



Kalyan Post Graduate College

Bhilai Nagar, District Durg, Chhattisgarh, India

Affiliated to Hemchand Yadav Vishwavidyalaya, Durg, Chhattisgarh

Phone : 0788-2284965 Email : office@kalyanpgcollege.org www:
kalyanpgcollege.org

Criterion VI - Governance, Leadership and Management

6.4: Financial Management and Resource Mobilization

6.4.1 - Institution conducts internal and external financial audits regularly Enumerate the various internal and external financial audits carried out during the year with the mechanism for settling audit objections

Additional Information



**Submitted to National Assessment and Accreditation Council
2022– 2023**

NAME OF ASSESSEE : Kalyan Post Ungraduate College...
ADDRESS : Sector - 7, Bhilai Nagar...
PAN NO. :
GST NO. :



**FINANCIAL STATEMENT FOR THE YEAR ENDED ON
31st MARCH 2023**

P. C. BAFNA & CO.

CHARTERED ACCOUNTANTS

310, IIND FLOOR SHANTANAND CHAMBER
BEHIND PUNJAB NATIONAL BANK,
GURUDWARA ROAD, DURG (C.G.) 491001

Ph.: 0788-2323182, 2329738, 2218011 (O), 94241-22111 (M)

E-mail : ca_pcbafnaco@rediffmail.com, sunil2909@hotmail.com





AUDITOR'S REPORT

We have audited the attached Balance Sheet of "KALYAN POST GRADUATE COLLEGE SECTOR 7, BHILAI NAGAR, DIST. DURG (C.G.) as at 31st March, 2023 and also Income and Expenditure Account and Receipts and Payments Account for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

(A) We report the following observation/comments/discrepancies.

(B) As explained to us, the position of Bank and Treasury Balances are as Under:-

NAME OF BANK	BALANCE AS PER LEDGER	BALANCE AS PER PASS BOOK	DIFFERENCES
State Bank of India, SB a/c 1401	1821.00	1821.00	NIL
Bank of India, SB a/c 2388	35420.99	35420.99	NIL
PNB, CC, Bhilai a/c 223700	10743404.00	10709447.98	33956.02
Durg Treasury P.D. a/c	5938538.70	8789540.00	2851001.30
PNB S/B A/C NO.654791	4143.00	4143.00	NIL
With Bank Of Baroda, SB a/c No 15186	4400.00	4400.00	NIL



Brunel
 PRINCIPAL
 Kalyan Post Graduate College
 Bhilai, Nagar (C.G.)

Arvind
 21/03/2023

HEAD OFF. : GANJ PARA, DURG 491 001 (C.G.)

(O) 2323182, 2329738 FAX : (0788) 2323182 E-mail : ca_pcbafnaco@rediffmail.com & sunil2909@rediffmail.com


- (C) As per the details of loans and advances of Rs. 5681975.25/- is Outstanding as on 31/03/2023 for which management has not taken proper Step for recovery and List of persons included in opening balance was also not made available. The available details provided are as under:-

PARTICULARS	OPENING BALANCE	ADVANCE GIVEN	ADVANCE RECOVERED	CLOSING BALANCE
Dr.Lakhan Choudhary	10400.00	10000.00	20400.00	0.00
Dr.Sumitra Mourya	24000.00	0.00	24000.00	0.00
Dr.Syed Saleem Aquile	17000.00	113800.00	36373.00	94427.00
Shri Anurag Panday	10000.00	40000.00	50000.00	0.00
Dr Pushplata Sharma	380711.00			380711.00
Dr. R.P. Agrawal	22463.00	1000.00	1000.00	22463.00
Dr.D.S.Sarva	220000.00	632000.00	532000.00	320000.00
Dr. Sudhir Sharma	47000.00	10000.00	15000.00	42000.00
Festival Advance	250622.00	410000.00	414000.00	246622.00
Shri Hitesh Kumar	10000.00	0.00	0.00	10000.00
Salary Advance	522695.00	18375000.00	18375000.00	522695.00
Shri Amrik Singh	76200.00	123210.00	163100.00	36310.00
Non Traceable Advance	3820423.25			3820423.25
Shri Chimman Lal	79346.00	10000.00	10000.00	79346.00
Shri Ram Ashary	35000.00	0.00	3000.00	32000.00
Shri Dharmendra Verma	10000.00	10000.00	10000.00	10000.00
Dr.Banita Sinha	0.00	23600.00	2622.00	20978.00
Grand Total	5535860.25	19850410.00	19704295.00	5681975.25

- (D) Fees Reconciliation for all student wise & class wise and course wise not prepared by the college.

Therefore we have not verify the same and taken as per books of accounts.

- (E) Fees collected from student and deposited the same on Regular basis however fees collection summery collection deposit was not cross verified by the management.


 PRINCIPAL
 Kaiyan Post Graduate College
 Bhatia Nagar (C.G)




 CHAIRMAN
 Kaiyan Post Graduate College
 Bhatia Nagar (C.G)

- (F) As explained to us during the year we observed that excess amount paid by the college and no proper explanation and details given for the same the detailed information is as under:-

PARTICULARS	BALANCE AS ON 01/04/2022	RECOVERY DURING YEAR	PAYMENT DURING YEAR	BALANCE AS ON 31/03/2023
INCOME TAX	-183991.50	6763553.00	6763553.00	-183991.50
KALYAN KOSH	-151359.32	250.00	39750.00	-190859.32
EMPLOYEES SANGH	-38446.50	10950.00	8800.00	-36296.50
LIC PREMIUM	-40896.84	390835.50	385478.00	-35539.34
SADASYA SAHAYATA YOJNA	27619.00	28900.00	71020.00	-14501.00
LIC GROUP INSURANCE	-22441.60	159649.50	174183.50	-36975.60
HOUSE RENT BSP	430531.36	411988.00	442305.00	400214.36
PRADHYAPAK SANGH	-105728.00	89000.00	52900.00	-69628.00
DWF SANGH	240.00	42930.00	23080.00	20090.00

Subject to above we report that :-

- 1) We have obtained all the information and explanations, which to the best of our Knowledge and belief were necessary for the purpose of audit.
- 2) 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.
- 3) The Balance Sheet and Income and Expenditure Account & Receipts and Payments Account dealt with this report are in agreement with the books of account maintained and produced before us.
- 4) In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with notes on accounts under Annexure "L" give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a) In the case of Balance Sheet, of the state of affairs of the College as at 31st March, 2023 and ;
 - b) In the case of Income and Expenditure account, of the Surplus for the year ended on that date.

