students.	
UGC Major Research Project (Books,Equip)		32,180.00	-	32,180.00		For F.Y. 2015-16	56,990.00
UGC Network R. Centre Equip).		91,975.00	-	91,975.00		2016-17 & 2017-18	2,58,775.00
UGC Carrier Coun. Cell. Equip).		2,16,158.00	-	2,16,158.00		2018-19	73,760.00
UGC Minor Research Project (Books,Equip)		3,64,360.00	-	3,64,360.00		2019-20	4,45,755.00
Computer Lab.		1,06,950.00	-	1,06,950.00		2020-21	5,79,137.00
Water Cooler.		1,94,000.00	-	1,94,000.00		2021-22	9,73,276.00
Computers, Laptops, Projectors, Printers							
and Software.		31,75,744.00	-	31,75,744.00	60,20,531.00	<b>Total : Rs.</b>	24,60,728.00
Equipments [ SWF].		396,476.00	-	3,96,476.00			
AUTONOMOUS Equipments, Furniture.		1,003,887.00	884,953.00	18,88,840.00			
RUSA Equipments.		3,866,371.00	-	38,66,371.00			
RUSA Library Books Shelf & Other.		19,100.00	-	19,100.00			
ICCSR (Equipments).		38,500.00	-	38,500.00			
<b>Total : Rs. ....</b>		<b>2,36,85,666.37</b>	<b>13,34,243.00</b>	<b>2,50,19,909.37</b>			

<b>AS ON 31ST</b>	<b>SCHEDULE "F" : INVESTMENT [AT COST] :</b>	<b>AS ON 31ST</b>
<b>MARCH 2021.</b>		<b>MARCH 2022.</b>

Fixed Deposit :		
With Canara Bank, Nagpur.		
	Against Purohit Debate/Elocution	
5,361.43	Competition Fund.	5,660.43
32,195.14	Against Endowment Fund.	34,075.14
<b>37,556.57</b>	<b>Total : Rs.</b>	<b>39,735.57</b>

<b>SCHEDULE "G" : DEPOSIT :</b>		
<b>Deposit :</b>		
48,684.86	With M.S.E.B., Nagpur	48,684.86
600.00	N.M.C. Water Works, Nagpur	600.00
1,200.00	B.S.N.L. for Internet.	1,200.00
<b>50,484.86</b>	<b>Total : Rs.</b>	<b>50,484.86</b>





G.S. COLLEGE OF COMMERCE &amp; ECONOMICS : NAGPUR.

(SENIOR COLLEGE).

SCHEDULES FORMING A PART OF BALANCE SHEET AS ON 31ST MARCH, 2022.

SCHEDULE 'I' : GRANT RECEIVABLE (UNSPENT) :

<u>Nature of Grant.</u>	<u>Unspent/ Receivable Balance As on 01/04/2021.</u>	<u>Grant Received During the year.</u>	<u>Transfer/Refund d during the year/Other Income.</u>	<u>Total.</u>	<u>Expenditure during the / year (Net of other Receipt if any).</u>	<u>Management/ College Contribution during the year.</u>	<u>Net Expenditure during the year.</u>	<u>Unspent / (Receivable) Balance As on 31/03/2022.</u>
<b>A. GRANT [UNIVERSITY GRANT COMMISSION] :</b>								
College Development Plan [X].	56,837.96	-	-	56,837.96	-	-	-	56,837.96
Counseling Cell .	(31,225.00)	-	-	(31,225.00)	-	-	-	(31,225.00)
Career Guidance Cell [XIII].	(2,850.00)	-	-	(2,850.00)	-	-	-	(2,850.00)
Network Centre.	16,025.00	-	-	16,025.00	-	-	-	16,025.00
Boys Hostel Building.	(847,379.00)	-	-	(847,379.00)	-	-	-	(847,379.00)
Construction of Girls Hostel (XII)	(8,287,791.00)	40,00,000.00	-	(4,287,791.00)	-	-	-	(4,287,791.00)
Construction of Indoor Sports Complex (X)	(32,750.00)	-	-	(32,750.00)	-	-	-	(32,750.00)
Additional Assitance - XI Plan.	(292,450.00)	-	-	(292,450.00)	38,699.00	-	38,699.00	(331,149.00)
Minor Research Project.	(6,093.00)	-	-	(6,093.00)	-	-	-	(6,093.00)
Minor Research Project [XII].	2,356.00	-	-	2,356.00	-	-	-	2,356.00
National Seminar.	15,630.00	-	-	15,630.00	-	-	-	15,630.00
	<b>(9,409,689.04)</b>	<b>4,000,000.00</b>	-	<b>(5,409,689.04)</b>	<b>38,699.00</b>	-	<b>38,699.00</b>	<b>(5,448,388.04)</b>
Interest from Bank/Other Income.	2,36,650.40	10,684.00	-	2,47,334.40	109,086.00	-	109,086.00	1,38,248.40
<b>T O T A L : Rs .....</b>	<b>(9,173,038.64)</b>	<b>4,010,684.00</b>	-	<b>(5,162,354.64)</b>	<b>147,785.00</b>	-	<b>147,785.00</b>	<b>(5,310,139.64)</b>
<b>B. GRANT [RASHTRIYA UCHATTAR SHIKSHA ABHIYAN] :</b>								
<b>RUSA PROJECT :</b>								
New Construction.	(10,053,329.00)	2,500,000.00	-	(7,553,329.00)	7,579,178.68	-	7,579,178.68	(15,132,507.68)
Building Renovation.	392,104.00	1,500,000.00	-	18,92,104.00	4,366,272.00	-	4,366,272.00	(2,474,168.00)
Equipments, Books & Other Facilities.	(933,077.00)	1,000,000.00	-	66,923.00	-	-	-	66,923.00
	<b>(10,594,302.00)</b>	<b>5,000,000.00</b>	-	<b>(5,594,302.00)</b>	<b>11,945,450.68</b>	-	<b>11,945,450.68</b>	<b>(17,539,752.68)</b>
Interest from Bank/Other Income.	238,181.68	4,327.00	-	2,42,508.68	329,854.00	-	329,854.00	(87,345.32)
<b>T O T A L : Rs .....</b>	<b>(10,356,120.32)</b>	<b>50,04,327.00</b>	-	<b>(5,351,793.32)</b>	<b>1,22,75,304.68</b>	-	<b>1,22,75,304.68</b>	<b>(17,627,098.00)</b>
<b>C. GRANT [AUTONOMOUS] :</b>								
<b>AUTONOMY GRANT EXPENSES :</b>								
<b>Recurring Expenses.</b>								
Re-disining Courses and Development.	(77,359.00)	-	-	(77,359.00)	98,366.00	-	98,366.00	(175,725.00)
Orientation And Re-training of Teachers.	-	-	-	-	18,933.00	-	18,933.00	(18,933.00)
Building Renovation.	(629,192.00)	-	-	(629,192.00)	-	-	-	(629,192.00)
Upgradation of Syllabus.	(307,937.00)	-	-	(307,937.00)	-	-	-	(307,937.00)
<b>SUB - TOTAL (i) : Rs .....</b>	<b>(1,014,488.00)</b>	-	-	<b>(1,014,488.00)</b>	<b>1,17,299.00</b>	-	<b>117,299.00</b>	<b>(1,131,787.00)</b>
<b>Non - Recurring Expenses.</b>								
Equipment (Photocopier Machine)	(646,400.00)	-	-	(646,400.00)	-	-	-	(646,400.00)
Furniture and Fixture.	(65,844.00)	-	-	(65,844.00)	750,000.00	-	750,000.00	(815,844.00)
Equipment (Computer, Laptop).	(321,500.00)	-	-	(321,500.00)	-	-	-	(321,500.00)
Equipment (Networking Rack).	-	-	-	-	49,200.00	-	49,200.00	(49,200.00)
Equipment (Software).	(38,350.00)	-	-	(38,350.00)	-	-	-	(38,350.00)
Equipment (Air-Conditioners).	(165,105.00)	-	-	(165,105.00)	-	-	-	(165,105.00)
Equipment (CC TV Camera).	(44,932.00)	-	-	(44,932.00)	85,753.00	-	85,753.00	(130,685.00)
<b>SUB - TOTAL (ii) : Rs .....</b>	<b>(1,282,131.00)</b>	-	-	<b>(1,282,131.00)</b>	<b>884,953.00</b>	-	<b>884,953.00</b>	<b>(2,167,084.00)</b>
<b>T O T A L (i+ii) : Rs .....</b>	<b>(2,296,619.00)</b>	-	-	<b>(2,296,619.00)</b>	<b>10,02,252.00</b>	-	<b>1,002,252.00</b>	<b>(3,298,871.00)</b>



**SCHEDULES FORMING A PART OF BALANCE SHEET AS ON 31ST MARCH, 2022.**

Nature of Grant.	Unspent/ (Receivable) Balance As on 01/04/2021.	Grant Received During the year.	Transfer/(Refunded) during the year/Other Income.	Total.	Expenditure during the / year (Net of other Receipt if any).	Management Contribution during the year.	Net Expenditure during the year.	Unspent / (Receivable) Balance As on 31/03/2022.
<b>D. GRANT [ICSSR CONFERENCES AND RESEARCH PROJECT] :</b>								
<b>[a] ICSSR NATIONAL CONFERENCES :</b>								
On Developing New Insights for the Development of Gramin Bharat (Rural India).	(100,404.00)	62,500.00	-	(37,904.00)	-	-	-	(37,904.00)
On Employability Skill-Sets for Rural Transformation Opportunities and Challengers.	(80,486.00)	50,000.00	-	(30,486.00)	-	-	-	(30,486.00)
On Impact of Economic Reforms on the Growth of Indian Economy.	(121,941.00)	50,000.00	-	(71,941.00)	-	-	-	(71,941.00)
<b>S U B - T O T A L (a) :</b>	<b>Rs ..... (302,831.00)</b>	<b>162,500.00</b>	<b>-</b>	<b>(140,331.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(140,331.00)</b>
<b>[b] ICSSR RESEARCH PROJECT :</b>								
A Study of Innovative Measures for Sustainable Agriculture and Rural Development in India.	13,326.19	90,000.00	2,816.00	106,142.19	177,657.00	-	177,657.00	(71,514.81)
<b>S U B - T O T A L (b) :</b>	<b>Rs ..... 13,326.19</b>	<b>90,000.00</b>	<b>2,816.00</b>	<b>106,142.19</b>	<b>177,657.00</b>	<b>-</b>	<b>177,657.00</b>	<b>(71,514.81)</b>
<b>T O T A L (a+b) :</b>	<b>Rs ..... (289,504.81)</b>	<b>252,500.00</b>	<b>2,816.00</b>	<b>(34,188.81)</b>	<b>177,657.00</b>	<b>-</b>	<b>177,657.00</b>	<b>(211,845.81)</b>
<b>T O T A L (A+B+C+D) :</b>	<b>Rs ..... (22,115,282.77)</b>	<b>9,267,511.00</b>	<b>2,816.00</b>	<b>(12,844,955.77)</b>	<b>13,602,998.68</b>	<b>-</b>	<b>13,602,998.68</b>	<b>(26,447,954.45)</b>

