

KASG & CO.

Chartered Accountant

GSTIN - 20AACFH8663C1ZS (H.O)

Head Office :

2nd Floor, Shree Laxmi Complex, Shastri Nagar, Dhanbad - 826001, Jharkhand

Ph. :- 0326 2302066, Mobile :- +91-94311 20134, +91 9199537891

E-mail : kkharodia@gmail.com, kasghodhanbad@gmail.com

GURU NANAK COLLEGE BANK MORE, DHANBAD

AUDIT REPORT FOR THE YEAR ENDING 31ST MARCH 2022

Branch Office :

505, Haute Street, 86 A, Topsia Road, Seal Lane, Gobra,
Kolkata, West Bengal - 700046, Mobile : 8017467202, 9903906165

Other Branch Offices :

- New Delhi • Varanasi (UP) • Rudrapur (Uttarkhand) • Raniganj • Gurgaon (Haryana)
- Bengaluru • Chas • Ranchi • Dhanbad • Kolkata

Website : www.kasgca.com



KASG & Co.
Chartered Accountants

H.O.:- 2nd Floor, Shree Laxmi Complex
Shastri Nagar, Dhanbad - 826 001, Jharkhand
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kasghodhanbad@gmail.com
Website: www.kasgca.com
GSTIN - 20AACFH8663C1ZS (JH)

AUDITOR'S REPORT

Report on the Financial Statements

1. We have audited the accompanying financial statements of the Guru Nanak College, Dhanbad having PAN-AAATG7935L, which comprise the Balance Sheet as at 31st March, 2022 and the Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statements in accordance with Law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) In the case of the Balance Sheet, of the state of affairs of the College as at 31st March, 2022;
- (ii) In the case of the Income & Expenditure Account, the excess of Income over Expenditure for the year ended on that date.



7. We report that:

- (a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.
- (b) The transactions of the Guru Nanak College, which have come to our notice, have been within the powers of the College.

8. We further report that:

- (i) The Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account.
- (ii) In our opinion, proper books of account as required by law have been kept by the College so far as appears from our examination of those books.

For KASG & Co.
Chartered Accountants
FRN: 002228C



K.K. Harodia
Partner
M.No. 034751


Place: Dhanbad


Date: 17/09/2022

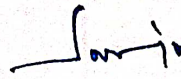
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**GURU NANAK COLLEGE, BARMASIA, DHANBAD,
BALANCE SHEET AS ON 31ST MARCH, 2022**

FUND & LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
I.	General Fund		I.	Fixed Assets	
	Balance B/F	12,431,279.61		(As per Schedule "A(1)", "A(2)")	22,844,875.05
	Add:- Excess of Income over Expenditure	5,438,880.33	II.	Deposits	
		17,870,160.14		Deposit with Ranchi University B/F	85,000.00
				(In the form of FDR)	
II.	Other Funds(Schedule "C")		III.	Reserve Fund With V.D.University(B/F)	500,000.00
	College Development Fund	6,027,310.95	IV.	Investment	
	Student Fund	2,943,685.00	a)	FDR with SBI Dhanbad	2,163,533.48
	RUSA GNC Fund	1,243,164.00		Add:- Interest	96,972.00
	Grant Received From Central Govt. And State Govt. (RUSA)	9,737,079.00		less: TDS	2,260,505.48
	Library Fund	2,931,763.00			9,698.00
	Gratuity Fund	1,776,657.63			2,250,807.48
	UGC Fund	1,946,771.00	V.	Loans, Advances & Deposits	
	Poor Boys Fund	1,300.00		Advances Recoverable	284,200.00
		26,607,730.58		(As per Schedule "B")	
III.	Liabilities		a)	TDS on Interest on FDRs:	
a)	Registration Fees	1,079,679.00		For the A.Y. 2022-23	9,698.00
b)	University Fees Collection	593,761.00	b)	Income Tax Refundable:	
c)	GSLI Claim Payable	37,779.00		For the A.Y. 2021-2022	8,345.00
		1,651,219.00	VI.	Bank Balances	20,144,988.79
				(As per Schedule "C")	
			VII.	Cash In Hand (As certified)	1,195.40
				(As per Schedule "D")	
		46,129,109.72			46,129,109.72


Accountant


Bursar


Principal


Secretary

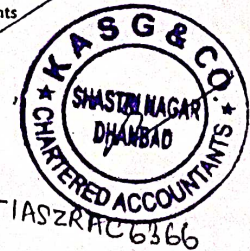
Place : Dhanbad
Date : 17/09/2022

Signed in terms of our report of even date.

