

# Shyamlal Pandviya Govt. P.G. College Morar



## Criteria: 6

**Governance, Leadership and Management**

**INSTITUTIONAL EXPENDITURE STATEMENTS FOR THE  
BUDGET HEADS OF E-GOVERNANCE**



**AUDITOR'S REPORT**

We have Examined the Books of Accounts , Vouchers and other records of **GOVERNMENT CASH BOOK SCHEME** Maintained By **SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGES, MORAR , GWALIOR (M.P.)** as **on 31<sup>st</sup> March, 2023** and report that :

- 01- We have observed during the preparation of financial report, agency also incurred some of the expenses, out of total expenditure, on fund transfer basis and same has been treated as expenses and taken in the income and expenditure account.
- 02- All the transactions incurred through treasury.
- 03- Not any Bank Account maintained under Government Cash Book.
- 04- In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05- Books of accounts are properly maintained and scrutinized by the agency officials.
- 06- We have recommended maintaining proper ledgers of the scheme and treasury pass book for reconciliation.
- 07- During the year all the deduction like Festival Advance, House Building Advance, Scooter Advance included in the salary and deductions head by the agency.
- 08- Agency has adopted cash basis system of accounting.
- 09- Balance Sheet as referred to above and Income and Expenditure Account and Receipts and Payment Account annexed there to be as per vouchers explanations & details maintained & produce before us by the agency.
- 10- No depreciation has been provided by the agency on its fixed assets.
- 11- We have not physically verified the assets of the agency.
- 12- We have observed during the audit some of the expenses of world bank pariyojana incurred through treasury head and same has been taken as Grant/Expenses Contra.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above the said accounts give a true and fair view:-

(A) In the case of Balance Sheet of the state of the above named agency's affairs as on 31-03-2023.



(B) In the case of the Income & Expenditure Account of the Incomes & Expenditures of the above named agency for the year ending 31<sup>st</sup> March 2023.

(C) In the case of Receipt & Payment Account for the year ended on that date.

Place: Gwalior

Dated: 10.06.2024

UDIN : 24406435BKFKP1882

FOR KAVITA GARG & CO.  
Chartered Accountants



*Kavita*  
CA Kavita Garg  
Partner  
MRN 406435

*2020*  
प्राचार्य  
श्यामलाल पाण्डेवीय शास्त्र. स्नातकोत्तर  
महाविद्यालय नुरार ग्वालियर  
कोषालय कोड क्रमांक 1403922010  
दस्तावेज क्रमांक 2368329

**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2023**

| RECEIPTS                             | AMT (Rs.) | AMT (Rs.)           | PAYMENTS                          | AMT (Rs.) | AMT (Rs.)           |
|--------------------------------------|-----------|---------------------|-----------------------------------|-----------|---------------------|
| <b>OPENING BALANCE</b>               |           |                     | <b>ADMINISTRATION EXP.</b>        |           |                     |
| cash in hand                         | 0.00      |                     | As per Schedule - D               |           | 135062168.00        |
| cash at bank (Treasury)              | 0.00      | 0.00                | <b>FIXED ASSETS PURCHASE</b>      |           |                     |
|                                      |           |                     | As per Schedule - E               |           | 0.00                |
| <b>GRANT, FEE &amp; OTHER INCOME</b> |           |                     | <b>INTER SCHEME EXPENSES</b>      |           |                     |
| As per Schedule - A                  |           | 135062168.00        | As per Schedule - B               |           | 299899.00           |
| <b>INTER SCHEME GRANT</b>            |           |                     | <b>FUND AS PER CONTRA (STAFF)</b> |           |                     |
| As per Schedule - B                  |           | 299899.00           | As per Schedule - C               |           | 28107070.00         |
| <b>FUND AS PER CONTRA (STAFF)</b>    |           |                     | <b>CLOSING BALANCE</b>            |           |                     |
| As per Schedule - C                  |           | 28107070.00         | cash in hand                      | 0.00      |                     |
|                                      |           |                     | cash at bank (Treasury)           | 0.00      | 0.00                |
| <b>Total</b>                         |           | <b>163469137.00</b> | <b>Total</b>                      |           | <b>163469137.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

**AUDIT REPORT**

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024

*(Signature)*  
प्रचार्य  
श्यामलाल पाण्डेय शास्त्र. स्वतंत्र  
महाविद्यालय नुसर ग्वालियर  
कोषालय कोड क्रमांक 1403092010  
दूरभाष क्रमांक 2366320



FOR KAVITA GARG & CO.  
Chartered Accountants

*(Signature)*  
Kavita Garg  
Partner  
MRN 406435

**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**INCOME & EXPENDITURE ACCOUNT**  
For the year ended 31-03-2023

| <b>EXPENDITURES</b>               | <b>AMOUNT</b>       | <b>INCOMES</b>                | <b>AMOUNT</b>       |
|-----------------------------------|---------------------|-------------------------------|---------------------|
|                                   | <b>(Rs.)</b>        |                               | <b>(Rs.)</b>        |
| <b>Administration Expences</b>    |                     | <b>Fee &amp; Other Income</b> |                     |
| As per Schedule - D               | 135062168.00        | As per Schedule - A           | 135062168.00        |
| <b>Excess of Income Over Exp.</b> |                     |                               |                     |
| During the year                   | 0.00                |                               |                     |
| <b>Total</b>                      | <b>135062168.00</b> | <b>Total</b>                  | <b>135062168.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

**AUDIT REPORT**

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024



FOR KAVITA GARG & CO.  
Chartered Accountants

*Kavita Garg*  
Kavita Garg  
Partner

*प्राप्तार्थ*  
श्यामल पण्डरीय शास. स्नातकोत्तर  
महविद्यालय मुरार ग्वालियर  
कोषालय कोड क्रमांक 1403302010  
दूरभाष क्रमांक 2368320



**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**BALANCE SHEET As On 31-03-2023**

| LIABILITIES                            | AMOUNT<br>(Rs.) | AMOUNT<br>(Rs.)   | ASSETS                           | AMOUNT<br>(Rs.)   |
|--|-----------------|-------------------|----------------------------------|-------------------|
| <b>AGENCY FUND</b>                     |                 |                   | <b>FIXED ASSETS:-</b>            |                   |
| Opening Balance<br>( as on 01.04.2022) | 2528582.00      |                   | As per last Balance sheet        | 2528582.00        |
| Add: Surplus during the year           | 0.00            | 2528582.00        | Add:Pur.during the year          | 0.00              |
|  |                 |                   |                                  | 2528582.00        |
| <b>AMOUNT PAYABLE</b>                  |                 |                   | <b>LOAN &amp; ADVANCES :-</b>    |                   |
| As per Schedule - B                    |                 | 0.00              | As per Schedule - C              | 0.00              |
|  |                 |                   | <b>CASH &amp; BANK BALANCE :</b> |                   |
|  |                 |                   | Cash in hand                     | 0.00              |
|  |                 |                   | cash at bank (Treasury)          | 0.00              |
|  |                 |                   |                                  | 0.00              |
| <b>Total</b>                           |                 | <b>2528582.00</b> | <b>Total</b>                     | <b>2528582.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024

  
प्रचार्य  
श्यामलाल पाण्डेय शास. स्नातकोत्तर  
महाविद्यालय मुबार ग्वालियर  
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दस्तावेज क्रमांक 2362320



FOR KAVITA GARG & CO.  
Chartered Accountants

  
Kavita Garg  
Partner  
MRN 406435

**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLEGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedule Forming Part of the Balance Sheet**

**Schedule "A" : Grant & Other Income Received During the year 2022-23**

| Particulars                             | Received<br>During the year |
|---|-----------------------------|
| <b>Fund Received From Government :-</b> |                             |
| For FVC Grant                           | 3513825.00                  |
| For Salary & Deductions                 | 131503343.00                |
| For Career Counselling                  | 15000.00                    |
| For Gaon ki Beti Yojana                 | 30000.00                    |
| <b>TOTAL</b>                            | <b>135062168.00</b>         |



*2000*  
प्रचार्य  
श्यामलाल पाण्डेय शास्त्र, स्नातकोत्तर  
महाविद्यालय मुन्सर ग्वालियर  
कोषालय कोड क्रमांक 1403902010  
दूरभाष क्रमांक 2268320

**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLEGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedules Forming Part of Balance sheet as on 31.03.2023**