**AS ON 31ST MARCH 2021. SCHEDULE "J" : CASH AND BANK BALANCES :**

AS ON 31ST MARCH 2021.	AS ON 31ST MARCH 2022.
With Canara Bank, Nagpur.	
On Current and Saving Accounts No.	
50,96,305.32 52501010000079. (Tuition Fess).	53,52,757.52
3,39,262.99 52501010000050. (Non Salary).	1,39,336.64
5,12,522.23 52501010000064 (Univ. Exam).	1,05,663.43
11,186.99 52501010000011 (UGC & Cons.).	11,186.99
3,98,435.65 52502010109429 (UGC & Cons.).	2,60,834.65
34,26,708.02 525010100000122 (Scholarship).	24,47,425.22
89,893.88 52502010117640 (Auto.Exam Saving).	3,63,428.88
38,278.50 52502010117355 (Auto.Grant Saving).	14,614.50
3,98,090.68 52502010116913 (RUSA Saving).	8,348.68
1,00,226.19 52502250011186 (ICSSR Conf. & Research).	92,012.19
-	
State Bank of India, Nagpur.	
RUSA Zero Subsidiary Account No.40362554119.	7,83,629.00
66,376.80 Bank of Maharashtra, Nagpur.	
On Saving Account No. 60002334127.	65,096.50
24,284.79 Nagpur Dist.Central Co-Op. Bank Ltd.	
Account No. 4368.	24,935.19
4,767.00 Cash in Hand :	447.00
Stamps In Hand.	
464.00 Revenue Stamp.	464.00
<b>T o t a l : Rs.</b>	<b>96,70,180.39</b>



FOR TAPDIYA CHANDNA BHUTADA & CO. CHARTERED ACCOUNTANTS

*[Signature]*

[RAJENDRA BHUTADA - PARTNER]  
Membership No. 43283  
FRN. 115239W

*[Signature]*  
Wardha, the  
19th day of  
May, 2023  
[PRINCIPAL]

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**(SENIOR COLLEGE).**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.**

<u>For the year Ended 31st March,2021.</u>	<u>* EXPENDITURE *</u>	<u>For the year Ended 31st March,2022.</u>	<u>For the year Ended 31st March,2021.</u>	<u>* INCOME *</u>	<u>For the year Ended 31st March,2022.</u>
4,96,26,325.00	<b>TO SALARIES AND ALLOWANCES :</b>	5,18,68,293.00	4,85,09,628.00	<b>BY GRANT-IN-AID</b>	
1,34,860.00	<b>RENT, RATES, TAXES AND INSURANCE :</b>	8,23,941.00		Salary Grant. Received.	5,18,68,293.00
3,79,890.00	<b>REPAIRS AND MAINTENANCE :</b>	1,29,193.00	6,37,000.00	Non-Salary Grant. For Financial Year 2021-2022. (Transfer from Tuition Fess.)	6,37,000.00
1,10,840.00	<b>CONTINGENCIES :</b>				5,25,05,293.00
26,062.00	Lighting and Power.	1,22,840.00			
1,21,447.00	Telephone Expenses.	26,314.00			
3,750.00	Stationery.	1,58,885.00			
3,150.00	Fire Protection NOC Exp.(NMC).	-	3,65,200.00	<b>INCOME FROM VARIOUS FEES :</b>	
16,126.00	Postage and Telegram.	4,330.00	2,41,200.00	Tuition Fees [Net of Transfer to Non Salary Grant].	4,24,600.00
8,528.00	Printing Expenses.	9,856.00	18,075.00	Library Fees.	1,18,200.00
2,550.00	POS Card Machine Rent.	7,316.00	48,240.00	Admission Fees.	19,215.00
37,089.00	Student Activities Expenses.	23,483.00	48,240.00	Medical Examination Fees.	24,080.00
-	Games and Gymkhana Expenses.	2,17,288.00	96,480.00	Physical Examination Fees.	24,080.00
39,000.00	Magazine Publication Expenses.	1,95,000.00	1,20,600.00	Extra Cur. Activities Fees.	48,160.00
30,412.00	Audit Fees.	26,000.00	2,89,440.00	Magazine Fees.	60,200.00
10,000.00	Reading Room Expenses.	12,987.00	24,100.00	Sports Fees.	1,44,480.00
4,800.00	Binding Expenses.	15,080.00	9,000.00	Identity Card Fees.	25,600.00
13,748.81	University Affiliation Fees.	10,000.00		Admission Cancel Charges.	6,000.00
28,200.00	University Fine on Annual Fees	6,400.00		<b>OTHER INCOME :</b>	
-	Washing Allowance.	4,800.00	752.00	Bank Interest.	733.00
938.00	Bank Charges.	8,749.65		Students Insurance.	38,800.00
6,400.00	Computer Consumable.	35,170.00	44,945.00	Other Receipt (Including University)	22,149.00
4,499.00	Identity Card Expenses.	25,400.00	5,200.00	Miscellaneous Receipts.	-
-	Students Insurance.	37,160.00			61,682.00
3,681.00	Sanitation Expenses.	1,168.00	7,01,659.15	<b>DEFICIT :</b>	
-	Tally Software Renewal Charges.	6,372.00		Carried over to Balance Sheet.	17,05,883.65
-	Legal and Professional Charges.	6,686.00			
4,999.00	Photocopy Expenses.	15,410.00			
-	Liveries to Peon.	30,340.00			
-	Meeting Expenses.	780.00			
10,27,911.65	Miscellaneous Expenses.	20,097.00	10,27,911.65		
5,06,12,295.81	<b>SUB TOTAL CARRIED OVER....</b>	5,38,49,338.65	5,11,59,759.15	<b>SUB TOTAL CARRIED OVER....</b>	5,51,67,473.65



G.S. COLLEGE OF COMMERCE &amp; ECONOMICS : NAGPUR.

(SENIOR COLLEGE).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.

5,06,12,295.81	SUB TOTAL BROUGHT OVER....	5,38,49,338.65	5,11,59,759.15	SUB TOTAL BROUGHT OVER....	5,51,67,473.65
74,305.34	<b>AUTONOMOUS EXAMINATION EXPENSES (NET) :</b>				
	<b>Recurring Expenditure.</b>				
	Honorarium to C.O.E.	96,000.00			
	Bank Commission.	2,197.00			
	Salary Exam Non-Teaching Staff	5,86,200.00			
	EPF (Management Contribution)	37,800.00			
	Audit Fees.	2,000.00			
	Autonomus Examination Expens	29,72,156.00			
		<u>36,96,353.00</u>			
	<b>Less : Income.</b>				
	Fees.	28,21,157.00			
	Bank Interest.	6,351.00			
		<u>28,27,508.00</u>	8,68,845.00		
4,73,158.00	<b>TRANSFER TO ASSETS FUND :</b>				
	Amount equal to the Cost of Assets acquired during the year transferred to Assets Fund.				
	Movable Property.				
	Furniture and Equipments.	2,64,210.00			
	Library Books.	1,85,080.00	4,49,290.00		
<u>5,11,59,759.15</u>	<b>T O T A L</b>	<u>5,51,67,473.65</u>	<u>5,11,59,759.15</u>	<b>T O T A L</b>	<u>5,51,67,473.65</u>

AS PER OUR CERTIFICATE OF EVEN DATE

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS

[RAJENDRA BHUTADA - PARTNER]

Membership No. 43283

FRN. 115239W

Wardha, the  
19th day of  
May, 2023

[PRINCIPAL]

Offg. Principal

G. S. College of Commerce  
& Economics, Nagpur.

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**[B.COM. COMPUTER APPLICATION COURSE].**  
**BALANCE SHEET AS ON 31ST MARCH 2022.**

AS ON 31ST March 2021	* FUNDS AND LIABILITIES *	AS ON 31ST March 2022	AS ON 31ST March 2021	* PROPERTY AND ASSETS *	AS ON 31ST March 2022
23,02,247.00	<b>ASSETS FUND :</b>			<b>MOVABLE ASSETS :</b>	
	As per last Balance Sheet.	23,02,247.00		Books.	
	Add : Transferred from Income and Expenditure Account.	6,278.00	23,08,525.00	As per last Balance Sheet.	1,73,085.00
		<u>6,278.00</u>		Add : Purchased during the year.	<u>6,278.00</u>
4,94,725.00	<b>DEVELOPMENT FEES FUND :</b>			Photocopy Machine :	
	As per last Balance Sheet.	4,94,725.00		As per last Balance Sheet.	51,000.00
	Add : Received during the year.	89,700.00	5,84,425.00	Electrical Equipments.	
		<u>89,700.00</u>		As per last Balance Sheet.	1,15,200.00
7,00,985.00	<b>LIABILITIES :</b>			Furniture and Fixture.	
	Scholarship Payable.	2,97,895.00		As per last Balance Sheet.	2,12,790.00
	Security Deposits from Employees.	9,000.00		Computers, Printers and Softwares.	
	Library Deposit.	683.00		As per last Balance Sheet.	7,85,511.00
	Payable to Students.	4,601.00		LCD Projector etc.	
	M/s Alert Security.	25,000.00	3,37,179.00 *	As per last Balance Sheet.	<u>1,45,242.00</u>
		<u>25,000.00</u>			<u>14,89,106.00</u>
940,065.00	<b>ADVANCES :</b>			<b>Out of Development Fund</b>	
	B.Com. No-Grant Course.	44,328.00		As per last Balance Sheet.	
	Computer Course.	13,30,250.00		Fire Fighting System.	7,36,819.00
	SM Prospectus and Guidance.	3,67,497.00		Iron Cover for New Well.	<u>82,600.00</u>
	BBA Course.	18,874.00	3,060.00		<u>8,19,419.00</u>
	CA-CPT Course.	3,13,000.00	20,73,949.00	<b>DEPOSITS :</b>	
		<u>3,13,000.00</u>		Electricity Deposit.	3,060.00
8,30,691.09	<b>SHIKSHA MANDAL ACCOUNT :</b>			<b>FEES RECEIVABLE FROM STUDENTS :</b>	
	As per last Balance Sheet.	8,30,691.09		Tuition and Other Fees .	
	Add : Received during the year.	10,35,000.00	25,38,767.00	For F.Y. 2013-14.	36,820.00
		<u>18,65,691.09</u>		2014-15.	14,867.00
	Less: Deficit for the year as per Income and Expenditure Account.	6,66,550.38	11,99,140.71	2015-16.	24,420.00
		<u>6,66,550.38</u>		2016-17.	98,250.00
				2017-18.	5,64,115.00
				2018-19.	1,64,115.00
				2019-20.	65,760.00
				2020-21.	1,51,494.00
				2021-22.	<u>13,61,915.00</u>
					24,81,756.00
				<b>ADVANCES :</b>	
				B.Com. Finance and Accountancy Course.	96,211.00
				B.Com. Honours Course.	20,028.00
				DMSR - MBA, Division.	6,50,508.00
				Receivable from HDFC Bank (Online)	<u>1,47,276.00</u>
					9,14,023.00
				<b>CASH AND BANK BALANCES :</b>	
				With Syndicate Bank, Nagpur.	
				On Account No. 52502010057869.	3,14,705.21
				Account No. 52502010057888.	4,79,710.00
				Cash in hand	<u>1,439.50</u>
					7,95,854.71
					<u>65,03,218.71</u>
					Rs.....
					<u>65,03,218.71</u>



CHECKED AND FOUND CORRECT

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS

*Rajendra Bhutada*

[RAJENDRA BHUTADA - PARTNER]  
Membership No. 043283  
FRN. 115239 W  
Rs.....