For K A S G & CO.
Chartered Accountants

(K.K. Harodia)
Partner
M. No. 034751
FRN : 002228C

DIN: 22034751ASZRAC6366



GURU NANAK COLLEGE, DARMASIA, DHANBAD
INCOME & EXPENDITURE A/C. FOR THE YEAR ENDING 31ST MARCH, 2022

EXPENDITURE		AMOUNT (Rs.)	INCOME		AMOUNT (Rs.)
					106,588.00
To	Audit Fee	67,850.00	By	Admission Fee	790,662.00
"	Bank Charges	10,261.28	"	Annual Charges Fee	4,525.00
"	Security Guard Expense	553,037.00	"	Donalldo Fee	10,450.00
"	Photo Graphy Expense A/C	15,548.00	"	Character Fee	9,830,000.00
"	College Website Expense	22,000.00	"	College Fund Fee	336,609.00
"	Electric Charges	206,038.00	"	Electrical Charges Fee	31,067,339.00
"	Establishment Expense	36,189,361.00	"	Establishment Grant A/C	200.00
"	Generator Maintenance	322,252.00	"	Examination Form Fee	359,994.00
"	Insurance Premium	32,234.00	"	Transaction Charges Fee	13,020.00
"	Gstl Premium Paid	13,020.00	"	Gstl Premium Deducted From Salary	222,659.00
"	Transaction Charges A/C	273,197.06	"	Interest On Saving A/C	84,020.00
"	PF Employer'S Contribution	546,000.00	"	NSS Fees	138,050.00
"	Postage And Stamp Expense	946.60	"	Online Admission Form Fee	137,700.00
"	Printing And Stationary	109,488.00	"	Admission Form Fee	6,650.00
"	Refreshment Expense	37,750.00	"	Sale Of CLC Form Fee	50,600.00
"	Remuneration	1,703,975.00	"	CLC Fee	540,608.00
"	Travelling Expense	14,583.00	"	Tuition Fee	4,000.00
"	Telephone Expense	10,472.00	"	Recruitment Fee	35,550.00
"	Advertisement Expense	15,040.00	"	Professional Tax Deducted From Salary	67,250.00
"	Lecture Series Expense	5,100.00	"	Skill Development Course Fee	117.27
"	Carriage Expense	4,536.00	"	Gateway Software A/C	1,824.00
"	Holding Tax	14,584.00	"	Interest On Income Tax Refund	3,372,901.00
"	Office Maintenance Expense	74,678.00	"	Vocational Course Fee	13,600.00
"	Internet Expense	70,943.00	"	Spoken Tutorial Project	96,972.00
"	Professional Tax	35,550.00	"	Accrued Interest on FD	
"	Magazine Expense	18,890.00			
"	Professional Fee	39,400.00			
"	Miscellaneous Expense	5,079.00			
"	Meeting Expense	7,942.00			
"	Honorarium	100,000.00			
"	Google Work Space Subscription	4,314.00			
"	CCTV Maintenance A/C	14,163.00			
"	NAAC Expense	222,176.00			
"	Photo Copy Expense	1,350.00			
"	Computer Maintenance	76,838.00			
"	Depreciation	867,353.00			
"	Centre Expense A/C	115,150.00			
"	College Name Board	15,500.00			
"	Income Tax Refundable A.Y.2019-2020 Written Off	16,409.00			
"	Excess of Income Over Expenditure transferred to General Fund	5,438,880.33			
		47,291,888.27			47,291,888.27

Accountant

Bursar

Principal

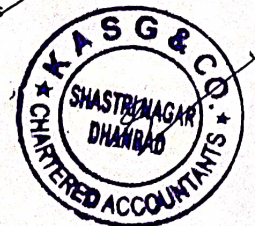
Secretary

Place : Dhanbad
 Date : 17/09/2022

Signed In terms of our report of even date.

For K A S G & Co.
 Chartered Accountants

(K.K. Harodia)
 Partner
 M. No. 034751
 FRN : 002228C



GURU NANAK COLLEGE, BARMASIA, DHANBAD
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2022

Schedule "A (II)"
Fixed Assets (General Section)

SL. NO.	PARTICULARS OF ASSETS	W.D.V. AS ON 01/04/21	ADD:- ADDITION DURING THE YEAR		LESS:- SOLD DURING THE YEAR	TOTAL	RATE OF DEPRECIATION	DEPRECIATION	W.D.V. AS ON 31/03/2022
		(Rs.)	UPTO 03/10/2021	AFTER 03/10/2021					(Rs.)
1	BLOCK I - Nil Land at Barmasia	85,200.00	-	-	-	85,200.00	0.00%	-	85,200.00
	TOTAL (BLOCK I)	85,200.00	-	-	-	85,200.00	0.00%	-	85,200.00
2	BLOCK II - 10% Building & Boundary Wall at Barmasia	4,388,216.50	55,000.00	16,668.00	-	4,459,884.50	10.00%	445,155.00	4,014,729.50
3	College Building at Katras Road, Dhanbad	581,026.25	-	-	-	581,026.25	10.00%	58,103.00	522,923.25
4	Auditorium (RUSA)	10,720,021.00	-	-	-	10,720,021.00	10.00%	1,072,002.00	9,648,019.00
5	Fan	20,570.00	12,501.00	-	-	33,071.00	10.00%	3,307.00	29,764.00
6	Main Gate Const.	109,681.00	141,354.00	-	-	251,035.00	10.00%	25,104.00	225,931.00
7	Furniture	1,973,391.00	13,340.00	9,450.00	-	1,996,181.00	10.00%	199,146.00	1,797,035.00
8	Furniture (RUSA)	705,832.00	-	-	-	705,832.00	10.00%	70,583.00	635,249.00
9	Invertor	17,761.00	-	10,000.00	-	27,761.00	10.00%	2,276.00	25,485.00
10	Stabilizer	1,962.00	-	-	-	1,962.00	10.00%	196.00	1,766.00
11	Building Construction Vocational Centre	3,371,799.00	-	-	-	3,371,799.00	10.00%	337,180.00	3,034,619.00
12	Borewell	15,457.00	-	-	-	15,457.00	10.00%	1,546.00	13,911.00
13	Wall Watch	1,980.00	-	-	-	1,980.00	10.00%	198.00	1,782.00
	TOTAL (BLOCK II)	21,907,696.75	222,195.00	36,118.00	-	22,166,009.75		2,214,796.00	19,951,213.75
14	BLOCK III - 15% Duplicating Machine	11.00	-	-	-	11.00	15.00%	2.00	9.00
15	Typewriter	126.00	-	-	-	126.00	15.00%	19.00	107.00
16	Psychology Apparatus	185.00	-	-	-	185.00	15.00%	28.00	157.00
17	Other Miscellaneous Assets	3.00	-	-	-	3.00	15.00%	-	3.00
18	Library Automation	138,445.00	-	-	-	138,445.00	15.00%	20,767.00	117,678.00
19	Cycle	36.00	-	-	-	36.00	15.00%	5.00	31.00
20	Typewriter (Vocational Course)	760.00	-	-	-	760.00	15.00%	114.00	646.00
21	Xerox Machine	949.00	-	-	-	949.00	15.00%	142.00	807.00
22	Fax Machine	661.00	-	-	-	661.00	15.00%	99.00	562.00
23	Generator	3,601.00	-	-	-	3,601.00	15.00%	540.00	3,061.00
24	LED TV	11,568.00	23,000.00	-	-	34,568.00	15.00%	5,185.00	29,383.00
25	LCD Projector	12,246.00	-	-	-	12,246.00	15.00%	1,837.00	10,409.00
26	Projector (RUSA)	61,169.00	-	-	-	61,169.00	15.00%	9,175.00	51,994.00
27	Air conditioner	417,705.00	-	-	-	417,705.00	15.00%	62,656.00	355,049.00
28	Air conditioner (RUSA)	262,903.00	-	-	-	262,903.00	15.00%	39,435.00	223,468.00
29	Lighting Connector	4,668.00	-	-	-	4,668.00	15.00%	700.00	3,968.00
30	Musical Instrument	2,348.00	-	-	-	2,348.00	15.00%	352.00	1,996.00
31	D.G Set Generator	110,622.00	-	-	-	110,622.00	15.00%	16,593.00	94,029.00