**Schedule "B" : Deposit & Advances (Inter scheme Payable)**

| Particulars           | Opening Balance<br>01.04.2022 | Received<br>During the year | Payment / Adjustment<br>during the year | Closing<br>Balance |
|-----------------------|-------------------------------|-----------------------------|---|--------------------|
| World Bank Pariyojana | 0                             | 299899                      | 299899                                  | 0                  |
| <b>TOTAL</b>          | <b>0</b>                      | <b>299899</b>               | <b>299899</b>                           | <b>0</b>           |

**Schedule "C" : Deposit & Advances (Staff Receivable)**

| Particulars              | Opening Balance<br>01.04.2022 | Given During<br>the year | Repayment / Adjustment<br>during the year | Closing<br>Balance |
|--------------------------|-------------------------------|--------------------------|---|--------------------|
| GPF Final / Part Payment | 0.00                          | 26434252.00              | 26434252.00                               | 0.00               |
| DPF Final/Part Payment   | 0.00                          | 154000.00                | 154000.00                                 | 0.00               |
| GIS/FBF Final Payment    | 0.00                          | 1518818.00               | 1518818.00                                | 0.00               |
| <b>TOTAL</b>             | <b>0.00</b>                   | <b>28107070.00</b>       | <b>28107070.00</b>                        | <b>0.00</b>        |

  
प्रचार्य  
श्यामल पान्दवीय शास. स्नातकोत्तर  
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कोषालय कोड क्रमांक 1403302010  
दूरभाष क्रमांक 2365320





**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**FOR THE YEAR ENDED 31st MARCH 2023**

**Schedule "D" : Office, Administration & Contingency Expenses**

| S.No | Particular                     | Head of A/c | Amount              |
|------|--------------------------------|-------------|---------------------|
| 1    | <b>EXPENSES UNDER FVC</b>      |             | <b>3558825.00</b>   |
|      | FVC Stationery & Magazine Exp. | 22/004      | 2117883.00          |
|      | FVC Book Exp. SC & ST          | 51          | 480535.00           |
|      | FVC Electric Exp.              | 22/005      | 367662.00           |
|      | FVC Water Exp.                 | 22/005      | 49195.00            |
|      | FVC Gaon KI Beti               |             | 30000.00            |
|      | FVC Repair & maintenance       |             | 498550.00           |
|      | FVC Career counselling         |             | 15000.00            |
| 2    | <b>SALARY EXPENSES</b>         |             | <b>131503343.00</b> |
|      | DPF Deduction                  |             | 471674.00           |
|      | GIS Deduction                  |             | 327276.00           |
|      | GPF Deduction                  |             | 10730094.00         |
|      | House Rent Deduction           |             | 5500.00             |
|      | Income Tax Deduction           |             | 25791181.00         |
|      | Professional Tax Deduction     |             | 147712.00           |
|      | National Pension Scheme        |             | 1670569.00          |
|      | Salary Expenses                |             | 92359337.00         |
| 3    | <b>SUNDRY DEPOSITS</b>         |             |                     |
|      | Fess Deposit in Trasuary       |             | 0.00                |
|      | <b>TOTAL</b>                   |             | <b>135062168.00</b> |

*(Signature)*  
**प्राचार्य**  
 श्यामलाल पण्डवीय शास. स्नातकोत्तर  
 महाविद्यालय मुरार ग्वालियर  
 कोषालय कोड क्रमांक 1403802010  
 दूरभाष क्रमांक 2368320



**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedules Forming Part of Balance sheet**  
**FOR THE YEAR ENDED 31st MARCH 2023**

**Schedule "E" : Fixed Assets**

| Particulars                    | Ope. Balance<br>01.04.2022 | Add During<br>the year | Deduction<br>during the year | Closing<br>Balance |
|--------------------------------|----------------------------|------------------------|------------------------------|--------------------|
| <b><u>ASSETS UNDER FVC</u></b> |                            |                        |                              |                    |
| LCD                            | 46069.00                   | 0.00                   | 0.00                         | 46069.00           |
| COMPUTER                       | 350353.00                  | 0.00                   | 0.00                         | 350353.00          |
| FAN                            | 2200.00                    | 0.00                   | 0.00                         | 2200.00            |
| FURNITURE & FIXTURES           | 1419634.00                 | 0.00                   | 0.00                         | 1419634.00         |
| INVERTOR & BATTERY             | 41569.00                   | 0.00                   | 0.00                         | 41569.00           |
| Integreted Audio System        | 74999.00                   | 0.00                   | 0.00                         | 74999.00           |
| Smart Class Panel & Disply     | 447758.00                  | 0.00                   | 0.00                         | 447758.00          |
| Gym Equipment                  | 146000.00                  | 0.00                   | 0.00                         | 146000.00          |
| <b>TOTAL</b>                   | <b>2528582.00</b>          | <b>0.00</b>            | <b>0.00</b>                  | <b>2528582.00</b>  |

*2023*  
प्रमाणित  
श्यामल पण्डविया शास. स्नातकोत्तर  
भारतविद्यालय मुरार ग्वालियर  
कोषालय कोड क्रमांक 1403802010  
दस्तावेज क्रमांक 2268320



**KAVITA GARG & CO.**  
Chartered Accountants



79, Mayur Market, Thatipur,  
Gwalior, M.P. – 474011  
Ph: 07512324568  
Mob: 9425309163  
Email: kavitagarg\_ca@rediffmail.com

**AUDITOR'S REPORT**

We have Examined the Books of Accounts , Vouchers and other records of **GOVERNMENT CASH BOOK SCHEME** Maintained By **SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGES, MORAR , GWALIOR (M.P.)** as on **31<sup>st</sup> March, 2022** and report that :

- 01- We have observed during the preparation of financial report, agency also incurred some of the expenses, out of total expenditure, on fund transfer basis and same has been treated as expenses and taken in the income and expenditure account.
- 02- All the transactions incurred through treasury.
- 03- Not any Bank Account maintained under Government Cash Book.
- 04- In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05- Books of accounts are properly maintained and scrutinized by the agency officials.
- 06- We have recommended maintaining proper ledgers of the scheme and treasury pass book for reconciliation.
- 07- During the year all the deduction like Festival Advance, House Building Advance, Scooter Advance included in the salary and deductions head by the agency.
- 08- Agency has adopted cash basis system of accounting.
- 09- Balance Sheet as referred to above and Income and Expenditure Account and Receipts and Payment Account annexed there to be as per vouchers explanations & details maintained & produce before us by the agency.
- 10- No depreciation has been provided by the agency on its fixed assets.
- 11- We have not physically verified the assets of the agency.
- 12- We have observed during the audit some of the expenses of world bank parijojana incurred through treasury head and same has been taken as Grant/Expenses Contra.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above the said accounts give a true and fair view:-

(A) In the case of Balance Sheet of the state of the above named agency's affairs as on 31-03-2022.



(B) In the case of the Income & Expenditure Account of the Incomes & Expenditures of the above named agency for the year ending 31<sup>st</sup> March 2022

(C) In the case of Receipt & Payment Account for the year ended on that date.


Place: Gwalior

Dated: 10.06.2024

UDIN :24406435BKFCO3732

FOR KAVITA GARG & CO.  
Chartered Accountants



  
CA Kavita Garg  
Partner  
MRN 406435

  
प्राप्त  
श्यामलाल पाण्डेय शाल, रत्नाकरनगर  
महाविद्यालय मुरार ग्वालियर  
कोषालय कोड क्रमांक 1403802010  
दूरभाष क्रमांक 2368320



**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022**

| RECEIPTS                             | AMT (Rs.) | AMT (Rs.)           | PAYMENTS                          | AMT (Rs.) | AMT (Rs.)           |
|--------------------------------------|-----------|---------------------|-----------------------------------|-----------|---------------------|
| <b>OPENING BALANCE</b>               |           |                     | <b>ADMINISTRATION EXP.</b>        |           |                     |
| cash in hand                         | 0.00      |                     | As per Schedule - D               |           | 130689401.00        |
| cash at bank (Treasury)              | 0.00      | 0.00                | <b>FIXED ASSETS PURCHASE</b>      |           |                     |
|                                      |           |                     | As per Schedule - E               |           | 0.00                |
| <b>GRANT, FEE &amp; OTHER INCOME</b> |           |                     | <b>INTER SCHEME EXPENSES</b>      |           |                     |
| As per Schedule - A                  |           | 130689401.00        | As per Schedule - B               |           | 984248.00           |
| <b>INTER SCHEME GRANT</b>            |           |                     | <b>FUND AS PER CONTRA (STAFF)</b> |           |                     |
| As per Schedule - B                  |           | 984248.00           | As per Schedule - C               |           | 20069241.00         |
| <b>FUND AS PER CONTRA (STAFF)</b>    |           |                     | <b>Closing Balance</b>            |           |                     |
| As per Schedule - C                  |           | 20069241.00         | cash in hand                      | 0.00      |                     |
|                                      |           |                     | cash at bank (Treasury)           | 0.00      | 0.00                |
| <b>Total</b>                         |           | <b>151742890.00</b> | <b>Total</b>                      |           | <b>151742890.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

