



FORM NO. 10B

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of
charitable or religious trusts or institutions**

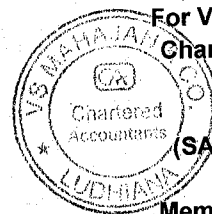
We have examined the balance sheet of M/S HIGHER EDUCATION INSTITUTE SOCIETY, S.C.D. GOVT. COLLEGE, LUDHIANA AABAH6543H [name and PAN of the trust or institution] as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

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

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.



For V S MAHAJAN & CO.
Chartered Accountants

(SAT PAL MAHAJAN)
PARTNER

Membership No: 091828
Registration No: 0012752N

Place :Ludhiana
Date : 22/09/2022
UDIN : 22091828AUBTWN9774

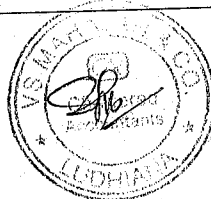
**ANNEXURE
STATEMENT OF PARTICULARS**

I Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	6043246
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	5407857
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	2020783
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	NA
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	NO

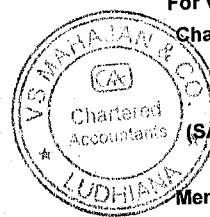


3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	NO
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No

Place :Ludhiana
Date : 22/09/2022
UDIN : 22091828AUBTWN9774



For V S MAHAJAN & CO.
Chartered Accountants

(SAT PAL MAHAJAN)
PARTNER

Membership No: 091828
Registration No: 0012752N

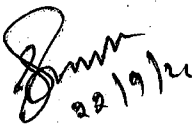
Higher Education Institute Society -SCD Govt. College
(Income and Expenditure Account for the period ending 31st March, 2022)
HEIS-SCD GOVT. COLLEGE, LUDHIANA-141001

Balance Sheet as on 31.03.2022

Liabilities	Amount(₹)	Assets	Amount(₹)
Corpus		Fixed Assets	
Opening balance	39879571.10	As per Schedule 'A'	17715877.00
Add: Surplus for the per	<u>5556940.78</u>		
	45436511.88	Cash & Bank Balances	
Grants		Cash in hand	Nil
From Ministry of Tourism (G)	1001918.00	Axis Bank Ltd	21077.00
(Used ₹ 10.00 lacs in 2010-11		State Bank of India (A/C No.3042226699)	28187653.88
against Building Block in New		State Bank of India (A/C No.3058047378)	507737.00
Boys' Hostel)		Loans & Advances	
Aid by AICTE (BCA student- Sh.Rahul Duggal)		Harbhajan Singh	10000.00
Opening Balance	965.00		
Current Liabilities			
Cheques Issued Not Yet Encashed	2950.00		
	<u>46442344.88</u>		<u>46442344.88</u>

Notes on Accounts: Schedule 'B'


Chairman

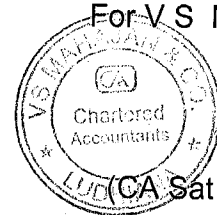

HEIS Incharge


Member Secretary


Accounts Clerk

Auditor's Report
As per our report of even date

For V S Mahajan & Co





(CA Sat Pal Mahajan)
Partner

M No. 091828

FR no.012752N

UDIN: 22091828AUBTWN9774

Place: Ludhiana

Dated: 22-09-2022


Higher Education Institute Society -SCD Govt. College
(HEIS-SCD Govt. College, Ludhiana)