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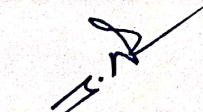


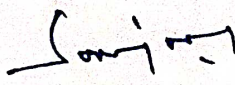
32	Motor Pump	18,600.00	-	-	-	18,600.00	15.00%	2,790.00	15,810.00
33	Amplifier Set	21,997.00	-	-	-	21,997.00	15.00%	3,300.00	18,697.00
34	P.A Sound System (RUSA)	50,505.00	-	-	-	50,505.00	15.00%	7,576.00	42,929.00
35	CCTV	89,786.00	-	-	-	89,786.00	15.00%	13,468.00	76,318.00
36	Digital Photo Copier	33,929.00	-	-	-	33,929.00	15.00%	5,089.00	28,840.00
37	Photo Copier (RUSA)	135,080.00	-	-	-	135,080.00	15.00%	20,262.00	114,818.00
38	Water Filter at Bhuda	2,267.00	-	-	-	2,267.00	15.00%	340.00	1,927.00
39	Water Filter	517.00	-	-	-	517.00	15.00%	78.00	439.00
40	Water Filter (RUSA)	13,503.00	-	-	-	13,503.00	15.00%	2,025.00	11,478.00
41	Bio Matric Machine	28,473.00	-	-	-	28,473.00	15.00%	4,271.00	24,202.00
42	Water Cooler	2,181.00	-	-	-	2,181.00	15.00%	327.00	1,854.00
43	Refrigerator	841.00	-	-	-	841.00	15.00%	126.00	715.00
44	Gas Stove & Cylinder	426.00	-	-	-	426.00	15.00%	64.00	362.00
45	Laboratory Equipment	3,795.00	-	-	-	3,795.00	15.00%	569.00	3,226.00
46	Microphone	318.45	-	-	-	318.45	15.00%	48.00	270.45
47	Gym Equipment	195,500.00	-	-	-	195,500.00	15.00%	29,325.00	166,175.00
48	Grass Cutting Machine	-	5,500.00	-	-	5,500.00	15.00%	825.00	4,675.00
49	Napkine Vendine Machine	-	25,852.00	-	-	25,852.00	15.00%	3,878.00	21,974.00
50	Fire Equipment	-	-	8,850.00	-	8,850.00	15.00%	664.00	8,186.00
51	Sports And Game Equipments	-	47,846.00	4,357.00	-	52,203.00	15.00%	7,504.00	44,699.00
TOTAL (BLOCK III)		1,625,724.45	102,198.00	13,207.00	-	1,741,129.45		260,178.00	1,480,951.45
BLOCK IV - 40%									
48	Computer (Vocational Course)	3,783.00	-	-	-	3,783.00	40.00%	1,513.00	2,270.00
49	Library Books	333,935.00	100,000.00	-	-	433,935.00	40.00%	173,574.00	260,361.00
50	Computer (RUSA)	45,527.00	-	-	-	45,527.00	40.00%	18,211.00	27,316.00
51	Printer & Scanner	79,625.00	-	-	-	79,625.00	40.00%	31,850.00	47,775.00
52	Printer (RUSA)	1,160.00	-	-	-	1,160.00	40.00%	464.00	696.00
53	Laptop	4.00	-	-	-	4.00	40.00%	2.00	2.00
54	Projector	3.00	-	-	-	3.00	40.00%	1.00	2.00
55	Koha Installation	18,000.00	15,000.00	-	-	33,000.00	40.00%	13,200.00	19,800.00
56	Tally Software	12,744.00	-	-	-	12,744.00	40.00%	5,098.00	7,646.00
57	Gateway software	90,400.00	45,000.00	-	-	135,400.00	40.00%	54,160.00	81,240.00
58	Gateway software ERP	-	-	118,000.00	-	118,000.00	40.00%	23,600.00	94,400.00
59	Computer & Peripheral	-	-	65,512.00	-	65,512.00	40.00%	13,102.00	52,410.00
TOTAL (BLOCK IV)		585,181.00	160,000.00	183,512.00	-	928,693.00		334,775.00	593,918.00
Grand Total "A" (1)		24,203,802.20	484,393.00	232,837.00	-	24,921,032.20		2,809,749.00	22,111,283.20

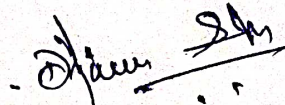
Depreciation debited to

Library Fund	186,774.00
College Development Fund (Depreciation on Building)	840,438.00
Auditorium RUSA	1,072,002.00
RUSA GNC Fund	167,731.00
Student Fund A/C	7,504.00
Income & Expenditure A/c.	535,300.00
	<u>2,809,749.00</u>


Accountant


Bursar


Principal


Secretary



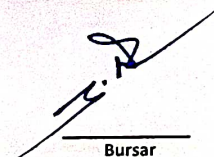
GURU NANAK COLLEGE, BARMASIA, DHANBAD
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2022

Schedule "A (2)"
Fixed Assets (Vocational Section)