DURG

FOR P.C. BAFNA & CO.
CHARTERED ACCOUNTANTS
F.R. NO. 02147C

DATED : 27-OCT-2023



(SUNIL KASHYAP)
PARTNER
M.NO. - 75681

KALYAN POST GRADUATE COLLEGE SECTOR 7 BHILAI-NAGAR, DURG (C.G.)

BALANCE SHEET AS AT 31st MARCH, 2023

PREV.YR	FUNDS AND LIABILITIES	RS.	P.	RS.	P.	PREV.YR	PROPERTIES AND ASSETS	RS.	P.	RS.	P.
157182547	PROPERTY FUND (NET) (AS PER ANNEXURE 'F')			157346890.97		103819007	FIXED ASSETS (GROSS BLOCK) (AS PER ANNEXURE 'H')				111377866.04
20941915	TRUST FUND (NET) (AS PER ANNEXURE 'G')			22230540.20		24529343	FIXED ASSETS (AGAINST UGC GRANT) (AS PER ANNEXURE 'K')				24529343.00
5270194	UNIVERSITY ACCOUNT (NET) (AS PER ANNEXURE 'I')			5745389.06		84473	STAFF RECOVERIES & PAYMENT THEREOFF (NET) (AS PER ANNEXURE 'J')				147486.90
21316528	COLLEGE FUND B/F Less - EXCESS OF INCOME OVER EXPENDITURE TRASFERRED FROM INCOME & EXP. A/C	21316527.54		4503511.05	25820038.59	48688160	INVESTMENTS F.D.R. IN P.N.B., CIVIC CENTRE, BHILAI LESS - MATURED DURING THE YEAR ADD - MADE DURING THE YEAR ADD - ACCRUED INTEREST	48688160.00 3599700.00 4500000.00 2014311.00			51602771.00
67611869	PROVIDENT FUND B/F ADD - EMPLOYEES CONTRIBUTION (CPF ACCOUNT) LESS - WITHDRAWAL FROM CPF LOAN A/C	67611869.01 4186980.90 71798849.91 400000.00		71398849.91		67611869	INVESTED AGAINST PROVIDENT FUND B/F ADD - INVESTED DURING THE YEAR	67611869.01 3786980.90			71398849.91
0	SCHOLARSHIP RECEIVED DURING THE YEAR LESS - PAID DURING THE YEAR	191200.00 77200.00		114000.00		300000	F.D.R. (AGAINST CAUTION MONEY) B/F				300000.00
3832	PROPERTY TAX (BSP)			3832.00	5535860	5535860	LOANS & ADVANCES B/F ADD - PAID DURING THE YEAR LESS - RECOVERED DURING THE YEAR	5535860.25 19850410.00 19704295.00			5681975.25
42522	TDS PAYABLE (CONTRACTOR)			42522.00	3000	3000	TENDER SECURITY DEPOSITS				3000.00
30000	SECURITY DEPOSIT FROM CONTRACTOR LESS - PAID DURING THE YEAR	30000.00 30000.00		0.00	273976	273976	AGAINST ENDOWMENT FUND B/F				273976.00
272399407	TOTAL C/F			282702062.73	250845688		TOTAL C/F				265315268.10

B. K. Chaudhary

CHAIRMAN



272399407	TOTAL B/F		282702062.73	250045608	TOTAL B/F		266315268.10
	TENDER FEES	49556.00			TDS RECEIVABLE		
	Add - Taken during the year	17728.00		238900	F Y 2017-18		238900.00
47556	Less - Refund during the year	10000.00	57284.00	243687	F Y 2019-20		243687.00
				185056	F Y 2020-21		185056.00
	EPF PROVISION (AGAINST DEMAND) B/F	14734094.00		273950	F Y 2021-22		273950.00
14734094	LESS - ADJUSTED DURING THE YEAR	14734094.00	0.00		F Y 2022-23		530853.00
	PROVISION MADE FOR ARREARS	1777560.00			AGAINST SCHOLARSHIP FDR WITH		
1777560	LESS - ADJUSTED DURING THE YEAR	1777560.00	0.00		PNB FOR:-		
					PLL SHANKAR TIWARI B/F	3000.00	
					SMT.KRP KUTTY AMMA B/F	3600.00	
					SMT.I.M.MOTWANI B/F	5000.00	
					LATE SHRI S.P.DUBEY B/F	6000.00	
				22600	LATE RAJU C. JAKARIA B/F	5000.00	22600.00
	PROVISION MADE FOR SALARY				SECURITY DEPOSITS :		
	Salary to Non Grantable Teaching Staff	1582827.00			WITH M.P.E.B B/F	340.00	
	Salary to Contingency Staff	510913.00	2093740.00		WITH RITURAJ GAS CO B/F	4365.00	
					WITH B.S.P (FOR LAND) B/F	500.00	
					WITH BSP DEPOSITED B/F	1000000.00	
				1302518	WITH BSP (LAND LEASE)	29733.00	1302518.00
					SANSTHA NIDHI A/C		
				1000	WITH P.N.B. CIVIC CENTRE BHILAI B/F		1000.00
					CLOSING BALANCES		
				35847217	(AS PER ANNEXURE 'A')		16733254.63
288958617	TOTAL		284853086.73	288960617	TOTAL		284853086.73

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Handwritten notes and signatures



CERTIFICATE

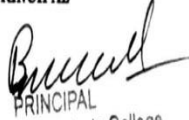
On Behalf Of The Governing Body, we here by Certify that the Annexed Income and Expenditure Account and Receipts and Payments account for the year ended 31st March,2023 and the above Balance Sheet as on that date of "KALYAN MAHAVIDHYALAYA" **BHILAI- NAGAR, DURG (C.G.)** contains a true and fair account of Income and Expenditure, Receipts and Payments, Funds and Liabilities and Properties and Assets.