*Ekathaley*  
Offg. Principal

G. S. College of Commerce & Economics, Nagpur.

Wardha, the  
26th day of  
August, 2022

[PRINCIPAL]  
52,68,713.09


T O T A L

T O T A L

Rs..... 65,03,218.71



**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**[B.COM. COMPUTER APPLICATION COURSE]**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022.**

For the Year Ended 31st March 2021	<b>* EXPENDITURE *</b>	For the Year Ended 31st March 2022	For the Year Ended 31st March 2021	<b>* INCOME *</b>	For the Year Ended 31st March 2022
38,76,806.00	<b>TO, SALARIES :</b>		41,67,967.00	<b>BY FEES FROM STUDENTS :</b>	
	Teaching Staff.	29,28,200.00		Admission Fees.	24,800.00
	Non-Teaching Staff.	8,99,400.00		Tuition Fees.	18,37,184.00
	EPF (Management Contribution).	39,933.00	38,67,533.00	Laboratory Fees.	13,84,020.00
31,764.42	<b>CONTINGENCIES :</b>			Term Fees.	1,54,400.00
	Bank Charges.	27,959.38		Identify Card Fees.	4,960.00
	Audit Fees.	20,000.00		Project Fees.	26,000.00
	Stationery.	1,081.00		Environment Study Course Fees.	880.00
	TDS Return Filling Expenses.	3,003.00		Less : Concession to Students	14,000.00
	POS Swap Machine Charges.	7,316.00	59,359.38		34,18,244.00
32,509.00	<b>EXPENDITURE FOR STUDENTS ACTIVITIES :</b>		35,734.11	<b>OTHER INCOME:</b>	
	Student Welfare and Cultural Programme Expenses.	4,500.00		Interest from Bank on Saving Accounts.	14,044.00
	Student Insurance.	8,480.00		Certificate Fees.	3,250.00
	Identity Card Expenses.	4,940.00		Student Insurance Fees.	8,480.00
	Newspaper, Journals & Periodicals.	17,343.00		Duplicate Marksheet Fees.	110.00
	Guest Lecture Expenses.	33,800.00	69,063.00	Fines.	1,200.00
79,665.00	<b>OTHER EXPENSES :</b>			Miscellaneous Income.	
	EPF Interest and Damages.	2,389.00		[Transferred from University Fees]..	2,285.00
	Advertisement.	25,104.00			29,369.00
	Admission Expenses.	9,750.00		<b>DEFICIT/ (SURPLUS) :</b>	
	Generator Expenses.	1,000.00		Carried over to Shiksha Mandal Account.	6,66,550.38
	Miscellaneous Expenses.	5,325.00			
	Computer Consumables and Lab Expenses.	11,550.00			
	University Fees Late Fine.	2,800.00	57,918.00		
9,824.00	<b>REPAIRS AND MAINTENANCE :</b>				
	To Equipment.	13,000.00			
	Electrical.	14,350.00			
	Building.	25,312.00			
	General.	1,350.00	54,012.00		
-	<b>TRANSFER TO ASSETS FUND :</b>				
	Amount equal to the Cost of Assets Acquired during the year transferred to Assets Fund.				
	Library Books.		6,278.00		
			<i>S.S. Kathale</i> [PRINCIPAL]	Wardha, the 26 th day of August, 2022	
					CHECKED AND FOUND CORRECT  FOR TAPDIYA CHANDNA BHUTADA & CO. CHARTERED ACCOUNTANTS  <i>[Signature]</i> [RAJENDRA BHUTADA - PARTNER] Membership No. 43283 FRN. 115239 W
<u>40,30,568.42</u>	<b>TOTAL</b>	Rs.....	<u>41,14,163.38</u>	<b>TOTAL</b>	Rs..... <u>41,14,163.38</u>

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**[B.COM. COMPUTER APPLICATION COURSE]**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.**

**\* RECEIPTS \***

**OPENING BALANCE :**

With Canara Bank. Nagpur.		
On A/C. NO.52502010057869.	364.21	
A/C. NO.52502010057888.	58,320.38	
Cash in hand	414.50	59,099.09

**FEES FROM STUDENTS :**

Admission Fees.	24,800.00	
Tuition Fees.	18,37,184.00	
Laboratory Fees.	13,84,020.00	
Term Fees.	1,54,400.00	
Identity Card Fees.	4,960.00	
Project Fees.	26,000.00	
Environment Study Course Fees.	880.00	
	34,32,244.00	
Less : Concession to Students	14,000.00	34,18,244.00

**OTHER INCOME:**

Interest from Bank on Saving Accounts.	14,044.00	
Certificate Fees.	3,250.00	
Student Insurance Fees.	8,480.00	
Duplicate Marksheet Charges.	110.00	
Fines.	1,200.00	
Miscellaneous Income.		
[Transferred from University Fees].	2,285.00	29,369.00

**DEVELOPMENT FEES :**

Received.		89,700.00
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**FEES COLLECTED FOR UNIVERSITY :**

Annual Fees.	18,849.00	
Ashwamegh Yadhnya Fees.	1,530.00	
Enrollment Fees.	13,040.00	
Enrollment Form Fees.	270.00	
Medical Aid Fund Fees.	255.00	
Medical Exam Form Fees.	255.00	
Games Fees.	1,275.00	
Migration Fees.	3,000.00	
Disaster Management Fund Fees.	510.00	
Student Aid Fund Fees.	255.00	

SUB-TOTAL CARRIED OVER....

39,239.00      35,96,412.09

**\* PAYMENTS \***

**SALARIES :**

Teaching Staff.	29,28,200.00	
Non-Teaching Staff.	8,99,400.00	
EPF (Management Contribution).	39,933.00	38,67,533.00

**CONTINGENCIES :**

Bank Charges.	27,959.38	
Audit Fees.	20,000.00	
Stationery.	1,081.00	
TDS Return Filling Expenses.	3,003.00	
POS Swap Machine Charges.	7,316.00	59,359.38

**EXPENDITURE FOR STUDENTS ACTIVITIES :**

Student Welfare and Cultural Programme Expenses.	4,500.00	
Student Insurance.	8,480.00	
Identity Card Expenses.	4,940.00	
Newspaper, Journals & Periodicals.	17,343.00	
Guest Lecture Expenses.	33,800.00	69,063.00

**OTHER EXPENSES :**

EPF Interest and Damages.	2,389.00	
Advertisement.	25,104.00	
Admission Expenses.	9,750.00	
Generator Expenses.	1,000.00	
Miscellaneous Expenses.	5,325.00	
Computer Consumables and Lab Expenses.	11,550.00	
University Fees Late Fine.	2,800.00	57,918.00

**REPAIRS AND MAINTENANCE :**

To Equipment.	13,000.00	
Electrical.	14,350.00	
Building.	25,312.00	
General.	1,350.00	54,012.00

**NON-RECURRING EXPENDITURE :**

Books.		6,278.00
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SUB-TOTAL CARRIED OVER....

41,14,163.38



SUB-TOTAL BROUGHT OVER....	39,239.00	35,96,412.09	SUB-TOTAL BROUGHT OVER....	41,14,163.38
<b>FEES COLLECTED FOR UNIVERSITY : (Continued..)</b>			<b>FEES REMITTED TO UNIVERSITY :</b>	
Student Union Fees.	255.00		Annual Fees.	18,724.00
Student Welfare Fund Fees.	255.00		Ashwamegh Yadhnya Fees.	1,200.00
NSS Fees.	510.00		Enrollment Fees.	12,000.00
E-Suvidha Fees.	1,900.00		Enrollment Form Fees.	1,200.00
Enrollment and Migration Fees 2020-21.	<u>1,350.00</u>	43,509.00	Medical Aid Fund Fees.	250.00
			Games Fees.	1,250.00
<b>FEES COLLECTED FOR AUTONOMOUS EXAMINATION :</b>			Migration Fees.	3,000.00
Examination Fees.	3,15,302.00		Disaster Management Fund Fees.	500.00
Degree Fees.	<u>16,060.00</u>	3,31,362.00	Student Aid Fund Fees.	250.00
			Student Union Fees.	250.00
<b>SCHOLARSHIPS AND CONCESSIONS :</b>			Student Welfare Fund Fees.	250.00
Received For;			NSS Fees.	500.00
SC (2018-19, 2019-20 & 2020-21)	6,80,472.00		E - Suvidha Fees.	<u>1,850.00</u>
ST (2019-20 & 2020-21)	1,43,409.00			41,224.00
ST Freeship (2019-20 & 2020-21)	<u>79,220.00</u>	9,03,101.00	Add : Transferred to Other Income.	<u>2,285.00</u>
				43,509.00
<b>RECEIVABLE FEES RECEIVED :</b>			<b>FEES REMITTED TO AUTONOMOUS EXAMINATION ACCOUNT :</b>	
Tuition and Other Fees.			Examination Fees.	3,38,814.00
F.Y. 2018-19.	97,445.00		Degree Fees.	<u>16,060.00</u>
2019-20.	1,81,080.00			3,54,874.00
2020-21.	<u>11,40,401.00</u>	14,18,926.00	<b>SCHOLARSHIPS AND CONCESSIONS :</b>	
			Disbursed to Students	
<b>LIABILITIES :</b>			SC (2018-19, 2019-20 & 2020-21)	6,61,867.00
Payable to Students.	351.00		ST (2019-20 & 2020-21)	1,34,019.00
Security Deposit (M/s Alert Facility Management).	<u>25,000.00</u>	25,351.00	ST Freeship (2019-20 & 2020-21)	<u>75,240.00</u>
				8,71,126.00
<b>ADVANCES :</b>			<b>OLD LIABILITIES PAID OFF :</b>	
Shiksha Mandal Wardha.	10,35,000.00		Salary Payable.	3,43,700.00
CA-CPT Course.	3,05,000.00		University Annual Fees.	<u>54,520.00</u>
Computer Course.	8,72,250.00			3,98,220.00
S. M. Prospectous Section.	1,38,087.00		<b>PAYMENTS OF RECOVERIES AND DEDUCTIONS :</b>	
Senior College Autonomous Examination.	<u>600.00</u>	23,50,937.00	Income Tax Deducted at Source.	48,426.00
			Profession Tax.	<u>34,675.00</u>
				83,101.00
<b>RECOVERIES AND DEDUCTIONS :</b>			<b>FEES RECEIVABLE FROM STUDENTS :</b>	
Income Tax Deducted at Source.	48,426.00		Tuition and Other Fees. (FY21-22).	13,61,915.00
Profession Tax.	<u>34,675.00</u>	83,101.00		
			<b>SUB-TOTAL CARRIED OVER....</b>	<u>72,26,908.38</u>
<b>SUB-TOTAL CARRIED OVER....</b>		<u>87,52,699.09</u>		



[...3.]

G. S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.

[B.COM. COMPUTER APPLICATION COURSE].

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.

SUB-TOTAL BROUGHT OVER....

87,52,699.09

SUB-TOTAL BROUGHT OVER....

72,26,908.38

**ADVANCES :**

B. Com. Finance and Accountancy.	95,791.00	
B. Com. Honours.	19,098.00	
B. Com. No-Grant.	50,601.00	
BBA.	1,30,852.00	
BCCA.	3,06,108.00	
Receivable from HDFC Bank (Online Fees Settlement.)	<u>1,27,486.00</u>	7,29,936.00

**CLOSING BALANCE :**

With Syndicate Bank, Nagpur.		
On A/C. NO. 52502010057869.	3,14,705.21	
A/C. NO. 52502010057888.	4,79,710.00	
Cash in hand	<u>1,439.50</u>	7,95,854.71

**TOTAL Rs.....**

87,52,699.09

**TOTAL Rs.....**

87,52,699.09

CERTIFIED that the figures shown in the above Receipts and payments Account of GOVINDRAM SEKSARIYA COLLEGE OF COMMERCE : NAGPUR [B. COM. COMPUTER APPLICATION COURSE] for the year ended 31st March, 2022 are in agreement with the Books of Account maintained and produced to us by the said Institution for our verification which have been cheked by us and are found to be correct subject to explanations given thereto.

*gskathale*

Wardha, the  
26 th day of  
[PRINCIPAL] August, 2022

Offg. Principal

G. S. College of Commerce  
& Economics, Nagpur.



FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS.