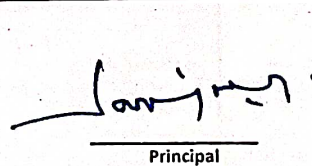
SL. NO.	PARTICULARS OF ASSETS	W.D.V. AS ON 01/04/2021 (Rs.)	ADD:- ADDITION DURING THE YEAR		LESS: SOLD DURING THE YEAR (Rs.)	TOTAL (Rs.)	RATE OF DEPRECIATION	DEPRECIATION (Rs.)	W.D.V. AS ON 31/03/22 (Rs.)
			UPTO 02/10/2021	AFTER 02/10/2021					
1	Block I - 10% Furniture	63,849.50	-	-	---	63,849.50	10.00%	6,385.00	57,464.50
2	Inventor	96,172.00	15,600.00	-	---	111,772.00	10.00%	11,177.00	100,595.00
3	Fan	-	6,473.00	-	---	6,473.00	10.00%	647.00	5,826.00
	TOTAL (BLOCK I)	160,021.50	22,073.00	-	-	182,094.50		18,209.00	163,885.50
3	Block II- 15% Motor Pump	933.35	-	-	---	933.35	15.00%	140.00	793.35
4	Water Cooler	67,791.00	-	-	---	67,791.00	15.00%	10,169.00	57,622.00
5	Amplifier Set	18,674.00	-	-	---	18,674.00	15.00%	2,801.00	15,873.00
6	Refrigerator	8,905.00	-	-	---	8,905.00	15.00%	1,336.00	7,569.00
6	CCTV	44,359.00	-	-	---	44,359.00	15.00%	6,654.00	37,705.00
7	Aqua guard	5,998.00	-	-	---	5,998.00	15.00%	900.00	5,098.00
8	Sports and Game Equipments	-	-	8,960.00	---	8,960.00	15.00%	672.00	8,288.00
	TOTAL (BLOCK II)	146,660.35	-	8,960.00	-	155,620.35		22,672.00	132,948.35
8	Block III- 40% Computer	727,930.00	-	-	---	727,930.00	40.00%	291,172.00	436,758.00
	TOTAL (BLOCK III)	727,930.00	-	-	---	727,930.00		291,172.00	436,758.00
	Grand Total "A" (2)	1,034,611.85	22,073.00	8,960.00		1,065,644.85		332,053.00	733,591.85



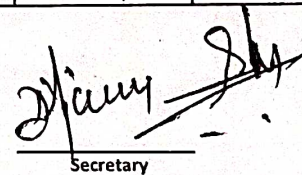
 Accountant



 Bursar



 Principal



 Secretary



GURU NANAK COLLEGE, BARMASIA, DHANBAD
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2022

SCHEDULE "B"
LOANS, ADVANCES & DEPOSITS


SL. NO	PARTICULARS	AMOUNT (Rs.)
	<u>Gnc Depl.</u>	40,000.00
1	M/S Tara Grill Shop	10,000.00
2	M.L Goswami	156,200.00
3	Bijay Rajan	10,000.00
4	Indra Deo Singh	58,000.00
5	Satpal Singh	10,000.00
6	Sri Satya Prakash kumar	284,200.00
	TOTAL	284,200.00

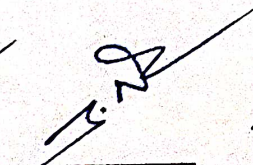
SCHEDULE "C"
BANK BALANCES

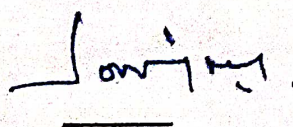
SL. NO	PARTICULARS	AMOUNT (Rs.)
1	<u>State Bank of India</u> (A/c. No.6012, General Fund) 4,490,721.84 RUSA GNC Fund (A/c No. 56443) 607.50 Vocational (Computer Lab A/c No.30754286294) 74,939.00	4,566,268.34
2	<u>Punjab & Sind Bank</u> Student Fund (A/c. No.9055) 99,061.78 Library Fund (A/c. No. 9056) 16,088.70 Gratuity Fund (A/c. No. 9057) 2,076,982.15 UGC Fund (A/c. No. 9059) 3,116.21	2,195,248.24
3	<u>Union Bank of India</u> Vocational Student Fund (A/c No. 0101) 4,271,983.14 Development Fund (A/c No. 9946) 1,397,222.48 General Fund (A/c No. 1028) 3,850,826.67	9,520,032.29
4	<u>Allahabad Bank</u> Intermediate Fund (7117) 3,863,439.32	3,863,439.32
5	<u>Bank of India</u> RUSA GNC FUND (4780921110000000)	
	TOTAL	20,144,988.79

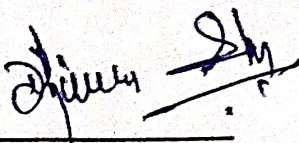
SCHEDULE "D"
CASH IN HAND

SL. NO	PARTICULARS	AMOUNT (Rs.)
1	Imprest Cash (General Fund)	179.00
2	Imprest Cash (Vocational)	1,006.40
3	Cash-in-hand as per Cash-book(Intermediate Fund)	10.00
	TOTAL	1,195.40


 Accountant


 Bursar


 Principal


 Secretary



GURU NANAK COLLEGE, BARMASIA, DHANBAD

**BANK RECONCILIATION STATEMENT
AS ON 31ST MARCH 2022**

**GNC INTERMEDIATE SECTION
SBI A/C NO. 6012**

Debit Balance as per Bank Ledger as on 31.03.2022

4,490,721.84

Add: Cheque Issued but not Presented for payment

Date	Cheque No.	Clearance Date	Amount
25/03/2022	269762	04/04/2022	3,380.00
25/03/2022	269761	29/04/2022	3,983.00

