

Ujjain  
Engineering  
College

July 10

2015

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[This document contains Audited Balance Sheet, Receipts & Payments Account and Incomes & Expenditures Accounts of Ujjain Engineering College; Ujjain (M.P.) for the year ended on 31.03.2015. This also includes bank reconciliation statement, notes, working notes, references and general notes forming part of financial statements.]

Audit  
Report

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# Ashutosh Gokhle & Co.

## Chartered Accountants

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### INDEPENDENT AUDITOR'S REPORT

To,  
Ujjain Engineering College, Ujjain (M.P.)

#### Introductory Paragraph

We have audited the accompanying statement of Balance Sheet, Receipts & Payments Account and Incomes & Expenditures Account of **Ujjain Engineering College, Ujjain (M.P.)** for the year ended on March 31, 2015 and a summary of significant accounting policies and other explanatory information (together "the financial statement"). The financial statement has been prepared by the management using the cash receipts and disbursements basis of accounting described in G.N. 1.

#### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash receipts and disbursements basis of accounting described in G.N. 1; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances, and the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the financial statement.

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

#### Auditor's Opinion

In our opinion, the financial statement presents a true and fair view of Balance Sheet, Receipts & Payments Account and Incomes & Expenditures Account of **Ujjain Engineering College, Ujjain (M.P.)** for the year ended on March 31, 2015 in accordance with the cash receipts and disbursements basis of accounting described in G.N.1.

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# Ashutosh Gokhle & Co.

## Chartered Accountants

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### Emphasis of Matter Paragraph

We draw attention to G.N.10, G.N.11 and G.N.12 to the financial statements which describe the matters involved in relation to the liability of a college towards the sponsorship received and TDS to be deposited by the college. Attention is also brought to G.N.13 to the Financial Statement which describes the position on temporary advances given by the college to its staff for official purposes.

Our opinion is not qualified in respect of these matters.

Place: Ujjain  
Date: July 10, 2015



For Ashutosh Gokhle & Co.  
Chartered Accountants  
FRN: 008833C

*Samta*  
Samta Harbhajanka  
Partner  
M.No. 412876

Address: 102, Gokul Palace, Kshirsagar Colony, Ujjain (M.P.)- 456001  
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# Ujjain Engineering College, Ujjain

## Balance Sheet

[For the Period Ended on 31.03.2015]

Liabilities		Amounts	Assets		Amounts
Particulars	Notes		Particulars	Notes	
General Capital Fund A/c	1	45,82,01,356.00	Fixed Assets	3	5,99,73,548.00
Current Liabilities	2	19,33,361.00	Current Assets		
			- Deposits	4	27,73,53,237.00
			- Loans & Advances	5	1,16,89,647.00
			- Cash-in-Hand	6	1,60,834.00
			- Cash at Bank	6	11,07,45,245.00
			Embezzlement Account	G.N.6	2,12,206.00
		<b>46,01,34,717.00</b>			<b>46,01,34,717.00</b>

For Ujjain Engineering College

For Ashutosh Gokhle & Co.  
Chartered Accountants

Dr. Umesh Pendharkar  
Principal  
Date: July 10, 2015



*Samta*  
Samta Harbhajanka  
Partner  
M.No. 412876  
FRN. 008833C

**Ujjain Engineering College, Ujjain**  
[Notes forming part of Balance Sheet]

Note : 1

**General Capital Fund Account**

S.No.	Particulars	Ref.	Amounts
1	Opening Balance as on 01.04.2014		40,18,50,613.00
	<b>Add:</b>		
2	Excess of Incomes over Expenditures during the F.Y. 2014-15		5,77,04,329.00
3	Capital Reserve Created during the F.Y. 2014-15		16,600.00
4	Prior Period Items (In the nature of Incomes)		36,434.00
	<b>Less:</b>		
5	Repayment of TEQIP Loan (Principal Component)		(13,61,406.00)
6	Prior Period Items (In the nature of Expenditures)		(45,214.00)
	<b>Closing Balance as on 31.03.2015</b>		<b>45,82,01,356.00</b>

Note : 2

**Current Liabilities**

S.No.	Particulars	Ref.	Amounts
1	Earnest Money Deposits	ref. 1	1,09,150.00
2	Unutilized Grant Lying with College as on 31.03.2015		
	- Grant For Design Techno Fest	-	213.00
	- Grant for Red Ribbon Club	-	4,500.00
	- Grant for Innovation & IPM Strategies for Industrial Development	ref. 2	52,032.00
	- Grant for MODROB Project	-	2,86,149.00
	- Grant for MOWPTO Project	-	2,17,864.00
	- Grant for MPCST Project	w.n.8	19,493.00
	- Grant for Paryavaran Samanvay Sansthan	-	5,600.00
	- Grant for Removal of Heavy Metals from Waste Water	-	60,000.00
	- Grant for Staff Development Programme	ref. 2	83,250.00
	- Grant for UGC Major Project Research	w.n.9	5,59,948.00
	- Grant for Waste Management in Indian Scenerio	ref. 2	76,085.00
	- Grant for Waste Management Technology	-	3,324.00
	- Grant for Water & Waste Water Management	ref. 2	26,450.00
3	Sponsorship Received from Indian Oil Corporation Limited	-	50,000.00
4	Counselling Remuneration	-	12,190.00
5	PMC Agar Road Project	-	3,64,835.00
6	TDS Payable	-	2,278.00
	<b>Total</b>		<b>19,33,361.00</b>

For Ujjain Engineering College

For Ashutosh Gokhle & Co.  
Chartered Accountants

Principal

Date: July 10, 2015



*Samta.*

Samta Harbhajanka

Partner

M.No. 412876

FRN. 008833C



**Ujjain Engineering College, Ujjain**  
[Notes forming part of Balance Sheet]

Note : 3  
**Fixed Assets**

S.No.	Assets Descriptions	Ref.	Opening Balance as on 01.04.2014	Additions during F.Y. 2014-15	Deletions during F.Y. 2014-15	Gross Value as on 31.03.2015	Dep. for F.Y. 2014-15	Gross Value as on 31.03.2015
(1)	(2)		(3)	(4)	(5)	[(3)+(4)-(5)]= (6)]	(7)**	[(6)-(7)]= (8)]
1	Acqua Guard	-	8,490.00	-	-	8,490.00	-	8,490.00
2	ATM Room	-	2,52,388.00	-	-	2,52,388.00	-	2,52,388.00
3	Books	-	24,28,496.00	3,89,323.00	-	28,17,819.00	-	28,17,819.00
4	Building	-	50,71,108.00	-	-	50,71,108.00	-	50,71,108.00
5	Capital Work in Progress	G.N. 9	10,00,000.00	-	-	10,00,000.00	-	10,00,000.00
6	Computers	-	1,07,69,738.00	-	-	1,07,69,738.00	-	1,07,69,738.00
7	Coolers	-	46,980.00	-	-	46,980.00	-	46,980.00
8	CCTV Cameras	-	8,18,341.00	-	-	8,18,341.00	-	8,18,341.00
9	Dead Stocks	-	8,31,449.00	-	-	8,31,449.00	-	8,31,449.00
10	EPBX	-	8,02,354.00	-	-	8,02,354.00	-	8,02,354.00
11	Equipments	-	1,57,34,355.00	-	-	1,57,34,355.00	-	1,57,34,355.00
12	Furnitures	-	59,24,540.00	-	-	59,24,540.00	-	59,24,540.00
13	Generator	-	9,79,208.00	-	-	9,79,208.00	-	9,79,208.00
14	Girls Hostel	-	1,34,00,000.00	-	-	1,34,00,000.00	-	1,34,00,000.00
15	Inverter	-	46,305.00	-	-	46,305.00	-	46,305.00
16	LCD TV	-	23,490.00	-	-	23,490.00	-	23,490.00
17	Machinery	-	4,91,059.00	-	-	4,91,059.00	-	4,91,059.00
18	Printers	-	1,59,844.00	-	-	1,59,844.00	-	1,59,844.00
19	Pumping Station	-	-	3,40,466.00	-	3,40,466.00	-	3,40,466.00
20	UPS	-	-	1,19,661.00	-	1,19,661.00	-	1,19,661.00
21	Vaccum Cleaner	-	7,200.00	-	-	7,200.00	-	7,200.00
22	Water Coolers	-	4,915.00	-	-	4,915.00	-	4,915.00
		-	3,23,838.00	-	-	3,23,838.00	-	3,23,838.00
	<b>Total</b>		<b>5,91,24,098.00</b>	<b>8,49,450.00</b>	<b>-</b>	<b>5,99,73,548.00</b>	<b>-</b>	<b>5,99,73,548.00</b>

\*\*\* College follows cash basis of accounting therefore no depreciation is charged by the college over its fixed assets.

