

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

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

For the year  
Ended 31st  
March, 2021.

**\*EXPENDITURE\***

For the year  
Ended 31st  
March, 2022.

For the year  
Ended 31st  
March, 2021.

**\*INCOME\***

For the year  
Ended 31st  
March, 2022.

4,96,26,325.00	TO SALARIES AND ALLOWANCES :		5,18,68,293.00	4,85,09,628.00	BY GRANT-IN-AID		
1,34,860.00	RENT, RATES, TAXES AND INSURANCE :		8,23,941.00		Salary Grant.		
3,79,690.00	REPAIRS AND MAINTENANCE :		1,29,193.00	6,37,000.00	Received.	5,18,68,293.00	
	CONTINGENCIES :				Non-Salary Grant.		
1,10,840.00	Lighting and Power.	1,22,840.00			For Financial Year 2021-2022.		
26,062.00	Telephone Expenses.	26,314.00			(Transfer from Tuition Fees.)	6,37,000.00	5,25,05,293.00
1,21,447.00	Stationery.	1,58,655.00					
3,750.00	Fire Protection NOC Exp.(NMC).	-		3,65,200.00	<b>INCOME FROM VARIOUS FEES :</b>		
3,150.00	Postage and Telegram.	4,330.00		2,41,200.00	Tuition Fees [Net of Transfer to		
16,126.00	Printing Expenses.	9,856.00		18,075.00	Non Salary Grant].	4,24,600.00	
8,528.00	POS Card Machine Rent.	7,316.00		48,240.00	Library Fees.	1,18,200.00	
2,550.00	Student Activities Expenses.	23,483.00		48,240.00	Admission Fees.	19,215.00	
37,089.00	Games and Gymkhana Expenses.	2,17,288.00		96,480.00	Medical Examination Fees.	24,080.00	
	Magazine Publication Expenses.	1,95,000.00		1,20,600.00	Physical Examination Fees.	24,080.00	
39,000.00	Audit Fees.	26,000.00		2,89,440.00	Extra Cur. Activities Fees.	48,160.00	
30,412.00	Reading Room Expenses.	12,987.00		24,100.00	Magazine Fees.	60,200.00	
	Dinding Expenses.	15,030.00		9,000.00	Sports Fees.	1,44,480.00	
10,000.00	University Affiliation Fees.	10,000.00			Identity Card Fees.	25,600.00	
	University Fine on Annual Fees	6,400.00			Admission Cancel Charges.	6,000.00	8,94,615.00
4,800.00	Washing Allowance.	4,500.00		752.00	<b>OTHER INCOME :</b>		
13,748.81	Bank Charges.	8,749.65		44,945.00	Bank Interest.	733.00	
28,200.00	Computer Consumble.	35,170.00		5,200.00	Students Insurance.	38,800.00	
	Identity Card Expenses.	25,400.00			Other Receipt (Including University)	22,149.00	
	Students Insurance.	37,160.00			Miscellaneous Receipts.	- - -	61,682.00
938.00	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
6,400.00	Legal and Professional Charges.	6,686.00					
4,499.00	Photocopy Expenses.	15,410.00					
	Liveries to Peon.	30,340.00					
	Meeting Expenses	780.00					
3,681.00	Miscellaneous Expenses.	20,097.00	10,27,911.65				

5,06,12,295.81 SUB TOTAL CARRIED OVER....

5,38,49,338.65

5,11,59,759.15

SUB TOTAL CARRIED OVER....

5,51,67,473.65



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

[--2--]

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	AUTONOMOUS EXAMINATION EXPENSES (NET):				
	Recurring Expenditure.				
	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 Expense	29,72,156.00			
		<u>36,96,353.00</u>			
	Less : Income.				
	Fees.	28,21,157.00			
	Bank Interest.	6,351.00			
		<u>28,27,508.00</u>	8,68,845.00		
4,73,158.00	TRANSFER TO ASSETS FUND :				
	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.	1,85,050.00	4,49,290.00		
<u>5,11,59,759.15</u>	TOTAL	<u>5,51,67,473.65</u>	<u>5,11,59,759.15</u>	TOTAL	<u>5,51,67,473.65</u>

AS PER OUR CERTIFICATE OF EVEN DATE

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS



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

Wardha, the  
19th day of  
May, 2023

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

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

RECEIPTS AND PAYMENTS ACCOUNT OF AUTONOMOUS COLLEGE ACTIVITY FOR THE YEAR ENDED 31ST MARCH, 2022.  
\*R E C E I P T S\* \*P A Y M E N T S\*

[PART - A]  
GRANT-IN-AID SECTION

EXPENDITURE AGAINST AUTONOMOUS COLLEGE GRANT :

Recurring Expenditure

Up-gradation of Syllabus on Regular basis.	98,366.00	
Orientation and re-training of teachers.	18,933.00	1,17,299.00
	<u>18,933.00</u>	

Non-Recurring Expenditure.