7,363.00

Credit Balance as per Bank Statement as on 31.03.2022

4,498,084.84

UNION BANK OF INDIA A/C NO. 79946

Debit Balance as per Bank Ledger as on 31.03.2022

1,397,222.48

Add: Cheque Issued but not Presented for payment

Date	Cheque No.	Clearance Date	Amount
24/03/2022	2063919	06/04/2022	28,000.00

28,000.00

Credit Balance as per Bank Statement as on 31.03.2022

1,425,222.48

**GNC VOCATIONAL SECTION
UNION BANK OF INDIA A/C NO. 0101**

Debit Balance as per Bank Ledger as on 31.03.2022

4,271,983.14

Add: Cheque Issued but not Presented for payment

Date	Cheque No.	Clearance Date	Amount
24/03/2022	2076830	02/04/2022	4,012.00

4,012.00

Credit Balance as per Bank Statement as on 31.03.2022

4,275,995.14

**GNC INTERMEDIATE SECTION
ALLAHABAD BANK A/C NO. 7117**

Debit Balance as per Bank Ledger as on 31.03.2022

3,863,439.32

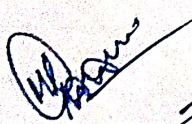
Add: Cheque Issued but not Presented for payment

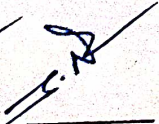
Date	Cheque No.	Clearance Date	Amount
26/03/2022	216554	07/04/2022	10,000.00
26/03/2022	216552	25/04/2022	9,500.00
26/03/2022	216547	08/04/2022	7,750.00
26/03/2022	216553	19/04/2022	6,750.00

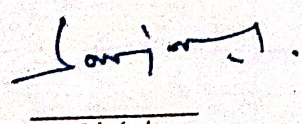
34,000.00

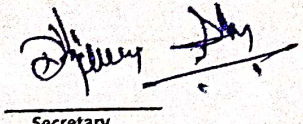
Credit Balance as per Bank Statement as on 31.03.2022

3,897,439.32


Accountant


Bursar


Principal


Secretary



GURU NANAK COLLEGE, BARMASIA, DHANBAD
DETAILS OF FUNDS APPEARING IN BALANCE SHEET AS ON 31ST MARCH, 2022

Schedule "E"

I. College Development Fund A/c.

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Depreciation on Building & Boundary	840,438.00	By Balance B/F	5,611,654.95
To Repair & Maintenance General 475,739.00 Vocational 68,935.00	544,674.00	By Fees Received General 1,260,300.00 Vocational 118,668.00 Intermediate 421,800.00	1,800,768.00
To Balance C/F	6,027,310.95		
	7,412,422.95		7,412,422.95

II. Student Fund A/c.


Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To College Function Expense General 162777 Vocational 5958	168,735.00	By Balance B/F	2,335,032.00
To Depreciation on Sports and Games Equipment	7,504.00	By Fee Received General 525,122.00 Intermediate 175,750.00	700,872.00
To Balance C/F	2,943,685.00	By Student Union Fee (General)	84,020.00
	3,119,924.00		3,119,924.00


III. RUSA GNC Fund A/C

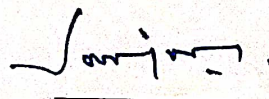
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Depreciation	167,731.00	By Balance B/F	1,506,193.00
To Transfer to VBU RUSA	95,298.00		
To Balance C/F	1,243,164.00		
	1,506,193.00		1,506,193.00

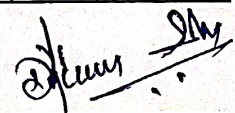
IV. Grant From Central Govt. And State Govt. (RUSA) (For Auditorium)

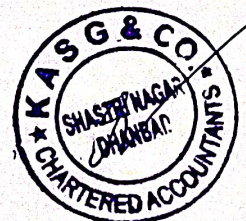
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Depreciation	1,072,002.00	By Balance B/F	10,809,081.00
To Balance C/F	9,737,079.00		
	10,809,081.00		10,809,081.00


Accountant


Bursar


Principal


Secretary



V. Library Fund A/c.

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Depreciation	186,774.00	By Balance B/F	2,843,732.00
To Library Automation Exp.	5,900.00	By Fees Received	
To Balance C/F	2,931,763.00	General	210,405.00
		Intermediate	70,300.00
	3,124,437.00		280,705.00
			3,124,437.00

VI. Gratuity Fund A/c.

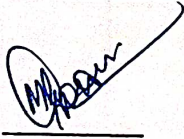
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Balance C/F	1,776,657.63	By Balance B/F	1,776,657.63
	1,776,657.63		1,776,657.63


VII. UGC Fund

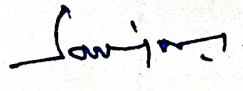
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Balance C/F	1,946,771.00	By Balance B/F	1,946,771.00
	1,946,771.00		1,946,771.00

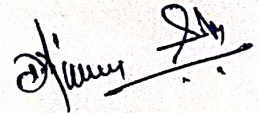
VIII. Poor Boys Fund

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Amount Paid	300.00	By Balance B/F	1,600.00
To Balance C/F	1,300.00		
	1,600.00		1,600.00


Accountant


Bursar


Principal


Secretary



GURU NANAK COLLEGE, BARMASIA, DHANBAD.
DETAILS OF FUNDS APPEARING IN BALANCE SHEET AS ON 31ST MARCH, 2022

IX. Registration Fees

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Amount Paid (Intermediate)	243,110.00	By Balance B/F	1,121,609.00
To Balance C/F	1,079,679.00	By Fee Received (Intermediate)	201,180.00
	1,322,789.00		1,322,789.00

X. University Fees Collection (Examination Fees)

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Amount Paid (Intermediate)	482,780.00	By Balance B/F	445,371.00
To Balance C/F	533,761.00	By Fee Received (Intermediate)	571,170.00
	1,016,541.00		1,016,541.00

XI. Centre Expenses


Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Amount Paid		By Balance B/F	45,305.00
General	2,575.00	By Fee Received	
Vocational	150.00	General	50.00
Intermediate	192,580.00	Vocational	200.00
	195,305.00	Intermediate	34,600.00
		By Transfer to Income and Expenditure A/C	115,150.00
	195,305.00		195,305.00

XII. GSLI Claim

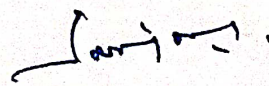
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To GSLI Claim Paid	31,494.00	By GSLI Claim Received	69,273.00
To Balance C/F	37,779.00		
	69,273.00		69,273.00