For Ujjain Engineering College

Dr. Umesh Pendharkar  
Principal  
Date: July 10, 2015

For Ashutosh Gokhle & Co.  
Chartered Accountants



*Ashutosh Gokhle*  
Samta Harbhaianka  
Partner  
M.No. 412876  
FPAI 00000000

# Ujjain Engineering College, Ujjain

[Notes forming part of Balance Sheet]

Note : 4

## Deposits

S.No.	Particulars	Ref.	Amounts
1	Advances	G.N. 5	10,000.00
2	Advances to Staff	G.N. 5	1,38,775.00
3	BSNL for Leased Internet Line	-	2,000.00
4	Gas Deposits	-	1,900.00
5	Sr. Account Officer MPPKV Co. Ltd.	-	41,500.00
6	Telephone Deposit	-	8,499.00
7	Fixed Deposits Receipts	-	27,71,50,563.00
	<b>Total</b>		<b>27,73,53,237.00</b>

Note : 5

## Loans & Advances

S.No.	Particulars	Ref.	Amounts
1	A.Shinde	Ref. 3	1,000.00
2	Ashok Sharma	Ref. 3	30,000.00
3	Atul Sthapak	Ref. 3	13,265.00
4	Bindra Dawar	Ref. 3	5,000.00
5	Chen Singh	Ref. 3	950.00
6	Girish Sharma	Ref. 3	5,000.00
7	H.K.Patel	Ref. 3	90,000.00
8	I.M.Mansoori	Ref. 3	1,000.00
9	Mahesh Deshpandey	Ref. 3	1,700.00
10	Makhan Singh	Ref. 3	(115.00)
11	M.K.Vijayvargiya	Ref. 3	3,000.00
12	M.L.Rampuriya	Ref. 3	2,000.00
13	Pankaj Agrawal	Ref. 3	3,000.00
14	Prerana Sharma	Ref. 3	64,000.00
15	Raghvendra Singh	Ref. 3	1,28,000.00
16	Ravi Nagaich	Ref. 3	35,000.00
17	R.B.Gaikwad	Ref. 3	17,000.00
18	R.C.Solanki	Ref. 3	3,000.00
19	Sanjay Verma	Ref. 3	35,000.00
20	Sanjiv Dubey	Ref. 3	8,000.00
21	S.C.Kasera	Ref. 3	956.00
22	S.S.Parmar	Ref. 3	10,500.00
23	Umesh Pendharkar	Ref. 3	15,000.00
24	Vikas Kanade	Ref. 3	8,000.00
25	Vinita Choudhary	Ref. 3	80,000.00
26	V.K.Sukhwani	Ref. 3	60,000.00
27	Advances to PWD	-	1,09,38,000.00
28	Chief Controller of Account Dept. of Supply	-	1,31,391.00
	<b>Total</b>		<b>1,16,89,647.00</b>

For Ujjain Engineering College

Dr. Umesh Pendharkar  
Principal  
Date: July 10, 2015

For Ashutosh Gokhle & Co.  
Chartered Accountants



*Samta*  
Samta Harbhajanka  
Partner  
M.No. 412876  
FRN. 008833C



**Ujjain Engineering College, Ujjain**  
[Notes forming part of Balance Sheet]

Note : 6

**Cash & Bank Balances**

S.No.	Particulars	Amounts
1	<b>Cash-in-Hand</b>	
	- Cash IOB 4001	37,530.00
	- Cash IOB 4007	4,566.00
	- Cash IOB 4015	139.00
	- Cash IOB 4020	459.00
	- Cash IOB 4025	1,18,140.00
	(a)	1,60,834.00
2	<b>Cash at Bank</b>	
	- IOB 4001	6,53,01,612.00
	- IOB 4002	3,94,201.00
	- IOB 4003	3,325.00
	- IOB 4004	3,15,547.00
	- IOB 4007	73,16,096.00
	- IOB 4015	30,84,381.00
	- IOB 4016	5,44,929.00
	- IOB 4017	1,77,51,078.00
	- IOB 4020	15,26,016.00
	- IOB 4021	6,62,106.00
	- IOB 4023	18,40,301.00
	- IOB 4024	9,41,147.00
	- IOB 4025	5,80,255.00
	- IOB 4027	50,73,634.00
	- IOB 4030	5,79,804.00
	- IOB 4033	9,12,775.00
	- SBI 11675	1,17,815.00
	- SBI 11686	5,029.00
	- SBOP 0994	66.00
	- PD Treasury	37,95,128.00
	(b)	11,07,45,245.00
	<b>Total</b>	[(a)+(b)] 11,09,06,079.00

For Ujjain Engineering College

For Ashutosh Gokhle & Co.  
Chartered Accountants

Dr. Umesh Pendharkar  
Principal  
Date: July 10, 2015



*Samta.*  
Samta Harbhajanka  
Partner  
M.No. 412876  
FRN. 008833C

**Ujjain Engineering College, Ujjain**  
**Receipts & Payments Accounts**  
 [For the period starting from 01.04.2014 to 31.03.2015]

Particulars		Ref.	Amounts	Particulars		Ref.	Amounts
<b>To Opening Cash Balances</b>				<b>By Payments of IOB 4001</b>			
- Cash IOB 4001			50,905.00	- Loan to Paushan Anudan			41,00,000.00
- Cash IOB 4007			666.00	- Remunerations			7,000.00
- Cash IOB 4015			9.00	- Telephone Charges			24,332.00
- Cash IOB 4020			459.00	- Honourarium			60,420.00
- Cash IOB 4030			3,500.00	- EMD Returned			26,860.00
				- Caution Money			3,94,500.00
<b>To Opening Bank Balances</b>				- Prior Period Payments	w.n.1		30,620.00
- IOB 4001			4,40,11,404.00	- Bank Charges			810.00
- IOB 4002			1,31,702.00	- Scholarships			2,47,000.00
- IOB 4003			3,255.00	- Testing Remunerations			6,02,277.00
- IOB 4004			32,725.00	- Refund of Tution Fees			3,32,109.00
- IOB 4007			41,73,822.00	- Modem Purchase			8,998.00
- IOB 4015			50,09,949.00	- Fees Refund(Green Card)			3,35,800.00
- IOB 4016			42,08,513.00	- Affiliation Fees to RGPV			7,25,000.00
- IOB 4017			1,28,28,362.00	- Insurance Charges			23,685.00
- IOB 4020			7,09,614.00	- TEQIP (Principal)			13,61,406.00
- IOB 4021			2,60,190.00	- TEQIP (Interest)			29,84,482.00
- IOB 4023			15,56,333.00	- Consultancy Remuneration			7,72,240.00
- IOB 4024			7,31,889.00	- Travelling Allowance			31,070.00
- IOB 4025			4,78,085.00	- Enrollment Fees to RGPV			49,100.00
- IOB 4027			44,05,518.00	- Grant Transfer to IOB 4033	w.n.3		14,378.00
- IOB 4030			5,40,814.00	- Scholarship returned			7,621.00
- IOB 4033			5,20,539.00				1,21,39,708.00
- SBI 11675			1,17,815.00	<b>By Payments of IOB 4002</b>			
- SBI 11686			5,029.00	- Fixed Deposits			2,85,56,000.00
- SBOP 0994			4,689.00	<b>By Payments of IOB 4003</b>			
- PD Treasury			37,95,128.00	- Bank Charges			60.00
<b>To Receipts of IOB 4001</b>				<b>By Payments of IOB 4004</b>			
- Interest on FDRs			1,74,05,801.00	- Refund of Scholarship			2,854.00
- Tution Fees			3,97,53,794.00	<b>By Payments of IOB 4007</b>			
- Consultancy Fees			81,000.00	- TA & DA			21,082.00
- Rent from BSNL			27,500.00	- Practical Expenses			2,70,615.00
- Prior Period Receipts	w.n.1		32,700.00	- Photocopy Charges			2,351.00
- Testing			61,46,183.00	- Telephone Charges			5,797.00
- EMD Forfeited			70,000.00	- Printing & Stationary			39,796.00
- EMD Received			38,400.00	- Refreshments Expenses			67,304.00
- Others			28,938.00	- Processing Fees			25,975.00
- Room Rent			9,992.00	- Fees Paid to CRISP			3,37,080.00
- Photocopy Centre Rent			2,000.00	- Remuneration Paid			16,43,074.00
- Rent from Bank			10,000.00	- Cartridge Purchase			39,012.00
- Identity Card Fees			1,050.00	- Speed Post Charges			1,007.00
- Guest House Rent			3,150.00	- Sundry Expenses			2,220.00
- Exam/Tender Forms	w.n.2		90,300.00	- Travelling Charges			10,427.00
- Scholarships			2,47,000.00	- Exam Copy Printing Exp.			3,56,685.00
- Paushan Anudan Loan			50,34,764.00	- LED Light Fixtures			21,716.00
- Library Fine/Book Charg.			5,640.00	- Slotted Angle Rack			17,526.00
- Normal Interest			22,91,394.00	- Migration Certificate Print			10,500.00
- Grass Auction			30,000.00	- Battery Purchase			6,600.00
- Verification Fees			13,500.00	- Repairs & Maintenance			23,214.00
- Grant for Red Ribbon			4,500.00				29,01,981.00
- Registration Charges			2,700.00				
<b>To Receipts of IOB 4002</b>							
- Interest Received			3,95,609.00				
<b>To Receipts of IOB 4003</b>							
- Interest Received			130.00				