CCTV.	85,753.00	
Networking Racks.	49,200.00	
Dual Desk Bench Pair.	6,12,000.00	
Reading Tables.	1,38,000.00	8,84,953.00
		<u>10,02,252.00</u>

Sub - Total PART "A" : Rs.....

-	Sub - Total PART "A" : Rs.....	<u>10,02,252.00</u>
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[PART - B]  
EXAMINATION SECTION.

AUTONOMOUS EXAMINATION FEES :

Received from Students.

28,21,157.00

COLLEGE EXAMINATION EXPENSES :

Autonomous Examination Expenses.  
Honorarium to COE.  
Salary Exam Non-Teaching Staff.  
EPF (Management Contribution).

29,72,156.00	
96,000.00	
5,86,200.00	
<u>37,800.00</u>	36,92,156.00

Sub - Total PART "B"

<u>28,21,157.00</u>	Sub - Total PART "B"	<u>36,92,156.00</u>
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[PART - C]  
GENERAL.

OTHER INCOME:

Interest from Bank on Saving Account.

6,351.00

OTHER EXPENSES :

Bank Charges.  
Audit Fees.

2,197.00	
<u>2,000.00</u>	4,197.00

RECOVERIES AND DEDUCTIONS :

Income Tax Deducted at Source.

5797.00

13297.00

PAYMENTS OF RECOVERIES AND DEDUCTIONS :

Income Tax Deducted at Source.  
Professional Tax.

5797.00	
<u>7500.00</u>	13,297.00

ADVANCES :

Shiksha Mandal, Wardha.

25,96,000.00

OLD LIABILITIES PAID OFF :

M/s Shree Shyam Sytemes, Nagpur.  
M/s Dattatray Systems, Nagpur.  
Autonomous Exam paper Setter Remuneration.  
Remuneration.

3,21,500.00	
4,34,000.00	
<u>1,77,000.00</u>	9,32,500.00

LIABILITIES :

M/s Shree Shyam Sytemes, Nagpur.  
M/s Vijay Wood Art, Nagpur.  
Remuneration Payable - Autonomus Examination.  
Devendra Thakur.

1,34,953.00

2,64,000.00

47,385.00

11,130.00

4,57,468.00

Sub - Total PART "C" Carried Over : Rs.....

<u>30,73,116.00</u>	Sub - Total PART "C" Carried Over : Rs.....	<u>9,49,994.00</u>
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G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.  
(SENIOR COLLEGE).

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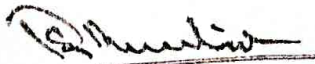
RECEIPTS AND PAYMENTS ACCOUNT OF AUTONOMOUS COLLEGE ACTIVITY FOR THE YEAR ENDED 31ST MARCH, 2022.

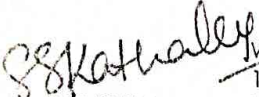
Sub - Total PART "C" Brought Over : Rs.....	30,73,116.00	Sub - Total PART "C" Brought Over : Rs.....	9,49,994.00
<b>OPENING BALANCES :</b> With Canara Bank, Nagpur. On Account No - 52502010117640. Account No - 52502010117355.	89,893.88 <u>38,278.50</u>	<b>CLOSING BALANCES :</b> With Canara Bank, Nagpur. On Account No - 52502010117640. Account No - 52502010117355.	3,63,428.88 <u>14,614.50</u>
Sub - Total PART "C" : Rs.....	<u>32,01,288.38</u>	Sub - Total PART "C" : Rs.....	<u>13,28,037.38</u>
<b>TOTAL (A+B+C) Rs.....</b>	<u><u>60,22,445.38</u></u>	<b>TOTAL (A+B+C) Rs.....</b>	<u><u>60,22,445.38</u></u>

CERTIFIED that the figures shown in the above Receipts and Payments Account of G. S. COLLEGE OF COMMERCE & ECONOMICS, NAGPUR. (AUTONOMOUS COLLEGE ACTIVITY ACCOUNT ) 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.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS



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

  
Wardha, the  
19th day of  
PRINCIPAL May, 2023

Offg. Principal

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

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

**RECEIPTS AND PAYMENTS ACCOUNT OF RUSA GRANT FOR THE YEAR ENDED 31ST MARCH, 2022.**

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

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

<b>OPENING BALANCE :</b> With Canara Bank, Nagpur. On Saving Account No.52502010116913.	3,98,090.68	<b>EXPENDITURE AGAINST GRANT :</b> <b>NEW BUILDING CONSTRUCTION (50%)</b> Classroom Constructions.	75,79,178.68
<b>GRANT-IN-AID</b> From, Government of Maharashtra, Higher and Tech. Education Department, Under Rashtriya Uchater Shiksha Abhiyan Infrastructure Grant to College and University Government Resolution Letter No RUSAY 2018/P.K.-343 V.S.-03, dated 07.12.2021 Sanctioned. - 2,00,00,000.00 Released.	50,00,000.00	<b>RENOVATION (30%)</b> Building Renovation and Beautification.	43,66,272.00
<b>OTHER INCOME</b> Interest from Bank on Saving Account.	4,327.00	<b>EQUIPMENTS AND BOOKS (20%)</b> Equipments and Softwares.	- 1,19,45,450.68
<b>SECURITY DEPOSIT :</b> M/s A. K. Associates. 3,65,176.00 Mr. Narendra Raut. 1,50,210.00	5,15,386.00	<b>OTHER EXPENDITURE :</b> Bank Charges.	956.00
<b>ADVANCE :</b> Shiksha Mandal, Wardha. 34,52,838.68 M/s A. K. Associates. 25,00,000.00 Mr. Narendra Raut. 14,75,000.00	74,27,838.68	<b>INTEREST REFUNDED TO RUSA :</b> Single Nodal Agency Account Maharashtra State Higher Education Council	3,28,898.00
<b>LIABILITIES :</b> Mr. Narendra Raut. 13,431.00 Payable to Non-Salary Account. 8,591.00	22,022.00	<b>PAYMENTS OF RECOVERIES AND DEDUCTIONS :</b> Income Tax Deducted at Sourse.	1,59,269.00
<b>RECOVERIES AND DEDUCTIONS :</b> Income Tax Deducted at Sourse.	1,59,269.00	<b>ADVANCE :</b> Sr College Non Salary Account.	3,00,382.00
<b>TOTAL :</b> Rs. ..	<u>1,35,26,933.36</u>	<b>CLOSING BALANCE :</b> With Canara Bank, Nagpur. On Saving Account No.52502010116913. 8,348.68 With State Bank of India, Nagpur. On Current Account No.40362554119. 7,83,629.00	<u>7,91,977.68</u>
		<b>TOTAL :</b> Rs. ..	<u>1,35,26,933.36</u>

CERTIFIED that the figures shown in the above Receipts and Payments Account of G.S.College of Commerce and Economics : Nagpur [RUSA Grant] 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. Shale*  
Wardha, the  
19th day of  
PRINCIPAL May, 2023



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.  
(SENIOR COLLEGE).

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

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

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

PART - A.

ICSSR CONFERENCES AND RESEARCH PROJECT.

GRANT-IN-AID :

Towards Conference.

For ICSSR National Conference on  
Impact of Economic Reforms on the Growth of  
Indian Economy.

Sanctioned & Released vide letter F.NO.: 11-25/  
IMPRESS/SWC/ICSSR/2018-19, Date 11.03.2019.

<u>Sanctioned</u>	<u>Released (Final Amount)</u>	
2,00,000.00	1,62,500.00	1,62,500.00

TOWARDS RESEARCH PROJECT GRANT :

For ICSSR Research Project.

"A Study of Innovative Measures for Sustainable  
Agriculture and Rural Development in India"

Sanctioned & Released vide letter F.NO.:

<u>Sanctioned</u>	<u>Released (Final Amount)</u>	
3,00,000.00	90,000.00	90,000.00

EXPENDITURE ON ICSSR RESEARCH PROJECT :

For ICSSR Research Project

"A Study of Innovative Measures for Sustainable  
Agriculture and Rural Development in India"

Recurring Expenses.

Research Staff

Full time/Part time/Hired Services. 1,30,810.00

Fieldwork

Travel/Logestics/Boarding, etc. 30,627.00

Contingencies

16,000.00 1,77,437.00

SUB TOTAL PART " A " : RS.....

2,52,500.00 SUB TOTAL PART "A " : RS.....