Income and Expenditure Account for the period ending 31st March,2022

		Amount(₹)
A. INCOME		
Admission Fees & Other Receipts	13509958.00	
Less:Refund of Admission Fee	<u>770000.00</u>	12739958.00
Bank Interest		
-Axis Bank (S/A)		21077.00
-SBI (S/A)		686716.00
-SBI (Sweep)		24135.00
Total (A)		13471886.00
B. EXPENDITURE		
Advertisement		13239.00
Bank Charges		1023.06
Computers and Peripherals Exp. (Repairs and Replacements including Toner Refilling)		9786.00
Electricity Exp		15780.00
Flex,Notice & Display Boards		6902.00
Functions & Events		1550.00
Misc Exp		13534.00
Printing & Stationery		15611.00
Professional Charges		27730.00
Repairs, Renovation & Beautification Work		18461.00
Salaries		7410656.00
Sanitary & Cleaning		2746.00
Sundry Repairs		19550.00
Software (Renewal Charges)		184149.16
TA/DA and Fees		27920.00
Tea,Refreshment & Food Exp.		10871.00
Telephone and Internet Exp.		78086.00
Trophies & Awards		3292.00
White Wasing & Repair Works		54059.00
Total (B)		7914945.22
C. NET INCOME(SURPLUS)		
(A)-(B)		5556940.78


Chairman


HEIS Incharge

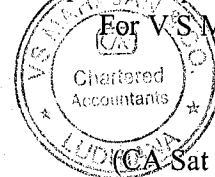

Member Secretary


Accounts Clerk

Auditor's Report:

As per our report of even date

For V.S Mahajan & Co



Chartered
Accountants

(CA Sat Pal Mahajan)

Partner

Place: Ludhiana

Dated: 22-09-2022

M No. 091828

FR no.012752/24

UDIN: 22091828AUBTW N9774

Higher Education Institute Society -SCD Govt. College
(HEIS-SCD Govt. College, Ludhiana)

Schedule 'A'

Detail of Fixed Assets as on 31.03.2022

Sr. No.	Particulars	Balance as on 01.04.2021	Additions during the year	Sale/ Adustment	Balance as on 31.03.2022
1	Air Conditioners	320588.00	428480.00	0.00	749068.00
2	Books Cases	41355.00	0.00	0.00	41355.00
3	Buildings:				
	-Block in New Boys' Hostel	1000000.00	0.00	0.00	1000000.00
	-Block in Girls' Common Room	500000.00	0.00	0.00	500000.00
4	Computers and Peripherals	3667125.00	0.00	0.00	3667125.00
5	File Racks	23950.00	0.00	0.00	23950.00
6	Furniture and Fixture	498360.00	0.00	0.00	498360.00
7	Generator	135000.00	0.00	0.00	135000.00
8	Grass Cuttor Machines	0.00	251900.00	0.00	251900.00
9	Sound System	53280.00	0.00	0.00	53280.00
10	Almirah	128751.00	0.00	0.00	128751.00
11	Aluminium Partition	168080.00	0.00	0.00	168080.00
12	CCTV	229259.00	4900.00	0.00	234159.00
13	Computer Tables	20974.00	0.00	0.00	20974.00
14	Electric Fitting	65848.00	0.00	0.00	65848.00
15	Metal Detector	15430.00	0.00	0.00	15430.00
16	WIFI & Networking Installation	208300.00	0.00	0.00	208300.00
17	Curtains	29455.00	106174.00	0.00	135629.00
18	Smart Class Equipments	4377380.00	0.00	0.00	4377380.00
19	Fans	8300.00	0.00	0.00	8300.00
20	Boys Toilet	405394.00	0.00	0.00	405394.00
21	Water Purifier	20800.00	0.00	0.00	20800.00
22	Cooler	4950.00	0.00	0.00	4950.00
23	Books & Periodicals	182874.00	0.00	0.00	182874.00
24	Practical Instruments Physical Deptt	381780.00	0.00	0.00	381780.00
25	LED Display	42480.00	0.00	0.00	42480.00
26	Desktop	479999.00	0.00	0.00	479999.00
27	Equipments	930053.00	0.00	0.00	930053.00
28	Rehra (CART)	19040.00	0.00	0.00	19040.00
29	Steel Racks	43556.00	0.00	0.00	43556.00
30	UPS	8350.00	0.00	0.00	8350.00
31	Ductable Air Conditioner	881240.00	0.00	0.00	881240.00
32	Interlock Tiles & Wall Boundary (Russa Block)	552472.00	0.00	0.00	552472.00
33	Grill Work Auditorium to Ground	224000.00	0.00	0.00	224000.00
34	Interlock Tiles Work	576000.00	0.00	0.00	576000.00
35	Tractor	0.00	470000.00	0.00	470000.00
36	Pathway with Auditorium	210000.00	0.00	0.00	210000.00
	Gross	16454423.00	1261454.00	0.00	17715877.00