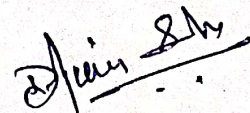
Accountant



Bursar



Principal



Secretary



GURU NANAK COLLEGE, BARMASIA, DHANBAD
INCOME FOR THE YEAR ENDING 31ST MARCH, 2022

ANNEXURE A:

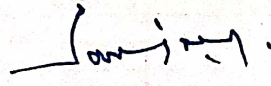
S.NO.	PARTICULARS	GENERAL	VOCATIONAL	INTERMEDIATE	TOTAL
1	Admission Fee	84,060.00		22,528.00	106,588.00
2	Annual Charges Fee	592,416.00		198,246.00	790,662.00
3	Bonafide Fee	3,650.00		875.00	4,525.00
4	Character Fee	7,250.00	50.00	3,150.00	10,450.00
5	College Fund Fee	7,352,000.00		2,478,000.00	9,830,000.00
6	Electrical Charges Fee	252,180.00		84,429.00	336,609.00
7	Establishment Grant A/C	31,067,339.00			31,067,339.00
8	Examination Form Fee	200.00			200.00
9	Transaction Charges Fee	316,944.00	5,700.00	37,350.00	359,994.00
10	Gsl Premium Deducted From Salary	12,120.00	900.00		13,020.00
11	Interest On Saving A/C	85,739.00	136,920.00		222,659.00
12	NSS Fee	84,020.00			84,020.00
13	Admission Form Fee	116,900.00	20,800.00		137,700.00
14	Sale Of CLC Forms Fee	5,900.00	500.00	250.00	6,650.00
15	CLC Fee	34,450.00	2,100.00	14,050.00	50,600.00
16	Tuition Fee	441,360.00		99,248.00	540,608.00
17	Recruitment Fee	4,000.00			4,000.00
18	Professional Tax Deducted From Salary	33,150.00	2,400.00		35,550.00
19	Skill Development Course Fee	67,250.00			67,250.00
20	Gateway Software A/C	48.56		68.71	117.27
21	Interest On Income Tax Refund	1,824.00			1,824.00
22	Vocational Course Fee		3,372,901.00		3,372,901.00
23	Spoken Tutorial Project		13,600.00		13,600.00
24	Online Admission Form Fee			138,050.00	138,050.00
25	Accrued Interest on FD	96,972.00			96,972.00
	TOTAL	40,659,772.56	3,555,871.00	3,076,244.71	47,291,888.27



Accountant



Bursar



Principal



Secretary



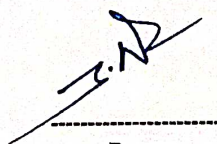
GURU NANAK COLLEGE, BARMASIA, DHANBAD
EXPENDITURE FOR THE YEAR ENDING 31ST MARCH, 2022

ANNEXURE B:

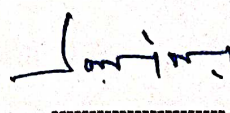
S.NO.	PARTICULARS	GENERAL	VOCATIONAL	INTERMEDIATE	TOTAL
		67,850.00			67,850.00
1	Audit Fee	7,842.97	2,418.31		10,261.28
2	Bank Charges	553,037.00			553,037.00
3	Security Guard Expense	15,548.00			15,548.00
4	Photo Graphy Expense A/C	11,000.00	11,000.00		22,000.00
5	College Website Expense	144,431.00	81,607.00		206,038.00
6	Electric Charges	34,834,361.00	1,355,000.00		36,189,361.00
7	Establishment Expense	32,177.00	290,075.00		322,252.00
8	Generator Maintenance	16,553.00	15,681.00		32,234.00
9	Insurance Premium	12,120.00	900.00		13,020.00
10	Gsli Premium Paid	201,002.37	21,696.64	50,498.05	273,197.06
11	Transaction Charges A/C	535,566.00	10,434.00		546,000.00
12	Pf Employer'S Contribution	356.00	590.60		946.60
13	Postage And Stamp Expense	98,801.00	10,687.00		109,488.00
14	Printing And Stationary	32,239.00	5,511.00		37,750.00
15	Refreshment Expense	106,075.00	451,400.00	1,146,500.00	1,703,975.00
16	Remuneration	14,583.00			14,583.00
17	Travelling Expense	10,472.00			10,472.00
18	Telephone Expense	15,040.00			15,040.00
19	Advertisement Expense	5,100.00			5,100.00
20	Lecture Series Expense	2,841.00	1,695.00		4,536.00
21	Carriage Expense	14,584.00			14,584.00
22	Holding Tax	48,766.00	25,912.00		74,678.00
23	Office Maintenance Expense	30,303.00	40,640.00		70,943.00
24	Internet Expense	33,150.00	2,400.00		35,550.00
25	Professional Tax	18,637.00	253.00		18,890.00
26	Magazine Expense	39,400.00			39,400.00
27	Professional Fee	992.00	4,087.00		5,079.00
28	Miscellaneous Expense	7,942.00			7,942.00
29	Meeting Expense	100,000.00			100,000.00
30	Honorarium	4,314.00			4,314.00
31	Google Work Space Subscription	14,163.00			14,163.00
32	Cctv Maintenance A/C	222,176.00			222,176.00
33	NAAC Expense	11,900.00	3,600.00		15,500.00
34	College Name Board	1,150.00	200.00		1,350.00
35	Photo Copy Expense		76,838.00		76,838.00
36	Computer Maintenance	115,150.00			115,150.00
37	Centre Expense.	535,300.00	332,053.00		867,353.00
38	Depreciation	16,409.00			16,409.00
39	Income Tax Refundable A.Y.2019-2020 Written Off				
	TOTAL	37,931,331.34	2,724,678.55	1,196,998.05	41,853,007.94