**AUDIT REPORT**

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024



FOR KAVITA GARG & CO.  
Chartered Accountants  
*Kavita Garg*  
Kavita Garg  
Partner  
MRN 406435

*7000*  
श्यामल पण्डीय शास. स्नातकोत्तर  
नर्सिङ्गालय मुलर ग्वालियर  
कोषालय कोड डी.सू. 1403800000  
दस्तावेज क्रमांक 23658000



**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**INCOME & EXPENDITURE ACCOUNT**  
**For the year ended 31-03-2022**

| <b>EXPENDITURES</b>               | <b>AMOUNT</b>       | <b>INCOMES</b>                | <b>AMOUNT</b>       |
|-----------------------------------|---------------------|-------------------------------|---------------------|
|                                   | <b>(Rs.)</b>        |                               | <b>(Rs.)</b>        |
| <b>Administration Expences</b>    |                     | <b>Fee &amp; Other Income</b> |                     |
| As per Schedule - D               | 130689401.00        | As per Schedule - A           | 130689401.00        |
| <b>Excess of Income Over Exp.</b> |                     |                               |                     |
| During the year                   | 0.00                |                               |                     |
| <b>Total</b>                      | <b>130689401.00</b> | <b>Total</b>                  | <b>130689401.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

**AUDIT REPORT**

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024



**FOR KAVITA GARG & CO.**  
Chartered Accountants

*Kavita Garg*  
Kavita Garg  
Partner

*[Signature]*  
प्रधान  
श्यामल पण्डवीय शास. स्नातकोत्तर  
श्रीमद्विद्यालय मुक्तार ग्वालियर  
कोषाध्यक्ष ऑफिस क्रमांक 1403902010  
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**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**BALANCE SHEET As On 31-03-2022**

| LIABILITIES                            | AMOUNT<br>(Rs.) | AMOUNT<br>(Rs.)   | ASSETS                           | AMOUNT<br>(Rs.)   |
|--|-----------------|-------------------|----------------------------------|-------------------|
| <b>AGENCY FUND</b>                     |                 |                   | <b>FIXED ASSETS:-</b>            |                   |
| Opening Balance<br>( as on 01.04.2021) | 2528582.00      |                   | As per last Balance sheet        | 2528582.00        |
| Add: Surplus during the year           | 0.00            | 2528582.00        | Add:Pur.during the year          | 0.00              |
|  |                 |                   |                                  | 2528582.00        |
| <b>AMOUNT PAYABLE</b>                  |                 |                   | <b>LOAN &amp; ADVANCES :-</b>    |                   |
| As per Schedule - B                    |                 | 0.00              | As per Schedule - C              | 0.00              |
|  |                 |                   | <b>CASH &amp; BANK BALANCE :</b> |                   |
|  |                 |                   | Cash in hand                     | 0.00              |
|  |                 |                   | cash at bank (Treasury)          | 0.00              |
| <b>Total</b>                           |                 | <b>2528582.00</b> | <b>Total</b>                     | <b>2528582.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024

*(Handwritten Signature)*  
प्राचार्य  
श्यामलाल पाण्डेय गव. स्नातकोत्तर  
महाविद्यालय मुक्त गवलिबर  
कोषालय कोड क्रमांक 1403602016  
दूरभाष क्रमांक 2368320



FOR KAVITA GARG & CO.  
Chartered Accountants  
*(Handwritten Signature)*  
Kavita Garg  
Partner  
MRN 406435

**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLEGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedule Forming Part Of the Balance Sheet**

**Schedule "A" : Grant & Other Income Received During the year 2021-22**

| Particulars                             | Received<br>During the year |
|---|-----------------------------|
| <b>Fund Received From Government :-</b> |                             |
| For FVC Grant                           | 312882.00                   |
| For Salary & Deductions                 | 130346519.00                |
| For Gaon Ki Beti Scholership            | 30000.00                    |
| <b>TOTAL</b>                            | <b>130689401.00</b>         |



  
प्रिन्सिपल  
श्यामलाल पाण्डेय शास्त्र. स्नातकोत्तर  
महर्षिबिद्यालय मुन्तर ग्वालियर  
कोषालय कोड क्रमांक 1403802010  
दूरभाष क्रमांक 2268020

**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedules Forming Part of Balance sheet as on 31.03.2022**

**Schedule "B" : Deposit & Advances (Inter scheme Payable)**

| Particulars           | Opening Balance<br>01.04.2021 | Received<br>During the year | Payment / Adjustment<br>during the year | Closing<br>Balance |
|-----------------------|-------------------------------|-----------------------------|---|--------------------|
| World Bank Pariyojana | 0                             | 984248                      | 984248                                  | 0                  |
| <b>TOTAL</b>          | <b>0</b>                      | <b>984248</b>               | <b>984248</b>                           | <b>0</b>           |

**Schedule "C" : Deposit & Advances (Staff Receivable)**

| Particulars              | Opening Balance<br>01.04.2021 | Given During<br>the year | Repayment / Adjustment<br>during the year | Closing<br>Balance |
|--------------------------|-------------------------------|--------------------------|---|--------------------|
| GPF Final / Part Payment | 0.00                          | 16072567.00              | 16072567.00                               | 0.00               |
| DPF Final/Part Payment   | 0.00                          | 1532470.00               | 1532470.00                                | 0.00               |
| GIS/FBF Final Payment    | 0.00                          | 2464204.00               | 2464204.00                                | 0.00               |
| <b>TOTAL</b>             | <b>0.00</b>                   | <b>20069241.00</b>       | <b>20069241.00</b>                        | <b>0.00</b>        |



  
प्रभार्य  
श्यामलत पाण्डवीय शास. स्नातकोत्तर  
महाविद्यालय मुत्तर ग्वालियर  
कोषालय कोड क्रमांक 1403802019  
दस्तावेज क्रमांक 2356323

**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLEGE, MORAR**  
**GOVERNMENT CASH BOOK**

FOR THE YEAR ENDED 31st MARCH 2022

Schedule "D" : Office, Administration & Contingency Expenses

| S.No | Particular                 | Head of A/c |             | Amount              |
|------|----------------------------|-------------|-------------|---------------------|
| 1    | <b>EXPENSES UNDER FVC</b>  |             |             | <b>342882.00</b>    |
|      | FVC Electric Exp.          | 22/005      | 275205.00   |                     |
|      | FVC Telephone Exp.         | 22/002      | 25038.00    |                     |
|      | FVC Water Exp.             | 22/005      | 12639.00    |                     |
|      | FVC Gaon KI Beti           | 6916        | 30000.00    |                     |
| 2    | <b>SALARY EXPENSES X</b>   |             |             | <b>130346519.00</b> |
|      | DPF Deduction              |             | 553788.00   |                     |
|      | GIS Deduction              |             | 300500.00   |                     |
|      | GPF Deduction              |             | 19510403.00 |                     |
|      | House Rent Deduction       |             | 4800.00     |                     |
|      | Income Tax Deduction       |             | 26444638.00 |                     |
|      | Professional Tax Deduction |             | 145400.00   |                     |
|      | National Pension Scheme    |             | 1417495.00  |                     |
|      | Ex-gratia (Anugrah Rashi)  |             | 150000.00   |                     |
|      | Salary Expenses            |             | 81819495.00 |                     |
| 3    | <b>SUNDRY DEPOSITS</b>     |             |             |                     |
|      | Fess Deposit in Trasuary   |             |             | 0.00                |
|      |                            |             |             |                     |
|      | <b>TOTAL</b>               |             |             | <b>130689401.00</b> |

*(Signature)*  
प्राचार्य  
श्यामलाल पाण्डेय रास. स्नातकोत्तर  
महाविद्यालय मुक्तार ग्वालियर  
बोचालय कोड क्रमांक 1403002010  
दस्तावेज क्रमांक 2268320





**SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLEGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedules Forming Part of Balance sheet**  
FOR THE YEAR ENDED 31st MARCH 2022