BHILAI



CHAIRMAN
Governing Body
Kalyan Post Graduate College
Bhilai Nagar (C.G.)

PRINCIPAL



PRINCIPAL
Kalyan Post Graduate College
Bhilai Nagar (C.G.)

AUDITOR'S REPORT

AS PER OUR SEPERATE REPORT OF EVEN DATE

DURG

FOR P.C.BAFNA & CO.
CHARTERED ACCOUNTANTS

DATED : **27 OCT 2023**



(SUNIL KASHYAP)
PARTNER
M. NO. 75681

KALYAN POST GRADUATE COLLEGE SECTOR 7 BHILAI-NAGAR, DURG (C.G.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023

PREV.YR	EXPENDITURE	RS.	P.	PREV.YR	INCOME	RS.	P.
68427116	SALARY AND ALLOWANCES (As per receipts and payment account)	61579954.00		13025319	TUITION FEES (As per receipts and payment account)	13049174.00	
452205592	CONTINGENCIES (As per receipts and payment account)	585001695		1882770	OTHER INCOME (As per receipts and payment account)	170266800	
1499992	GPF MANAGEMENT SHARE	3278477.00		9095420	NON AIDED STAFF ASSISTANT (As per receipts and payment account)	890676000	
216333	20% MANAGEMENT SHARE (ARREARS SALARY	350334.00		1345550	ADMISSION FEES	146473000	
622466	CPF NON GRANTABLE TEACHING STAFF	730921.00			MAINTAINENCE GRANT FROM		
221876	LABORATORY EXPENSES	360529.00		56632532	C.G. GOVT. UCHHA SHIKSHA, RAIPUR (As per receipts and payment account)	50475144.00	
187900	REPAIR & MAINTAINENCE (As per receipts and payment account)	496145.00		3472292	BANK INTEREST (As per receipts and payment account)	363779700	
517462	ESIC PAID DURING THE YEAR	422494.00		1911020	LABORATORY FEES	152125200	
4205265	SALARY TO CONTINGENCY	5800546.00		4708910	COLLEGE DEVELOPMENT FEES	392842000	
	PAID TO BSP AGAINST:-			1444000	STUDENT DEVELOPMENT FEES	120850000	
445968	GROUND RENT (BHU-BHATAK) (As per receipts and payment account)	445968.00			TOTAL C/F	85894445.00	
80866434	TOTAL C/F	79315384.95		93517813			



80868434	TOTAL B/F	79315384.95	93517813	TOTAL B/F	85994445.00
1266616	E P F (CONTINGENCY STAFF)	1580115.00	51800	SEMESTER EXAM FEES	10100.00
319266	GIRLS HOSTEL EXPENSES	93580.00	0	GIRLS HOSTEL FEES	583'00.00
10000	STUDENT DEVELOPMENT EXPENSES	568590.00			
307678	SEMESTER EXAM EXPENSES	16610.00			
5000	SCHOLARSHIP EXPENSES	0.00			
0	GRATUITY PAID	171797.00			
0	ESIC DEALY PAYMENT PENALTY	238057.00			
	EPF CONTRIBUTION (AGAINST DEMAND)				
6273555	(As per receipts and payment account)	0.00			
4521064	EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO BALANCE-SHEET	4503511.05			
93569613	TOTAL	86487645.00	93569613	TOTAL	86487645.00

AUDITOR'S REPORT

AS PER OUR REPORT ON BALANCE SHEET OF EVEN DATE

DURG

FOR P. C. BAFNA & CO.
CHARTERED ACCOUNTANTS

CHAIRMAN
DATED: 27.11.2013
Bafna



(SUNIL KASHYAP)
PARTNER

KALYAN POST GRADUATE COLLEGE SECTOR 7 BHILAI-NAGAR, DURG (C.G.)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023

RECEIPTS	RS.		PAYMENTS	RS.	
	P	P		P	P
OPENING CASH & BANK BALANCE (AS PER ANNEXURE "A")		35847217.08	SALARY AND ALLOWANCES (AS PER ANNEXURE "C")		61579954.00
TUITION FEES (AS PER ANNEXURE "B")		13049174.00	CONTINGENCIES (AS PER ANNEXURE "E")		5850016.95
NON AIDED STAFF ASSISTANT		8906760.00	REPAIR & MAINTAINENCE		
ADMISSION FEES		1464730.00	BUILDING	89043.00	
LABORATORY FEES			ELECTRICAL & FITTINGS	407102.00	496145.00
EDUCATION	34505.00		LAB EXPENSES		
HOME SCIENCE	4437.00		SCIENCE	353432.00	
SCIENCE	1482310.00	1521252.00	EDUCATION	3560.00	
MAINTAINENCE GRANT FROM C.G. GOVT. UCHHA SHIKSHA, RAIPUR		50475144.00	HOME SCIENCE	3537.00	360529.00
OTHER INCOME (AS PER ANNEXURE "D")		1702668.00	PROPERTY FUND (AS PER ANNEXURE "F")		228306.00
PROPERTY FUND (AS PER ANNEXURE "F")		392650.00	TRUST EXPENDITURE (AS PER ANNEXURE "G")		392400.00
TRUST INCOME (AS PER ANNEXURE "G")		1681025.00	LOANS AND ADVANCES		19850410.00
BANK INTEREST			CAPITAL EXPENDITURE (AS PER ANNEXURE "H")		7558859.00
INTEREST ON SAVING A/C	665281.00		UNIVERSITY ACCOUNT (AS PER ANNEXURE "I")		1052909.00
INTEREST ON FDR	2972516.00	3637797.00	FIXED ASSETS (AGAINST UGC GRANT)		0.00
UNIVERSITY ACCOUNT (AS PER ANNEXURE "I")		1528104.00	STAFF RECOVERIES AND PAYMENT (AS PER ANNEXURE "J")		7961069.50
TOTAL C/F		120206521.08	TOTAL C/F		105330598.45