1,77,437.00

G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.  
(SENIOR COLLEGE).  
RECEIPTS AND PAYMENTS ACCOUNT OF ICSSR GRANT FOR THE YEAR ENDED 31ST MARCH, 2022.

PART - B.  
GENERAL.

<b>OTHER INCOME :</b>		<b>OTHER EXPENSES :</b>	
Interest from Bank on Saving Account.	2816.00	Bank Charges.	220.00
<b>OPENING BALANCE :</b>		<b>OLD LIABILITIES PAID OFF :</b>	
With Canara Bank, Nagpur.		Mr. Shubham Chafle, Research Asst.	17,456.00
On Saving Account No.52502250011186.	1,00,226.19	Mr. Mangesh Date, Field Executive.	<u>15,917.00</u>
			33,373.00
		<b>ADVANCE :</b>	
		Shiksha Mandal, Wardha.	
		Refund	1,62,500.00
		Less : Received	<u>1,10,000.00</u>
			52,500.00
		<b>CLOSING BALANCE :</b>	
		With Canara Bank, Nagpur.	
		On Saving Account No.52502250011186.	92,012.19
<b>SUB TOTAL PART " B" : RS.....</b>	<u>1,03,042.19</u>	<b>SUB TOTAL PART " B" : RS.....</b>	<u>1,78,105.19</u>
<b>TOTAL : (A + B) Rs. ..</b>	<u><u>3,55,542.19</u></u>	<b>TOTAL : (A + B) Rs. ..</b>	<u><u>3,55,542.19</u></u>

CERTIFIED that the figures shown in the above Receipts and Payments Account of G.S.College of Commerce and Economics : Nagpur [ICSSR Grant] 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.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS



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

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

Offg. Principal  
G.S. College of Commerce  
Nagpur

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

**RECEIPTS AND PAYMENTS ACCOUNT OF UGC GRANT FOR THE YEAR ENDED 31ST MARCH, 2022.**

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

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

**PART - A.**

**CONSTRUCTION OF GIRLS HOSTEL UNDER XII PLAN :**

**GRANT-IN-AID**

**For XII Plan (Building).**

From University Grants Commission Western  
Regional Office, Pune .

As Per UGC Letter No. F. 26-087/15(WRO)

Dated 11.03.2017

Release II nd & Final Installment vide Letter No. F. 26-087/15(WRO)

Dated 24.03.2022

	<u>Sanctioned</u>	<u>Released</u>	
Construction of Womens Hostel	80,00,000.00	40,00,000.00	
	80,00,000.00	40,00,000.00	
		40,00,000.00	
Less Bank Interest Adjusted		58,283.00	39,41,717.00

**CONSTRUCTION EXPENDITURE :**

Payment to Contractor, Architect Fees,  
Electrical Materials, Water Supply  
& Sanitary Installation etc.

0.00

**ADVANCE :**

Shiksha Mandal (Wardha).

40,00,000.00

**SUB TOTAL PART "A" : RS.....**

**39,41,717.00 SUB TOTAL PART "A" : RS.....**

**40,00,000.00**

**PART - B.**

**SPECIAL GRANT**

**GRANT AND INTEREST REFUNDED :**

GDA Scheme Grant Refunded to UGC

38,699.00

Interest on GDA Scheme Grant Refunded to UGC

26,988.00

Interest on I.Q.A.C Grant Refunded to UGC

22,677.00

**SUB TOTAL PART "B" : RS.....**

**0.00 SUB TOTAL PART "B" : RS.....**

**88,364.00**

**PART - C.**

**GENERAL.**

**OTHER INCOME :**

Interest from Bank on Saving Account.

10,684.00

**OTHER EXPENSES :**

Bank Charges.

118.00

Audit Fees.

1,000.00

Interest on TDS Payment

20.00

1,138.00

**ADVANCE :**

**Sub - Total PART "C" Carried Over : Rs.....**

**10,684.00 Sub - Total PART "C" Carried Over : Rs.....**

**1,138.00**



[...2...]

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

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

Sub - Total PART "C" Brought Over : Rs.....

10,684.00 Sub - Total PART "C" Brought Over : Rs.....

1,138.00

RECOVERIES AND DEDUCTIONS :

RECOVERIES AND DEDUCTIONS :

Income Tax Deducted at Source.

0.00 Income Tax Deducted at Source.

500.00

OLD LIABILITIES PAID OFF :

ADVANCE :

OPENING BALANCE :

CLOSING BALANCE :

With Syndicate Bank, Nagpur.

With Syndicate Bank, Nagpur.

On Current Account No.52501010000011.