**Schedule "E" : Fixed Assets**

| Particulars                | Ope. Balance<br>01.04.2021 | Add During<br>the year | Deduction<br>during the year | Closing<br>Balance |
|----------------------------|----------------------------|------------------------|------------------------------|--------------------|
| <b>ASSETS UNDER FVC</b>    |                            |                        |                              |                    |
| LCD                        | 46069.00                   | 0.00                   | 0.00                         | 46069.00           |
| Computer                   | 350353.00                  | 0.00                   | 0.00                         | 350353.00          |
| Fan                        | 2200.00                    | 0.00                   | 0.00                         | 2200.00            |
| Furniture & Fixtures       | 1419634.00                 | 0.00                   | 0.00                         | 1419634.00         |
| Invertor & Battery         | 41569.00                   | 0.00                   | 0.00                         | 41569.00           |
| Integreted Audio System    | 74999.00                   | 0.00                   | 0.00                         | 74999.00           |
| Smart Class Panel & Disply | 447758.00                  | 0.00                   | 0.00                         | 447758.00          |
| Gym Equipment              | 146000.00                  | 0.00                   | 0.00                         | 146000.00          |
| <b>TOTAL</b>               | <b>2528582.00</b>          | <b>0.00</b>            | <b>0.00</b>                  | <b>2528582.00</b>  |



*2022*  
प्राध्यापक  
श्यामलाल पाण्डेय शास. स्नातकोत्तर  
महविद्यालय मुत्तर ग्वालियर  
कोषालय कोड क्रमांक 1403802010  
दस्तावेज क्रमांक 2368320

**KAVITA GARG & CO.**

Chartered Accountants



79, Mayur Market, Thatipur,  
Gwalior, M.P. – 474011  
Ph: 07512324568  
Mob: 9425309163  
Email: kavitagarg\_ca@rediffmail.com

**AUDITOR'S REPORT**

We have Examined the Books of Accounts , Vouchers and other records of **GOVERNMENT CASH BOOK SCHEME** Maintained By **SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR , GWALIOR (M.P.)** as **on 31<sup>st</sup> March, 2021** and report that :

- 01- We have observed during the preparation of financial report, agency also incurred some of the expenses, out of total expenditure, on fund transfer basis and same has been treated as expenses and taken in the income and expenditure account.
- 02- All the transactions incurred through treasury.
- 03- Not any Bank Account maintained under Government Cash Bool.
- 04- In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05- Books of accounts are properly maintained and scrutinized by the agency officials.
- 06- We have recommended maintaining proper ledgers of the scheme and treasury pass book for reconciliation.
- 07- During the year all the deduction like Festival Advance, House Building Advance, Scooter Advance included in the salary and deductions head by the agency.
- 08- Agency has adopted cash basis system of accounting.
- 09- Balance Sheet as referred to above and Income and Expenditure Account and Receipts and Payment Account annexed there to be as per vouchers explanations & details maintained & produce before us by the agency.
- 10- No depreciation has been provided by the agency on its fixed assets.
- 11- We have not physically verified the assets of the agency.
- 12- We have observed during the audit agency purchase fixed assets of Rs. 593758/- and same has been taken under fixed assets of the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above the said accounts give a true and fair view:-

(A) In the case of Balance Sheet of the state of the above named agency's affairs as on 31-03-2021.



(B) In the case of the Income & Expenditure Account of the Incomes & Expenditures of the above named agency for the year ending 31<sup>st</sup> March 2021.

(C) In the case of Receipt & Payment Account for the year ended on that date.

Place: Gwalior

Dated: 10.06.2024

UDIN : 24406435BKFCCKN1624

FOR KAVITA GARG & CO.  
Chartered Accountants



  
CA Kavita Garg  
Partner  
MRN 406435

  
प्राचार्य  
श्यामलाल पाण्डेय शास्त्र. इन्वन्तकोतर  
महाविद्यालय मुरार न्यालियर  
कोशल्य कोत क्रमांक 1403802019  
पुरनाथ क्रमांक 2362320

**SHYAMLAL PANDWIYA GOVERNMENT P.G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2021**

| RECEIPTS                            | AMT (Rs.) | AMT (Rs.)           | PAYMENTS                          | AMT (Rs.) | AMT (Rs.)           |
|-------------------------------------|-----------|---------------------|-----------------------------------|-----------|---------------------|
| <b>OPENING BALANCE</b>              |           |                     | <b>ADMINISTRATION EXPENSES</b>    |           |                     |
| cash in hand                        | 0.00      |                     | As per Schedule - D               |           | 128147903.00        |
| cash at bank (Treasury)             | 0.00      | 0.00                | <b>FIXED ASSETS PURCHASE</b>      |           |                     |
|                                     |           |                     | As per Schedule - E               |           | 593758.00           |
| <b>GRANT FEE &amp; OTHER INCOME</b> |           |                     | <b>INTER SCHEME EXPENSES</b>      |           |                     |
| As per Schedule - A                 |           | 128741661.00        | As per Schedule - B               |           | 0.00                |
| <b>INTER SCHEME GRANT</b>           |           |                     | <b>FUND AS PER CONTRA (STAFF)</b> |           |                     |
| As per Schedule - B                 |           | 0.00                | As per Schedule - C               |           | 7377086.00          |
| <b>FUND AS PER CONTRA (STAFF)</b>   |           |                     | <b>Closing Balance</b>            |           |                     |
| As per Schedule - C                 |           | 7377086.00          | cash in hand                      | 0.00      |                     |
|                                     |           |                     | cash at bank (Treasury)           | 0.00      | 0.00                |
| <b>Total</b>                        |           | <b>136118747.00</b> | <b>Total</b>                      |           | <b>136118747.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

**AUDIT REPORT**

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024

FOR KAVITA GARG & CO.  
Chartered Accountants



*Kavita Garg*  
Kavita Garg  
Partner  
MRN 406435

*2000*  
प्राचार्य  
श्यामलाल पाण्डेवीय शास. स्नातकोत्तर  
महाविद्यालय मुधर ग्वालियर  
कोनालय कोड क्रमांक 1403802019  
दूरभाष क्रमांक 2362329



**SHYAMLAL PANDWIYA GOVERNMENT P.G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**INCOME & EXPENDITURE ACCOUNT**  
For the year ended 31-03-2021

| <u>EXPENDITURES</u>                                   | <u>AMOUNT</u><br>(Rs.) | <u>INCOMES</u>                                       | <u>AMOUNT</u><br>(Rs.) |
|---|------------------------|--|------------------------|
| <u>Administration Expences</u><br>As per Schedule - D | 128147903.00           | <u>Fee &amp; Other Income</u><br>As per Schedule - A | 128741661.00           |
| <u>Excess of Income Over Exp.</u><br>During the year  | 593758.00              |  |                        |
| <b>Total</b>  | <b>128741661.00</b>    | <b>Total</b>   | <b>128741661.00</b>    |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

**AUDIT REPORT**

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024



FOR KAVITA GARG & CO.  
Chartered Accountants

*Kavita Garg*  
Kavita Garg  
Partner

*Kavita Garg*  
प्राचार्य  
श्यामलाल पाण्डेय शास्त्र. स्नातकोत्तर  
महाविद्यालय मुसुर ग्वालियर  
कोषालय कांड क्रमांक 1403302010  
दस्तावेज क्रमांक 2362320



**SHYAMLAL PANDWIYA GOVERNMENT P.G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**BALANCE SHEET As On 31-03-2021**

| LIABILITIES                            | AMOUNT<br>(Rs.)  | AMOUNT<br>(Rs.)          | ASSETS                           | AMOUNT<br>(Rs.)          |
|--|------------------|--------------------------|----------------------------------|--------------------------|
| <b>AGENCY FUND</b>                     |                  |                          | <b>FIXED ASSETS:-</b>            |                          |
| Opening Balance<br>( as on 01.04.2020) | 1934824.00       |                          | As per last Balance sheet        | 1934824.00               |
| Add: Surplus during the year           | <u>593758.00</u> | 2528582.00               | Add:Pur.during the year          | <u>593758.00</u>         |
|  |                  |                          |                                  | 2528582.00               |
| <b>AMOUNT PAYABLE</b>                  |                  |                          | <b>LOAN &amp; ADVANCES :</b>     |                          |
| As per Schedule - B                    |                  | 0.00                     | As per Schedule - C              | 0.00                     |
|  |                  |                          | <b>CASH &amp; BANK BALANCE :</b> |                          |
|  |                  |                          | Cash in hand                     | 0.00                     |
|  |                  |                          | cash at bank (Treasury)          | <u>0.00</u>              |
| <b>Total</b>                           |                  | <u><b>2528582.00</b></u> | <b>Total</b>                     | <u><b>2528582.00</b></u> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024