Chairman

HEIS Incharge

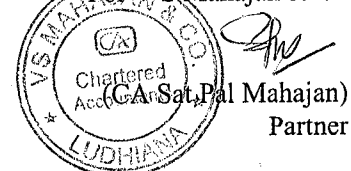
Member Secretary

Accounts Clerk

Auditor's Report

As per our report of even date

For V.S Mahajan & Co



(C.A. Sat. Pal Mahajan)
Partner

Place: Ludhiana

Dated: 22/09/2022

HEIS-SCD Govt. College
Civil Lines, Ludhiana

Schedule 'B'

Significant Accounting Policies

1. Basis of Preparation

The financial statements have been prepared to comply with mandatory accounting standards issued by The Institute of Chartered Accountants of India. The financial statements have been prepared under the historical cost convention on cash basis.

2. Revenue Recognition

Admission Fees & other Receipts

Admission Fees & other charges are recorded as income as and when received.

Others

Interest income is accounted for on time proportionate basis at the applicable rate of interest.

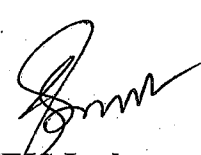
3. Fixed Assets

Fixed assets are stated at historical cost. Cost comprises the purchase price and any attributable cost bringing assets to its working condition for its intended use.

Notes on Accounts:

1. Cash basis method of accounting has been followed.
2. The amount incurred under different heads of expenditures are accounted for as approved and passed by the committee/president.

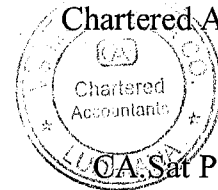

Chairman


HEIS Incharge


Member Secretary


Accounts Clerk

For V S Mahajan & Co.
Chartered Accountants




Sat Pal Mahajan
Partner

Place: Ludhiana

Dated: 22-09-2022



V S Mahajan & Co
Chartered Accountants
B-XV-553/B/1, Gazi Complex,
Opp. Punjab & Sind Bank (Miller Ganj Branch)
Gill Road, Ludhiana-141003
Phones: (O) 0161-4060790 (M) 9814688790, 8558877618

The President
Parents Teachers Association
SCD Govt. College
Civil Lines
Ludhiana.

Subject: **“Compilation of Financial Statements & Report on PTA Accounts for the financial year 2021-22”**

Madam,

We have compiled the financial statements i.e the Balance Sheet as on 31.03.2022 and the related Income & Expenditure Account of the PTA Fund on the basis of accounting records and other information and explanations provided to us. We have also audited the Receipts and Payments Registers maintained to record the affairs of the fund and other relevant documents.

Our engagement was undertaken in accordance with the auditing practices generally accepted in India. Those practices require that we plan and perform the audit to obtain reasonable assurance about whether the statements under audit are free from material misstatements.

Subject to our comments/findings/observations/suggestions in the accompanying annexure 'A', 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 purposes of our work.
2. In our opinion, proper records as required to support the receipts and payments have been maintained.
3. The Balance Sheet and Income & Expenditure account are in agreement with the books of accounts and the said accounts give a true and fair view
 - a. in the case of Balance Sheet of the state of affairs of the fund as on 31.03.2022 and
 - b. in the case of Income and Expenditure account of the income of the fund for the period ending on balance sheet date.