11,186.99

On Current Account No.52501010000011.

11,186.99

On Saving Account No.52502010109429.

3,98,435.65

4,09,622.64

Saving Account No.52502010109429.

2,60,834.65

2,72,021.64

SUB TOTAL PART " B" : RS.....

4,20,306.64 SUB TOTAL PART " B" : RS.....

2,73,659.64

TOTAL : (A + B + C)

Rs. ..

43,62,023.64

TOTAL : (A + B C)

Rs. ..

43,62,023.64

CERTIFIED that the figures shown in the above Receipts and Payments Account of G.S.College of Commerce and Economics : Nagpur [UGC Grant] for the year ended 31st March 2021, 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.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS

PRINCIPAL

Wardha, the  
28th day of  
April, 2022

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

**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**(DEPARTMENT OF MANAGEMENT STUDIES AND RESEARCH)**  
**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
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>			Tuition Fees.	Received.    Receivable.
1,952.00	Stationery and Printing.	23,703.00		Development Fees.	58,10,834.00    32,67,442.00
300.00	Postage.	164.00			12,09,117.00    2,23,041.00
3,526.00	Telephone Expenses.	4,480.00			70,19,951.00    34,90,483.00
15,000.00	Audit Fees.	15,000.00		Less : Concession.	25,000.00    -
8,88,135.00	Power and Fuel.	6,72,270.00			69,94,951.00    34,90,483.00
24,954.31	Bank Charges.	55,433.84			1,04,85,434.00
18,136.00	Meeting Expenses.	-			
7,980.00	Binding Expenses.	-		<b>OTHER INCOME</b>	
5,223.00	Miscellaneous Expenses.	6,827.00	7,77,877.84	27,366.95    Interest from Bank On Saving Account.	47,966.46
	<b>74,352.00 READING ROOM EXPENSES :</b>	86,302.00		-    Interest on MSEB Security Deposit.	5,638.00
				16,660.00    Student Insurance and I-Card fees	17,080.00
				2,000.00    FC Centre Charges.	34,056.00
				-    Other Fees.	
				-    [Including Transferred from University Fees].	3,246.00
				204.00    Miscellaneous Income	2,570.00
					1,10,556.46
	<b>EXPENDITURE FOR STUDENT ACTIVITIES :</b>				
6,557.00	Placement Activity Expenses.	4,319.00			
-	Guest Lecture Expenses.	1,000.00			
1,67,300.00	Internet Expenses.	79,650.00			
17,815.00	Insurance Student	16,542.00			
-	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		
69,83,624.68	<b>SUB TOTAL CARRIED OVER....</b>	13,03,169.00	51,45,955.84	1,02,97,447.95	<b>SUB TOTAL CARRIED OVER....</b>
					1,05,95,990.46



G.S. COLLEGE OF COMMERCE & 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.	17,904.00	2,24,954.00			
<b>DEPRECIATION :</b>						
11,64,112.00	As per Depreciation Chart.		9,92,133.00			
<b>SURPLUS :</b>						
20,00,527.27	Carried over to Balance Sheet.		42,32,947.62			
<hr/>						
<u>1,02,97,447.95</u>	TOTAL Rs.....	<u>1,05,95,990.46</u>	<u>1,02,97,447.95</u>	TOTAL Rs.....	<u>1,05,95,990.46</u>	

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

Wardha, the  
03rd day of  
June, 2023



AS PER OUR REPORT OF EVEN DATE  
FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS  
*[Signature]*  
[RAJENDRA BHUTADA - PARTNER]  
Membership No. 43283  
FRN. 115239W