*Rajendra Bhutada*

[RAJENDRA BHUTADA - PARTNER]  
Membership No. 43283  
FRN. 115239 W

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**[BACHELOR OF BUSINESS ADMINISTRATION]**  
**BALANCE SHEET AS ON 31ST MARCH 2022.**

<u>AS ON 31ST March 2021</u>	<u>* FUNDS AND LIABILITIES *</u>	<u>AS ON 31ST March 2022</u>	<u>AS ON 31ST March 2021</u>	<u>* PROPERTY AND ASSETS *</u>	<u>AS ON 31ST March 2022</u>
3,38,270.00	<b>ASSETS FUND :</b>			3,38,270.00	
	As per last Balance Sheet.	3,38,270.00		Out of Regular Fees.	
	Add : Transferred from Income and Expenditure Account.	<u>5,139.00</u>	3,43,409.00	As per last Balance Sheet	
				Computers.	1,74,139.00
				Fans.	16,512.00
14,70,970.00	<b>DEVELOPMENT FEES FUND :</b>			Furniture and Fixture.	40,550.00
	As per last Balance Sheet.	14,70,970.00		Books-Balance B.F.	1,07,069.00
	Add : Received during the year.	<u>1,09,200.00</u>	15,80,170.00	Add : Acquired during the year.	<u>5,139.00</u>
					<u>1,12,208.00</u>
4,12,510.00	<b>LIABILITIES :</b>		10,18,032.00	<b>FEES RECEIVABLES FROM STUDENTS :</b>	
	Scholarship Payable.	1,54,875.00		For F.Y. 2013-14.	30,395.00
	Staff Security Deposit.	12,000.00		2014-15.	26,893.00
	Students Fees Refundable.	9,265.00		2015-16.	24,193.00
	Auto Exam Account Payable.	28,406.00		2016-17.	33,415.00
	CA-CPT Course.	24,000.00		2017-18	2,09,604.00
	B.Com. Finance & Accountancy.	34,199.00		2018-19	65,858.00
	B.Com. Honours.	14,293.00		2019-20	14,301.00
	B.Com. No-Grant.	1,73,138.00		2020-21	1,11,407.00
	SM Prospectus Section.	1,12,279.00		2021-22	<u>575534.00</u>
	Security Deposit (Sanjay Khobragade)	<u>4,592.00</u>	5,67,047.00	<b>ADVANCES :</b>	
			12,64,408.00	Prof. Afsar Sheikh (For Research)	21,000.00
441,167.82	<b>SHIKSHA MANDAL ACCOUNT :</b>			Computer Course.	50,000.00
	As per last Balance Sheet.	4,41,167.82		BCCA Course.	18,874.00
	Add : Surplus for the year as per Income and Expenditure Account.	<u>12,71,726.40</u>	17,12,894.22	DMSR MBA Course.	6,68,510.00
				Receivable From HDFC Bank. (Online Fees Settlement)	<u>3,83,702.00</u>
	Less : Remitted during the year [Net].	<u>15,51,800.00</u>	1,61,094.22		11,42,086.00
				<b>CASH AND BANK BALANCE :</b>	
			42,207.82	With Syndicate Bank, Nagpur.	
				On Saving Account No. 52502010094642.	55,184.59
				Saving Account No. 52502010094657.	19,139.63
				Cash in Hand.	<u>301.00</u>
					74,625.22
<u>26,62,917.82</u>	<b>T O T A L</b>	Rs.....	<u>26,51,720.22</u>	<b>T O T A L</b>	Rs.....
			<u>26,62,917.82</u>		<u>26,51,720.22</u>

*S. S. Khatwal*  
 [PRINCIPAL] [PRINCIPAL]

Wardha, the  
26th day of  
August, 2022



CHECKED AND FOUND CORRECT  
FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS

*R. Bhutada*  
 [RAJENDRA BHUTADA - PARTNER]  
 Membership No. 43283  
 FRN. 115239 W



**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**(BACHELOR OF BUSINESS ADMINISTRATION).**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

<u>For the Year Ended 31st March 2021</u>	<b>* EXPENDITURE *</b>	<u>For the Year Ended 31st March 2022</u>	<u>For the Year Ended 31st March 2021</u>	<b>* INCOME *</b>	<u>For the Year Ended 31st March 2022</u>
10,11,781.00	<b>HONORARIUM :</b> Teaching Staff.				
		11,05,400.00			
38,641.24	<b>CONTINGENCIES AND OTHER EXPENSES :</b> Stationery and Printing. Bank Charges POS Card Machine Charges.	11,388.00 20,012.60 7,316.00	38,716.60		
	<b>EXPENDITURE FOR STUDENTS ACTIVITIES :</b> Identity Card Expenses. Newspaper, Journals & Periodicals. Students Insurance Expenses. Placement Expenses.	6,340.00 3,363.00 10,960.00 2,105.00	22,768.00		
30,203.00	<b>OTHER EXPENSES :</b> Audit Fees. Advertisement Expenses. Consultancy Charges. Guest Lecture Expenses. Miscellaneous Expenses. University Fine on Annual Fees 2021.	17,500.00 25,104.00 4,012.00 33,400.00 1,200.00 4,600.00	85,816.00		
26,760.00	<b>REPAIRS AND MAINTENANCE :</b> Computer Maintenance Expenses. Garden & Ground Maintenance Expens Building Painting Expenses.	4,200.00 35,000.00 2,59,197.00	2,98,397.00		
2,264.00	<b>TRANSFER TO ASSETS FUND :</b> Amount equal to cost of Assets acquired during the year transferred to Assets Fund. Library Books.		5,139.00		
19,63,759.10	<b>SURPLUS :</b> Carried over to Balance Sheet.		12,71,726.40		
<u>30,73,408.34</u>	<b>T O T A L</b>	Rs.....	<u>28,27,963.00</u>	<u>30,73,408.34</u>	T O T A L Rs..... <u>28,27,963.00</u>

<b>FEEES FROM STUDENTS :</b>	
Admission Fees.	31,800.00
Tuition Fees.	23,55,744.00
Laboratory Fees.	2,16,420.00
Term Fees.	1,68,500.00
Identity Card Fees.	6,360.00
Processing Fees.	3,000.00
Project Fees.	20,000.00
	<u>28,01,824.00</u>
<b>35,088.34 OTHER INCOME:</b>	
Interest from Bank on Saving Account.	11,897.00
Enviornment Study Course Fees.	1,300.00
Students Insurance Fees.	10,960.00
Fines and Other Fees.	
[Including Transferred from University Fees].	<u>1982.00</u>
	26,139.00



CHECKED AND FOUND CORRI  
FOR TAPDIYA CHANDNA BHUTADA & C  
CHARTERED ACCOUNTANTS

*(Signature)*

[RAJENDRA BHUTADA - PARTN  
Membership No. 43283  
RFN. 115239 W

*(Signature)*  
Hfg. Principal  
G.S. College of Commerce  
& Economics, Nagpur.  
[PRINCIPAL]

Wardha, the  
26th day of  
August, 2022

G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.

(BACHELOR OF BUSINESS ADMINISTRATION.)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022.

**\* RECEIPTS \***

**\* PAYMENTS \***

**OPENING BALANCE :**

With Syndicate Bank, Nagpur.	
On A/C. NO. 52502010094642.	4,221.59
A/C. NO. 52502010094657.	37,685.23
Cash in Hand.	301.00
	<hr/>

**FEES FROM STUDENTS :**

Admission Fees.	31,800.00	
Tuition Fees.	23,55,744.00	
Laboratory Fees.	2,16,420.00	
Term Fees.	1,68,500.00	
Identity Card Fees.	6,360.00	
Processing Fees.	3,000.00	
Project Fees.	20,000.00	
	<hr/>	28,01,824.00

**OTHER INCOME:**

Interest from Bank on Saving Account.	11,897.00	
Environment Study Course Fees.	1,300.00	
Students Insurance Fees.	10,960.00	
Fines and Other Fees.		
[Including Transferred from University Fees].	1982.00	
	<hr/>	26,139.00

**DEVELOPMENT FEES :**

Received during the year.		1,09,200.00
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**FEES COLLECTED FOR UNIVERSITY :**

Annual Fees.	23,075.00	
Ashwamegh Yadhnya Fees.	1,380.00	
Enrollment Fees & Form Fees.	13,530.00	
Medical Aid Fund Fees.	230.00	
Medical Exam Form Fees.	230.00	
Games Fees.	1,150.00	
Migration Fees.	11,000.00	
Disaster Management Fund Fees.	460.00	
Student Aid Fund Fees.	230.00	
Student Union Fees.	230.00	
Student Welfare Fund Fees.	230.00	
NSS Fees.	460.00	
E-Suvidha Fees.	1,800.00	
Enrollment Fees 2020-21.	110.00	
	<hr/>	54,115.00

**HONORARIUM :**

Teaching Staff.		11,05,400.00
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**CONTINGENCIES :**

Stationery and Printing.	11,388.00	
Bank Charges	20,012.60	
POS Card Machine Charges.	7,316.00	
	<hr/>	38,716.60

**EXPENDITURE FOR STUDENTS ACTIVITIES :**

Identity Card Expenses.	6,340.00	
Newspaper, Journals & Periodicals.	3,363.00	
Students Insurance Expenses.	10,960.00	
Placement Expenses.	2,105.00	
	<hr/>	22,768.00

**OTHER EXPENSES :**

Audit Fees.	17,500.00	
Advertisement Expenses.	25,104.00	
Consultancy Charges.	4,012.00	
Guest Lecture Expenses.	33,400.00	
Miscellaneous Expenses.	1,200.00	
University Fine on Annual Fees 2020-21.	4,600.00	
	<hr/>	85,816.00

**REPAIRS AND MAINTENANCE :**

Computer Maintenance Expenses.	4,200.00	
Garden & Ground Maintenance Expenses.	35,000.00	
Building Painting Expenses.	2,59,197.00	
	<hr/>	298397.00

**NON-RECURRING EXPENDITURE :**

Library Books.		5,139.00
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**FEES REMITTED TO UNIVERSITY :**

Annual Fees.	22,826.00
Ashwamegh Yadhnya Fees.	1,032.00
Enrollment Fees & Form Fees.	13,530.00
Medical Aid Fund Fees.	215.00
Games Fees.	1,075.00
Migration Fees.	11,500.00
Disaster Management Fund Fees.	430.00
Student Aid Fund Fees.	215.00
Student Union Fees.	215.00
NSS Fees.	430.00
Student Welfare Fund Fees.	215.00
E-Suvidha Fees.	1,650.00
	<hr/>
	53,333.00
	<hr/>
	782.00

Add : Transferred to Other Fees .

SUB-TOTAL CARRIED OVER....

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30,33,485.82

SUB-TOTAL CARRIED OVER....

54,115.00

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16,10,351.60



## [BACHELOR OF BUSINESS ADMINISTRATION]

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022.