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TOTAL B/F		120206521.08	TOTAL B/F		105320998.45
STAFF RECOVERIES AND PAYMENT (AS PER ANNEXURE "J")		7898056.00	E P F (CONTINGENCY STAFF)		2760857.00
PROVIDENT FUND			CLOSING BALANCES (AS PER ANNEXURE "A")		16733254.63
CPF Employees Contribution (Granted)	4186980.90		ESIC PAID DURING THE YEAR		496044.00
Loan Recoveries	527993.00		CPF NON GRANTABLE TEACHING STAFF		1552000.00
CPF Employees Share	2571608.00		20% MANAGEMENT SHARE		350334.00
	7286581.90		0.00 SALARY TO CONTINGENCY		5800548.00
LESS - CPF Bank A/c	3099601.00		PAID TO BSP AGAINST:-		
LESS - CPF (Loan Given)	400000.00	19704295.00	GROUND RENT & BHU-BHATAK		445988.00
LESS - CPF A/c	3786980.90		GIRLS HOSTEL EXPENSES (SALARY TO STAFF REPAIR & OTHER EXP)		93680.00
LOANS AND RECOVERIES (FROM STAFF AND PARTIES)			ACCRUED INTEREST		2014311.00
E P.F. (CONTINGENCY STAFF)		1210542.00	TDS RECEIVABLE F Y 2022-23		536853.00
ESIC			FDR MADE DURING THE YEAR		
ESIC DEDUCTED FROM STAFF		73550.00	FDR WITH PNB NO 00060970	3000000.00	
CPF Employees Contribution (Non Grantable)		821079.00	FDR WITH PNB NO 00080989	1500000.00	4500000.00
COLLEGE DEVELOPMENT FEES		3928420.00	TENDER FEES REFUND		10000.00
STUDENT DEVELOPMENT FEES		1208500.00	TDS DEPOSIT		28132.00
SEMESTER EXAM FEES		10100.00	GPF MANAGEMENT SHARE		3278477.00
FDR MATURED			SEMESTER EXAM EXPENSES		16610.00
FDR WITH PNB NO 000036155		3599700.00	STUDENT DEVELOPMENT EXPENSES		568590.00
TENDER FEES RECEIVED		17728.00			
TDS DEDUCTED		28132.00			
		158706623.08	TOTAL C/F		144545955.08



CHAIRMAN

CONVENER

MEMBER

SECRETARY

12/11/2022

TOTAL B/F		158706623.08	TOTAL B/F		144545955.08
GIRLS HOSTEL FEES		583100.00	GRATUITY PAYMENT		171797.00
SCHOLARSHIP RECEIVED		191200.00	ESIC DEALY PAYMENT PENALTY		238057.00
PROVISION FOR SALARY PAYABLE			EPF PROVISION AGAINST DEMAND PAID		14734094.00
Salary to Non Grantable Teaching Staff	1582827.00		PROVISION FOR ARREARS ADJUSTED		1777560.00
Salary to Contingency Staff	510913.00	2093740.00	DR Y.R.KATRE		
			SECURITY DEPOSIT REFUND		30000.00
			SCHOLARSHIP PAID		77200.00
TOTAL		161574663.08	TOTAL		161574663.08

AUDITOR'S REPORT

AS PER OUR REPORT ON BALANCE SHEET OF EVEN DATE

FOR P. C. BAFNA & CO.


CHARTERED ACCOUNTANTS

DURG

DATED : 27 OCT 2023

Bruccal
PRINCIPAL
 Kalyan Post Graduate College
 No. 1, New Road, Durg

Sunil Kashyap
SUNIL KASHYAP
PARTNER



Ayodhya
CHAIRMAN

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KALYAN POST GRADUATE COLLEGE SECTOR 7 BHILAI-NAGAR, DURG

ANNEXURES TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2023

ANNEXURE "A" CASH & BANK BALANCE

PARTICULARS	OPENING BALANCE AS ON 01-04-2022		NET BALANCE AS ON 01-04-2022	TRANSACTION		NET BALANCE AS ON 31-03-2023
	DEBIT (RS)	CREDIT (RS)		DEBIT (RS)	CREDIT (RS)	
CASH IN HAND	5496.94	0.00	5496.94	38714956.00	38714926.00	5526.94
WITH DURG TREASURY P.D A/C	3231266.70	0.00	3231266.70	50475144.00	47767872.00	5938538.70
WITH BANK OF BARODA SB A/C NO 72740100015186	34483.00	0.00	34483.00	98917.00	129000.00	4400.00
WITH BANK OF INDIA, BHILAI SB A/C NO.930010100002388	34206.99	0.00	34206.99	1214.00	0.00	35420.99
WITH SBI CIVIC CENTRE BHILAI S.B A/C NO 10236551401	1821.00	0.00	1821.00	0.00	0.00	1821.00
WITH PNB CC, BHILAI A/C NO. 0100223700	32536222.09	0.00	32536222.09	71142723.50	92935541.59	10743404.00
WITH PNB CC, BHILAI A/C NO. 0102654791	3720.36	0.00	3720.36	3287706.00	3287283.36	4143.00
TOTAL	35847217.08	0.00	35847217.08	163720660.50	182834622.95	16733254.63



Bafna

[Signature]
CHARTERED

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KALYAN POST GRADUATE COLLEGE SECTOR 7 BHILAI-NAGAR, DURG (C.G.)

ANNEXURES TO AND FORMING PART OF RECEIPTS AND PAYMENTS ACCOUNT

AS ON 31ST MARCH, 2023

ANNEXURE "B" FEES ACCOUNT

PARTICULARS	RECD. DURING THE YEAR	PAYMENT DURING THE YEAR	BALANCE
ARTS	233100.00	0.00	233100 00
COMMERCE	687750.00	0.00	687750 00
SCIENCE	1542600.00	0 00	1542600 00
CYCLE STAND FEES	133100.00	0.00	133100 00
B ED TUITION FEES (EDUCATION)	325000.00	0 00	325000 00
BCA TUITION FEES	344400.00	0.00	344400 00
P.G. TUITION FEES	1878200.00	27200.00	1851000.00
BBA TUITION FEES	574500.00	0.00	574500.00
PGDCA COURSES	224100.00	0.00	224100 00
B LIB TUITION FEES	90000.00	0.00	90000 00
ESTABLISHMENT CHARGES	5657850.00	0.00	5657850 00
BJMC COURSES	232050.00	73376.00	158674 00
COMPUTER/ I.T. FEES	286500.00	0 00	286500 00
PHD TUITION FEES	1220600.00	2500.00	1218100 00
LIBRARY FEES	0.00	0.00	0 00
TOTAL	13429750.00	103076.00	13326674.00
LESS :- 50% TUITION FEES	277500.00	0 00	277500.00
TOTAL	13152250.00	103076.00	13049174.00



Bruce
PRINCIPAL
Kalyan Post Graduate College
Bhilai Nagar (C.G.)