*KCC*

प्राचार्य  
श्यामलाल पाण्डेय रावत, स्नातकोत्तर  
महाविद्यालय मुयन ग्वालियर  
कोषालय कोड क्रमांक 1403802010  
दस्तावेज क्रमांक 2360320



FOR KAVITA GARG & CO.  
Chartered Accountants

*Kavita Garg*  
Kavita Garg  
Partner  
MRN 406435

**SHYAMLAL PANDWIYA GOVERNMENT P.G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedule Forming Part Of the Balance Sheet**

**Schedule "A" : Grant & Other Income Received During the year 2020-21**

| Particulars                             | Received<br>During the year |
|---|-----------------------------|
| <b>Fund Received From Government :-</b> |                             |
| For FVC Grant                           | 553569.00                   |
| For Salary & Deductions                 | 127564334.00                |
| For Fixed Assets                        | 593758.00                   |
| For Career Counsiling                   | 30000.00                    |
| <b>TOTAL</b>                            | <b>128741661.00</b>         |



*2020*  
प्रमाणित  
श्यामल पण्डवीय हास. स्नातकोत्तर  
नक्षत्रिदालय मुचर ग्वालियर  
कोषालय लीड क्रमांक 1403802010  
दूरनाप क्रमांक 2365320

**SHYAMLAL PANDWIYA GOVERNMENT P.G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedules Forming Part of Balance sheet as on 31.03.2021**

**Schedule "B" : Deposit & Advances (Inter scheme Payable)**

| Particulars           | Opening Balance<br>01.04.2020 | Received<br>During the year | Payment / Adjustment<br>during the year | Closing<br>Balance |
|-----------------------|-------------------------------|-----------------------------|---|--------------------|
| World Bank Pariyojana | 0                             | 0                           | 0                                       | 0                  |
| <b>TOTAL</b>          | <b>0</b>                      | <b>0</b>                    | <b>0</b>                                | <b>0</b>           |

**Schedule "C" : Deposit & Advances (Staff Receivable)**

| Particulars              | Opening Balance<br>01.04.2020 | Given During<br>the year | Repayment / Adjustment<br>during the year | Closing<br>Balance |
|--------------------------|-------------------------------|--------------------------|---|--------------------|
| GPF Final / Part Payment | 0.00                          | 7035429.00               | 7035429.00                                | 0.00               |
| DPF Final/Part Payment   | 0.00                          | 50000.00                 | 50000.00                                  | 0.00               |
| GIS/FBF Final Payment    | 0.00                          | 291657.00                | 291657.00                                 | 0.00               |
| <b>TOTAL</b>             | <b>0.00</b>                   | <b>7377086.00</b>        | <b>7377086.00</b>                         | <b>0.00</b>        |

  
प्रधान  
श्यामल पाण्डेय शास. स्नातकोत्तर  
नक्षत्रिधालय मुसल ग्वालियर  
कोषालय कोड क्रमांक 1463802010  
दूरभाष क्रमांक 2368320



**SHYAMLAL PANDWIYA GOVERNMENT P.G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

FOR THE YEAR ENDED 31st MARCH 2021

Schedule "D" : Office, Administration & Contingency Expenses

| S.No | Particular                 | Head of A/c |             | Amount              |
|------|----------------------------|-------------|-------------|---------------------|
| 1    | <b>EXPENSES UNDER FVC</b>  |             |             | <b>553569.00</b>    |
|      | FVC Book Exp. SC & ST      | 51-000      | 274932.00   |                     |
|      | FVC Electric Exp.          | 22/005      | 159906.00   |                     |
|      | FVC Water Exp.             | 22/005      | 88731.00    |                     |
|      | FVC Carrier Counsiling     | 7851        | 30000.00    |                     |
| 2    | <b>SALARY EXPENSES</b>     |             |             | <b>127594334.00</b> |
|      | DPF Deduction              |             | 615429.00   |                     |
|      | GIS Deduction              |             | 323280.00   |                     |
|      | GPF Deduction              |             | 21315079.00 |                     |
|      | House Rent Deduction       |             | 1800.00     |                     |
|      | Income Tax Deduction       |             | 20674329.00 |                     |
|      | Professional Tax Deduction |             | 160616.00   |                     |
|      | Other Deduction            |             | 124313.00   |                     |
|      | National Pension Scheme    |             | 1356982.00  |                     |
|      | Relief Fund Deduction      |             | 244500.00   |                     |
|      | Salary Expenses            |             | 82778006.00 |                     |
| 3    | <b>SUNDRY DEPOSITS</b>     |             |             |                     |
|      | Fess Deposit in Trasuary   |             |             | 0.00                |
|      |                            |             |             |                     |
|      | <b>TOTAL</b>               |             |             | <b>128147903.00</b> |

*2021*  
प्राचार्य  
श्यामल पण्डवीय शास. स्नातकोत्तर  
महाविद्यालय मुबार ग्वालियर  
कोषलय कोड क्रमांक 1403802010  
दूरभाष क्रमांक 2368320





**SHYAMLAL PANDWIYA GOVERNMENT P.G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedules Forming Part of Balance sheet**  
**FOR THE YEAR ENDED 31st MARCH 2021**

**Schedule "E" : Fixed Assets**

| Particulars                | Ope. Balance<br>01.04.2020 | Add During<br>the year | Deduction<br>during the year | Closing<br>Balance |
|----------------------------|----------------------------|------------------------|------------------------------|--------------------|
| <b>ASSETS UNDER FVC</b>    |                            |                        |                              |                    |
| LCD                        | 46069.00                   | 0.00                   | 0.00                         | 46069.00           |
| Computer                   | 350353.00                  | 0.00                   | 0.00                         | 350353.00          |
| Fan                        | 2200.00                    | 0.00                   | 0.00                         | 2200.00            |
| Furniture & Fixtures       | 1419634.00                 | 0.00                   | 0.00                         | 1419634.00         |
| Invertor & Battery         | 41569.00                   | 0.00                   | 0.00                         | 41569.00           |
| Integreted Audio System    | 74999.00                   | 0.00                   | 0.00                         | 74999.00           |
| Smart Class Panel & Disply | 0.00                       | 447758.00              | 0.00                         | 447758.00          |
| Gym Equipment              | 0.00                       | 146000.00              | 0.00                         | 146000.00          |
| <b>TOTAL</b>               | <b>1934824.00</b>          | <b>593758.00</b>       | <b>0.00</b>                  | <b>2528582.00</b>  |



*[Handwritten Signature]*  
प्रभाकर  
श्यामलाल पाण्डेय रास, स्नातकोत्तर  
भारविशालय मुधर ग्वालियर  
कोषालय कोड क्रमांक 1402802019  
दूरभाष क्रमांक 2368320



**KAVITA GARG & CO.**

Chartered Accountants



79, Mayur Market, Thatipur,  
Gwalior, M.P. – 474011  
Ph: 07512324568  
Mob: 9425309163  
Email: kavitagarg\_ca@rediffmail.com

**AUDITOR'S REPORT**

We have Examined the Books of Accounts , Vouchers and other records of **GOVERNMENT CASH BOOK SCHEME** Maintained By **SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR , GWALIOR (M.P.)** as **on 31<sup>st</sup> March, 2020** and report that :

- 01- We have observed during the preparation of financial report, agency also incurred some of the expenses, out of total expenditure, on fund transfer basis and same has been treated as expenses and taken in the income and expenditure account.
- 02- All the transactions incurred through treasury.
- 03- Not any Bank Account maintained under Government Cash Bool.
- 04- In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05- Books of accounts are properly maintained and scrutinized by the agency officials.
- 06- We have recommended maintaining proper ledgers of the scheme and treasury pass book for reconciliation.
- 07- During the year all the deduction like Festival Advance, House Building Advance, Scooter Advance included in the salary and deductions head by the agency.
- 08- Agency has adopted cash basis system of accounting.
- 09- Balance Sheet as referred to above and Income and Expenditure Account and Receipts and Payment Account annexed there to be as per vouchers explanations & details maintained & produce before us by the agency.
- 10- No depreciation has been provided by the agency on its fixed assets.
- 11- We have not physically verified the assets of the agency.
- 12- We have observed during the audit some of the expenses of world bank pariyojana incurred through tresuary head and same has been taken as Grant/Expenses Contra.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above the said accounts give a true and fair view:-

(A) In the case of Balance Sheet of the state of the above named agency's affairs as on 31-03-2020.