<b>SUB-TOTAL BROUGHT OVER....</b>	<b>30,33,485.82</b>	<b>SUB-TOTAL BROUGHT OVER....</b>	<b>16,10,351.60</b>
<b>FEES COLLECTED FOR AUTONOMOUS EXAMINATION :</b>		<b>FEES REMITTED TO AUTONOMOUS EXAMINATION ACCOUNT :</b>	
Examination Fees.	7,06,160.00	Examination Fees.	7,06,160.00
Degree Fees.	12,980.00	Degree Fees.	12,980.00
	<u>7,19,140.00</u>		<u>7,19,140.00</u>
<b>SCHOLARSHIPS AND CONCESSIONS :</b>		<b>SCHOLARSHIPS AND CONCESSIONS :</b>	
SC (2018-19, 2019-20 & 2020-21)	2,21,292.00	SC (2018-19, 2019-20 & 2020-21)	2,10,572.00
SC FREESHIP (2019-20 & 2020-21)	28,816.00	SC FREESHIP (2019-20 & 2020-21)	27,826.00
ST (2019-20 & 2020-21)	34,950.00	ST (2019-20 & 2020-21)	33,480.00
ST FREESHIP (2019-20)	10,758.00	ST FREESHIP (2019-20)	10,758.00
	<u>2,95,816.00</u>		<u>2,82,636.00</u>
<b>RECOVERIES AND DEDUCTIONS :</b>		<b>PAYMENTS OF RECOVERIES AND DEDUCTIONS :</b>	
Income Tax.	5,300.00	Income Tax.	5,300.00
Profession Tax	9,300.00	Profession Tax.	9,300.00
	<u>14,600.00</u>		<u>14,600.00</u>
<b>RECEIVABLE FEES RECEIVED :</b>		<b>ADVANCES :</b>	
Tuition Fees & Other Fees.		Shiksha Mandal, Wardha.	15,51,800.00
For F.Y. 2018-19.	12,759.00	Prof. Afsar Sheikh (For Research)	21,000.00
F.Y. 2019-20.	75,960.00	Receivable From HDFC Bank.	
F.Y. 2020-21.	4,13,247.00	(Online Fees Settlement)	3,37,870.00
	<u>5,01,966.00</u>		<u>19,10,670.00</u>
<b>LIABILITIES :</b>		<b>OLD LIABILITIES PAID OFF :</b>	
Security Deposit (Mr. Sanjay Khobragade).	4,592.00	University Fees 2020-21	69,470.00
CA-CPT Course.	24,000.00	Salary Payable.	1,03,100.00
BCCA Course.	1,30,852.00	Autonomous Examination Account	400.00
Bcom. Finance & Accountancy Course.	34,199.00		<u>1,72,970.00</u>
Bcom. Honours Course.	14,293.00	<b>FEES RECEIVABLE FROM STUDENTS :</b>	
Bcom. No-Grant Course.	2,82,386.00	For F.Y. 2021-22	5,75,534.00
DMSR (MBA).	2,41,092.00		
Shiksha Mandal Prospectious Section.	35,699.00	<b>CLOSING BALANCE :</b>	
Autonomous Examination Account.	28,406.00	With Syndicate Bank, Nagpur.	
	<u>7,95,519.00</u>	On Saving Account No. 52502010094642.	55,184.59
		Saving Account No. 52502010094657.	19,139.63
		Cash in Hand.	301.00
			<u>74,625.22</u>
<b>T O T A L</b>	<b><u>53,60,526.82</u></b>	<b>T O T A L</b>	<b><u>53,60,526.82</u></b>

CERTIFIED that the figures shown in the above Receipts and Payments Account of G. S. COLLEGE OF COMMERCE AND ECONOMICS : NAGPUR [BACHELOR OF BUSINESS ADMINISTRATION] for the year ended 31st March 2022 are in agreement with the Books of Account maintained and produced to us by the said Institution for our verification which have been checked by us and are found to be correct subject to explanations given thereto.

*S. K. Khobragade*

Wardha, the  
26th day of  
[PRINCIPAL] August, 2022



FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS

*Rajendra Bhutada*

[RAJENDRA BHUTADA - PARTNER]  
Membership No. 43283  
FRN. 115239 W

## G.S. COLLEGE OF COMMERCE &amp; ECONOMICS : NAGPUR.

[B.COM. HONOURS - NON-GRANT]

## BALANCE SHEET AS ON 31ST MARCH 2022

AS ON 31ST March 2021	* FUNDS AND LIABILITIES *		AS ON 31ST March 2022	AS ON 31ST March 2021	* PROPERTY AND ASSETS *	AS ON 31ST March 2022
	<b>ASSETS FUND :</b>				<b>FIXED ASSETS :</b>	
	Transferred from Income and Expenditure Account.		3,113.00		Books.	3,113.00
72,000.00	<b>DEVELOPMENT FEES FUND :</b>			467,240.00	Acquired during the year.	
	As per last Balance Sheet.	72,000.00				
	Add : Received during the year.	88,000.00	1,60,000.00		<b>FEES RECEIVABLE FROM STUDENTS :</b>	
97,239.00	<b>LIABILITIES :</b>				College Fees.	
	BCCA Course.	20,028.00		200.00	For F.Y. 2020-21.	1,06,950.00
	Shiksha Mandal Prospectous Account.	64,175.00			2021-22.	3,82,691.00
	Manoj Selukar.	200.00			University Fees	1,908.00
	Prof. Ankit Banpurkar.	4,600.00	89,003.00			4,91,549.00
340,231.00	<b>SHIKSHA MANDAL ACCOUNT :</b>				<b>ADVANCES :</b>	
	As per last Balance Sheet.	3,40,231.00		42,030.00	B.E.A. Course.	14,293.00
	Add : Surplus for the year as per Income and Expenditure Account.	16,09,838.00			B.Com. No-Grant.	9,46,229.00
	Received during the year [Net].	4,90,000.00	24,40,069.00		D.M.S.R (MBA).	10,33,564.00
					HDFC Online Fees Settlement Account.	1,74,905.00
					Autonomous Examination Fees.	200.00
					<b>CASH AND BANK BALANCE :</b>	
					With Canara Bank, Nagpur.	
					On Saving Account No. 52502250013402.	7,498.00
					Saving Account No. 52502250013421.	20,834.00
						28,332.00
<b>5,09,470.00</b>	<b>T O T A L</b>	<b>Rs.....</b>	<b>26,92,185.00</b>	<b>5,09,470.00</b>	<b>T O T A L</b>	<b>Rs.....</b>
						<b>26,92,185.00</b>

CHECKED AND FOUND CORRECT.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS.[RAJENDRA BHUTADA - PARTNER].  
Membership No. 43283  
FRN. 115239 WWardha, the  
26 th day of  
August, 2022[PRINCIPAL] *Skathale*  
Offg. Principal  
S. S. College of Commerce  
& Economics, Nagpur.

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**[B.COM. HONOURS - NON-GRANT]**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

<b>For the Year Ended 31st March 2021</b>	<b>* EXPENDITURE *</b>	<b>For the Year Ended 31st March 2022</b>	<b>For the Year Ended 31st March 2021</b>	<b>* INCOME *</b>	<b>For the Year Ended 31st March 2022</b>
68,000.00	<b>SALARIES / REMUNERATION :</b> To Teaching Staff.	2,27,499.00		<b>FEES AND CHARGES :</b> Tuition Fees.	20,28,000.00
				Term Fees.	1,19,370.00
-	<b>CONTINGENCIES :</b> Bank Charges	1,520.00		Laboratory Fees.	17,000.00
	Stationery and Printing.	<u>10,865.00</u>	12,385.00	Admission Fees.	16,900.00
				Identity Card Fees.	<u>3,380.00</u>
					21,84,650.00
-	<b>EXPENDITURE FOR STUDENTS ACTIVITIES :</b> Guest Lecture Expenses.	1,40,600.00		Less : Consession	9,678.00
	Identity Card Expenses.	3,360.00			21,74,972.00
	Student Insurance Expenses.	3,400.00			
	Newspaper, Journals & Periodicals.	<u>1,225.00</u>	1,48,585.00	<b>671.00 OTHER INCOME:</b> Interest from Bank on Saving Account.	1,255.00
				Environment Study Course Fees.	560.00
-	<b>OTHER EXPENSES :</b> Audit Fees.	4,000.00		Student Insurance Fees.	3,440.00
	Advertisement Expenses.	25,104.00		Miscellaneous Income.	
	Sanitation Expenses.	65,202.00		[Transferred from University Fees].	<u>459.00</u>
	Security Service Expenses.	<u>84,960.00</u>	1,79,266.00		5,714.00
-	<b>TRANSFER TO ASSETS FUND :</b> Amount equal to cost of Assets acquired during the year transferred to Assets Fund.				
	Library Books.		3,113.00		
940,231.00	<b>SURPLUS :</b> Carried over to Balance Sheet.	16,09,838.00			
<b>10,08,231.00</b>	<b>T O T A L</b>	<b>Rs.....</b>	<b>21,80,686.00</b>	<b>T O T A L</b>	<b>Rs.....</b>
			<b>10,08,231.00</b>		<b>21,80,686.00</b>

CHECKED AND FOUND CORRECT.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS

[RAJENDRA BHUTADA - PARTNER]  
Membership No. 43283  
FRN. 115239 W

*S. S. Khatwal*  
Offg. Principal

G. S. College of Commerce  
& Economics, Nagpur.  
[PRINCIPAL]

Wardha, the  
26 th day of  
August, 2022





**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**[B.COM. HONOURS - NON GRANT]**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH. 2022.**

**\* RECEIPTS \***

<b>OPENING BALANCE :</b>			
With Canara Bank. Nagpur.			
On Saving Account No. 52502250013421.	42,030.00		
<b>FEES AND CHARGES :</b>			
Tuition Fees.	20,28,000.00		
Term Fees.	1,19,370.00		
Laboratory Fees.	17,000.00		
Admission Fees.	16,900.00		
Identity Card Fees.	3,380.00		
	21,84,650.00		
Less : Concession to Students	9,678.00	21,74,972.00	
<b>OTHER INCOME :</b>			
Interest from Bank on Saving Account.	1,255.00		
Enviornment Study Course Fees.	560.00		
Student Insurance Fees.	3,440.00		
Miscellaneous Income.	459.00	5,714.00	
[Transferred from University Fees]..	459.00		
		88,000.00	
<b>DEVELOPMENT FEES FUND :</b>			
<b>FEES COLLECTED FOR UNIVERSITY :</b>			
Annual Fees.	11,639.00		
Ashwamegh Yadhnya Fees.	480.00		
Enrollment Fees & Form Fees.	11,880.00		
Medical Aid Fund Fees.	80.00		
Medical Exam Form Fees.	80.00		
Games Fees.	400.00		
Migration Fees.	5,600.00		
Disaster Management Fund Fees.	160.00		
Student Aid Fund Fees.	80.00		
Student Union Fees.	80.00		
Student Welfare Fund Fees.	80.00		
NSS Fees.	160.00		
E-Suvidha Fees.	800.00	31,519.00	

**\* PAYMENTS \***

<b>SALARIES :</b>			
To Teaching Staff.			2,27,499.00
<b>CONTINGENCIES :</b>			
Bank Charges	1,520.00		
Stationery and Printing.	10,865.00	12,385.00	
<b>EXPENDITURE FOR STUDENTS ACTIVITIES :</b>			
Guest Lecture Honorarium.	1,40,600.00		
Identity Card Expenses.	3,360.00		
Student Insurance Expenses.	3,400.00		
Newpaper, Journals & Periodicals.	1,225.00	1,48,585.00	
<b>OTHER EXPENSES :</b>			
Audit Fees.	4,000.00		
Advertisement.	25,104.00		
Sanitation Expenses.	65,202.00		
Security Service Expenses.	84,960.00	1,79,266.00	
<b>NON-RECURRING EXPENDITURE :</b>			
Library Books.			3,113.00
<b>FEES REMITTED TO UNIVERSITY :</b>			
Annual Fees.	11,576.00		
Ashwamegh Yadhnya Fees.	384.00		
Enrollment Fees & Form Fees.	11,660.00		
Medical Aid Fund Fees.	80.00		
Games Fees.	400.00		
Migration Fees.	5,600.00		
Disaster Management Fund Fees.	160.00		
Student Aid Fund Fees.	80.00		
Student Union Fees.	80.00		
Student Welfare Fund Fees.	80.00		
NSS Fees.	160.00		
E-Suvidha Fees.	800.00	31,060.00	
		459.00	
Add : Transferred to Other Income.			31,519.00



**SUB-TOTAL CARRIED OVER....**

**23,42,235.00**

**SUB-TOTAL CARRIED OVER....**

**6,02,367.00**

## COLLEGE OF COMMERCE &amp; ECONOMICS : NAGPUR.

[B.COM. HONOURS - NON GRANT]

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH. 2022.