**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>TOTAL 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>

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

Wardha, the  
 03rd day of  
 June, 2023



FOR TAPDIYA CHANDNA BHUTADA & CO.  
 CHARTERED ACCOUNTANTS

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



O.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.  
(BACHELOR OF BUSINESS ADMINISTRATION).  
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
10,11,751.00	HONORARIUM : Teaching Staff.		30,38,320.00	FEEs FROM STUDENTS :	
		11,05,400.00		Admission Fees.	31,800.00
38,641.24	CONTINGENCIES AND OTHER EXPENSES :			Tuition Fees.	23,55,744.00
	Stationery and Printing.	11,388.00		Laboratory Fees.	2,16,420.00
	Bank Charges	20,012.60		Term Fees.	1,68,500.00
	POS Card Machine Charges.	7,316.00	38,716.60	Identity Card Fees.	6,360.00
				Processing Fees.	3,000.00
	EXPENDITURE FOR STUDENTS ACTIVITIES :			Project Fees.	20,000.00
	Identity Card Expenses.	6,340.00			28,01,824.00
	Newspaper, Journals & Periodicals.	3,363.00		35,088.34 OTHER INCOME:	
	Students Insurance Expenses.	10,960.00		Interest from Bank on Saving Account.	11,897.00
	Placement Expenses.	2,105.00	22,768.00	Environment Study Course Fees.	1,300.00
30,203.00	OTHER EXPENSES :			Students Insurance Fees.	10,960.00
	Audit Fees.	17,500.00		Fines and Other Fees.	
	Advertisement Expenses.	25,104.00		[Including Transferred from University Fees].	1982.00
	Consultancy Charges.	4,012.00			26,139.00
	Guest Lecture Expenses.	33,400.00			
	Miscellaneous Expenses.	1,200.00			
	University Fine on Annual Fees 2021.	4,600.00	85,816.00		
26,760.00	REPAIRS AND MAINTENANCE :				
	Computer Maintenance Expenses.	4,200.00			
	Garden & Ground Maintenance Expenses	35,000.00			
	Building Painting Expenses.	2,59,197.00	2,98,397.00		
2,264.00	TRANSFER TO ASSETS FUND :				
	Amount equal to cost of Assets acquired during the year transferred to Assets Fund.				
	Library Books.		5,139.00		
19,63,759.10	SURPLUS :				
	Carried over to Balance Sheet.		12,71,726.40		
<u>30,73,408.34</u>	<b>T O T A L</b>	<b>Rs.....</b>	<u>28,27,963.00</u>	<b>T O T A L</b>	<b>Rs.....</b>
			<u>30,73,408.34</u>		<u>28,27,963.00</u>

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

Wardha, the  
26th day of  
August, 2022



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

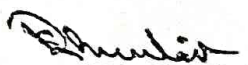
*[Signature]*  
[RAJENDRA BHUTADA - PARTN  
Membership No. 43283  
FRN. 115239 W

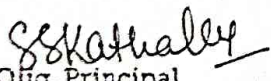
**G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.**  
**[B.COM. HONOURS - NON-GRANT]**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

<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>
68,000.00	SALARIES / REMUNERATION : To Teaching Staff.		2,27,499.00	1,007,560.00	FEEES AND CHARGES :
	- CONTINGENCIES :				Tuition Fees. 20,28,000.00
	Bank Charges 1,520.00				Term Fees. 1,19,370.00
	Stationery and Printing. 10,865.00	12,385.00			Laboratory Fees. 17,000.00
	- EXPENDITURE FOR STUDENTS ACTIVITIES :				Admission Fees. 16,900.00
	Guest Lecture Expenses. 1,40,600.00				Identity Card Fees. 3,380.00
	Identity Card Expenses. 3,360.00				21,84,650.00
	Student Insurance Expenses. 3,400.00				Less : Concession 9,678.00
	Newspaper, Journals & Periodicals. 1,225.00	1,48,585.00		671.00	OTHER INCOME:
	- OTHER EXPENSES :				Interest from Bank on Saving Account. 1,255.00
	Audit Fees. 4,000.00				Environment Study Course Fees. 560.00
	Advertisement Expenses. 25,104.00				Student Insurance Fees. 3,440.00
	Sanitation Expenses. 65,202.00				Miscellaneous Income.
	Security Service Expenses. 84,960.00	1,79,266.00			[Transferred from University Fees].. 459.00
	- TRANSFER TO ASSETS FUND :				5,714.00
	Amount equal to cost of Assets acquired during the year transferred to Assets Fund.				
	Library Books. 3,113.00				
940,231.00	SURPLUS :				
	Carried over to Balance Sheet. 16,09,838.00				
10,08,231.00	<b>T O T A L</b>	Rs.....	21,80,686.00	10,08,231.00	<b>T O T A L</b>
					Rs.....
					21,80,686.00

CHECKED AND FOUND CORRECT.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
 CHARTERED ACCOUNTANTS

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

  
 Olig. 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. FINANCE AND ACCOUNTANCY - NON-GRANT]**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