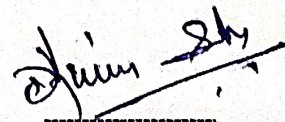
Accountant



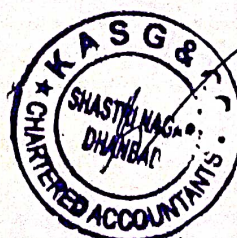
Bursar



Principal




Secretary

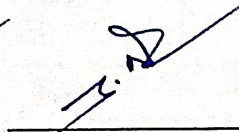


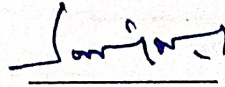
GURU NANAK COLLEGE, BARMASIA, DHANBAD
BIFURCATION OF DEPRECIATION

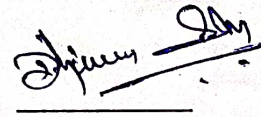
Annexure C:

Sl.NO.	Particulars		Amt.
	A. GENERAL SECTION		
1	Library Fund		
i.	Library Books		186,774.00
2	College Development Fund		
i.	Building & Boundary Wall at Barmasia	445,155.00	
ii.	College Building at Katras Road, Dhanbad	58,103.00	
iii.	Building Construction Vocational Centre	337,180.00	840,438.00
3	Grant From Central Govt. & State Govt. (RUSA) (For Auditorium)		
i.	Auditorium (RUSA)		1,072,002.00
4	Rusa GNC Fund		
i.	Furniture (RUSA)	70,583.00	
ii.	Projector (RUSA)	9,175.00	
iii.	Air Conditioner (RUSA)	39,435.00	
iv.	P.A Sound System (RUSA)	7,576.00	
v.	Photo Copler (RUSA)	20,262.00	
vi.	Water Filtrter (RUSA)	2,025.00	
vii.	Computer (RUSA)	18,211.00	
viii.	Printer (RUSA)	464.00	167,731.00
5	Student Fund A/C		
i.	Sports and Games Equipment		7,504.00
6	Depreciation Transfer to Income & Expenditure (Bal. Fig.)	535,300.00	
	B.VOCATIONAL SECTION-Depreciation Transfer to Income & Expenditure	332,053.00	
	TOTAL DEPRECIATION TRANSFER TO INCOME AND EXPENDITURE A/C		867,353.00
	Total		3,141,802.00


Accountant


Bursar


Principal


Secretary

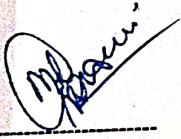


GURU NANAK COLLEGE, BARMASIA, DHANBAD, AS ON 31ST MARCH, 2022

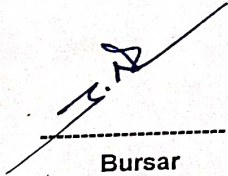
DETAILS OF ANNUAL TDS STATEMENT FOR TEACHING AND NON TEACHING STAFF FOR THE A.Y. 2022-23

S.NO.	NAME OF EMPLOYEE	TOTAL SALARY PAID DURING THE F.Y-21-22	TOTAL TDS DEDUCTED ON SALARY	TOTAL TDS PAID	NATURE OF PAYMENT	SECTION
1	Prof. Dr. Sanjay Prasad	4,378,231.00	1,080,330.00	1,080,330.00	SALARY	192 B
2	Prof. Dr. Gopal Kr. Sandilya	2,503,576.00	504,600.00	504,600.00	SALARY	192 B
3	Prof. Amarjit Singh	2,386,502.00	395,404.00	395,404.00	SALARY	192 B
4	Prof. Dr. Ranjana Das	2,786,266.00	563,953.00	563,953.00	SALARY	192 B
5	Prof. Dr. Meena Malkhandi	1,880,092.00	263,778.00	263,778.00	SALARY	192 B
6	Prof. Santosh kumar	1,886,092.00	291,178.00	291,178.00	SALARY	192 B
7	Prof. Sanjay Kumar Sinha	1,880,092.00	282,978.00	282,978.00	SALARY	192 B
8	Prof. Dipak Kumar	1,886,092.00	287,528.00	287,528.00	SALARY	192 B
9	Sri. Indra Deo Singh	1,205,313.00	137,089.00	137,089.00	SALARY	192 B
10	Prof. Anil Kr. Choudhary	1,444,325.00	450,631.00	450,631.00	SALARY	192 B
11	Prof. Munishwar Prasad	3,256,659.00	1,016,078.00	1,016,078.00	SALARY	192 B
12	Prof. P. Shekhar	478,956.00	66,856.00	66,856.00	SALARY	192 B
13	Prof. Arvind kumar	343,506.00	107,174.00	107,174.00	SALARY	192 B
	TOTAL	26,315,702.00	5,447,577.00	5,447,577.00		

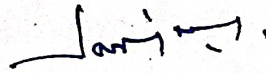
QUARTERS	TOTAL SALARY	TOTAL TDS	RETURN FILLING DATE
1ST	3,952,370.00	471,953.00	28TH JULY 2021
2ND	6,577,890.00	1,337,174.00	29TH OCT 2021
3RD	11,376,205.00	2,804,150.00	22ND JAN 2022
4TH	4,409,237.00	834,300.00	25TH MAY 2022
	26,315,702.00	5,447,577.00	