SUB-TOTAL BROUGHT OVER....	23,42,235.00	SUB-TOTAL BROUGHT OVER....		6,02,367.00
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**FEES COLLECTED FOR AUTONOMOUS EXAMINATION :**

College Examination Fees.	33,800.00		
Autonomus Examination Fees.	1,61,500.00		
Suplimentary Examination Fees.	5,250.00		
Revaluation Fees.	<u>1,800.00</u>	2,02,350.00	

**RECOVERIES AND DEDUCTIONS :**

Profession Tax	2,200.00		
Income Tax.	<u>2,854.00</u>	5,054.00	

**RECEIVABLE FEES RECEIVED :**

Tuition Fees & Other Fees.			
For F.Y. 2020-21.		3,60,290.00	

**ADVANCE :**

Mr. Manoj Selukar.	200.00		
BCCA Course.	19,098.00		
Shiksha Mandal (Prospectuous-Section).	855.00		
Shiksha Mandal, Wardha.	<u>4,90,000.00</u>	5,10,153.00	

**FEES REMITTED TO AUTONOMOUS EXAMINATION ACCOUNT :**

College Examination Fees.	33,800.00		
Autonomus Examination Fees.	1,61,500.00		
Suplimentary Examination Fees.	5,250.00		
Revaluation Fees.	<u>1,800.00</u>	2,02,350.00	

**PAYMENTS OF RECOVERIES AND DEDUCTIONS :**

Profession Tax	2,200.00		
Income Tax.	<u>2,854.00</u>	5,054.00	

**FEES RECEIVABLE FROM STUDENTS :**

College Fees.	3,82,691.00		
University Fees.	<u>1,908.00</u>	3,84,599.00	

**ADVANCE :**

B.B.A Course.	14,293.00		
B.Com. Finance & Accountancy.	7,045.00		
D.M.S.R (MBA).	10,33,564.00		
B.Com. No-Grant.	9,48,829.00		
Reiceivable from HDFC Online Fee Settlm.	<u>1,74,905.00</u>	21,78,636.00	

CERTIFIED that the figures shown in the above Receipts and Payments Account of G.S. COMMERCE AND ECONOMICS : NAGPUR [B COM HONOURS, NON- GRANT SECTION] for the year ended 31st March 2022 are in agreement with the Books of Account maintained and produced to us by the said Institution for our verification which have been checked by us and are found to be correct subject to explanations given thereto.

**OLD LIABILITIES PAID OFF :**

University Fees 2020-21.			18,744.00
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**CLOSING BALANCE :**

With Canara Bank. Nagpur.			
On A/C. NO. 52502250013402.	7,498.00		
A/C. NO. 52502250013421.	<u>20,834.00</u>	28,332.00	

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS



[RAJENDRA BHUTADA - PARTNER]  
Membership No. 43283  
FRN. 115239 W

Wardha, the  
26 th day of  
August, 2022




[HEAD OF THE  
INSTITUTION]

T O T A L

Rs.....

34,20,082.00

O T A L

Rs.....


34,20,082.00

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**[B.COM. FINANCE AND ACCOUNTANCY - NON-GRANT]**  
**BALANCE SHEET AS ON 31ST MARCH 2022**

AS ON 31ST March 2021	* FUNDS AND LIABILITIES *	AS ON 31ST March 2022	AS ON 31ST March 2021	* PROPERTY AND ASSETS *	AS ON 31ST March 2022
	<b>- ASSETS FUND :</b>			<b>- FIXED ASSETS :</b>	
	Transferred from Income and Expenditure Account.	645.00		Books.	645.00
				Acquired during the year.	
83,000.00	<b>DEVELOPMENT FEES FUND :</b>		632,755.00	<b>FEES RECEIVABLE FROM STUDENTS :</b>	
	As per last Balance Sheet.	83,000.00		For F.Y. 2020-21.	63,635.00
	Add : Received during the year.	91,000.00	1,74,000.00	2021-22.	3,42,938.00
				University Fees.	2,968.00
182,683.00	<b>LIABILITIES :</b>				4,09,541.00
	Scholarship Payable.	6,260.00		<b>ADVANCES :</b>	
	BCCA Course.	96,211.00	38,895.00	B.B.A. Course.	34,199.00
	DMSR (MBA COURSE).	56,800.00		B.Com. No-Grant.	23,54,595.00
	Shiksha Mandal Prospectous Account.	1,45,125.00		Receivable from HDFC Online Fee Settlement.	1,80,508.00
	Manoj Selukar.	510.00		Autonomous Examination Fees.	600.00
	Prof. Ankit Banpurkar.	4,400.00	3,09,306.00		25,69,902.00
405,967.00	<b>SHIKSHA MANDAL ACCOUNT :</b>			<b>CASH AND BANK BALANCE :</b>	
	As per last Balance Sheet.	4,05,967.00		With Canara Bank, Nagpur.	
	Add : Received During the year [Net].	4,80,000.00		On Saving Account No. 52502250013382.	55,352.00
	Surplus for the year as per			Saving Account No. 52502250013397.	8,626.00
	Income and Expenditure Account.	16,74,148.00	25,60,115.00		63,978.00
<u>671,650.00</u>	<b>T O T A L</b>	Rs.....	<u>30,44,066.00</u>	<b>T O T A L</b>	Rs.....
			<u>671,650.00</u>		<u>30,44,066.00</u>


CHECKED AND FOUND CORRECT.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
 CHARTERED ACCOUNTANTS.

  
 [RAJENDRA BHUTADA - PARTNER].  
 Membership No. 43283  
 FRN. 115239 W

Wardha, the  
 06 th day of  
 August, 2022



  
 [PRINCIPAL]  
 Offg. Principal  
 G. S. College of Commerce  
 & Economics, Nagpur.

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**[B.COM. FINANCE AND ACCOUNTANCY - NON-GRANT]**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

For the Year Ended 31st March 2021	* <u>EXPENDITURE</u> *	For the Year Ended 31st March 2022	For the Year Ended 31st March 2021	* <u>INCOME</u> *	For the Year Ended 31st March 2022
68,000.00	<b>SALARIES / REMUNERATION :</b>				
	Teaching Staff.	2,11,333.00			
-	<b>CONTINGENCIES :</b>				
	Bank Charges	1,423.00			
	Stationery and Printing.	10,500.00	11,923.00		
-	<b>EXPENDITURE FOR STUDENTS ACTIVITIES :</b>				
	Guest Lecture Expenses.	1,39,600.00			
	Identity Card Expenses.	3,360.00			
	Student Insurance Expenses.	4,400.00			
	Newspaper, Journals & Periodicals.	5,900.00	1,53,260.00		
-	<b>OTHER EXPENSES :</b>				
	Audit Fees.	4,000.00			
	Advertisement Expenses.	25,104.00			
	Sanitation Expenses.	65,468.00			
	Security Service Expenses.	84,960.00	1,79,532.00		
-	<b>TRANSFER TO ASSETS FUND :</b>				
	Amount equal to cost of Assets acquired during the year transferred to Assets Fund.				
	Library Books.		645.00		
1,105,967.00	<b>SURPLUS :</b>				
	Carried over to Balance Sheet.		16,74,148.00		
<b>1,173,967.00</b>	<b>T O T A L</b>	Rs.....	<b>2,230,841.00</b>	<b>1,173,967.00</b>	Rs.....
			<b>2,230,841.00</b>	<b>1,173,967.00</b>	<b>22,30,841.00</b>

CHECKED AND FOUND CORRECT.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
 CHARTERED ACCOUNTANTS

(RAJENDRA BHUTADA - PARTNER)  
 Membership No. 43283  
 FRN. 115239 W

*S. K. Khatke*  
 Offg. Principal  
 G. S. College of Commerce  
 & Economics, Nagpur.  
 [PRINCIPAL]

Wardha, the  
 06 th day of  
 August, 2022





**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**[B.COM. FINANCE AND ACCOUNTANCY - NON GRANT]**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.**

**\* R E C E I P T S \***

**FEES AND CHARGES :**

Tuition Fees.	20,52,000.00	
Term Fees.	1,26,110.00	
Laboratory Fees.	22,500.00	
Admission Fees.	17,100.00	
Processing Fees.	2,000.00	
Identity Card Fees.	3,420.00	
	22,23,130.00	

**OTHER INCOME :**

Interest from Bank on Saving Account.	906.00	
Environment Study Course Fees.	900.00	
Student Insurance Fees.	4,360.00	
Fines and Other Fees.	150.00	
Miscellaneous Income.		
[Transferred from University Fees].	1,395.00	7,711.00
	91,000.00	

**DEVELOPMENT FEES FUND :**

Received		91,000.00
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**FEES COLLECTED FOR UNIVERSITY :**

Annual Fees.	12,449.00	
Ashwamegh Yadhnya Fees.	750.00	
Enrollment Fees & Form Fees.	10,340.00	
Medical Aid Fund Fees.	125.00	
Medical Exam Form Fees.	125.00	
Games Fees.	625.00	
Migration Fees.	4,600.00	
Disaster Management Fund Fees.	250.00	
Student Aid Fund Fees.	125.00	
Student Union Fees.	125.00	
Student Welfare Fund Fees.	125.00	
NSS Fees.	250.00	
E-Suvidha Fees.	1,250.00	31,139.00
	23,52,980.00	

**\* P A Y M E N T S \***

**SALARIES :**

Teaching Staff.		2,11,333.00
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**CONTINGENCIES :**

Bank Charges	1,423.00	
Stationery and Printing.	10,500.00	11,923.00
	1,39,600.00	

**EXPENDITURE FOR STUDENTS ACTIVITIES :**

Guest Lecture Expenses.	1,39,600.00	
Identity Card Expenses.	3,360.00	
Student Insurance Expenses.	4,400.00	
Newspaper, Journals & Periodicals.	5,900.00	1,53,260.00
	4,000.00	

**OTHER EXPENSES :**

Audit Fees.	4,000.00	
Advertisement Expenses.	25,104.00	
Sanitation Expenses.	65,468.00	
Security Service Expenses.	84,960.00	1,79,532.00
	645.00	

**NON-RECURRING EXPENDITURE :**

Library Books.		645.00
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**FEES REMITTED TO UNIVERSITY :**

Annual Fees.	12,198.00	
Ashwamegh Yadhnya Fees.	576.00	
Enrollment Fees & Form Fees.	10,010.00	
Medical Aid Fund Fees.	120.00	
Games Fees.	600.00	
Migration Fees.	4,200.00	
Disaster Management Fund Fees.	240.00	
Student Aid Fund Fees.	120.00	
Student Union Fees.	120.00	
Student Welfare Fund Fees.	120.00	
NSS Fees.	240.00	
E-Suvidha Fees.	1,200.00	
	29,744.00	
Add : Transferred to Other Income.	1,395.00	31,139.00
	35,200.00	

**FEES REMITTED TO AUTONOMOUS EXAMINATION ACCOUNT :**

College Examination Fees.	35,200.00	
Examination Fees.	1,92,250.00	
Supplimentary Examination Fees.	3,150.00	
Revaluation Fees.	300.00	2,30,900.00
	8,18,732.00	

**SUB-TOTAL CARRIED OVER....**

**23,52,980.00 SUB-TOTAL CARRIED OVER....**

**8,18,732.00**





G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.  
 (B.COM FINANCE & ACCOUNTANCY -NON GRANT SECTION.)  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.