- MODROB Project Grant	2,69,450.00		- Repairs & Maintenance	1,05,993.00	
- Interest Received	13,372.00	2,82,822.00	- Gas Cylinder Filing Exp.	9,133.00	
<b>To Receipts of IOB 4007</b>			- Transportation Charges	2,310.00	
- Exam Fees	60,70,068.00		- Daily Wages	4,13,419.00	
- Interest Received	2,40,081.00		- Antivirus Software	4,310.00	
- Sale of Waste	55,000.00	63,65,149.00	- Chemicals Purchase	3,514.00	
<b>To Receipts of IOB 4015</b>			- Air Compressor	2,400.00	
- Interest Received	1,93,669.00	1,93,669.00	- Computer Accessories	7,285.00	
<b>To Receipts of IOB 4016</b>			- Other Wages	2,400.00	
- Interest Received	1,13,775.00		- Installation Charges	1,500.00	
- Grant Received	4,30,000.00		- Steam Coal Purchase	23,491.00	
- Registration Fees	29,500.00	5,73,275.00	- Inspection Charges	4,800.00	
<b>To Receipts of IOB 4017</b>			- Internet Leased Line Exp.	5,78,919.00	
- Interest Received	6,05,973.00	6,05,973.00	- CDR/DVDs	100.00	
<b>To Receipts of IOB 4020</b>			- Pumping Station	1,19,661.00	w.n.4
- Interest Received	36,779.00	36,779.00	- Battery Purchase	10,700.00	
<b>To Receipts of IOB 4021</b>			- Advance to PWD	9,38,000.00	
- PTDC Fees	4,52,210.00		- Binding Charges	5,300.00	22,33,235.00
- Sale of PTDC Forms	2,500.00		<b>By Payments of IOB 4016</b>		
- Interest Received	12,141.00	4,66,851.00	- Registration Charges	37,950.00	
<b>To Receipts of IOB 4023</b>			- Bags Purchase	87,818.00	
- Interest Received	66,291.00	66,291.00	- Bank Charges	150.00	
<b>To Receipts of IOB 4024</b>			- Security Charges	5,41,136.00	
- Interest Received	33,281.00	33,281.00	- Travelling Exp/Allowance	16,869.00	
<b>To Receipts of IOB 4025</b>			- Refreshment Expenses	1,25,450.00	
- Interest Received	24,586.00	24,586.00	- Printing & Stationary	62,635.00	
<b>To Receipts of IOB 4027</b>			- Legal Fees	2,000.00	
- Interest Received	1,85,906.00	1,85,906.00	- Grant Returned	14,710.00	
<b>To Receipts of IOB 4030</b>			- Others	216.00	8,88,934.00
- Interest Received	21,990.00		<b>By Payments of IOB 4017</b>		
- Oracle Fees	13,500.00	35,490.00	- Laptops	2,99,250.00	
<b>To Receipts of IOB 4033</b>			- Printers	24,616.00	
- Project's Grant Received	7,46,004.00		- Computer Accessories	18,570.00	
- Interest Received	28,026.00	7,74,030.00	- Lamps	56,500.00	
<b>To Receipts of SBOP 0994</b>			- Chemicals Purchase	6,739.00	
- Interest Received	2,848.00	2,848.00	- News Papers	2,383.00	
<b>To Receipts Against Adv.</b>		78,132.00	- Books & Periodicals	4,18,663.00	
			- Membership Subscription	10,000.00	
			- Others	686.00	
			- Subscription Renewal Fees	1,620.00	
			- Mike Purchase	1,500.00	8,40,527.00
			<b>By Payments of IOB 4020</b>		
			- Florescent Lamps	750.00	
			- Advertisement Charges	1,82,158.00	w.n.5
			- Bank Charges	150.00	
			- Printing & Stationary	1,06,936.00	
			- Receipts Book Registers	12,600.00	
			- Computer Repairing	1,010.00	
			- Society Charges	400.00	
			- Security Charges	5,43,312.00	
			- Uniform Expenses	30,583.00	
			- Travelling Exp/Allowance	2,46,232.00	
			- News Paper Expenses	9,261.00	
			- Elec. Supply Affording Ch.	14,250.00	
			- VPNOBB Connectivity Ch.	15,101.00	
			- Loading & Boarding	1,500.00	
			- Website Renewal Charges	5,888.00	
			- Deposit at MPPKVV Co Ltd	41,500.00	
			- Refreshment Expenses	17,593.00	
			- Professional Fees	27,672.00	w.n.6
			- Others	6,755.00	
			- Audit Fees	23,900.00	
			- Legal Fees	6,000.00	
			- Honourarium Expenses	33,27,978.00	46,21,529.00



	- Honourarium & Convey.		4,85,355.00	
	- Refund of PTDC Fees		21,070.00	5,06,425
	<b>By Payments of IOB 4023</b>			
	- Travelling Expenses		2,125.00	
	- Others		411.00	
	- Telephone Charges		2,000.00	4,536.
	<b>By Payments of IOB 4024</b>			
	- Sports Expenses	w.n.7	34,728.00	
	- Travelling Allowance/Exp		14,049.00	
	- Refreshment Expenses		6,812.00	
	- First Aid Kit		375.00	
	- Others		500.00	
	- Participation Fees		5,000.00	61,464.00
	<b>By Payments of IOB 4025</b>			
	- Sound System Charges		4,500.00	
	- Tent House Expenses		3,460.00	
	- Momentoes & Shields		59,000.00	
	- Refreshment Expenses		4,169.00	
	- Bouque Charges		3,760.00	
	- Printing & Stationary		5,555.00	
	- Travelling Expenses		4,155.00	
	- Banners & Flex		8,480.00	
	- Identity Cards		2,240.00	
	- Invitation Cards		1,500.00	
	- Honourarium Expenses		7,000.00	
	- Lime Purchase		950.00	
	- Red Soil		8,100.00	
	- Frieght Charges		820.00	
	- Sundry charges		5,106.00	
	- Water Bottles		1,325.00	
	- First Aid Kit		7,538.00	1,27,658.00
	<b>By Payments of IOB 4027</b>			
	- News Paper Expenses		6,692.00	
	- Computer Accessories		6,790.00	
	- Electrical Accessories		19,390.00	
	- Utensils & Crockery		21,734.00	
	- Repairing Expenses		12,598.00	67,204.00
	<b>By Payments of IOB 4033</b>			
	- MPCST Project Expenses	w.n.8	2,94,792.00	
	- UGC Project Expenses	w.n.9	65,751.00	
	- Bank Charges		150.00	3,60,693.00
	<b>BY Temp Advances to Staffs</b>	ref.3		8,13,144.00
	<b>By Closing Cash-in-Hand</b>			
	- Cash IOB 4001		37,530.00	
	- Cash IOB 4007		4,566.00	
	- Cash IOB 4015		139.00	
	- Cash IOB 4020		459.00	
	- Cash IOB 4025		1,18,140.00	1,60,834.00







# Ajain Engineering College, Ajain

## Incomes & Expenditures Accounts

[For the period starting from 01.04.2014 to 31.03.2015]

Particulars	Amounts	Particulars	Amounts
<b>To Expenses of IOB 4001</b>		<b>By Incomes of IOB 4001</b>	
- Affiliation Fees to RGPV	7,25,000.00	- Rent- Guest House	3,150.00
- Bank Charges	810.00	- Rent- Bank	10,000.00
- Caution Money	3,94,500.00	- Rent- BSNL	27,500.00
- Consultancy Remunerations	7,72,240.00	- Rent- Photocopy Centre	2,000.00
- Enrollment Fees to RGPV	49,100.00	- Rent- College Rooms	9,992.00
- Fees Refund (Greencard)	3,35,800.00	- Book Charges/Fines	4,630.00
- Honourarium Expenses	18,820.00	- Consultancy	81,000.00
- Insurance Charges	23,685.00	- EMD Forfeited	70,000.00
- Interest on TEQIP Loan	29,84,482.00	- Grass Auction	30,000.00
- Modem Charges	8,998.00	- Identity Cards Fees	1,050.00
- Printing & Stationary	2,660.00	- Interest on FDRs	1,74,05,801.00
- Refreshment Expenses	4,420.00	- Normal Interest on SB	22,91,394.00
- Refund of Tution Fees	3,32,109.00	- Library Late Fees/Fines	1,010.00
- Remuneration Expenses	7,000.00	- Sale of Forms	90,300.00
- Repairing Charges	3,922.00	- Others	28,938.00
- Scholarship Refund to AICTE	7,521.00	- Registration Charges	2,700.00
- Telephone Charges	24,332.00	- Testing Received	61,46,183.00
- Testing Expenses	18,000.00	- Tution Fees	3,97,53,794.00
- Testing Remunerations	6,02,277.00	- Verification Fees	13,500.00
- Travelling Allowances	31,070.00		
	63,46,846.00		6,59,72,942.00
<b>To Expenses of IOB 4003</b>		<b>By Incomes of IOB 4002</b>	
- Bank Charges	60.00	- Interest on SB Account	3,95,609.00
	60.00		3,95,609.00
<b>To Expenses of IOB 4004</b>		<b>By Incomes of IOB 4003</b>	
- Refund of Scholarships	2,864.00	- Interest on SB Account	130.00
	2,864.00		130.00
<b>To Expenses of IOB 4007</b>		<b>By Incomes of IOB 4004</b>	
- Printing & Stationary	4,34,624.00	- Interest on SB Account	13,372.00
- Refreshment Expenses	71,680.00		
- Repairs	23,214.00	<b>By Incomes of IOB 4007</b>	
- Stamps & Postages	1,007.00	- Interest on SB Account	2,40,081.00
- Travelling Expenses	16,787.00	- Exam Fees	60,70,068.00
- Battery Expenses	6,600.00	- Sale of Waste	55,000.00
- Fees Paid to CRISP	3,37,080.00		63,65,149.00
- LED Light Fixtures	21,716.00	<b>By Incomes of IOB 4015</b>	
- Remunerations	16,85,124.00	- Interest on SB Account	1,93,669.00
- Practical Exam Expenses	2,70,615.00		1,93,669.00
- Processing Fees	25,975.00	<b>By Incomes of IOB 4016</b>	
- Slotted Angle Rack	17,526.00	- Interest on SB Account	1,13,775.00
- Sundry Expenses	3,183.00	- Registration Fees	29,500.00
- TA & DA Expenses	21,082.00		1,43,275.00
- Telephone Charges	5,797.00	<b>By Incomes of IOB 4017</b>	
	29,41,310.00	- Interest on SB Account	6,05,973.00
<b>To Expenses of IOB 4015</b>			6,05,973.00
- Chemicals Purchase	8,060.00	<b>By Incomes of IOB 4020</b>	
- Steam Coals	23,491.00	- Interest on SB Account	36,779.00
- Battery Purchase	10,700.00		36,779.00
- Computer Accessories	5,620.00	<b>By Incomes of IOB 4021</b>	
- Others	5,790.00	- Interest on SB Account	12,141.00
- Repairs & Maintenance	7,40,402.00	- PTDC Fees	4,52,210.00
- Stationary Expenses	1,300.00	- Sale of PTDC Forms	2,500.00
- Daily Wages	4,13,419.00		4,66,851.00
- Cylinder Filing Charges	9,133.00	<b>By Incomes of IOB 4023</b>	
- Inspection Charges	4,800.00	- Interest on SB Account	66,291.00
- Refreshment Expenses	2,376.00		66,291.00
- Transportation Charges	2,910.00	<b>By Incomes of IOB 4024</b>	
	12,28,001.00	- Interest on SB Account	33,281.00
			33,281.00