Arjun
Kalyan Post Graduate College
Bhilai Nagar (C.G.)

KALYAN POST GRADUATE COLLEGE SECTOR - 7, BHILAI-NAGAR, DURG (C.G.)

ANNEXURES TO AND FORMING PART OF RECEIPTS AND PAYMENTS A/C

AS ON 31ST MARCH, 2023

ANNEXURE "C" SALARY AND ALLOWANCES ACCOUNT

PARTICULARS	PAID DURING THE YEAR	TOTAL
<u>SALARY TO STAFF</u>		
TEACHING STAFF (REGULAR STAFF)	44943766.00	61579954.00
NON GRANTABLE TEACHING STAFF	16636188.00	
TOTAL		61579954.00



Bruwal
PRINCIPAL
Kalyan Post Graduate College
Bhilai Nagar (C.G.)

Principals

Principal
Kalyan Post Graduate College
Bhilai Nagar (C.G.)

KALYAN POST GRADUATE COLLEGE SECTOR - 7, BHILAI-NAGAR, DURG (C.G.)

ANNEXURES TO AND FORMING PART OF RECEIPTS AND PAYMENTS ACCOUNT

AS ON 31ST MARCH, 2023

ANNEXURE "D" OTHER INCOME (EDUCATION ACTIVITY)

PARTICULARS	RECEIVED DURING THE YEAR
B ED CO-CORRICULER	44000.00
B ED COMMON ROOM	21800.00
B ED COMMUNITY CAMP	60800.00
B ED EX-BOOK	8000.00
B ED NACK AGRIGATE	5500.00
B ED TEACHING CONVEYANCE	52100.00
ENVIREMENT FEES	26200.00
FINES & MISCELLANEOUS	40365.00
FURNITURE REPAIR (NET)	201580.00
GYM INCOME FROM STUDENT	127700.00
SALE OF PROSPECTUS & ADMISSION FORMS	655537.00
SEMINAR	182400.00
VYPAM	276686.00
TOTAL	1702668.00



Bruval
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Aradhana

PRINCIPAL
Kalyan Post Graduate College
Bhilai Nagar (C.G.)

KALYAN POST GRADUATE COLLEGE SECTOR - 7 BHILAI-
NAGAR, DURG (C.G.)

ANNEXURES TO AND FORMING PART OF RECEIPTS AND PAYMENTS ACCOUNT
AS ON 31ST MARCH, 2023

ANNEXURE "E" CONTINGENCIES ACCOUNT

PARTICULARS	PAID DURING THE YEAR
ADVERTISEMENT CHARGES	9559.00
AFFILIATION FEES	234500.00
AUDIT FEES	88300.00
AUTONOMAS	53298.00
TDS PAID AGAINST DEMAND	48510.00
B Ed . M Ed PROCESSING FEES	17000.00
BANK COMMISSION	93014.95
COLLEGE CALENDER	122500.00
CENTER FEES	10000.00
COMPUTER MAINTANCE EXP	100943.00
LEGAL & CONSULTANCY CHARGES	241910.00
GARDENING EXPENSES	41640.00
GAMES & SPORTS	575123.00
GYM EXPENSES	67300.00
IDENTITY CARD	12940.00
MEDICLAIM	356164.00
NCC ACTIVITY	17086.00
NEWS PAPERS, BOOKS & PERIODICALS	27004.00
OFFICE & MISC EXPENSES	248749.00
POSTAGE & TELEGRAM	2428.00
PRINTING & STATIONARY	495455.00
OVER SALARY WITHDRAWAL	47828.00
SECURITY CHARGES	826678.00
STUDENT INSURANCE	79596.00
T A & CONVEYANCE	191730.00
TELEPHONE CHARGES	215308.00
WATER & ELECTRICITY CHARGES (NET)	1290563.00
WEBSITE UPGRADATION	29000.00
VALUE ADDED COURSES	33404.00
VYPAM	272486.00
TOTAL	5850016.95



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Bhilai Nagar, C.G.

Prady
CHAIRMAN

REVENUE GRANT					
COLLEGE DEVELOPMENT FEES	35115201.00	0.00	35115201.00	0.00	35115201.00
AUTONOMOUS & SEMESTER EXAM.	5409947.32	0.00	5409947.32	0.00	5409947.32
STUDENT DEVELOPMENT	9034651.00	0.00	9034651.00	0.00	9034651.00
AMALGAMATED FUND	1913854.00	392650.00	2306504.00	228306.00	2078198.00
SERWA SHIKHA ABHYAN RES. PROJECT	250000.00	0.00	250000.00	0.00	250000.00
TOTAL (B)	51723653.32	392650.00	52116303.32	228306.00	51887997.32
TOTAL (A+B)	157182546.97	392650.00	157575196.97	228306.00	157346890.97


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 Bhlai Nagar (C.G.)