For the Year Ended 31st March 2021	* EXPENDITURE *	For the Year Ended 31st March 2022	For the Year Ended 31st March 2021	* INCOME *	For the Year Ended 31st March 2022
68,000.00	<b>SALARIES / REMUNERATION :</b> Teaching Staff.	2,11,333.00	1,172,790.00	<b>FEES AND CHARGES :</b> Tuition Fees.	20,52,000.00
				Term Fees.	1,26,110.00
	<b>CONTINGENCIES :</b> Bank Charges	1,423.00		Laboratory Fees.	22,500.00
	Stationery and Printing.	10,500.00	11,923.00	Admission Fees.	17,100.00
				Processing Fees.	2,000.00
	<b>EXPENDITURE FOR STUDENTS ACTIVITIES :</b> Guest Lecture Expenses.	1,39,600.00		Identity Card Fees.	3,420.00
	Identity Card Expenses.	3,360.00			22,23,130.00
	Student Insurance Expenses.	4,400.00		<b>1,177.00 OTHER INCOME:</b> Interest from Bank on Saving Account.	906.00
	Newspaper, Journals & Periodicals.	5,900.00	1,53,260.00	Enviornment Study Course Fees.	900.00
				Student Insurance Fees.	4,360.00
	<b>OTHER EXPENSES :</b> Audit Fees.	4,000.00		Fines and Other Fees.	150.00
	Advertisement Expenses.	25,104.00		Miscellaneous Income.	
	Sanitation Expenses.	65,468.00		[Transferred from University Fees]..	1,395.00
	Security Service Expenses.	84,960.00	1,79,532.00		7,711.00
	<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			
<u>1,173,967.00</u>	<b>T O T A L</b>	Rs.....	<u>2,230,841.00</u>	<b>T O T A L</b>	Rs..... <u>22,30,841.00</u>

CHECKED AND FOUND CORRECT.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS

*Rajendra Bhutada*

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

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

Wardha, the  
06 th day of  
August, 2022





**SHIKSHA MANDAL : WARDHA**  
**EXTENTION INFORMATION AND GUIDENCE PROJECT**  
**[UNIT G.S. COLLEGE OF COMMERCE & ECONOMICS : NAGPUR.]**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

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

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

**OPENING BALANCE :**

With Canara Bank. Nagpur.		
On A/C.NO. 5250201006227	2,50,935.51	
A/C.NO.52502010057892	3,37,360.10	
Cash in hand	9,089.00	5,97,384.61

**PROSPECTUS PRINTING CHARGES :**

62,680.00

**HONORARIUM :**

To Faculties. 87,000.00

**CONTINGENCIES :**

Postage.	453.00	
POS Card (Swap) Machine Rent.	14,632.00	
Bank Charges.	7,873.42	
Conveyance and Travelling Expenses.	33,511.00	
Meeting Expenses.	1,306.00	
Office and General Expenses.	6,304.00	64,079.42

**CHARGES FROM STUDENTS :**

Prospectus Charges.	1,33,080.00	
Registration Fees.	2,62,860.00	
Other Facilities Charges.	16,24,800.00	
Guidance Bureau Charges.	3,41,625.00	
Fines etc.	1,550.00	
Duplicate Transfer Certificate Fees.	3,410.00	
Bonafide Certificate Fees etc.	25,500.00	23,92,825.00

**OTHER EXPENSES :**

Recruitment Expenses.	32,667.00	
Audit Fees..	16,000.00	
Grant Faculty Placement Expenses.	19,622.00	
Advertisement.	92,535.00	
Admission Expenses.	23,075.00	
Carting Charges.	300.00	
Cycle Stand Expenses.	168230.00	
Generator Expenses.	3500.00	
Sanitation Expenses.	36,000.00	3,91,929.00

**CRASH COURSE FEES :**

Towards :		
Competitive Examination.	28,500.00	
Computer Course Basic Skills.	14,000.00	
C.P.B.F.I Course.	1,51,000.00	
CET Guidance.	2,500.00	
English Speaking Course.	22,200.00	
Gandhi Vichar Pariksha.	800.00	
Hindi Creative Course.	9,600.00	
N. I. S. M Certification Course.	80,000.00	
NET-SET Course.	42,000.00	
TCS-BPS (F & A) Course.	85,000.00	
Certificate Course in GST.	42,000.00	
Tally Course.	93,000.00	5,70,600.00

**REPAIRS AND MAINTENANCE :**

For, Electricals.	300.00	
AMC CIMS Software.	7,13,272.00	
Others Repairs and Maintenance.	1,591.00	7,15,163.00

**GR INCOME :**

Interest from Bank On Saving Accounts.	13,653.55	
Sale of Old Scraps.	6,935.00	
Documents Verification Service Charges.	5,500.00	
Recruitment Application Fees.	<u>3,700.00</u>	29,788.55