<b>To Expenses of IOB 4010</b>			<b>By Incomes of IOB 4025</b>		
- Professional Fees	2,000.00		- Interest on SB Account	24,586.00	24,586.00
- Printing & Stationary	62,635.00				
- Refreshment Expenses	45,000.00		<b>By Incomes of IOB 4027</b>		
- Security Charges	5,41,136.00		- Interest on SB Account	1,85,906.00	1,85,906.00
- Travelling Allowance/Exp.	16,869.00				
- Bank Charges	150.00		<b>By Incomes of IOB 4030</b>		
- Registration Charges	37,950.00	7,05,740.00	- Interest on SB Account	21,990.00	
			- Oracle Fees	13,500.00	35,490.00
<b>To Expenses of IOB 4017</b>					
- Chemicals Charges	6,765.00		<b>By Incomes of IOB 4033</b>		
- Lamps for AAS	56,500.00		- Interest on SB Account	28,026.00	28,026.00
- Periodicals & Magzines	6,590.00				
- Computer Accessories	18,570.00		<b>By Incomes of SBOP 0994</b>		
- Electrical Accessories	186.00		- Interest on SB Account	2,848.00	2,848.00
- Membership Subscription	10,000.00				
- Mike Purchase	1,500.00				
- Subscription Renewal Fees	24,370.00				
- News Paper Expenses	2,383.00				
- Stationary Charges	474.00	1,27,338.00			
<b>To Expenses of IOB 4020</b>					
- Advertisement Charges	1,82,158.00				
- Electrical Accessories	750.00				
- Legal Fees (Advocate)	6,000.00				
- Printing & Stationary	1,39,553.00				
- Security Charges	5,43,312.00				
- Sundry Expenses	16,415.00				
- Travelling Expenses	2,46,232.00				
- Audit Fees	23,900.00				
- Elec. Supply Affording Ch.	14,250.00				
- Professional Fees	27,672.00				
- Honourarium Expenses	33,27,978.00				
- News Paper Expenses	9,261.00				
- Refreshment Expenses	28,390.00				
- Society Charges	400.00				
- Uniform Charges	30,583.00				
- VPNOBB Connectivity Charges	15,101.00				
- Website Renewal Charges	5,888.00	46,17,843.00			
<b>To Expenses of IOB 4021</b>					
- Honourarium & Conveyance	4,85,355.00				
- Refund of PTDC Fees	21,070.00	5,06,425.00			
<b>To Expenses of IOB 4023</b>					
- Bouque Charges	1,475.00				
- Disposal Items	118.00				
- Refreshment Expenses	9,454.00				
- Printing & Stationary	890.00				
- Travelling Expenses	3,525.00				
- Diesel Charges	11,430.00				
- Freight Charges	600.00				
- Oil Charges	2,680.00				
- Repairing Charges	330.00				
- Loading & Boarding	5,598.00				
- Refreshment Expenses	10,823.00				
- Sundry Charges	30.00				
- Telephone Charges	2,000.00	48,953.00			
<b>To Expenses of IOB 4024</b>					
- Sports Expenses	58,048.00				
- Sports Item Repairing	500.00				
- First Aid Kit	3,005.00				
- Participation Fees	5,000.00				
- Yellow Soil Charges	900.00				
- Travelling Expenses	23,968.00				
- Refreshment Expenses	16,878.00				
- Others	24.00	1,08,323.00			



<b>To Expenses of IOB 4025</b>			
- Honourarium Expenses	7,000.00		
- Mementoes & Shields	59,000.00		
- Banners & Flex	8,480.00		
- Bouque/Flowers Charges	5,125.00		
- Disposals Expenses	130.00		
- First Aid Kit	7,538.00		
- Freight Charges	820.00		
- Identity Cards Charges	2,240.00		
- Invitation Cards	1,500.00		
- Lime Charges	1,170.00		
- Printing & Stationary	5,555.00		
- Red Soil Charges	8,100.00		
- Refreshment Expenses	6,169.00		
- Sound System Charges	5,800.00		
- Sundry Charges	5,081.00		
- Travelling Expenses	4,155.00		
- Water Bottles	1,343.00		
- Lighting Charges	2,800.00		
- Sweets Charges	22,480.00		
- Tent House Charges	3,460.00	1,57,946.00	
<b>To Expenses of IOB 4027</b>			
- News Paper Expenses	6,692.00		
- Computer Accessories	6,790.00		
- Electrical Accessories	15,990.00		
- Repairing & Maintenance	22,843.00		
- Utensils & Crokeries	21,734.00	74,049.00	
<b>To Expenses of IOB 4033</b>			
- Bank Charges	150.00	150.00	
<b>To Surplus Carried to B/S</b>		5,77,04,329.00	
		<b>7,45,70,177.00</b>	<b>7,45,70,177.00</b>

For Ujjain Engineering College

Dr. Umesh Pendharkar  
Principal  
Date: July 10, 2015

For Ashutosh Gokhle & Co.  
Chartered Accountants



*Santa*  
Santa Harbhajanka  
Partner  
M.No. 412876  
FRN. 008833C



**w.n.1** Prior Period Items

Details of prior period's items are as follows:

S.No.	Date	Amounts	Nature	Descriptions
1	01.04.2014	8,700.00	Receipts	This represents the amount of testing received on 29.03.2014, duly accounted in cash book on that date however it was not considered in last year's audit report.
2	22.05.2014	1,000.00	Adjustment entry	Being cheque of caution money issued on 30.09.2013 expired and cancelled due to non presentment within due time but it was not reversed in cash book before 31.03.2014.
3	19.06.2014	3,000.00	Adjustment entry	Being cheque of scholarship pertaining to F.Y. 13-14 expired and reversed in cash book after 31.03.2015
4	31.03.2015	20,000.00	Adjustment entry	Being cheques of caution money relating to F.Y. 13-14 were all expired due to non presentment in time. These cheques were not cancelled and reversed in cash book on or before 31.03.2014. All these cheques are reversed in cash book during current year therefore these are classified as prior period items.
<b>Sub-Total</b>		<b>32,700.00</b>		
5	19.06.2014	3,000.00	Payments	Being cheque of scholarship pertaining to F.Y. 13-14 reissued on account of expiration.
6	31.03.2015	27,620.00	Adjustment entry	Being cheques of Rs 26620/-, Rs 500/- and Rs 500/- pertaining to F.Y.13-14 reversed in cash book on the basis of last year's audit report.
<b>Sub-Total</b>		<b>30,620.00</b>		

**w.n.2** Exam/Tender Forms

Classification of amount as shown in Receipts & Payments Account under the head " Exam/Tender Forms" are as under:

Exam/Tender Forms		
ME/M Tech Forms Rs 65500/-	Sale of Forms Rs 2400/-	Sale of Tender Forms Rs 22400/-

**w.n.3** Grant Transfer to IOB 4033

Grant of Rs 14378/- was received by the college on 12.09.2012 for the project headed by Prof. Sunil Punjabi. This grant was to be deposited in college's bank account IOB 4033 which was wrongly deposited in IOB 4001, therefore during the current year such grant is transferred to its appropriate bank account i.e. IOB 4033 (project head) from IOB 4001.

**w.n.4** Pumping Station

Said expenditures of Rs 119661/- were incurred for purchasing electric motor, pipes, its associated accessories and parts. As all these equipments were assembled to bring into existence a new asset (i.e. **Pumping Station**) which have useful life of more than one year and are intended to be used for foreseeable future therefore it is appropriate to capitalise all these expenditure to Fixed Assets (i.e. **Pumping Station**).

**w.n.5** Advertisement Charges

Classification of amounts paid to different news paper agencies for publishing advertisement .

S.No	Name of News Agency	Amounts
1	Dainik Agniband, Ujjain	8,400.00
2	Dainik Awantika, Ujjain	11,564.00
3	Dainik Bhaskar, Jabalpur	14,040.00
4	Dainik Bhaskar, Ujjain	62,544.00
5	Employment News Paper	11,998.00
6	Naidunia, Ujjain	31,340.00
7	Rajasthan Patrika, Ujjain	42,272.00
<b>Total</b>		<b>1,82,158.00</b>





**w.n.6 Professional Fees**

This consists of amount of Rs 25425/- paid to professional as a fees for filing TDS returns of college and printing form 16/16A. Apart from this it also includes a sum of Rs 2247/- paid to chartered accountant for preparing utilization certificate.