Date: 15/11/20
 P.C. Bains & Co.
 Chartered Accountants

KALYAN POST GRADUATE COLLEGE
7 BHILAI-BAMNOL, MV
ANNEXURES TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2023

ANNEXURE 'G' STATEMENT OF TRUST ACCOUNT

PARTICULARS	BALANCE AS ON 01.04.2022	RECPT/TRANS. DURING YR.(RS)	TOTAL (RS)	PAYMENT DURING THE YEAR	BALANCE AS ON 31.03.2023
LIBRARY FEES	8829723.60	611865.00	9441588.60	0.00	9441588.60
STUDENT AID FUND	149803.00	0.00	149803.00	0.00	149803.00
COLLEGE MAGAZINE FUND	175235.00	0.00	175235.00	0.00	175235.00
HOME EXAMINATION FEES	5346691.25	574650.00	5921341.25	141240.00	5780101.25
CAUTION MONEY	6232648.00	459110.00	6691758.00	244960.00	6446798.00
B.ED. LESSON PLAN BOOK (EX-BOOK)	207814.35	35400.00	243214.35	6200.00	237014.35
	20941915.20	1681025.00	22622940.20	392400.00	22230540.20



B. Prasad
PRINCIPAL
Kalyan Post Graduate College

A. S. Patil
CHAIRMAN
Kalyan Post Graduate College


KALYAN POST GRADUATE COLLEGE SECTOR 7 BHILAI-NAGAR, DURG (C.G.)

ANNEXURES TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2023

ANNEXURE "H" FIXED ASSETS (AT COST)

PARTICULARS	COST AS ON 01.04.2022	ADDITIONS DURING YEAR	TOTAL
FREEHOLD PLOT	661.00	0.00	661.00
LEASEHOLD LAND	635.00	0.00	635.00
BUILDING	28265673.78	0.00	28265673.78
CYCLE STAND SHED	222532.52	0.00	222532.52
FURNITURE & FIXTURE	13479209.55	15240.00	13494449.55
GAMES AND SPORTS MATERIAL	2418195.88	0.00	2418195.88
LIBRARY BOOKS	9255329.08	0.00	9255329.08
SCIENCE EQUIPMENT	17662919.50	47600.00	17710519.50
BED EQUIPMENT	229971.00	0.00	229971.00
CHALK BOARD FROM U.G.C	5659.72	0.00	5659.72
PLANNING FORUM EQUIPMENT	202064.80	0.00	202064.80
WOOD CRAFT MATERIAL	470211.36	0.00	470211.36
MUSICAL INSTRUMENTS	1869.00	0.00	1869.00
COMPUTER & PRINTER (OUT OF UGC GRANT)	4140688.00	0.00	4140688.00
GREEN HOUSE	76900.00	0.00	76900.00
STATUES	11484.00	0.00	11484.00
EDUCATION EQUIPMENT	1017607.00	0.00	1017607.00
GENERATOR	1907760.00	0.00	1907760.00
GARDINING EQUIPMENT	25000.00	0.00	25000.00
OFFICE EQUIPMENT	1385429.85	49250.00	1434679.85
TOTAL C/F	80779801.04	112090.00	80891891.04




 PRINCIPAL
 Kalyan Post Graduate College
 Bhilai Nagar (C.G.)


 CHAIRMAN

TOTAL B/F	80779801.04	112090.00	80891891.04
HOME SCIENCE EQUIPMENT	8029.00	0.00	8029.00
MANAGEMENT COURSE EQUIPMENT (COMPUTER)	50276.00	0.00	50276.00
N C C EQUIPMENT	4200.00	0.00	4200.00
GYM EQUIPMENT	564683.00	0.00	564683.00
GIRLS HOSTEL EQUIPMENTS	1850721.00	0.00	1850721.00
GIRLS HOSTEL(BUILDING)	16191640.00	7423169.00	23614809.00
LIBRARY AUTOMATION	653251.00	23600.00	676851.00
LAND	3716406.00	0.00	3716406.00
TOTAL	103819007.04	7558859.00	111377866.04



Bafna
 PRINCIPAL
 Kalyan Post Graduate College
 Bhilai Nagar (C.G.)

Bafna
 CHAIRMAN
 Governing Body
 Kalyan Post Graduate
 Bhilai Nagar (C.G.)

KALYAN POST GRADUATE COLLEGE SECTOR 7 BHILAI NAGAR, DURG (C.G.)

ANNEXURES TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2023

ANNEXURE 'I' UNIVERSITY ACCOUNT

PARTICULARS	BALANCE AS ON 01.04.2022	ADDITIONS/ TRANSFER	TOTAL	PAYMENT	BALANCE AS ON 31.03.2023
CENTRE ADVANCE RAVI SHANKER UNIVERSITY	250252.00	0.00	250252.00	0.00	250252.00
PHYSICAL EDUCATION FEES	4523205.75	410710.00	4933915.75	136150.00	4797785.75
FORWARDING OF EXAMINATION APPLICATION FORM CHARGES	281364.00	213010.00	494374.00	201375.00	292999.00
N.S.S.	265372.31	98000.00	363372.31	129000.00	234372.31
CENTRE ADVANCE DURG UNIVERSITY	-50000.00	806384.00	756384.00	586384.00	170000.00
TOTAL	5270194.06	1528104.00	6798298.06	1052909.00	5745389.06



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Bhilai Nagar, Durg

Prasad

KALYAN POST GRADUATE COLLEGE SECTOR 7 BHILAI-NAGAR, DURG (C.G.)

ANNEXURES TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2023

ANNEXURE "J" STAFF RECOVERY AND PAYMENT THEREOF

PARTICULARS	BALANCE AS ON 01.04.2022	RECOVERIES (RS)	TOTAL (RS)	PAYMENT (RS.)	BALANCE AS ON 31.03.2023
INCOME TAX	-183991.50	6763553.00	6579561.50	6763553.00	-183991.50
KALYAN KOSH	-151359.32	250.00	-151109.32	39750.00	-190859.32
EMPLOYEES SANGH	-38446.50	10950.00	-27496.50	8800.00	-36296.50
L.I.C PREMIUM	-40896.84	390835.50	349938.66	385478.00	-35539.34
SADASYA SAHAYATA YOJANA	27619.00	28900.00	56519.00	71020.00	-14501.00
LIC GROUP INSURANCE	-22441.60	159649.50	137207.90	174183.50	-36975.60
HOUSE RENT B.S.P.	430531.36	411988.00	842519.36	442305.00	400214.36
PRADHYAPAK SANGH	-105728.00	89000.00	-16728.00	52900.00	-69628.00
DWF SANGH	240.00	42930.00	43170.00	23080.00	20090.00
TOTAL	-84473.40	7898056.00	7813582.60	7961069.50	-147486.90



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KALYAN POST GRADUATE COLLEGE SECTOR 7 BHILAI-NAGAR, DURG (C.G.)