For V S Mahajan & Co
Chartered Accountants

Partner



UDIN 22091828A1XHDU3405

Place: Ludhiana
Dated: 04.05.2022

Annexure 'A'

Annexed to report on accounts of PTA SCD Govt. College, Ludhiana for the period 01.04.2021 to 31.03.2022

1. PTA collections are checked from the following receipt book provided to us for our verification:
Series: Receipt No.230201 to 230300
-Out of the above, receipts bearing numbers from 230240 to 230251 are entered in this financial year.
(Other than this, payments received online were not checked by us)
2. Payments to Guest Faculty are assumed to be as per rules on the basis of endorsements of Departmental Heads.
3. The PTA fund is also under obligation to deduct TDS as per Income Tax Provisions. So it is further suggested that appropriate action should be taken in this regard.
4. The balance of PNB Rs.864.69, has been standing in the books since many years as such, the office bearers are advised to look into the account as to its current status and take appropriate action to close down or incorporate its current balance.
5. Physical inspection of the assets by the office bearers once or twice a year is suggested, so that the extinguished or useless assets could be identified and written off in the books of accounts. (Note: Fixed assets register maintained, if any is not checked by us.)
6. The following balances shown in the balance sheet under the head Advances and deposits represent the amount of advances paid to certain Govt. Departments for completion of certain civil work in earlier years:

Executive Engineer PWD	843000.00
Executive Engineer (Water supply & Sanitation Div. No. 3)	138000.00
Executive Engineer Panjayati Raj (Division)	1766021.00

In this regard, it is suggested that work completion note (in work completed cases) may be prepared or should be passed in the PTA meeting through resolution so that appropriate entries can be made in the balance sheet.

For V S Mahajan & Co

Chartered Accountants




Partner

(CA Sat Pal Mahajan)
M.No.091828
FRNo.012752N

Place:Ludhiana

Dated: 04.05.2022

PTA Fund

SCD Govt. College, Ludhiana

Income and Expenditure Account for the year ending 31st March,2022

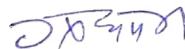
	Amount (in Rs)	
A. INCOME		
Admissions/Re-Admissions & Other Fee	12042800.00	
Less:Refunded to Students	81000.00	11961800.00
Rental Income:		
-Classrooms/Halls etc.	58920.00	
-Ground	1721035.00	1779955.00
Teachers Contribution		2000.00
Bank Interest		619373.00
Donation		10000.00
Total (A)		14373128.00
B. EXPENDITURE		
Advertisement		4401.00
Bank Charges		1622.50
Computer & Peripherals Exp (Including Toner Refilling)		22023.00
Cleaning, Sanitation & Others		20739.00
E S I		231844.00
Honarium /TA/DA		12919.00
Sports Activities Exp		36768.00
Internet & Telephone Exp		14730.00
Functions and Events		
-Sports Meet	57600.00	
-Misc.Programmes	64307.00	
-Youth Festival	361971.00	
-Independence Day	2960.00	486838.00
Gardening Exp		61799.00
Misc. Exp.		41524.00
Financial Aid to Students		125000.00
Printing & Stationery		11578.00
Professional Charges:		
-Audit and Compilation	30680.00	
-Other	7000.00	37680.00



Repairs/Renovations/Maintenance:		
-Buildings	122103.00	
-Electrical	31010.00	
-Furniture & Fixture	22359.00	
-Sanitary	22129.00	
-Sundries	32717.00	230318.00
Remuneration to Daily Wagers:		
-Campus Upkeep and Security	3233646.00	
-Library Department	81893.00	3315539.00
Salaries:		
-Guest Faculty	6805629.00	
-PTA Clerk	42000.00	
-PTA Peon	9600.00	6857229.00
Tea and Refreshment		59385.00
TA/DA		
-College Officials		4722.00
	Total (B)	11576658.50
C. NET INCOME(SURPLUS)	(A)-(B)	2796469.50



President



Cashier



PTA Clerk

Place: Ludhiana
Dated: 04.05.2022



Auditor's Report:
As per our report of even date

For V S Mahajan & Co



Partner

PTA Fund

SCD Govt. College, Ludhiana

Schedule 'A'