**RECOVERIES AND DEDUCTIONS :**

Income Tax Deducted at Source.		17,475.00
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**LIABILITIES :**

Caution Money- G.S. Sun Course.	1,92,500.00	
Shri Vaibhav Shukla (GST Course Exp.)	12,000.00	
Payable to NISM Exam Fees.	15,000.00	
Boys Hostel.	17,000.00	
Phd Course.	1,000.00	
Computer Course.	8,500.00	
B.Com. Finance & Accountancy	4,290.00	
CA-CPT Course.	2,000.00	
DMSR (MBA).	54,225.00	
Payable to Students.	<u>0.00</u>	3,06,515.00

**RECEIVABLE FEES RECEIVED :**

NET-SET Course.		65,000.00
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**EXPENDITURE ON RUNNING OF CRASH COURSE :**

Certificate Course in GST.	12,000.00	
Computer Course Basic Skills.	500.00	
English Speaking Course.	500.00	
G. S. Sun Course.	37,556.00	
Hindi Creative Course.	500.00	
NISM Course.	1,21,500.00	
Tally Course.	<u>41,300.00</u>	2,13,856.00

**PAYMENTS OF RECOVERIES AND DEDUCTIONS :**

Income Tax Deducted at Source.		17,475.00
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**ADVANCES :**

Ganesh Kumeriya.	1,17,000.00	
Raunak Shah.	1,17,000.00	
Ujjwala Dshkar	1,17,000.00	
BBA Course.	35,699.00	
BCCA Course.	1,38,087.00	
Senior College Grant.	225.00	
Junior College Grant.	2,30,470.00	
B.Com. Honours Course.	855.00	
B.Com. No-Grant.	96,864.00	
Shiksha Mandal.	7,05,000.00	
Receivable From HDFC Bank Fee Settlement.	<u>3,53,635.00</u>	19,11,835.00

**OLD LIABILITIES PAID OFF :**

Guest Lecturer Expenses.	4,200.00	
Caution Money- G.S. Sun Course.	1,99,500.00	
Security Deposit (M/s New Delhi Security Serviv	25,000.00	
Students.	<u>22,540.00</u>	2,51,240.00

Sub Total Carried Over .....

39,79,588.16

Sub Total Carried Over .....

37,15,257.42

SHIKSHA MANDAL : WARDHA

EXTENSION INFORMATION AND GUIDANCE PROJECT

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

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

Sub Total Brought Over .....

39,79,588.16

Sub Total Brought Over .....

37,15,257.42

**FEES RECEIVABLE :**

For F.Y 2021-22.

NET-SET Course.

96,600.00

**CLOSING BALANCE :**

With Canara Bank. Nagpur.

On A/C. NO. 5250201006227.

16,288.51

A/C. NO. 52502010057892

1,49,091.23

Cash in hand

2,351.00

1,67,730.74

**T O T A L Rs.....**39,79,588.16**T O T A L Rs.....**39,79,588.16

CERTIFIED that the figures shown in the above Receipts and Payments Account of SHIKSHA MANDAL : WARDHA, EXTENSION INFORMATION AND GUIDANCE PROJECT [UNIT G. S. COLLEGE OF COMMERCE AND ECONOMICS : NAGPUR] 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.

FOR TAPDIYA CHANDNA BHUTADA & CO.  
CHARTERED ACCOUNTANTS

[HEAD OF  
THE INSTITUTION]

Wardha, the  
30th day of  
Nov., 2022

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

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

For the Year Ended 31st March 2021	<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>
8,06,355.00	SALARIES :			3,48,850.00	FEEES AND CHARGES :
	To Teaching Staff	2,12,000.00			
12,458.75	CONTINGENCIES :			16,750.38	OTHER INCOME:
	POS Card Machine Rent.	7,316.00			Interest from Bank on Saving Account. 28,050.00
	Bank Charges.	31,327.63	38,643.63		Fines and Other Fees. ( Including out of University Fees ). 2,300.00
1,42,293.00	OTHER EXPENSES :			597,410.37	DEFICIT
	Audit Fees.	14,000.00			Carried over to Shiksha Mandal Account. 2,76,089.63
	Security Service Expenses.	41,796.00	55,796.00		
1,904.00	TRANSFER TO ASSETS FUND :				
9,63,010.75	T O T A L	Rs..... 3,06,439.63	9,63,010.75	T O T A L	Rs..... 3,06,439.63

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



*Rajendra Bhutada*

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

Wardha, the  
03rd day of  
June, 2023

PRINCIPAL]