ANNEXURES TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2023

ANNEXURE "K" FIXED ASSETS (AGAINST UGC GRANT)

PARTICULARS	COST AS ON 01.04.2022	ADDITION DURING YEAR	TOTAL
BUILDING	14000000.00	-	14000000.00
COMPUTER	2247745.00	-	2247745.00
FURNITURE AND FIXTURE	1725616.00	-	1725616.00
LIBRARY BOOKS	2055193.00	-	2055193.00
OFFICE EQUIPMENT	1306504.00	-	1306504.00
SCIENCE EQUIPMENT	2781475.00	-	2781475.00
GYM EQUIPMENT	412810.00	-	412810.00
TOTAL	24529343.00	0.00	24529343.00



B. Prasad
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Kalyan Post Graduate College
Bhilai Nagar (C.G.)

Prasad
31/03/2023
Kalyan Post Graduate College
Bhilai Nagar (C.G.)

SCHEDULE TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

SCHEDULE 'A' : FIXED ASSETS

NAME OF ASSETS	OPENING BALANCE AS ON 01.04.2022	ADDITIONS		TOTAL	RATE OF DEP.	DEP. DURING THE YR	CLOSING BAL. AS ON 31.03.2023
		UPTO SEP.	AFTER SEP.				
LEASE HOLD LAND	635.00	0.00	0.00	635.00	-	0.00	635.00
FREE HOLD PLAT	661.00	0.00	0.00	661.00	-	0.00	661.00
LAND	3716406.00	0.00	0.00	3716406.00	-	0.00	3716406.00
TOTAL (A)	3717702.00	0.00	0.00	3717702.00		0.00	3717702.00
BUILDING CONSTRUCTION	15142367.00	0.00	0.00	15142367.00	10%	1514237.00	13628130.00
CYCLE STAND SHED	118260.00	0.00	0.00	118260.00	10%	11826.00	106434.00
LIBRARY BOOKS	4985744.00	0.00	0.00	4985744.00	10%	498575.00	4487169.00
CHALK BOARD	3006.00	0.00	0.00	3006.00	10%	301.00	2705.00
WOOD CRAFT MATERIAL	249887.00	0.00	0.00	249887.00	10%	24989.00	224898.00
FURNITURE & FIXTURES	6160605.00	15240.00	0.00	6175845.00	10%	617585.00	5558260.00
FIXTURE AND FITTING	1085114.00	0.00	0.00	1085114.00	10%	108512.00	976602.00
GREEN HOUSE	40867.00	0.00	0.00	40867.00	10%	4087.00	36780.00
GIRLS HOSTEL BUILDING	8604900.00	7423169.00	0.00	16028069.00	10%	1602807.00	14425262.00
TOTAL (B)	36390750.00	7438409.00	0.00	43829159.00		4382919.00	39446240.00
GAMES & SPORTS ARTICLE	912020.00	0.00	0.00	912020.00	15%	136803.00	775217.00
SCIENCE EQUIPMENT	6661560.00	47600.00	0.00	6709160.00	15%	1006374.00	5702786.00
B ED EQUIPMENT	86732.00	0.00	0.00	86732.00	15%	13010.00	73722.00
PLANNING FROM EQUIPMENT	76207.00	0.00	0.00	76207.00		11432.00	64775.00
TOTAL C/F	7736519	47600	0	7784119		1167619	6616500



TOTAL B/F	7736519.00	47600.00	0.00	7784119.00		1167619.00	6616500.00
MUSICAL INSTRUMENT	702.00	0.00	0.00	702.00	15%	106.00	596.00
STATUES	4329.00	0.00	0.00	4329.00	15%	650.00	3679.00
EDUCATION EQUIPMENT	383788.00	0.00	0.00	383788.00	15%	57569.00	326219.00
GENERATOR	719508.00	0.00	0.00	719508.00	15%	107927.00	611581.00
GARDINING EQUIPMENT	9427.00	0.00	0.00	9427.00	15%	1415.00	8012.00
OFFICE EQUIPMENT	572669.00	49250.00	0.00	621919.00	15%	93288.00	528631.00
HOME SCIENCE EQUIPMENT	3026.00	0.00	0.00	3026.00	15%	454.00	2572.00
MANAGEMENT COURSE EQUIPMENT	18959.00	0.00	0.00	18959.00	15%	2844.00	16115.00
N.C.C. EQUIPMENT	1582.00	0.00	0.00	1582.00	15%	238.00	1344.00
GYM EQUIPMENT	212968.00	0.00	0.00	212968.00	15%	31946.00	181022.00
PRINTER	8954.00	0.00	0.00	8954.00	15%	1344.00	7610.00
GIRLS HOSTEL EQUIPMENT	708259.00	0.00	0.00	708259.00	15%	106239.00	602020.00
LIBRARY AUTOMATION	249731.00	23600.00	0.00	273331.00	15%	41000.00	232331.00
TOTAL (C)	10630421.00	120450.00	0.00	10750871.00		1612639.00	9138232.00
COMPUTER	199026.00	0.00	0.00	199026.00	40%	79611.00	119415.00
TOTAL (D)	199026.00	0.00	0.00	199026.00		79611.00	119415.00
TOTAL (A+B+C+D)	50937899.00	7558859.00	0.00	58496758.00		6075169.00	52421589.00



Bm...
DURG, D.C.

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CHAIRMAN

KALYAN POST GRADUATE COLLEGE SEC7, BHILAI NAGAR, DIST. DURG (C.G.)