- (B) In the case of the Income & Expenditure Account of the Incomes & Expenditures of the above named agency for the year ending 31<sup>st</sup> March 2020.
- (C) In the case of Receipt & Payment Account for the year ended on that date.

Place: Gwalior  
Dated: 10.06.2024  
UDIN : 24406435BKFCKM6536

FOR KAVITA GARG & CO.  
Chartered Accountants



  
CA Kavita Garg  
Partner  
MRN 406435

  
प्रो. वार्य  
श्यामलाल पाण्डेय शास. स्नातकोत्तर  
महाविद्यालय मुरार ग्वालियर  
कोषालय कोड क्रमांक 1463802010  
दूरभाष क्रमांक 2368320

**SHYAMLAL PANDWIYA GOVERNMENT P. G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2020**

| RECEIPTS                             | AMT (Rs.) | AMT (Rs.)           | PAYMENTS                          | AMT (Rs.) | AMT (Rs.)           |
|--------------------------------------|-----------|---------------------|-----------------------------------|-----------|---------------------|
| <b>OPENING BALANCE</b>               |           |                     | <b>ADMINISTRATIVE EXP.</b>        |           |                     |
| cash in hand                         | 0.00      |                     | As per Schedule - D               |           | 112433725.00        |
| cash at bank (Treasury)              | 0.00      | 0.00                |                                   |           |                     |
|                                      |           |                     | <b>FIXED ASSETS PURCHASE</b>      |           |                     |
| <b>GRANT, FEE &amp; OTHER INCOME</b> |           |                     | As per Schedule - E               |           | 0.00                |
| As per Schedule - A                  |           | 112433725.00        |                                   |           |                     |
|                                      |           |                     | <b>INTER SCHEME EXPENSES</b>      |           |                     |
| <b>INTER SCHEME GRANT</b>            |           |                     | As per Schedule - B               |           | 229793.00           |
| As per Schedule - B                  |           | 229793.00           |                                   |           |                     |
|                                      |           |                     | <b>FUND AS PER CONTRA (STAFF)</b> |           |                     |
| <b>FUND AS PER CONTRA (STAFF)</b>    |           |                     | As per Schedule - C               |           | 10983699.00         |
| As per Schedule - C                  |           | 10983699.00         |                                   |           |                     |
|                                      |           |                     | <b>CLOSING BALANCE</b>            |           |                     |
|                                      |           |                     | cash in hand                      | 0.00      |                     |
|                                      |           |                     | cash at bank (Treasury)           | 0.00      | 0.00                |
| <b>Total</b>                         |           | <b>123647217.00</b> | <b>Total</b>                      |           | <b>123647217.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

**AUDIT REPORT**

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024

FOR KAVITA GARG & CO.  
Chartered Accountants



*Kavita Garg*  
Kavita Garg  
Partner  
MRN 406435

*[Signature]*  
प्रो. प्रदीप  
श्यामलाल पाण्डेय शास. स्नातकोत्तर  
महाविद्यालय मुठर ग्वालियर  
कोषालय कोड क्रमांक 1403902019  
दुरभाष क्रमांक 2368320

**SHYAMLAL PANDWIYA GOVERNMENT P. G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**INCOME & EXPENDITURE ACCOUNT**  
For the year ended 31-03-2020

| EXPENDITURES  | AMOUNT<br>(Rs.)     | INCOMES  | AMOUNT<br>(Rs.)     |
|---|---------------------|--|---------------------|
| <u>Administration Expences</u><br>As per Schedule - D | 112433725.00        | <u>Fee &amp; Other Income</u><br>As per Schedule - A | 112433725.00        |
| <u>Excess of Income Over Exp.</u><br>During the year  | 0.00                |  |                     |
| <b>Total</b>  | <b>112433725.00</b> | <b>Total</b>   | <b>112433725.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

**AUDIT REPORT**

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024



FOR KAVITA GARG & CO.  
Chartered Accountants

*Kavita Garg*  
Kavita Garg  
Partner

*Recd*  
प्राचार्य  
श्यामलाल पाण्डेय शास. स्नातकोत्तर  
महाविद्यालय नुसर ग्वालियर  
कोषालय कोड क्रमांक 1403202010  
दस्तावेज क्रमांक 2368320



**SHYAMLAL PANDWIYA GOVERNMENT P. G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**BALANCE SHEET As On 31-03-2020**

| LIABILITIES                            | AMOUNT<br>(Rs.) | AMOUNT<br>(Rs.)   | ASSETS                           | AMOUNT<br>(Rs.)   |
|--|-----------------|-------------------|----------------------------------|-------------------|
| <b>AGENCY FUND</b>                     |                 |                   | <b>FIXED ASSETS:-</b>            |                   |
| Opening Balance<br>( as on 01.04.2019) | 1934824.00      |                   | As per last Balance sheet        | 1934824.00        |
| Add: Surplus during the year           | 0.00            | 1934824.00        | <b>LOAN &amp; ADVANCES</b>       |                   |
|  |                 |                   | As per Schedule - C              | 0.00              |
| <b>AMOUNT PAYABLE</b>                  |                 |                   | <b>CASH &amp; BANK BALANCE :</b> |                   |
| As per Schedule - B                    |                 | 0.00              | Cash in hand                     | 0.00              |
|  |                 |                   | cash at bank (Treasury)          | 0.00              |
| <b>Total</b>                           |                 | <b>1934824.00</b> | <b>Total</b>                     | <b>1934824.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 10.06.2024

*2024*  
प्राचार्य  
श्यामलाल पान्देवीय शास्त्रि, स्नातकोत्तर  
महविद्यालय मुबार ग्वालियर  
कोषालय काठ क्रमांक 1403892010  
दस्तावेज क्रमांक 2368320



FOR KAVITA GARG & CO.  
Chartered Accountants

*Kavita Garg*  
Kavita Garg  
Partner  
MRN 406435

**SHYAMLAL PANDWIYA GOVERNMENT P. G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedule Forming Part Of the Balance Sheet**

**Schedule "A" : Grant & Other Income Received During the year 2019-20**

| Particulars                            | Received<br>During the year |
|--|-----------------------------|
| <b>Fund Receivd From Government :-</b> |                             |
| For FVC Grant                          | 1096482.00                  |
| For Salary & Deductions                | 111337243.00                |
| <b>TOTAL</b>                           | <b>112433725.00</b>         |

  
प्रचार्य  
श्यामलाल पाण्डेय शस्त्र, स्नातकोत्तर  
महविद्यालय मुणार ग्वालियर  
दोषालय कोड क्रमांक 1403602010  
दूरभाष क्रमांक 2369320



**SHYAMLAL PANDWIYA GOVERNMENT P. G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

Schedules Forming Part of Balance sheet as on 31.03.2020

**Schedule "B" : Deposit & Advances (Inter scheme Payable)**

| Particulars           | Opening Balance<br>01.04.2019 | Received<br>During the year | Payment / Adjustment<br>during the year | Closing<br>Balance |
|-----------------------|-------------------------------|-----------------------------|---|--------------------|
| World bank Pariyojana | 0                             | 229793                      | 229793                                  | 0                  |
| <b>TOTAL</b>          | <b>0</b>                      | <b>229793</b>               | <b>229793</b>                           | <b>0</b>           |

**Schedule "C" : Deposit & Advances (Staff Receivable)**

| Particulars              | Opening Balance<br>01.04.2019 | Given During<br>the year | Repayment / Adjustment<br>during the year | Closing<br>Balance |
|--------------------------|-------------------------------|--------------------------|---|--------------------|
| GPF Final / Part Payment | 0.00                          | 9881889.00               | 9881889.00                                | 0.00               |
| DPF Final/Part Payment   | 0.00                          | 764338.00                | 764338.00                                 | 0.00               |
| GIS Final Payment        | 0.00                          | 337472.00                | 337472.00                                 | 0.00               |
| <b>TOTAL</b>             | <b>0.00</b>                   | <b>10983699.00</b>       | <b>10983699.00</b>                        | <b>0.00</b>        |

  
**प्राचार्य**  
 श्यामलाल पाण्डेय शर्मा, स्नातकोत्तर  
 महाविद्यालय मुरार ग्वालियर  
 कोषालय कांड क्रमांक 1403802019  
 दूरभाष क्रमांक 2368320