**w.n.7 Sports Expenses**

Details of Rs 34728.00/- shown as Sports Expenses in Receipts and Payments Accounts are as under:

S.No.	Date	Particulars	Quantity	Rate	Unit	Amount
1	20.02.2015	- Cricket Leather Balls	6	300.00	Nos.	1,800.00
		- Cricket Helmet	1	800.00	Nos.	800.00
		- Cricket L Guard	2	75.00	Nos.	150.00
		- Cricket Leather Balls	3	330.00	Nos.	990.00
		- Cricket Leather Ball	1	250.00	Nos.	250.00
2	23.03.2015	- Football Goal Net Nylon	1	1,400.00	Pcs	1,400.00
		- Volleyball Synthetic Trainer	5	399.00	Nos.	1,995.00
		- Cricket Stumps	6	48.00	Nos.	288.00
		- Cricket Leather Balls	2	390.00	Nos.	780.00
		- Cricket Leather Bats	2	2,800.00	Nos.	5,600.00
		- Cricket Batting Gloves	2	300.00	Pairs	600.00
		- Cricket Batting Pads	2	650.00	Pairs	1,300.00
		- Wicket Keeping Pads	1	600.00	Pairs	600.00
3	23.03.2015	- Neekap	10	50.00	Pairs	500.00
		- TT Bats	2	440.00	Nos.	880.00
		- TT Balls	20	23.00	Nos.	460.00
		- Carrom Boards	2	900.00	Nos.	1,800.00
		- Javelin	1	500.00	Nos.	500.00
		- Shotput	1	725.00	Nos.	725.00
4	23.03.2015	- Football	5	550.00	Nos.	2,750.00
		- Volleyball Net	1	370.00	Nos.	370.00
		- Badminton Rackets	4	450.00	Nos.	1,800.00
		- Badminton Shuttle Cock	3	350.00	Box	1,050.00
		- Badminton Net	1	600.00	Nos.	600.00
		- Cricket Tennis Bats	3	650.00	Nos.	1,950.00
		- Cricket Balls	10	80.00	Nos.	800.00
		- Keeping Inners	1	140.00	Nos.	140.00
		- Batting Inners	2	90.00	Nos.	180.00
		- Cricket Helmet	2	700.00	Nos.	1,400.00
		- Score Book	2	40.00	Nos.	80.00
		- Hand Ball	3	400.00	Nos.	1,200.00
		5	31.03.2015	- Cricket Leather Balls	3	330.00
<b>Total</b>						<b>34,728.00</b>





# Ajain Engineering College, Ajain

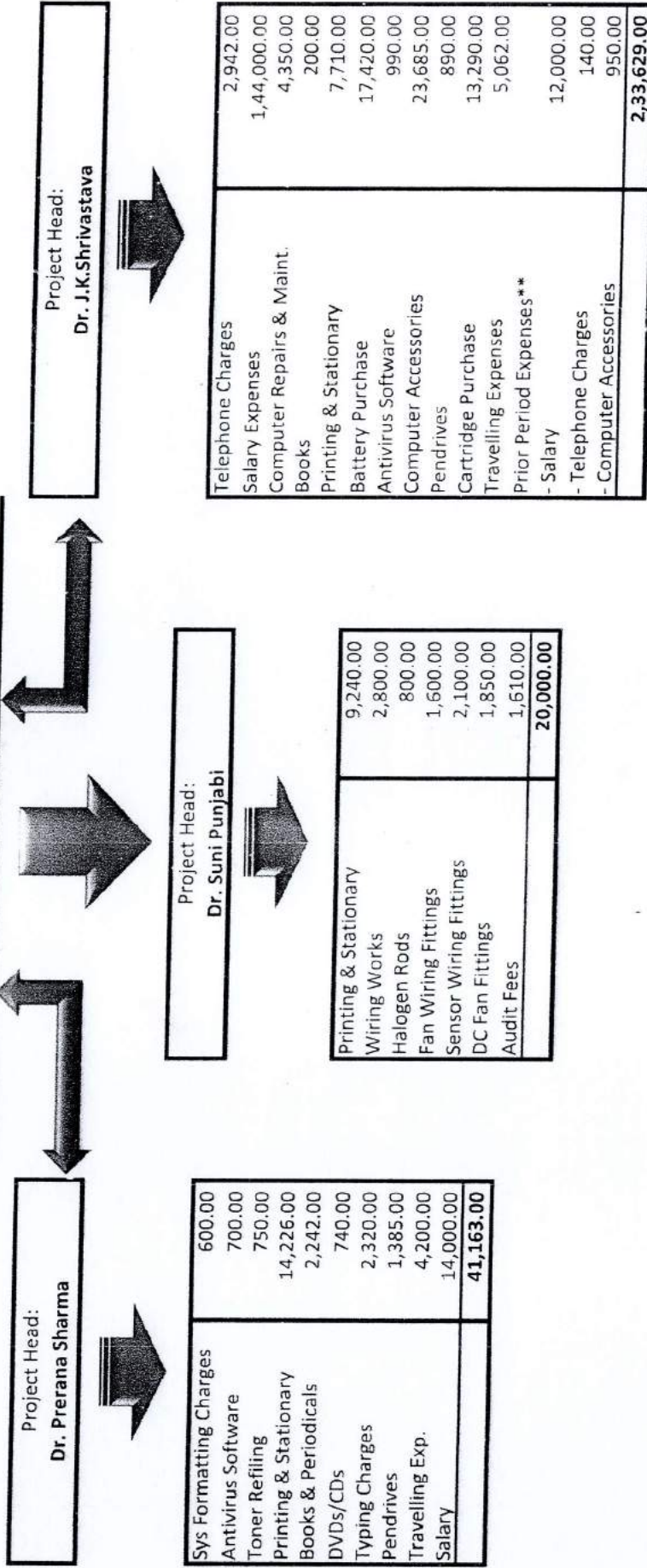
[working notes forming part of financial statements]

**w.n.8 MPCST Project**

Descriptions of Rs 294792/- as shown in Receipts & Payment Account under MPCST Project are as under:

**MPCST Project**

[Amount Expended= Rs 294792.00/-]



\*\* Prior Period expenses of Rs 13,090.00/- represents the expenses which have already been booked in cash book before 31.03.2014 but such figures were not considered by the auditor in his last year's audit report therefore these amounts are recognised in current year's financial statements as a prior period item.

\*\*\* Unutilized grant lying with the college as on 01.04.2014 for the MPCST projects was Rs 2,60,081.00. Further sum of Rs 39,826.00 is released during the year by MPCST for Prof. Prerana Sharma's project apart from these sums Rs 14,378.00 was received by the college last year for Prof. Sunil Punjabi's project in its bank account number 1614001.Rs 2,94,792.00 (as depicted above) have been utilized during the year and Rs 19,493.00 is lying with the college as on 31.03.2015.

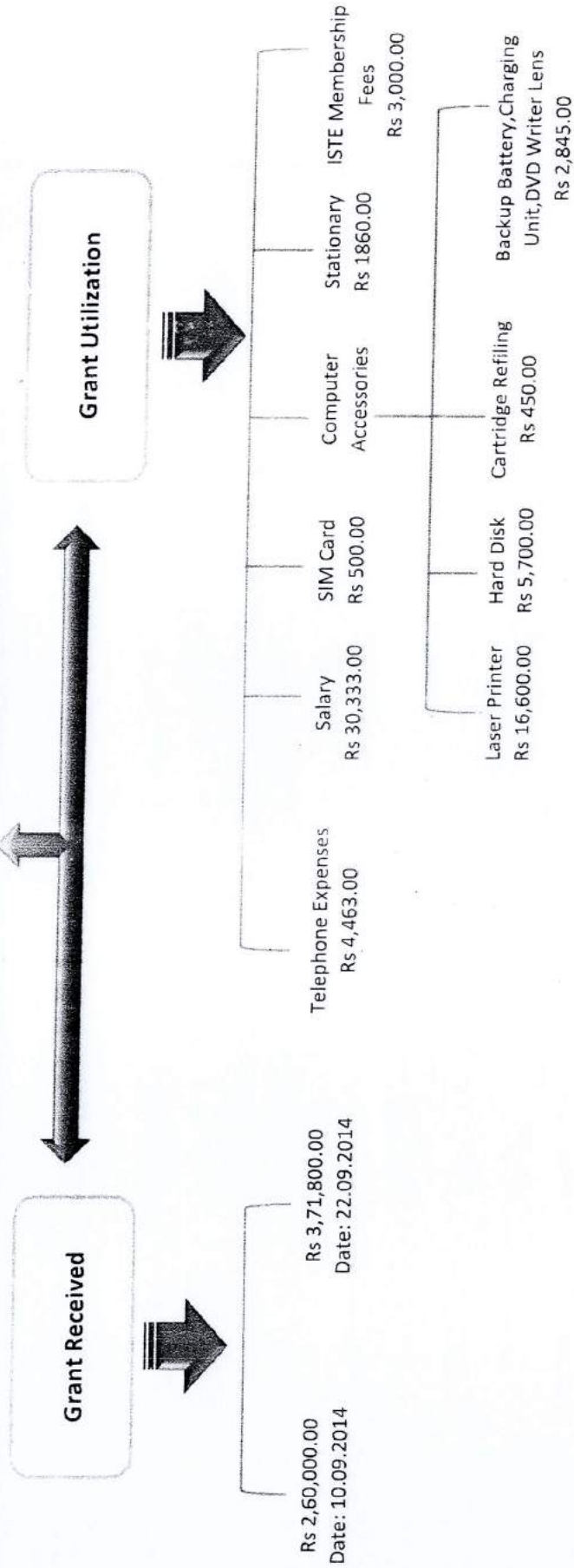


**Ujjain Engineering College, Ujjain**  
[working notes forming part of financial statements]

**w.n.9 UGC Major Project Research**

Descriptions of Rs 65751/- as shown in Receipts & Payment Account under UGC Major Project Research are as under:

**UGC Major Project Research**  
[Amount Expended= Rs 65751.00/-]



\*\* Apart from the abovementioned expenses of Rs 65,751.00/- further sum of Rs 6,101.00/- has been expended by the project head Prof. Prerana Sharma out of temporary advances of Rs 17101.00/- given to her, forming part of the grant received for the said project.  
\*\*\* Total amount remaining unutilized and lying with the college till 31.03.2015 is Rs 5,59,948.00/-.