ACCOUNTING YEAR : 2022-2023

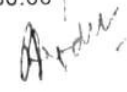
ANNEXURE 'L' : NOTES & ACCOUNTS

- 1) Cash in hand is as certified by the management.
- 2) Salary and allowances to grantable staff are accounted for as and when Withdrawn from P.D. Account at Durg Treasury. It is suggested that such Salary and allowances are accounted for as being outstanding and as and When grant is received, it will be kept deposited in P.D. Account for better Presentation.
- 3) Method of accounting followed by the mahavidyalaya is hybrid. Receipts of Grant and interest on deposits are being accounted for on cash basis.
- 4) As explained to us during the year we observed that excess amount paid by the college and no proper explanation and details given for the same the detailed information is as under:-

PARTICULARS	BALANCE AS ON 01/04/2022	RECOVERY DURING YEAR	PAYMENT DURING YEAR	BALANCE AS ON 31/03/2023
INCOME TAX	-183991.50	6763553.00	6763553.00	-183991.50
KALYAN KOSH	-151359.32	250.00	39750.00	-190859.32
EMPLOYEES SANGH	-38446.50	10950.00	8800.00	-36296.50
LIC PREMIUM	-40896.84	390835.50	385478.00	-35539.34
SADASYA SAHAYATA YOJNA	27619.00	28900.00	71020.00	-14501.00
LIC GROUP INSURANCE	-22441.60	159649.50	174183.50	-36975.60
HOUSE RENT BSP	430531.36	411988.00	442305.00	400214.36
PRADHYAPAK SANGH	-105728.00	89000.00	52900.00	-69628.00
DWF SANGH	240.00	42930.00	23080.00	20090.00




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Bhilai Nagar (C.G.)


CHAIRMAN
Learning Body
Kalyan Post Graduate College
Bhilai Nagar (C.G.)

- b) As explained to us, the position of Bank and Treasury Balances are as Under:-

NAME OF BANK	BALANCE AS PER LEDGER	BALANCE AS PER PASS BOOK	DIFFERENCES
State Bank of India, SB a/c 1401	1821.00	1821.00	NIL
Bank of India, SB a/c 2388	35420.99	35420.99	NIL
PNB, CC, Bhilai a/c 223700	10743404.00	10709447.98	33956.02
Durg Treasury P.D. a/c	5938538.70	8789540.00	2851001.30
PNB S/B A/C NO.654791	4143.00	4143.00	NIL
BOB S/B A/C NO.015186	4400.00	4400.00	NIL

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- (i) The college does not maintain any fixed assets register and also no Depreciation is charged on any of the fixed assets as required by Accounting standard 10.
- (ii) As per the details of loans and advances of Rs.5681975.25/- is Outstanding as on 31/03/2023 for which management has not taken proper Step for recovery and List of persons included in opening balance was also not made available. The available details provided are as under:-

PARTICULARS	OPENING BALANCE	ADVANCE GIVEN	ADVANCE RECOVERED	CLOSING BALANCE
Dr. Banita Sinha	0.00	23600.00	2622.00	20978.00
Dr. Sumitra Mourya	24000.00	0.00	24000.00	0.00
Dr. Syed Saleem Aquile	17000.00	113800.00	36373.00	94427.00
Shri Anurag Panday	10000.00	40000.00	50000.00	0.00
Dr. Pushplata Sharma	380711.00			380711.00
Dr. R.P. Agrawal	22463.00	1000.00	1000.00	22463.00
Dr. D.S. Sarva	220000.00	632000.00	532000.00	320000.00
Dr. Sudhir Sharma	47000.00	10000.00	15000.00	42000.00
Festival Advance	250622.00	410000.00	414000.00	246622.00
Shri Hitesh Kumar	10000.00	0.00	0.00	10000.00
Salary Advance	522695.00	18375000.00	18375000.00	522695.00
Shri Amrik Singh	76200.00	123210.00	163100.00	36310.00
Non Traceable Advance	3820423.25			3820423.25
Shri Chimman Lal	79346.00	10000.00	10000.00	79346.00
Shri Ram Ashary	35000.00	0.00	3000.00	32000.00
Shri Dharmendra Verma	10000.00	10000.00	10000.00	10000.00
Dr. Lakhan Choudhary	10400.00	10000.00	20400.00	0.00
Grand Total	5535860.25	19850410.00	19704295.00	5681975.25



Bruce
PRINCIPAL
Kalyan Post Graduate College
Bhilai Nagar (C.G.)

Prasad
CHAIRMAN
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- (iii) As per the information received by us the college has a canteen running & ATM Machine Within its premises for which neither any contract has been entered into, nor there are any entries found in the books of account relating the receipts and Payments of canteen.
- (iv) The College has showing Freehold Land of Rs 661/- and Leasehold Land of Rs 635/- are not verified by us since supporting papers are not available.
- (v) The CPF of employee's are not deposited at the time of payment of salary which is paid in advance before the receipt of grant relating to salary is not deposited within time even after the receipt of grant.
- (vi) Interest from FDR are taken as per accrual Basis.
- (vii) During our Audit we came to know that the college is not maintaining Any Register for the grants received and utilizations made thereof.
- (viii) We have observed that Punjab National Bank with A/c No.0100223700 & Durg Treasury P.D.Account maintained by college management is not reconciled from past few years due to which financial errors/ fraud can be occur in upcoming financial years. So we suggest that management should take initiative to reconcile the above mentioned bank details.
- (ix) As per our suggestion manual receipts for fees taken should not be allowed as it may cause error /fraud in futures. Receipts should be generated through proper software used for fees collection.
- (x) Fees collected from student and deposited the same on Regular basis however fees collection summery collection deposit was not cross verified by the management.
- (xi) Fees Reconciliation for all student wise & class wise and course wise not prepared by the college.

Therefore we have not verify the same and taken as per books of accounts.



Bhushan
 PRINCIPAL
 Kalyan Post Graduate College
 Bhilai Nandri (C.G.)

Prakash
 CI. MA
 9-11
 K.P. 0100223700
 DURG

(xii) During the year as ordered by the district court payment made of Rs.7423169/- for the case no. TD135/17 on the date 27.09.2022 to Mr.Jagatpal Singh against the Girls Hostel Building Construction.

FOR KALYAN MAHAVIDHYALAYA DURG
BHILAI NAGAR, DURG (C.G.)

FOR P.C. BAFNA & CO
CHARTERED ACCOUNTANTS
F.R. NO. 02147C

(PRINCIPAL)
DATE:- 27-OCT.2023
UDIN



(SUNIL KASHYAP)
PARTNER
M.NO. 075681



Buceeeel
PRINCIPAL
Kalyan Post Graduate College
Bhilai Nagar (C.G.)