**SHYAMLAL PANDWIYA GOVERNMENT P. G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

FOR THE YEAR ENDED 31st MARCH 2020

**Schedule "D" : Office, Administration & Contingency Expenses**

| S.No | Particular                     | Head of A/c |             | Amount              |
|------|--------------------------------|-------------|-------------|---------------------|
| 1    | <b>EXPENSES UNDER FVC</b>      |             |             | <b>1096482.00</b>   |
|      | FVC Stationery & Magazine Exp. | 22/004      | 505212.00   |                     |
|      | FVC Book Exp. SC & ST          | 51          | 318280.00   |                     |
|      | FVC Electric Exp.              | 22/005      | 222153.00   |                     |
|      | FVC Telephone Exp.             | 22/002      | 38201.00    |                     |
|      | FVC Water Exp.                 | 22/005      | 12636.00    |                     |
| 2    | <b>SALARY EXPENSES</b>         |             |             | <b>111337243.00</b> |
|      | DPF Deduction                  |             | 401075.00   |                     |
|      | GIS Deduction                  |             | 306400.00   |                     |
|      | GPF Deduction                  |             | 12149538.00 |                     |
|      | House Rent Deduction           |             | 1200.00     |                     |
|      | Income Tax Deduction           |             | 19351456.00 |                     |
|      | Professional Tax Deduction     |             | 151100.00   |                     |
|      | Other Deduction                |             | 250000.00   |                     |
|      | National Pension Scheme        |             | 907583.00   |                     |
|      | Gratuty (Upadhan)              |             | 900000.00   |                     |
|      | Salary Expenses                |             | 76918891.00 |                     |
| 3    | <b>SUNDRY DEPOSITS</b>         |             |             |                     |
|      | Fees Deposit in Trasuary       |             |             | 0.00                |
|      |                                |             |             |                     |
|      | <b>TOTAL</b>                   |             |             | <b>112433725.00</b> |

2020  
 प्राचार्य  
 श्यामलाल पाण्डेय शास. स्नातकोत्तर  
 महाविद्यालय मुबार ग्वालियर  
 कोषालय कांक क्रमांक 1403002010  
 दूरभाष क्रमांक 2368320





**SHYAMLAL PANDWIYA GOVERNMENT P. G. COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedules Forming Part of Balance sheet**  
**FOR THE YEAR ENDED 31st MARCH 2020**

**Schedule "E" : Fixed Assets**

| Particulars             | Ope. Balance<br>01.04.2019 | Add During<br>the year | Deduction<br>during the year | Closing<br>Balance |
|-------------------------|----------------------------|------------------------|------------------------------|--------------------|
| <b>ASSETS UNDER FVC</b> |                            |                        |                              |                    |
| LCD                     | 46069.00                   | 0.00                   | 0.00                         | 46069.00           |
| COMPUTER                | 350353.00                  | 0.00                   | 0.00                         | 350353.00          |
| FAN                     | 2200.00                    | 0.00                   | 0.00                         | 2200.00            |
| FURNITURE & FIXTURES    | 1419634.00                 | 0.00                   | 0.00                         | 1419634.00         |
| INVERTOR & BATTERY      | 41569.00                   | 0.00                   | 0.00                         | 41569.00           |
| INTEGRATED AUDIO SYSTEM | 74999.00                   | 0.00                   | 0.00                         | 74999.00           |
| <b>TOTAL</b>            | <b>1934824.00</b>          | <b>0.00</b>            | <b>0.00</b>                  | <b>1934824.00</b>  |

2000  
प्राचार्य  
श्यामलाल पाण्डेय शास. स्नातकोत्तर  
महविद्यालय मुत्तर ग्वालियर  
कौशल्य कोड क्रमांक 1403802010  
दस्तावेज क्रमांक 2268320



**AUDITOR'S REPORT**

We have Examined the Books of Accounts , Vouchers, Bank pass book and other records of **GOVERNMENT CASH BOOK SCHEME** Maintained By **SHYAMLAL PANDWIYA GOVERNMENT P.G.COLLAGE, MORAR , GWALIOR (M.P.)** as **on 31<sup>st</sup> March, 2019** and report that :

- 01- We have observed during the preparation of financial report, agency also incurred some of the expenses, out of total expenditure, on fund transfer basis and same has been treated as expenses and taken in the income and expenditure account.
- 02- All the transactions incurred through treasury.
- 03- Bank Account of the scheme has been subject to Reconciliation.
- 04- In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05- Books of accounts are properly maintained and scrutinized by the principal.
- 06- We have recommended maintaining proper ledgers of the scheme and treasury pass book for reconciliation.
- 07- During the year all the deduction like Festival Advance, House Building Advance, Scooter Advance included in the salary and deductions head by the agency.
- 08- Agency has adopted cash basis system of accounting.
- 09- Balance Sheet as referred to above and Income and Expenditure Account and Receipts and Payment Account annexed there to be as per vouchers explanations & details maintained & produce before us by the agency.
- 10- No depreciation has been provided by the agency on its fixed assets.
- 11- We have not physically verified the assets of the agency.
- 12- We have prepared the balance sheet as on 31.03.2019 on the basis of Receipts & Payments and Income and Expenditure Account for the year 2018-19.
- 13- We have observed during the audit some of the routine mandatory expenses incurred by the other schemes like PD, Janbhagidhari Scheme because delay in realizing the respective head fund of Government and agency book these expenses at the time of refund the fund to other schemes.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above the said accounts give a true and fair view:-

  
प्राचार्य  
शासकीय हस्तशिल्पी, राजस्थान सरकार, जयपुर



(A) In the case of Balance Sheet of the state of the above named agency's affairs as on 31-03-2019.

(B) In the case of the Income & Expenditure Account of the Incomes & Expenditures of the above named agency for the year ending 31<sup>st</sup> March 2019.

(C) In the case of Receipt & Payment Account for the year ended on that date.

Place: Gwalior

Dated: 31.08.2020

UDIN: 20406435AAAAAJ8177

**FOR KAVITA GARG & CO.**

**Chartered Accountants**

*Kavita*

**CA Kavita Garg**  
**Partner**

**MRN 406435**



**SHYAMLAL PANDWIYA GOVERNMENT COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**BALANCE SHEET As On 31-03-2019**

| LIABILITIES                            | AMOUNT<br>(Rs.) | AMOUNT<br>(Rs.)   | ASSETS  | AMOUNT<br>(Rs.)   |
|--|-----------------|-------------------|---|-------------------|
| <b>AGENCY FUND</b>                     |                 |                   | <b>FIXED ASSETS:-</b>                         |                   |
| Opening Balance<br>( as on 01.04.2018) | 1463410.00      |                   | As per last Balance sheet                     | 1461330.00        |
| Add: Surplus during the year           | 471414.00       | 1934824.00        | Add:Pur.during the year                       | 473494.00         |
|  |                 |                   |   | 1934824.00        |
| <b>Amount Payable</b>                  |                 |                   | <b>LOAN &amp; ADVANCES (STAFF RECEIVALS):</b> |                   |
| As per Schedule - B                    |                 | 0.00              | As per Schedule - C                           | 0.00              |
|  |                 |                   | <b>CASH &amp; BANK BALANCE :</b>              |                   |
|  |                 |                   | Cash in hand                                  | 0.00              |
|  |                 |                   | cash at bank (Treasury)                       | 0.00              |
| <b>Total</b>                           |                 | <b>1934824.00</b> | <b>Total</b>                                  | <b>1934824.00</b> |
|  |                 |                   |   | 0.00              |

ACCOUNTANT  
 SLP COLLAGE , MORAR

PRINCIPAL  
 SLP COLLAGE , MORAR

As Per our separate Audit Report of even date annexed

Place : Gwalior  
 Date :31.08.2020

FOR KAVITA GARG & CO.  
 Chartered Accountants

Kavita Garg  
 Partner  
 MRN 406435





**SHYAMLAL PANDWIYA GOVERNMENT COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**INCOME & EXPENDITURE ACCOUNT**

For the year ended 31-03-2019

| <u>EXPENDITURES</u>               | <u>AMOUNT</u>      | <u>INCOMES</u>                | <u>AMOUNT</u>      |
|-----------------------------------|--------------------|-------------------------------|--------------------|
|                                   | (Rs.)              |                               | (Rs.)              |
| <u>Administration Expences</u>    |                    | <u>Fee &amp; Other Income</u> |                    |
| As per Schedule - D               | 89841655.00        | As per Schedule - A           | 90313069.00        |
| <u>Excess of Income Over Exp.</u> |                    |                               |                    |
| During the year                   | 471414.00          |                               |                    |
| <b>Total</b>                      | <b>90313069.00</b> | <b>Total</b>                  | <b>90313069.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