# Ujjain Engineering College, Ujjain

## Bank Reconciliation Statements

Bank Account No: 21720100004001

[for the period starting from 01.04.2014 and ended on 31.03.2015]

**BRS: 1 [21720100004001]**

Particulars				Amounts
Bank Balance as per Cash Book as on 31.03.2015				6,53,01,612.00
Add: Amount entered in cash book but cleared from bank after 31.03.2015				5,34,002.00
Sr.No.	Cash Book Date	Particulars	Cheque No.	Amount
1	07.05.2014	Caution Money	088753	1,000.00
2	07.05.2014	Caution Money	088766	1,000.00
3	07.05.2014	Caution Money	088770	1,000.00
4	07.05.2014	Caution Money	088784	1,000.00
5	03.09.2014	Tution Fees Refund	089019	21,070.00
6	24.09.2014	Caution Money	089060	1,000.00
7	24.09.2014	Caution Money	089076	1,500.00
8	24.09.2014	Caution Money	089081	1,000.00
9	24.09.2014	Caution Money	089100	1,000.00
10	24.09.2014	Caution Money	089420	1,000.00
11	24.09.2014	Caution Money	089430	1,000.00
12	24.09.2014	Caution Money	089434	1,000.00
13	24.09.2014	Caution Money	089449	1,000.00
14	29.12.2014	Scholarships	089447	6,000.00
15	29.12.2014	Scholarships	089449	7,000.00
16	29.12.2014	Scholarships	089485	3,000.00
17	29.12.2014	Scholarships	083816	4,000.00
18	29.12.2014	Scholarships	083818	6,000.00
19	23.01.2015	Fees Refund	083824	22,300.00
20	31.03.2015	Cash Deposition	-	(78.00)
21	31.03.2015	PTDC Trnsfr to IOB 4021	083854	4,52,210.00
<b>Total</b>				<b>5,34,002.00</b>
Bank Balance as per Bank Statement as on 31.03.2015				6,58,35,614.00

For Ujjain Engineering College

Dr. Umesh Pendharkar  
Principal  
Date: July 10, 2015

For Ashutosh Gokhle & Co.  
Chartered Accountants



*Samta*  
Samta Harbhajanka  
Partner  
M.No. 412876  
FRN. 008833C

# Ujjain Engineering College, Ujjain

## Bank Reconciliation Statements

Bank Account No: 217201000004007

[for the period starting from 01.04.2014 and ended on 31.03.2015]

**BRS: 2 [217201000004007]**

Particulars				Amounts
Bank Balance as per Cash Book as on 31.03.2015				73,16,096.00
Add: Amount entered in cash book but cleared from bank after 31.03.2015				1,52,706.00
Sr.No.	Cash Book Date	Particulars	Cheque No.	Amount
1	17.09.2014	Valuation Remuneration	088393	6,372.00
2	17.09.2014	Valuation Remuneration	088395	142.00
3	17.09.2014	Valuation Remuneration	088304	3,429.00
4	10.10.2014	Paper Setting Remuneration	089311	475.00
5	10.10.2014	Paper Setting Remuneration	089312	617.00
6	10.10.2014	Paper Setting Remuneration	089314	985.00
7	10.10.2014	Paper Setting Remuneration	089321	475.00
8	10.10.2014	Paper Setting Remuneration	089323	522.00
9	10.10.2014	Paper Setting Remuneration	089324	950.00
10	15.10.2014	Paper Setting Remuneration	089330	1,140.00
11	15.10.2014	Paper Setting Remuneration	089331	2,280.00
12	15.10.2014	Paper Setting Remuneration	089333	1,425.00
13	15.10.2014	Paper Setting Remuneration	089344	2,280.00
14	15.10.2014	Paper Setting Remuneration	089348	1,140.00
15	08.12.2014	Paper Setting Remuneration	Bankers Chq	300.00
16	20.03.2015	Telephone Charges	088990	266.00
17	20.03.2015	Fees Paid to CRISP	089391	1,12,360.00
18	31.03.2015	Refreshment Expenses	088995	17,548.00
<b>Total</b>				<b>1,52,706.00</b>
Bank Balance as per Bank Statement as on 31.03.2015				74,68,802.00

For Ujjain Engineering College

Dr. Umesh Pendharkar  
Principal  
Date: July 10, 2015

For Ashutosh Gokhle & Co.  
Chartered Accountants



*Samta*  
Samta Harbhajanka  
Partner  
M.No. 412876  
FRN. 008833C



# Ujjain Engineering College, Ujjain

## Bank Reconciliation Statements

Bank Account No: 217201000004015 and 217201000004016

[for the period starting from 01.04.2014 and ended on 31.03.2015]

**BRS: 3 [217201000004015]**

Particulars					Amounts
Bank Balance as per Cash Book as on 31.03.2015					30,84,381.00
Add: Amount entered in cash book but cleared from bank after 31.03.2015					55,828.00
Sr.No.	Cash Book Date	Particulars	Cheque No.	Amount	
1	26.05.2014	Furniture Repairing	088906	1,100.00	
2	31.03.2015	Battery Purchase	088986	10,700.00	
3	31.03.2015	Daily Wages	088987	36,839.00	
4	31.03.2015	Gas Cylinder Filing Charges	088988	1,528.00	
5	31.03.2015	Window Repairing Charges	088989	431.00	
6	31.03.2015	Cash Deposition	-	(10.00)	
7	31.03.2015	Adv. given to Makhan Singh	088990	40.00	
8	31.03.2015	Binding Charges	088991	5,200.00	
<b>Total</b>				<b>55,828.00</b>	
Bank Balance as per Bank Statement as on 31.03.2015					<b>31,40,209.00</b>

**BRS: 4 [217201000004016]**

Particulars					Amounts
Bank Balance as per Cash Book as on 31.03.2015					5,44,929.00
Add: Amount entered in cash book but cleared from bank after 31.03.2015					1,07,632.00
Sr.No.	Cash Book Date	Particulars	Cheque No.	Amount	
1	20.03.2015	TDS Amount	083721	384.00	
2	20.03.2015	Travelling Allowance	083722	2,180.00	
3	30.03.2015	Badshah & Badshah	083723	27,968.00	
4	31.03.2015	B.Gyanchand Luggage World	083724	10,350.00	
5	31.03.2015	B.Gyanchand Luggage World	083725	24,750.00	
6	31.03.2015	Bhanwarlal Bhaya Halwai	083726	41,580.00	
7	31.03.2015	TDS Amount	083727	420.00	
<b>Total</b>				<b>1,07,632.00</b>	
Bank Balance as per Bank Statement as on 31.03.2015					<b>6,52,561.00</b>

For Ujjain Engineering College

Dr. Umesh Pendharkar

Principal

Date: July 10, 2015

For Ashutosh Gokhle & Co.  
Chartered Accountants



*Santa*  
Santa Harbhajanka  
Partner  
M.No. 412876  
FRN. 008833C

# Ujjain Engineering College, Ujjain

## Bank Reconciliation Statements

Bank Account No: 217201000004017 and 217201000004020  
[for the period starting from 01.04.2014 and ended on 31.03.2015]

**BRS: 5 [217201000004017]**

Particulars				Amounts
Bank Balance as per Cash Book as on 31.03.2015				1,77,51,078.00
<b>Add:</b> Amount entered in cash book but cleared from bank after 31.03.2015				24,600.00
<b>Sr.No.</b>	<b>Cash Book Date</b>	<b>Particulars</b>	<b>Cheque No.</b>	<b>Amount</b>
1	04.03.2015	Books & Periodicals	088126	2,250.00
2	04.03.2015	Books & Periodicals	088124	800.00
3	04.03.2015	Books & Periodicals	088129	15,600.00
4	04.03.2015	Books & Periodicals	088130	4,950.00
5	04.03.2015	Books & Periodicals	088121	1,000.00
<b>Total</b>				<b>24,600.00</b>
Bank Balance as per Bank Statement as on 31.03.2015				1,77,75,678.00