Detail of Fixed Assets as on 31.03.2022

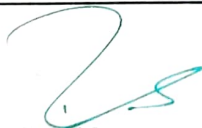
Sr. No.	Particulars	Balance as on 01.04.2021	Additions during the year	Sale/ Adjustment	Balance as on 31.03.2022
1	Acrylic Carpets	24348.00	0.00	0.00	24348.00
2	Air Conditioners	141696.00	46000.00	0.00	187696.00
3	Air Coolers (Library and Commerce Deptt.)	139965.00	0.00	0.00	139965.00
4	Almirahs & Pigeon Hole	380662.00	0.00	0.00	380662.00
5	Aluminium/Glassware Partition (Exam. Branch)	51900.00	0.00	0.00	51900.00
6	Auditorium Renovation	679847.00	0.00	0.00	679847.00
7	Botany & Zoology Deptt's Bathroom Renovation	16295.00	0.00	0.00	16295.00
8	Building (Girls' Common Room)	842167.30	0.00	0.00	842167.30
9	Building (Ground Floor)	1117656.77	0.00	0.00	1117656.77
10	Building (1st Floor)	1140575.57	0.00	0.00	1140575.57
11	Books Stand (M.Com Business Innovations)	13875.00	0.00	0.00	13875.00
12	Cameras	31000.00	39884.00	0.00	70884.00
13	Campus Benches	99543.00	0.00	0.00	99543.00
14	Carpets (Staff Room)	10875.00	0.00	0.00	10875.00
15	Carpets (Music Deptt.)	13392.00	0.00	0.00	13392.00
16	CC TV Cameras	163608.00	0.00	0.00	163608.00
17	Chemistry Lab	111613.22	0.00	0.00	111613.22
18	Computer Department Furniture	15000.00	0.00	0.00	15000.00
19	Computer (Evening College)	73100.00	0.00	0.00	73100.00
20	Computer (Examination Branch)	40568.00	0.00	0.00	40568.00
21	Computer (Geography Department)	43878.00	0.00	0.00	43878.00
22	Computer Room & Systems	746548.00	0.00	0.00	746548.00
23	Computers	418174.00	54000.00	0.00	472174.00
24	Computers (Geography Deptt.-GIS Lab)	112361.00	0.00	0.00	112361.00
25	Cricket Bats	4400.00	0.00	0.00	4400.00
26	Curtain Moving Machine	25000.00	0.00	0.00	25000.00
27	Curtains (Sahir Auditorium)	49194.00	0.00	0.00	49194.00
28	Cycle Sheds	299598.00	0.00	0.00	299598.00
29	Dark Room (Physics Deptt.)	33506.00	0.00	0.00	33506.00
30	Desert Cooler	4784.00	0.00	0.00	4784.00
31	Drill Machine	2453.00	0.00	0.00	2453.00
32	Electric Fitting	106222.90	0.00	0.00	106222.90
33	Exhaust Fans	5700.00	0.00	0.00	5700.00
34	Fake Note Detecting Machine	4686.00	0.00	0.00	4686.00
35	Fans (New & Repair Material)	269803.00	0.00	0.00	269803.00
36	Fire Extinguishers	110136.00	0.00	0.00	110136.00
37	Furniture (Evening College)	13500.00	0.00	0.00	13500.00
38	Furniture & Fixture	1690390.00	0.00	0.00	1690390.00
39	Furniture (Record Room)	7500.00	0.00	0.00	7500.00
40	Generator Fitting	43846.00	0.00	0.00	43846.00
41	Generator Room Construction	6332.00	0.00	0.00	6332.00
42	Generators	958629.00	0.00	0.00	958629.00