<b>SUB-TOTAL BROUGHT OVER....</b>	<b>23,52,980.00</b>	<b>SUB-TOTAL BROUGHT OVER....</b>	<b>8,18,732.00</b>
<b>FEES COLLECTED FOR AUTONOMOUS EXAMINATION :</b>		<b>SCHOLARSHIPS AND CONCESSIONS :</b>	
College Examination Fees.	34,600.00	SC (2020-21)	13,000.00
Examination Fees.	1,92,250.00	ST (2020-21)	37,730.00
Suplimentary Examination Fees.	3,150.00	ST FREESHIP (2020-21)	4,815.00
Revaluation Fees.	300.00		<u>55,545.00</u>
	<u>2,30,300.00</u>		
<b>SCHOLARSHIPS AND CONCESSIONS :</b>		<b>RECOVERIES AND DEDUCTIONS :</b>	
SC (2020-21)	13,000.00	Profession Tax	2,200.00
ST (2020-21)	43,990.00	Income Tax.	2,860.00
ST FREESHIP (2020-21)	4,815.00		<u>5,060.00</u>
	<u>61,805.00</u>		
<b>RECOVERIES AND DEDUCTIONS :</b>		<b>FEES RECEIVABLE FROM STUDENTS :</b>	
Profession Tax	2,200.00	For F.Y. 2021-22.	3,42,938.00
Income Tax.	2,860.00	University Fees Difference.	2,968.00
	<u>5,060.00</u>		<u>3,45,906.00</u>
<b>RECEIVABLE FEES RECEIVED :</b>		<b>ADVANCE :</b>	
Tuition Fees & Other Fees.		B.B.A Course.	34,199.00
For F.Y. 2020-21.	5,69,120.00	Shiksha Mandal Prospectous A/c.	4,290.00
		B.Com. No-Grant.	23,22,745.00
		Receivable from HDFC Online Fee Settlement.	1,80,508.00
			<u>25,41,742.00</u>
<b>LIABILITIES :</b>		<b>OLD LIABILITIES PAID OFF :</b>	
Mr. Manoj Selukar.	510.00	University Fees 2020-21.	21,648.00
BCCA Course.	95,791.00		
B.Com. Honours.	7,045.00	<b>CLOSING BALANCE :</b>	
DMSR (MBA COURSE).	50,000.00	With Canara Bank. Nagpur.	
Shiksha Mandal Wardha.	4,80,000.00	On A/C. NO. 52502250013382.	55,352.00
	<u>6,33,346.00</u>	A/C. NO. 52502250013397.	8,626.00
			<u>63,978.00</u>
<b>T O T A L</b>	<b><u>38,52,611.00</u></b>	<b>O T A L</b>	<b>Rs..... <u>38,52,611.00</u></b>

CERTIFIED that the figures shown in the above Receipts and Payments Account of G.S. COMMERCE AND ECONOMICS : NAGPUR [SENIOR COLLEGE - NON - GRANT SECTION] for the year ended 31st March 2022 are in agreement with the Books of Account maintained and produced to us by the said Institution for our verification which have been checked by us and are found to be correct subject to explanations given thereto.

*G. S. Khatwale*  
 Offg. Principal  
 G.S. College of Commerce  
 & Economics, Nagpur.  
 Wardha, the  
 [HEAD OF THE 06 th day of  
 INSTITUTION] August, 2022



FOR TAPDIYA CHANDNA BHUTADA & CO.  
 CHARTERED ACCOUNTANTS

*Rajendra Bhutada*  
 [RAJENDRA BHUTADA - PARTNER]  
 Membership No. 43283  
 FRN. 115239 W

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**(DEPARTMENT OF MANAGEMENT STUDIES AND RESEARCH)**  
**(M.B.A. COURSE)**  
**BALANCE SHEET AS ON 31ST MARCH 2022**

AS ON 31ST MARCH 2021	*FUNDS AND LIABILITIES*	AS ON 31ST MARCH 2022	AS ON 31ST MARCH 2021	*PROPERTY AND ASSETS*	AS ON 31ST MARCH 2022
2,08,15,215.94	<b>ASSETS FUND :</b> As per Schedule "A".	2,08,15,215.94	1,28,42,746.00	<b>IMMOVABLE/MOVABLE PROPERTY :</b> As per Schedule "D".	1,19,04,518.00
85,771.50	<b>OTHER FUNDS :</b> As per Schedule "B".	85,771.50	1,10,59,678.00	<b>DEPOSITS AND ADVANCES :</b> As per Schedule "E".	90,71,553.25
19,77,536.50	<b>LIABILITIES AND ADVANCES :</b> As per Schedule "C".	27,88,874.00	3,55,195.03	<b>CASH AND BANK BALANCES :</b> With Syndicate Bank, Nagpur. On Saving Account ;	
1,35,14,856.35	<b>SHIKSHA MANDAL : WARDHA</b> As per last Balance Sheet. Less : Refund during the Year (Net).	1,35,14,856.35		No. 52502010023395.	3,40,406.18
		71,00,564.00	64,14,292.35	No. 52502010028954.	14,585.77
				No. 52502010057710.	8,19,663.95
				Margin Money Deposit	40,000.00
				Cash in hand.	10,613.00
			12,135,761.26	<b>INCOME AND EXPENDITURE ACCOUNT :</b> As pe last Balance Sheet.	12,135,761.26
				Less : Surplus for the year as per Income and Expenditure Account.	42,32,947.62
					7,902,813.64
<u><b>3,63,93,380.29</b></u>	<b>TOTAL : RS....</b>	<u><b>3,01,04,153.79</b></u>	<u><b>3,63,93,380.29</b></u>	<b>TOTAL : RS....</b>	<u><b>3,01,04,153.79</b></u>

AS PER OUR REPORT EVEN DATE

FOR TAPDIYA CHANDNA BHUTADA & CO.  
 CHARTERED ACCOUNTANTS



*[Signature]*

[RAJENDRA BHUTADA - PARTNER]  
 Membership No. 43283  
 FRN. 115239W

Wardha, the  
 03rd day of  
 June, 2023

*[Signature]*  
 [PRINCIPAL]  
**Offg. Principal**  
**G. S. College of Commerce**  
**& Economics, Nagpur.**

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**(DEPARTMENT OF MANAGEMENT STUDIES AND RESEARCH)**  
**SCHEDULES FORMING A PART OF BALANCE SHEET AS ON 31ST MARCH, 2022**

<u>AS ON 31ST MARCH 2021</u>	<u>SCHEDULE "A" : ASSETS FUND</u>	<u>AS ON 31ST MARCH 2022</u>	<u>AS ON 31ST MARCH 2021</u>	<u>SCHEDULE "C" : LIABILITIES AND ADVANCES</u>	<u>AS ON 31ST MARCH 2022</u>
1,16,67,222.15	Immovable Properties Fund. As per last Balance Sheet.	1,16,67,222.15	3,26,000.00	Salary Payable.	-
			25,488.00	Accounts Solution Payable.	25,488.00
			15,000.00	Prizes (Pending for Distribution).	15,000.00
91,47,993.79	Movable Properites Fund. As per last Balance Sheet.	91,47,993.79	9,871.00	Exam Fees Payable.	8,001.00
			1,62,099.50	Scholarship Payable.	1,07,530.00
			3,000.00	TDS Payable.	-
<u>2,08,15,215.94</u>	<b>T O T A L R S.....</b>	<u>2,08,15,215.94</u>	9,09,602.00	BBA Course.	6,68,510.00
			3,44,400.00	BCCA Course.	6,50,508.00
			-	Bcom. Honours.	10,33,564.00
			1,00,625.00	SM Prospectus and Guidance.	46,400.00
			33,930.00	University Fees Payable.	610.00
			8,000.00	DTE Admission Fees FY 2017-18.	8,000.00
			1,600.00	Profession Tax Payable.	-
24,475.00	Student Welfare Fund. As per last Balance Sheet.	24,475.00	-	Online Fees Other Courses.	1,61,272.00
			37,921.00	Fees Refundable to Students.	3,554.00
			-	Autonomous Examination Fees	45,437.00
			-	Audit Fees Payable.	15,000.00
			<u>19,77,536.50</u>		<u>27,88,874.00</u>
60,226.00	Development Fees Fund. As per last Balance Sheet.	60,226.00			
1,070.50	Allumini Life Membership Fund. As per last Balance Sheet.	1,070.50			
<u>85,771.50</u>	<b>T O T A L : R S.....</b>	<u>85,771.50</u>			



**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**(DEPARTMENT OF MANAGEMENT STUDIES AND RESEARCH)**  
**SCHEDULES FORMING A PART OF BALANCE SHEET AS ON 31ST MARCH, 2022**

**SCHEDULE " D " : IMMOVABLE AND MOVABLE PROPERTIES :**

PARTICULARS.	Gross Block		Depreciation			Net Block		
	Balance as on 01.04.2021	Addition / Transfer during the year.	Total	Balance as on 01.04.2021	For the Year.	Total	Balance as on 31.03.2022	Balance as on 31.03.2021
Building , Road, Library, Computer Laboratory etc.	1,07,91,034.15	-	1,07,91,034.15	49,68,060.15	-	49,68,060.15	58,22,974.00	58,22,974.00
Furniture, Fixtures, Equipments etc.	1,90,76,778.00	50,840.00	1,91,27,618.00	1,24,09,464.00	9,72,725.00	1,33,82,189.00	57,45,429.00	66,67,314.00
Computer and Software	33,33,478.68	-	33,33,478.68	33,33,478.67	-	33,33,478.67	-	-
Books.	10,26,045.11	3,065.00	10,29,110.11	7,03,587.11	19,408.00	7,22,995.11	3,36,115.00	3,52,458.00
<b>T O T A L Rs.....</b>	<b>3,42,27,335.94</b>	<b>53,905.00</b>	<b>3,42,81,240.94</b>	<b>2,14,14,589.93</b>	<b>9,92,133.00</b>	<b>2,24,06,722.93</b>	<b>1,19,04,518.00</b>	<b>1,28,42,746.00</b>
<b>PREVIOUS YEAR'S FIGURES.</b>	<b>3,42,23,489.94</b>	<b>3,846.00</b>	<b>3,42,27,335.94</b>	<b>2,02,50,477.93</b>	<b>11,64,112.00</b>	<b>2,14,14,589.93</b>	<b>1,28,42,746.00</b>	<b>1,40,03,012.00</b>

AS ON 31ST MARCH 2021	SCHEDULE "E" : DEPOSITS AND ADVANCES	AS ON 31ST MARCH 2022
	<b>Deposits.</b>	
28,800.00	M.S.E.D.L., Nagpur	28,800.00
5,000.00	B.S.N.L. , Nagpur	5,000.00
6,000.00	B.S.N.L. , Internet.	6,000.00
26,250.00	NMC for Cutting Tree.	26,250.00
1,32,590.00	SNDL 81 KVA Deposit	1,37,664.00
12,000.00	Water Connection Deposit	12,000.00
<b>2,10,640.00</b>	<b>Sub-Total</b>	<b>2,15,714.00</b>
	<b>Advances.</b>	
1,08,42,194.00	Tuition & Development Fees Receivable.	87,47,239.25
44.00	Autonomous Examination Fees.	0.00
-	General Advance Mantahan Program.	1,800.00
-	Computer Course.	50,000.00
6,800.00	B.Com Finance and Accounts.	56,800.00
<b>1,08,49,038.00</b>	<b>Sub-Total</b>	<b>88,55,839.25</b>

Wardha, the  
03rd day of  
June, 2023



FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS

*Rajendra Bhutada*  
[RAJENDRA BHUTADA - PARTNER]  
Membership No. 43283  
FRN. 115239W

*S.K. Kathale*  
[PRINCIPAL]  
**Offg. Principal**  
**G.S. College of Commerce**  
**& Economics, Nagpur.**

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**(DEPARTMENT OF MANAGEMENT STUDIES AND RESEARCH)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH. 2022**