**BRS: 6 [217201000004020]**

Particulars				Amounts
Bank Balance as per Cash Book as on 31.03.2015				15,26,016.00
<b>Add:</b> Amount entered in cash book but cleared from bank after 31.03.2015				82,036.00
<b>Sr.No.</b>	<b>Cash Book Date</b>	<b>Particulars</b>	<b>Cheque No.</b>	<b>Amount</b>
1	06.08.2014	Abhishek Photocopies	088583	5,470.00
2	20.03.2015	Travelling Allowance	084006	5,100.00
3	20.03.2015	Travelling Allowance	084007	100.00
4	20.03.2015	Loadging & Boarding	084009	1,500.00
5	23.03.2015	TDS Amount	084011	73,844.00
6	30.03.2015	Cash withdrawal	084013	1,235.00
7	30.03.2015	Abhishek Photocopies	084014	2,239.00
8	30.03.2015	Abdulali khanbhai kagzi	084012	1,680.00
9	31.03.2015	Previous Year's Difference	-	(9,132.00)
<b>Total</b>				<b>82,036.00</b>
Bank Balance as per Bank Statement as on 31.03.2015				16,08,052.00

For Ujjain Engineering College

Dr. Umesh Pendharkar  
Principal  
Date: July 10, 2015

For Ashutosh Gokhle & Co.  
Chartered Accountants



*Samta*  
Samta Harbhajanka  
Partner  
M.No. 412876  
FRN. 008833C



# Ujjain Engineering College, Ujjain

## Bank Reconciliation Statements

Bank Account No: 217201000004021, 217201000004024 and 217201000004025

[for the period starting from 01.04.2014 and ended on 31.03.2015]

**BRS: 7 [217201000004021]**

Particulars					Amounts
Bank Balance as per Cash Book as on 31.03.2015					6,62,106.00
Add: Amount entered in cash book but cleared from bank after 31.03.2015					(4,52,210.00)
Sr.No.	Cash Book Date	Particulars	Cheque No.	Amount	
1	31.03.2015	PTDC trnsfr from IOB 4001	083854	(4,52,210.00)	
	Total			(4,52,210.00)	
Bank Balance as per Bank Statement as on 31.03.2015					2,09,896.00

**BRS: 8 [217201000004024]**

Particulars					Amounts
Bank Balance as per Cash Book as on 31.03.2015					9,41,147.00
Add: Amount entered in cash book but cleared from bank after 31.03.2015					(10.00)
Sr.No.	Cash Book Date	Particulars	Cheque No.	Amount	
1	31.03.2015	Receipt from SS Parmar	cash	(10.00)	
	Total			(10.00)	
Bank Balance as per Bank Statement as on 31.03.2015					9,41,137.00

**BRS: 9 [217201000004025]**

Particulars					Amounts
Bank Balance as per Cash Book as on 31.03.2015					5,80,255.00
Add: Amount entered in cash book but cleared from bank after 31.03.2015					590.00
Sr.No.	Cash Book Date	Particulars	Cheque No.	Amount	
1	19.03.2015	TDS Amount	256181	590.00	
	Total			590.00	
Bank Balance as per Bank Statement as on 31.03.2015					5,80,845.00

For Ujjain Engineering College

Dr. Umesh Pendharkar  
Principal  
Date: July 10, 2015

For Ashutosh Gokhle & Co.  
Chartered Accountants



*Samta*  
Samta Harbhajanka  
Partner  
M.No. 412876  
FRN. 008833C

# Ujjain Engineering College, Ujjain

## Bank Reconciliation Statements

Bank Account No: 217201000004027 and 217201000004033

[for the period starting from 01.04.2014 and ended on 31.03.2015]

**BRS: 10 [217201000004027]**

Particulars				Amounts
Bank Balance as per Cash Book as on 31.03.2015				50,73,634.00
<b>Add:</b> Amount entered in cash book but cleared from bank after 31.03.2015				9,290.00
Sr.No.	Cash Book Date	Particulars	Cheque No.	Amount
1	20.02.2015	Door repairing	086926	7,905.00
2	20.02.2015	Mahendra Singh Bhati	086927	1,385.00
<b>Total</b>				<b>9,290.00</b>
Bank Balance as per Bank Statement as on 31.03.2015				50,82,924.00

**BRS: 11 [217201000004033]**

Particulars				Amounts
Bank Balance as per Cash Book as on 31.03.2015				9,12,775.00
<b>Add:</b> Amount entered in cash book but cleared from bank after 31.03.2015				762.00
Sr.No.	Cash Book Date	Particulars	Cheque No.	Amount
1	30.03.2015	Telephone Charges	083916	762.00
<b>Total</b>				<b>762.00</b>
Bank Balance as per Bank Statement as on 31.03.2015				9,13,537.00

For Ujjain Engineering College

Dr. Umesh Pendharkar  
Principal  
Date: July 10, 2015

For Ashutosh Gokhle & Co.  
Chartered Accountants



*Samta.*  
Samta Harbhajanka  
Partner  
M.No. 412876  
FRN. 008833C



# Ajain Engineering College, Ajain

[References forming part of Balance Sheet's Notes]

**Reference: 1**

Details of Earnest Money Deposits [E.M.D.] lying with the college as on 31.03.2015

Earnest Money Deposits			
Adarsh Marketing	Rs 1,000.00		
Anil Goyal	Rs 2,500.00		
Awani Book Depot	Rs 1,500.00	Balaji Com. & Photocopy	Rs 1,500.00
		Bedare Electronics	Rs 4,000.00
		Bhati Tours & Travels	Rs 1,500.00
		Crystal Technology	Rs 6,190.00
		Gyan Singh	Rs 7,000.00
		Indotronic, Ujjain	Rs 1,500.00
		Jagat Book Depot	Rs 1,500.00
		Jiyo System	Rs 19,750.00
K.C. Engineering Book Centre			
Rs 19,950.00		Old & New Book Centre	Rs 1,500.00
		Prashant (Canteen)	Rs 20,000.00
		Panwar Tours & Travel	Rs 5,000.00
		Suvita Chemical	Rs 1,000.00
		Technique Book International	Rs 1,500.00
		United Security	Rs 5,000.00
		Vertax Exim	Rs 6,260.00
		Other ***	Rs 1,000.00

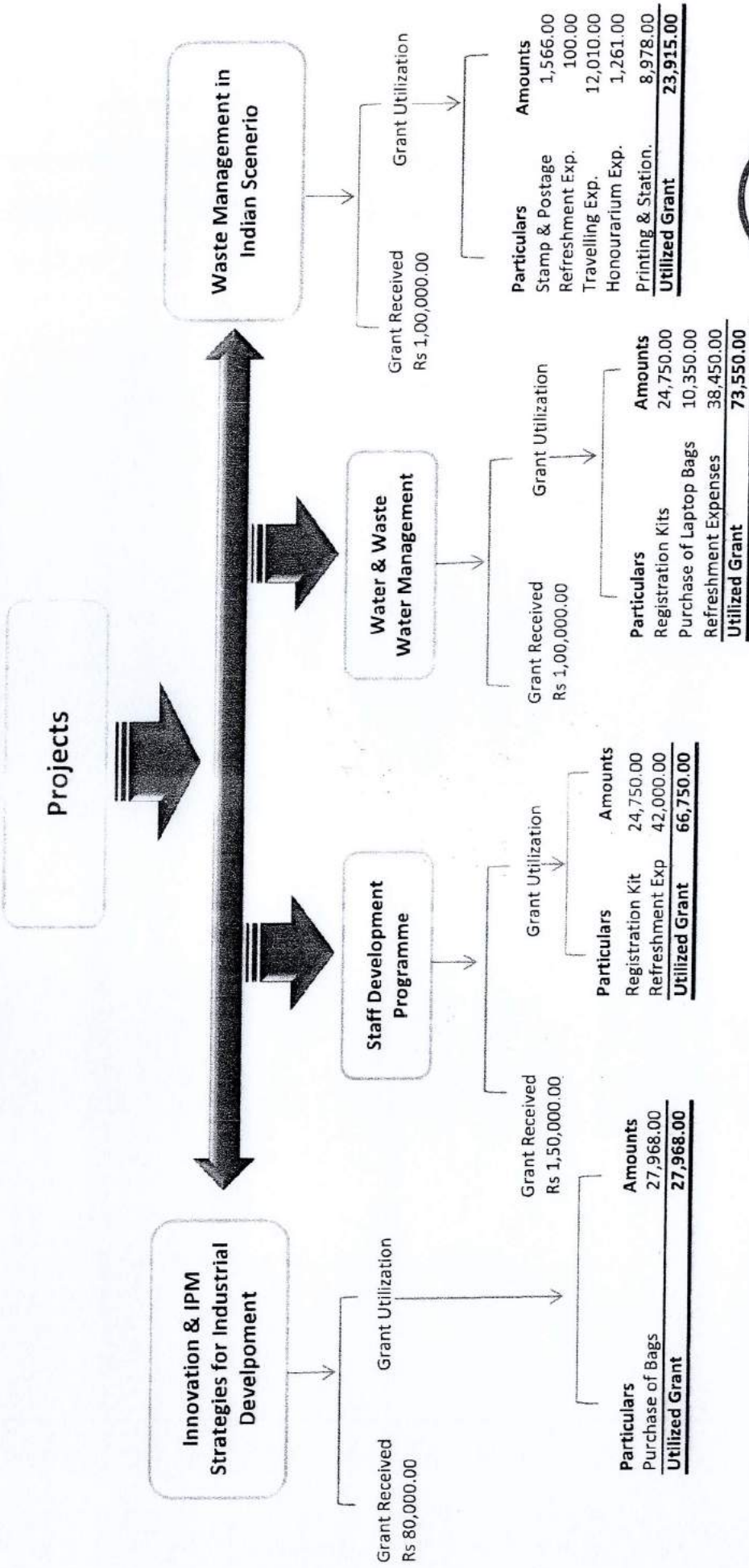
\*\*\* This EMD has been brought forward to current year on the basis of last year's audit report. Specific detail regarding this EMD is not available.