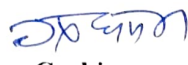


43 Generator Sheds (New Hall- Hindi Deptt.)	61980.00	0.00	0.00	61980.00
44 Girls Common Room	53949.00	0.00	0.00	53949.00
45 Grass Cutting Machine	56660.00	0.00	0.00	56660.00
46 Green Boards	172616.00	0.00	0.00	172616.00
47 Gym Equipments	66016.00	0.00	0.00	66016.00
48 Iron Gate	157968.00	0.00	0.00	157968.00
49 Iron Poles (Hockey Ground)	5552.00	0.00	0.00	5552.00
50 Lawn Mover Machine	38250.00	0.00	0.00	38250.00
51 Library Books	98737.00	0.00	0.00	98737.00
52 Mini Canteen Near Commerce Deptt.	2462.00	0.00	0.00	2462.00
53 Misc. Fixed Assets	31190.00	0.00	0.00	31190.00
54 Multimedia Projectors (Geography Deptt.-GIS L	63000.00	0.00	0.00	63000.00
55 Music Department Instruments	67259.70	0.00	0.00	67259.70
56 Note Counting Machine	9000.00	0.00	0.00	9000.00
57 Open Theatre Renovation	104688.00	0.00	0.00	104688.00
58 Parking Shed (Car/Cycle)	860570.00	0.00	0.00	860570.00
59 Physics Lab Renovation	19481.50	0.00	0.00	19481.50
60 Printer	19600.00	0.00	0.00	19600.00
61 Printer (HP 5200N)	56945.00	0.00	0.00	56945.00
62 PTA (Block-A)	2762000.00	0.00	0.00	2762000.00
63 PTA (Block-B)	1050000.00	0.00	0.00	1050000.00
64 PTA (First Floor)	925844.00	0.00	0.00	925844.00
65 Refrigerator	84700.00	0.00	0.00	84700.00
66 Revolving Chair (Principal's Office)	12612.00	0.00	0.00	12612.00
67 Safe (College Office)	8950.00	0.00	0.00	8950.00
68 Scientific Instruments(10+1,10+2 Practicals)	32919.00	0.00	0.00	32919.00
69 Seminar Room	441029.00	0.00	0.00	441029.00
70 Show Case (Teak Finish)	27304.00	0.00	0.00	27304.00
71 Sofa Set (Girls Common Room)	31320.00	0.00	0.00	31320.00
72 Sofa Sets & Curtains (Staff & Principal's Room)	56970.00	0.00	0.00	56970.00
73 Speaker Mike Set	22557.70	0.00	0.00	22557.70
74 Speaker Stand	439.00	0.00	0.00	439.00
75 Stablizer (Voltas)	2400.00	0.00	0.00	2400.00
76 Staplers (Kangaroo)	920.00	0.00	0.00	920.00
77 Steel Beds	46980.00	0.00	0.00	46980.00
78 Steps in Ground	590000.00	0.00	0.00	590000.00
79 Swimming Pool	516496.00	0.00	0.00	516496.00
80 Type Writers	24632.00	0.00	0.00	24632.00
81 Umbrella (With Base)	2869.00	0.00	0.00	2869.00
82 UPS	46958.00	0.00	0.00	46958.00
83 Vacuum Cleaners	4000.00	0.00	0.00	4000.00
84 Wall Clock	1850.00	0.00	0.00	1850.00
85 Water Coolers	122585.00	0.00	0.00	122585.00
86 Water Coolers (Girls Hostel)	90211.00	0.00	0.00	90211.00
87 Water Filter (Aquaguard)	44960.00	0.00	0.00	44960.00
88 Water Tank	107630.20	9561.00	0.00	117191.20
89 Water Tank (Boys Hostel)	0.00	4920.00	0.00	4920.00
90 Books Stand (2013-2014)	10745.00	0.00	0.00	10745.00
91 GPS Camera (Geography Deptt.)	18300.00	0.00	0.00	18300.00