**AUDIT REPORT**

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 31.08.2020

**FOR KAVITA GARG & CO.**  
Chartered Accountants  
Kavita Garg  
Partner



**SHYAMLAL PANDWIYA GOVERNMENT COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2019**

| RECEIPTS                               | AMT (Rs.) | AMT (Rs.)          | PAYMENTS                            | AMT (Rs.) | AMT (Rs.)          |
|--|-----------|--------------------|-------------------------------------|-----------|--------------------|
| <b>Opening Balance</b>                 |           |                    | <b>Administration expences :</b>    |           |                    |
| cash in hand                           | 2080.00   |                    | As per Schedule - D                 |           | 89841655.00        |
| cash at bank (Treasury)                | 0.00      | 2080.00            | <b>Fixed Assets Purchase</b>        |           |                    |
| <b>Grant, Fee &amp; Other Income</b>   |           |                    | As per Schedule - E                 |           | 473494.00          |
| As per Schedule - A                    |           | 90313069.00        | <b>ADVANCE GIVEN (INTER SCHEME)</b> |           |                    |
| <b>ADVANCE REFUND (INTER SCHEME)</b>   |           |                    | As per Schedule - B                 |           | 0.00               |
| As per Schedule - B                    |           | 0.00               | <b>ADVANCE GIVEN (STAFF)</b>        |           |                    |
| <b>ADVANCE REFUND/ADJUSTED (STAFF)</b> |           |                    | As per Schedule - C                 |           | 9556835.00         |
| As per Schedule - C                    |           | 9556835.00         | <b>AMT. TRANSFER</b>                |           |                    |
| <b>AMT TRANSFER</b>                    |           |                    | Transfer to JBS SCHEME              |           | 0.00               |
| Received From PD Scheme                |           | 0.00               | <b>Closing Balance</b>              |           |                    |
|  |           |                    | cash in hand                        | 0.00      |                    |
|  |           |                    | cash at bank (Treasury)             | 0.00      | 0.00               |
| <b>Total</b>                           |           | <b>99871984.00</b> | <b>Total</b>                        |           | <b>99871984.00</b> |

ACCOUNTANT  
SLP COLLAGE , MORAR

PRINCIPAL  
SLP COLLAGE , MORAR

**AUDIT REPORT**

As Per our separate Audit Report of even date annexed

Place : Gwalior  
Date : 31.08.2020

FOR KAVITA GARG & CO.  
Chartered Accountants  
Kavita Garg  
Partner  
MRN 406435



**SHYAMLAL PANDWIYA GOVERNMENT COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedule Forming Part Of the Balance Sheet**

**Schedule "A" : Grant & Other Income Received During the year 2018-19**

| <u>Particulars</u>                          | <u>Received<br/>During the year</u> |
|---|-------------------------------------|
| <b>Fund Received From Government :-</b>     |                                     |
| For FVC Grant                               | 1003882.00                          |
| For Salary & Deductions<br>for fixed assets | 88835693.00<br>473494.00            |
| <b>TOTAL</b>                                | <b>90313069.00</b>                  |



**SHYAMLAL PANDWIYA GOVERNMENT COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedules Forming Part of Balance sheet as on 31.03.2019**

**Schedule "B" : Deposit & Advances (Inter scheme Payable)**

| Particulars                  | Opening Balance<br>01.04.2018 | Received<br>During the year | Payment / Adjustment<br>during the year | Closing<br>Balance |
|------------------------------|-------------------------------|-----------------------------|---|--------------------|
| Vivekanand Yojna Scholarship | 0                             | 0                           | 0                                       | 0                  |
| PD Scheme                    | 0                             | 0                           | 0                                       | 0                  |
| Janbhagidhari                | 0                             | 0                           | 0                                       | 0                  |
| <b>TOTAL</b>                 | <b>0</b>                      | <b>0</b>                    | <b>0</b>                                | <b>0</b>           |

**Schedule "C" : Deposit & Advances (Staff Receivable)**

| Particulars                        | Opening Balance<br>01.04.2018 | Given During<br>the year | Repayment / Adjustment<br>during the year | Closing<br>Balance |
|------------------------------------|-------------------------------|--------------------------|---|--------------------|
| E.L.Increment                      | 0.00                          | 4608530.00               | 4608530.00                                | 0.00               |
| FBF Final Payment                  | 0.00                          | 11472.00                 | 11472.00                                  | 0.00               |
| DPF Final Payment                  | 0.00                          | 2807673.00               | 2807673.00                                | 0.00               |
| GIS Final Payment                  | 0.00                          | 27200.00                 | 27200.00                                  | 0.00               |
| Pension                            | 0.00                          | 1553776.00               | 1553776.00                                | 0.00               |
| Swadi Sah Bima Yojna Final Payment | 0.00                          | 502014.00                | 502014.00                                 | 0.00               |
| TA & DA Reimbursement              | 0.00                          | 46170.00                 | 46170.00                                  | 0.00               |
| <b>TOTAL</b>                       | <b>0.00</b>                   | <b>9556835.00</b>        | <b>9556835.00</b>                         | <b>0.00</b>        |





**SHYAMLAL PANDWIYA GOVERNMENT COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

FOR THE YEAR ENDED 31st MARCH 2019

Schedule "D" : Office, Administration & Contingency Expenses

| S.No | Particular                    | Head of A/c |             | Amount             |
|------|-------------------------------|-------------|-------------|--------------------|
| 1    | <b>EXPENSES UNDER FVC</b>     |             |             | <b>1003882.00</b>  |
|      | FVC Book & Magazine Exp.      | 22/004      | 153232.00   |                    |
|      | FVC Book Exp. SC & ST         | 51          | 471626.00   |                    |
|      | FVC Electric Exp.             | 22/005      | 200527.00   |                    |
|      | FVC Telephone Exp.            | 22/002      | 48817.00    |                    |
|      | FVC Lib.Dev & sport exp. Exp. | 42/007      | 49700.00    |                    |
|      | FVC Expenses                  | 24/002      | 4980.00     |                    |
|      | FVC Expenses                  | 31/002      | 75000.00    |                    |
| 2    | <b>SALARY EXPENSES</b>        |             |             | <b>88835693.00</b> |
|      | DPF Duction Exp.              |             | 1330200.00  |                    |
|      | GIS Duction Directly          |             | 289000.00   |                    |
|      | GPF Duction Pad Directly      |             | 6615234.00  |                    |
|      | House Rent Duction            |             | 101278.00   |                    |
|      | Income Tax Duction            |             | 14398240.00 |                    |
|      | Professional Tax Duction      |             | 157000.00   |                    |
|      | Other Deduction               |             | 550474.00   |                    |
|      | Salary Expenses               |             | 64444934.00 |                    |
|      | Honorarium                    |             | 949333.00   |                    |
| 3    | <b>SUNDRY DEPOSITS</b>        |             |             |                    |
|      | Fess Deposit in Trasuary      |             |             | 2080.00            |
|      |                               |             |             |                    |
|      | <b>TOTAL</b>                  |             |             | <b>89841655.00</b> |



**SHYAMLAL PANDWIYA GOVERNMENT COLLAGE, MORAR**  
**GOVERNMENT CASH BOOK**

**Schedules Forming Part of Balance sheet**  
FOR THE YEAR ENDED 31st MARCH 2019

**Schedule "E" : Fixed Assets**

| Particulars                                   | Ope. Balance<br>01.04.2018 | Add During<br>the year | Deduction<br>during the year | Closing<br>Balance |
|---|----------------------------|------------------------|------------------------------|--------------------|
| <b>ASSETS UNDER FVC</b>                       |                            |                        |                              |                    |
| LCD   | 46069.00                   | 0.00                   | 0.00                         | 46069.00           |
| COMPUTER                                      | 240858.00                  | 109495.00              | 0.00                         | 350353.00          |
| FAN   | 2200.00                    | 0.00                   | 0.00                         | 2200.00            |
| FURNITURE & FIXTURES                          | 1130634.00                 | 289000.00              | 0.00                         | 1419634.00         |
| INVERTOR & BATTERY<br>Integreted Audio System | 41569.00                   | 0.00<br>74999.00       | 0.00                         | 41569.00           |
| <b>TOTAL</b>                                  | <b>1461330.00</b>          | <b>473494.00</b>       | <b>0.00</b>                  | <b>1934824.00</b>  |