<b>For the year Ended 31st March,2021</b>	<b>* EXPENDITURE *</b>	<b>For the year Ended 31st March,2022</b>	<b>For the year Ended 31st March,2021</b>	<b>* INCOME *</b>	<b>For the year Ended 31st March,2022</b>
41,72,975.00	<b>SALARIES AND ALLOWANCES :</b>	27,40,216.00	1,02,51,217.00	<b>FEES FROM STUDENTS :</b>	
	<b>CONTINGENCIES :</b>				
1,952.00	Stationery and Printing.	23,703.00		Tuition Fees.	Received.      Receivable.
300.00	Postage.	164.00		Development Fees.	58,10,834.00    32,67,442.00
3,526.00	Telephone Expenses.	4,480.00			12,09,117.00    2,23,041.00
15,000.00	Audit Fees.	15,000.00			<u>70,19,951.00    34,90,483.00</u>
8,88,135.00	Power and Fuel.	6,72,270.00		Less : Concession.	25,000.00      -
24,954.31	Bank Charges.	55,433.84			<u>69,94,951.00    34,90,483.00</u>
18,136.00	Meeting Expenses.	-			1,04,85,434.00
7,980.00	Binding Expenses.	-		<b>OTHER INCOME</b>	
5,223.00	Miscellaneous Expenses.	6,827.00	7,77,877.84	Interest from Bank On Saving Account.	47,966.46
				Interest on MSEB Security Deposit.	5,638.00
74,352.00	<b>READING ROOM EXPENSES :</b>	86,302.00	2,000.00	Student Insurance and I-Card fees	17,080.00
	<b>EXPENDITURE FOR STUDENT ACTIVITIES :</b>			FC Centre Charges.	34,056.00
6,557.00	Placement Activity Expenses.	4,319.00		Other Fees.	
-	Guest Lecture Expenses.	1,000.00		[Including Transferred from University Fees].	3,246.00
1,67,300.00	Internet Expenses.	79,650.00		Miscellaneous Income	<u>2,570.00</u>
17,815.00	Insurance Student	16,542.00			1,10,556.46
-	Identity Card Expenses.	2,420.00			
1,500.00	Admission Expenses.	-			
6,363.00	Seminar, Webinar and Function Expense	-			
16,329.00	Student Assignment Book Charges.	-	1,03,931.00		
	<b>OTHER EXPENSES :</b>				
-	Advertisement Expenses.	89,460.00			
-	Admission Regulatory Authority Fees.	40,000.00			
-	AICTE Fees.	5,000.00			
-	Continuation of Affiliation Fees.	40,000.00			
6,82,805.00	Security Service Charges.	5,59,320.00			
8,10,369.00	Sanitation Expenses.	6,35,498.00			
4,420.00	Professional Charges.	450.00			
57,633.37	Water Charges.	67,901.00	14,37,629.00		
<b>69,83,624.68</b>	<b>SUB TOTAL CARRIED OVER....</b>	<b>13,03,169.00</b>	<b>51,45,955.84</b>	<b>1,02,97,447.95</b>	<b>SUB TOTAL CARRIED OVER....</b>
					<u>1,05,95,990.46</u>





G.S. COLLEGE OF COMMERCE &amp; ECONOMICS : NAGPUR.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.

69,83,624.68	SUB TOTAL BROUGHT OVER....	13,03,169.00	51,45,955.84	1,02,97,447.95	SUB TOTAL BROUGHT OVER....	1,05,95,990.46
<b>REPAIRS AND MAINTENANCE :</b>						
48,269.00	Electrical and Other Equipments.	11,570.00				
41,741.00	Equipments (Lift and Generator).	1,11,123.00				
45,784.00	AMC (Computers, Printers).	84,357.00				
13,090.00	Software Subscription.	<u>17,904.00</u>	2,24,954.00			
<b>DEPRECIATION :</b>						
11,64,112.00	As per Depreciation Chart.		9,92,133.00			
<b>SURPLUS :</b>						
20,00,827.27	Carried over to Balance Sheet.		42,32,947.62			

1,02,97,447.95

T O T A L Rs.....

1,05,95,990.46    1,02,97,447.95

T O T A L Rs.....

1,05,95,990.46

Wardha, the  
03rd day of  
June, 2023



AS PER OUR REPORT OF EVEN DATE

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS

[RAJENDRA BHUTADA - PARTNER]  
Membership No. 43283  
FRN. 115239W

[PRINCIPAL]

Offg. Principal

G. S. College of Commerce  
& Economics, Nagpur.

G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR  
[MBA COURSE].

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

**\* R E C E I P T S \***

**OPENING BALANCE :**

With Syndicate Bank, Nagpur.	
On S/A NO. 52502010023395.	62,315.18
'52502010028954.	14,585.77
'52502010057710.	2,36,196.08
Margin Money deposit	40,000.00
Cash in Hand.	<u>2,098.00</u>

**COLLECTION OF FEES FROM STUDENTS :**

	Received.	Receivable.
Tuition Fees.	58,10,834.00	32,67,442.00
Development Fees.	12,09,117.00	2,23,041.00
	<u>70,19,951.00</u>	<u>34,90,483.00</u>

Less : Concession.	25,000.00	-
	<u>69,94,951.00</u>	<u>34,90,483.00</u>

**OTHER INCOME :**

Interest from Bank On Saving Account.	47,966.46
Interest on MSEB Security Deposit.	5,638.00
Student Insurance and I-Card Fees.	17,080.00
FC Centre Charges.	34,056.00
Other Fees.	
(Including Transferred from University Fees).	3,856.00
Miscellaneous Income.	<u>2,570.00</u>

**PART "A"**

3,55,195.03

1,04,85,434.00

1,11,166.46

**\* P A Y M E N T S \***

**SALARIES AND ALLOWANCES :**

To Teaching Staff.	2,276,864.00	
Non-Teaching Staff.	462,452.00	
EPF Admin Charges.	900.00	<u>27,40,216.00</u>

**CONTINGENCIES :**

Stationery and Printing.	23,703.00	
Postage.	164.00	
Telephone Expenses.	4,480.00	
Audit Fees.	15,000.00	
Power and Fuel.	6,72,270.00	
Bank Charges.	55,433.84	
Miscellaneous Expenses.	6,827.00	<u>7,77,877.84</u>

**READING ROOM EXPENSES :**

Newspapers, Periodicals, Journals etc.	86,302.00
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**EXPENDITURE FOR STUDENT ACTIVITIES :**

Placement Activity Expenses.	4,319.00	
Guest Lecture Expenses.	1,000.00	
Internet Expenses.	79,650.00	
Insurance Student	16,542.00	
Identity Card Expenses.	2,420.00	<u>1,03,931.00</u>

**OTHER EXPENSES :**

Advertisement Expenses.	89,460.00	
Admission Regulatory Authority Fees.	40,000.00	
AICTE Fees.	5,000.00	
Continuation of Affiliation Fees.	40,000.00	
Security Service Charges.	5,59,320.00	
Sanitation Expenses.	6,35,498.00	
Professional Charges.	450.00	
Water Charges.	67,901.00	<u>14,37,629.00</u>

**REPAIRS AND MAINTENANCE :**

Electrical and Other Equipments.	11,570.00	
Equipments (Lift and Generator).	1,11,123.00	
AMC (Computers, Printers).	84,357.00	
Software Subscription.	17,904.00	<u>2,24,954.00</u>



SUB TOTAL CARRIED OVER...

1,09,51,795.49

SUB TOTAL CARRIED OVER...

53,70,909.84

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022.

SUB-TOTAL BROUGHT OVER.....	1,09,51,795.49	SUB-TOTAL BROUGHT OVER.....	53,70,909.84
		<b>NON-RECURRING EXPENSES :</b>	
		Books.	3,065.00
		Equipment.	50,840.00
			<u>53,905.00</u>
SUB TOTAL PART "A"....	<u>1,09,51,795.49</u>	SUB TOTAL PART "A"....	<u>54,24,814.84</u>
		<b>PART "B"</b>	
<b>FEES COLLECTED FOR UNIVERSITY.</b>		<b>FEES REMITTED TO UNIVERSITY :</b>	
University Annual Fees.	34,160.00	University Annual Fees.	32,208.00
Migration and Enrolment Fees.	<u>2,440.00</u>	Migration and Enrolment Fees.	<u>2,440.00</u>
	36,600.00		34,648.00
<b>FEES COLLECTED FOR AUTONOMOUS EXAMINATION ACCOUNT.</b>		Add : Transfer to Other Fees.	<u>1,342.00</u>
Autonomous Examination Fees.	4,83,883.00		35,990.00
<b>RECOVERIES AND DEDUCTIONS :</b>		<b>FEES REMITTED FOR AUTONOMOUS EXAMINATION ACCOUNT.</b>	
Profession Tax.	14,400.00	Autonomous Examination Fees.	4,38,402.00
Income Tax-Salary.	23,000.00		
Others	<u>11,391.00</u>	<b>PAYMENTS OF RECOVERIES AND DEDUCTIONS :</b>	
	48,791.00	Profession Tax.	14,400.00
<b>SCHOLARSHIPS AND CONCESSIONS :</b>		Income Tax-Salary.	23,000.00
Distributed to Students/Adjusted in fees		Others	<u>11,391.00</u>
SBC Freeship ( 2020-21)	40,443.00		48,791.00
SC (2020-21)	12,67,791.00	<b>SCHOLARSHIPS AND CONCESSIONS :</b>	
SC Freeship (2020-21)	3,44,680.00	Distributed to Students/Adjusted in fees	
VJNT-FS (2020-21)	37,391.00	EBC SCHOLARSHIP (2018-19, 2019-20 & 2020-21)	5,34,133.50
OBC /FS (2020-21)	10,89,126.75	OBC Freeship ( 2020-21)	10,89,126.75
EBC SCHOLARSHIP (2020-21)	<u>4,79,564.00</u>	SBC Freeship ( 2020-21)	40,443.00
	32,58,995.75	SC (2020-21)	12,67,791.00
		SC Freeship (2020-21)	3,44,680.00
		VJNT-FS (2020-21)	<u>37,391.00</u>
			33,13,565.25
SUB TOTAL CARRIED OVER....	<u>38,28,269.75</u>	SUB TOTAL CARRIED OVER....	<u>38,36,748.25</u>



[M.B.A. COURSE].

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH. 2022.

SUB TOTAL BROUGHT OVER...	38,28,269.75	SUB TOTAL BROUGHT OVER....	38,36,748.25
RECEIVABLE FEES RECEIVED :		FEES RECEIVABLE :	
From Students.		Tuition and Other Fees.	34,90,483.00
For F.Y. 2019-20	21,126.00	OLD LIABILITIES PAID OFF :	
2020-21	55,64,311.75	Salary Payable.	3,26,000.00
		University Fees.	33,930.00
ADVANCE :		Fees Payable to Students.	36,237.00
Bcom. Honours Course.	10,33,564.00	Income Tax.	3,000.00
BCCA Course.	3,06,108.00	University Fees Payable.	610.00
Online Fees Settlement Recd Other Courses.	1,61,272.00	Profession Tax.	1,600.00
			4,01,377.00
LIABILITIES :		ADVANCES :	
Audit Fees Payable.	15,000.00	Shiksha Mandal, Wardha.	
		Refunded.	95,50,564.00
		Less : Received.	24,50,000.00
			71,00,564.00
		B.COM Finance and Accounts.	50,000.00
		Computer Course.	50,000.00
		Shiksha Mandal (Prospectious Section).	54,225.00
		BBA Course.	2,41,092.00
		General Advance Mantahan Program.	1,800.00
		Security Deposit (MSEB 81KVA LINE).	5,074.00
			75,02,755.00
		CLOSING BALANCE :	
		With Syndicate Bank. Nagpur.	
		On S/A. No. 52502010023395.	3,40,406.18
		S/A. No. 52502010028954.	14,585.77
		S/A. No. 52502010057710.	8,19,663.95
		Margin Money Deposit	40,000.00
		Cash in Hand.	10,613.00
			12,25,268.90
SUB TOTAL PART "B"	1,09,29,651.50	SUB TOTAL PART "B"	1,64,56,632.15
TOTAL Rs .....	2,18,81,446.99	TOTAL Rs .....	2,18,81,446.99

CERTIFIED that the figures shown in the above Receipts and Payments Account of G. S. College of Commerce & Economics, Nagpur :  
[M. B. A. Course ] for the year ended 31st March, 2022 are in agreement with Books of Account maintained and produced to us by the  
said Institution for our verification which have been checked by us and are found to be correct subject to explanations given thereto.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS



*(Signature)*

[RAJENDRA BHUTADA - PARTNER]  
Membership No. 43283  
FRN. 115239 W

*(Signature)*  
Offg. Principal  
G.S. College of Commerce  
& Economics, Nagpur  
Wardha, the  
03rd day of  
June, 2023