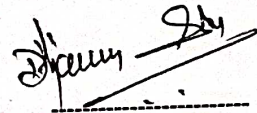
Accountant



Bursar



Principal



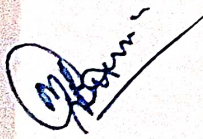
Secretary




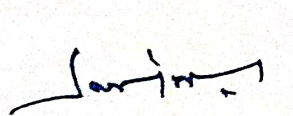
DETAILS OF ANNUAL TDS STATEMENT OTHER THAN SALARY FOR THE AY 2022-2023

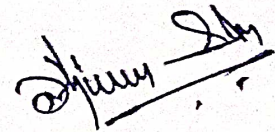
S.NO	DEDUCTEE	DATE ON WHICH ENTRY IS RECORDED IN BOOKS	BILL AMOUNT (INCLUDING GST)	AMOUNT OF GST	AMOUNT ON WHICH TDS DEDUCTED	RATE OF TDS	AMOUNT OF TDS DEDUCTED	AMOUNT OF TDS DEPOSITED	DATE ON WHICH TDS DEPOSITED	NATURE OF PAYMENT	SECTION IN WHICH PAYMENT COVERED
1	BALRAJ SINGH	17/04/2021	10848.00	0.00	10848.00	1%	108.48	108.48	17/04/2021	CONTRACTUAL	154C
2	INTERNATIONAL SECURITY FORCE	22/04/2021	19489.00	2973.00	16516.00	2%	331.00	331.00	22/04/2021	CONTRACTUAL	154C
3	SIS LIMITED	08/06/2021	41178.00	6281.00	34897.00	2%	698.00	698.00	08/06/2021	CONTRACTUAL	154C
4	SIS LIMITED	28/06/2021	49414.00	7532.00	41876.00	2%	838.00	838.00	28/06/2021	CONTRACTUAL	154C
5	SIS LIMITED	29/06/2021	5040.00	740.00	4300.00	2%	86.00	86.00	29/06/2021	CONTRACTUAL	154C
6	MT MEDIA LIMITED	09/07/2021	45000.00	0.00	45000.00	1%	450.00	450.00	09/07/2021	CONTRACTUAL	154C
7	BIJAY RAJAN	17/07/2021	30000.00	0.00	30000.00	1%	300.00	300.00	17/07/2021	CONTRACTUAL	154C
8	BALRAJ SINGH	29/07/2021	23900.00	0.00	23900.00	1%	239.00	239.00	29/07/2021	CONTRACTUAL	154C
9	BALRAJ SINGH	06/08/2021	40000.00	0.00	40000.00	1%	400.00	400.00	06/08/2021	CONTRACTUAL	154C
10	BIJAY RAJAN	06/08/2021	20200.00	0.00	20200.00	1%	202.00	202.00	06/08/2021	CONTRACTUAL	154C
11	SIS LIMITED	07/08/2021	49414.00	7532.00	41876.00	2%	838.00	838.00	07/08/2021	CONTRACTUAL	154C
12	SIS LIMITED	21/08/2021	49414.00	7532.00	41876.00	2%	838.00	838.00	21/08/2021	CONTRACTUAL PROFESSIONAL	154C
13	KASG & CO.	02/09/2021	13570.00	2070.00	11500.00	10%	1150.00	1150.00	02/09/2021	SERVICE	154J
14	BIPIN PRINTING PRESS	02/09/2021	18349.00	2799.00	15550.00	2%	311.00	311.00	02/09/2021	CONTRACTUAL	154C
15	BALRAJ SINGH	04/09/2021	32700.00	0.00	32700.00	1%	327.00	327.00	04/09/2021	CONTRACTUAL	154C
16	BIJAY RAJAN	16/09/2021	56000.00	0.00	56000.00	1%	560.00	560.00	16/09/2021	CONTRACTUAL	154C
17	SIS LIMITED	16/09/2021	49414.00	7532.00	41876.00	2%	838.00	838.00	16/09/2021	CONTRACTUAL PROFESSIONAL	154C
18	KASG & CO.	18/10/2021	64310.00	9810.00	54500.00	10%	5450.00	5450.00	18/10/2021	SERVICE	154J
19	SIS LIMITED	29/10/2021	49414.00	7532.00	41876.00	2%	838.00	838.00	29/10/2021	CONTRACTUAL	154C
20	BIPIN PRINTING PRESS	01/11/2021	37999.00	5949.00	32050.00	2%	641.00	641.00	01/11/2021	CONTRACTUAL	154C
21	TECHNO PRINT	01/11/2021	6319.00	677.00	5642.00	2%	113.00	113.00	01/11/2021	CONTRACTUAL	154C
22	TECHNO PRINT	06/11/2021	40000.00	0.00	40000.00	1%	400.00	400.00	06/11/2021	CONTRACTUAL	154C
23	BIJAY RAJAN	04/12/2021	52500.00	0.00	52500.00	1%	525.00	525.00	04/12/2021	CONTRACTUAL	154C
24	S HARBHINDER SINGH	04/12/2021	49414.00	7532.00	41876.00	2%	838.00	838.00	04/12/2021	CONTRACTUAL	154C
25	SIS LIMITED	09/12/2021	49414.00	7532.00	41876.00	2%	838.00	838.00	09/12/2021	CONTRACTUAL	154C
26	SIS LIMITED	12/01/2022	49414.00	7532.00	41876.00	2%	838.00	838.00	12/01/2022	CONTRACTUAL	154C
27	SIS LIMITED	19/02/2022	49414.00	7532.00	41876.00	2%	838.00	838.00	19/02/2022	CONTRACTUAL	154C
28	SIS LIMITED	25/03/2022	49414.00	7532.00	41876.00	2%	838.00	838.00	25/03/2022	CONTRACTUAL PROFESSIONAL	154C
29	KASG & CO.	25/03/2022	25370.00	3870.00	21500.00	10%	2150.00	2150.00	25/03/2022	SERVICE	154J
TOTAL			1,076,912.00	110,049.00	966,863.00		22,832.00	22,832.00			

QUARTERS	TOTAL AMOUNT PAID TO THIRD PARTY ON WHICH TDS IS DEDUCTED	TOTAL TDS	RETURN FILING DATE
1ST	108,937.00	2,072.00	28TH JULY 2021
2ND	400,478.00	6,453.00	29TH OCTOBER 2021
3RD	310,320.00	9,643.00	22ND JANUARY 2022
4TH	147,128.00	4,664.00	25TH MAY 2022
	966,863.00	22,832.00	


Accountant


Bursar


Principal


Secretary



GURUNANAK COLLEGE, BARMASIA, DHANBAD

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT

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

1. Method of Accounting

Generally, cash system of accounting has been adopted.

2. Depreciation

Depreciation has been charged by applying W.D.V. method at the rates applicable as per Income Tax Rules, 1961.

3. Fund based Accounting has been followed.

4. Accounting Standards issued by the Institute of Chartered Accountants of India as applicable to the College have been generally complied with.