**Ajain Engineering College, Ajain**  
[References forming part of Balance Sheet's Notes]

Reference: 2

Summary of grants received and utilized during the year under various projects.





## Ajain Engineering College, Ajain

### Temporary Advances Details

Reference: 3

S.No.	Name	Cash Book 4001				Cash Book 4007				Cash Book 4015				Cash Book 4016				Cash Book 4020					
		Op.	14-15	Bills	Ret.	Clo.	Op.	14-15	Bills	Ret.	Clo.	Op.	14-15	Bills	Ret.	Clo.	Op.	14-15	Bills	Ret.	Clo.		
1	A.K.Dwivedi	(0.52)		(0.52)																			
2	A.C.Shukla		0.35	(0.35)																			
3	A.K.Mishra																						
4	A.Shinde																						
5	Ashok Sharma																						
6	Atul Sthapak	2.10			2.10	30.00																	
7	Bhawna Jhari					11.17																	
8	Bholeram																						
9	Bindra Dowar					5.00																	
10	Chen Singh																						
11	C.K.Dandoria																						
12	Girish Sharma		27.00	(21.92)	(0.08)	5.00																	
13	H.K.Patel		6.08	(6.08)		90.00																	
14	H.R.Gothwal																						
15	I.M.Mansoori																						
16	Jaswant Singh																						
17	J.K.Shrivastava		1.00	(1.00)																			
18	Kanchan Upadhyay																						
19	M.S.Dodve		2.00			3.14	(5.14)																
20	Mahendra Singh																						
21	Mahesh Deshpandey																						
22	Makhan Singh																						
23	Manoj Gupta																						
24	M.K.Vijayvargiya																						
25	M.L.Rampuriya																						
26	Neelech Sharma																						
27	Pankaj Agrawal																						
28	Pankaj Gupta																						
29	P.K.Sharma																						
30	Prerana Sharma																						
31	Raghendra Singh																						
32	Ravi Nagalch																						
33	R.B.Gaikwad																						
34	R.C.Meena																						
35	R.C.Solanki																						
36	R.P.Sharma																						
37	Sanjay Verma																						
38	Sanjiv Dubey																						
39	S.C.Kasera																						
40	Shival																						
41	S.S.Parmar																						
42	Tata Ram Muskute																						
43	Tejkaran																						
44	Umesh Pendharkar																						
45	Vikas Kanade		15.00																				
46	Vinita Choudhary																						
47	V.K.Sukhwani																						
48	Y.S.Thakur																						
	<b>Total</b>	1.58	49.43	(29.88)	(0.08)	22.10	92.00	317.03	(56.83)	(0.04)	352.17	4.69	57.97	(84.22)	(2.40)	6.04	190.00	(23.92)	(36.09)	130.00	11.96	17.36	(20.85)

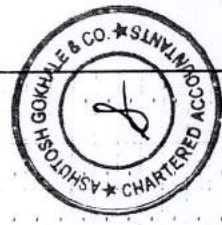




**Ujjain Engineering College, Ujjain**  
Temporary Advances Details

Reference: 3

S.No.	Name	Cash Book 4023			Cash Book 4024			Cash Book 4025			Cash Book 4027			Cash Book 4033						
		Op.	14-15	Bills	Ret.	Clo.	Op.	14-15	Bills	Ret.	Clo.	Op.	14-15	Bills	Ret.	Clo.				
1	A.K.Dwivedi																			
2	A.C.Shukla																			
3	A.K.Mishra																			
4	A.Shinde																			
5	Ashok Sharma																			
6	Atul Sthapak																			
7	Bhawna Jharia																			
8	Bholaram																			
9	Bindra Dawar																			
10	Chen Singh																			
11	C.K.Dandoria																			
12	Grish Sharma																			
13	H.K.Patel																			
14	H.R.Gothwal																			
15	I.M.Mansoori																			
16	Jaswant Singh																			
17	J.K.Shrivastava																			
18	Kaanchan Upadhyay																			
19	M.S.Dodde																			
20	Mahendra Singh Bhati																			
21	Mahesh Deshpandey																			
22	Makhan Singh																			
23	Manoj Gupta																			
24	M.K.Vijaywargiya																			
25	M.L.Ramguriya																			
26	Neelesh Sharma																			
27	Pankaj Agrawal																			
28	Pankaj Gupta																			
29	P.K.Sharma																			
30	Prerana Sharma																			
31	Raghendra Singh																			
32	Ravi Nagaich																			
33	R.B.Gaikwad																			
34	R.C.Meena																			
35	R.C.Solanki																			
36	R.P.Sharma																			
37	Sanjay Verma																			
38	Sanjiv Dubey																			
39	S.C.Kasera																			
40	Shiwai																			
41	S.S.Parmar																			
42	Tata Ram Muskute																			
43	Tejkaran																			
44	Umesh Pendharkar																			
45	Vikas Kanade																			
46	Vinta Croudahary																			
47	V.K.Sukhwani																			
48	Y.S.Thakur																			
Total		46.26	23.74	(38.45)	(22.82)		37.50	50.51	(46.86)	(2.66)	38.50	5.00	43.59	(36.26)	(9.33)	3.00	49.00	21.10	(6.10)	64.00





**Ujjain Engineering College, Ujjain**  
**accounting policies and other explanatory information**

**General Notes [G.N.]**

G.N.	Particulars
1	The College / Institute follows cash system of accounting .
2	Fixed assets are recorded at cost at which they are acquired .Opening balances of all fixed assets mentioned in Note 3 "Fixed Assets" have been brought forward from last year's audit report.On disscussion with the management it comes to knowledge that some of the assets have become absolute in terms of their physical conditions therefore it is advisable to the college to write off such assets in order to reflect true and correct position of fixed assets.
2.1	Note 3 "Fixed Assets" includes Rs 1,57,34,355.00 under the head "Equipments" and Rs 4,91,059.00 under the head "Machinery".These amounts have been brought forward to current year on the basis of last year's audit report.Both the heads are ambiguous in relation to their nature, it is difficult to predict what these terms constitute.It is advisable to the college to make efforts towards the reconciliation of all these amounts so that proper classification and sub classification of different/various equipments and machineries can be done properly.
3	Investment are shown at cost price.
4	Figure of previous year have been regrouped & rearranged wherever it is considered necessary.
5	Advance of Rs 10000/- and Advance to Staff of Rs 138775/- belongs to earlier years and are not explainable. [on the basis of last year's audit report ]
6	Amount in Embezzelment A/C of Rs.212206/- are being carried forward from earlier years. However in actual it is more than th amount. Efforts should be made to resolve the issue.[on the basis of last year's audit report ]
7	Capital Reserve consists the amount of assets purchased during the year against the grant received.
8	There are some advances of high volume given to the college staff against which neither vouchers of expenses are presented nor the amount of advances are returned.It is advisable that College should take strict action against the recovery of advances of high volume given to the college staffs
9	In Financial Year 12-13 an amount of Rs 10,00,000/- was advanced to PWD for the construction of Water Tank.This amount has been fully utilized for the same purpose but it is not completed due to further requirment of amount,therefore this amount has been shown as Capital Work in Progress.
10	amount of Rs 50,000.00/- remaining unpaid in IOB 4033 which was received on 21.07.2011 by the college as sponsorship to the Team of Ujjain Engineering College, Ujjain for participating in NASA Lunabotics Mining Competition which was to be held at Kennedy Space Centre, Florida. This sponsorship was sanctioned in the name of Mr. Dishant Bisaria and Ms. Sonal Sharma but til date this amount is lying with the college therefore it is advisable to the college either to pay this to the person in whose name it was sanctioned or to refund this amount to the Indian Oil Corporation Limited as soon as possible.
11	TDS of Rs 660/- and 1618/- repectively were deducted on 13/04/2012 but till date these amounts are payable and penalties in accordance with the provisions of Income Tax Act 1961 are accumulating therefore it is advisable to deposit the said amount to the credit of central government in order to avoid further penalties and other procedures.
12	On 06.12.2014 Rs 119661/- was paid to M/s Raj Electrical,Ujjain vide cheque no 088966.As this amount is paid under sub-contract therfore tax was required to be duducted therefrom @1% u/s 194C of Income Tax Act 1961 however no such amount was deducted at the time of payment of such sum.In respect of TDS,college is at risk of being assessee-in-default u/s 201(1) of the Income Tax Act 1961 as no tax is deducted on payment of Rs 119661/-. Apart from this risk college is also liable for interest @ 1% per month or part thereof [for the period starting from 06.12.2014 till the date of deposition of such TDS to the credit of Central Govt.] u/s 201(1A)(a) subject to provision of clause (b) of sub-section (1A) of section 201 of the Income Tax Act 1961.
13	During the course of audit we observed that college has provided large amounts to individual personnel as advances for official purposes and these advances are found to remain unutilized and lying with that personnel because no bills/invoices/vouchers are presented for set off or adjustments against such advances.[Details of advances are provided in "reference 3".]
13.1	Note 5 " Loans & Advances" includes Rs 1,31,391.00 due from Chief Controller of Account Department of Supply" which was given to that firm on 09.11.2011 vide cheque no. 255606.This amount has been brought forward from last year's audit report and during the financial year 2014-15 no transaction relating to this party is observed or noted in the financial statements prepared by the college.