92 Chairs (Chemistry Deptt)	15545.00	0.00	0.00	15545.00
93 GPS Instruments (Geography Deptt.)	25095.00	0.00	0.00	25095.00
94 Labotary Balance Instruments (Chemistry Deptt)	49835.00	0.00	0.00	49835.00
95 Office Cabin (Physical Deptt.)	41001.00	0.00	0.00	41001.00
96 Office Cabin (Principal's Staff)	44520.00	0.00	0.00	44520.00
97 Stools (Zoology & Chemistry Deptt.)	98325.00	0.00	0.00	98325.00
98 Agriculture Tools	9120.00	0.00	0.00	9120.00
99 Curtains-(Conference & Staff Room)	58442.00	0.00	0.00	58442.00
100 Electric Kettle Office & Physic Department	4800.00	0.00	0.00	4800.00
101 Gas Pipe Fittings (Chemistry Department)	83813.00	0.00	0.00	83813.00
102 Lecturar's Stand	122872.00	0.00	0.00	122872.00
103 Multimedia Projectors (Economise Department)	48578.00	0.00	0.00	48578.00
104 Printer (Physics Department)	12700.00	0.00	0.00	12700.00
105 Table Top (Principal's Office)	4343.00	0.00	0.00	4343.00
106 Amplifier	4800.00	0.00	0.00	4800.00
107 Chairs & Table	91164.00	0.00	0.00	91164.00
108 Furniture (including Sofa for Staff Room)	206266.00	0.00	0.00	206266.00
109 Gate No 4	73116.00	0.00	0.00	73116.00
110 Lab No 2	37454.00	0.00	0.00	37454.00
111 New Hall Construction (Renovation)	228275.00	0.00	0.00	228275.00
112 Solar Street Light	166000.00	0.00	0.00	166000.00
113 Office Table	4950.00	0.00	0.00	4950.00
114 Furniture (Boys Hostel)	24179.00	0.00	0.00	24179.00
115 Cooler (Finishing Hall)	6917.00	0.00	0.00	6917.00
116 Floor Tiles (Chemistry Deptt.)	129073.00	0.00	0.00	129073.00
117 Smart Class Rooms	297651.00	0.00	0.00	297651.00
118 Wi-fi Net work	673747.00	0.00	0.00	673747.00
119 Cycle	4050.00	0.00	0.00	4050.00
120 Heater	8700.00	0.00	0.00	8700.00
121 Solar Pannel	180000.00	0.00	0.00	180000.00
122 Trunk	4390.00	0.00	0.00	4390.00
123 Trunk (Chemistary Deptt)	9925.00	0.00	0.00	9925.00
124 Computers (Finishing School)	417000.00	0.00	0.00	417000.00
125 Table Canteen	0.00	4956.00	0.00	4956.00
126 Gate & Fencing Valley Ball Ground	262858.00	0.00	0.00	262858.00
Gross	22547936.86	159321.00	0.00	22707257.86


President


Cashier


PTA Clerk



PTA Fund
SCD Govt. College , Ludhiana

Schedule 'B'

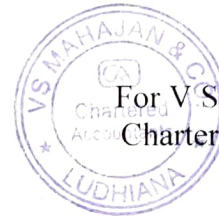
Notes on Accounts:

1. Cash basis method of accounting has been followed.
2. The amounts incurred in the nature of repairs/maintenance/renovations have been charged to the revenue irrespective of the quantum of the sum, while the amounts spent for the purchase of fixed assets or addition to fixed assets have been capitalised.
3. The amount incurred under different heads of expenditures are accounted for as approved and passed by the committee/president.

President

Cashier

PTA Clerk



For V/S Mahajan & Co
Chartered Accountants

Partner

Place:Ludhiana

Dated:04.05.2022

FORM
GFR 12-C
[See Rule 239]

Form Utilization Certificate
(For State Governments)
(Where expenditure incurred by Government bodies only)
Up Gradation of Existing Colleges to New Model Degree Colleges)

Sl No	Letter no. and date	Amount
1	144, 12/04/16	50,00,000/-
2	18/01/15/ RUSA/10006 12/09/16	50,00,000/-
3	30.12.2020	2,16,67,000/-
Total		3,16,67,000/-

Certified that out of ₹ 3,16,67,000/- of grants sanctioned during the year 2016-2022 in favour of **Up Gradation of Existing Colleges to New Model Degree Colleges** Under the Ministry/Department Letter No. given in the margin and ₹ NIL on account of unspent balance of the previous year, a sum of 2,72,29,524/- has been utilized for the purpose of **Up Gradation of Existing Colleges to New Model Degree Colleges** for which it was sanctioned and that the balance of ₹ 44,37,476/- remaining unutilized at the end of the year has been surrendered to government NIL/ will be adjusted towards the grants payable during the next year 2022-2023.

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. All rules and regulations for spending Govt. grant has been followed.

Signature

Designation **Principal**
SCD Govt. College, Ludhiana

Date **17-10-22**

P.S - The UC shall disclose separately the actual expenditure incurred and loans and advances given to suppliers of stores and assets, to construction agencies and like in accordance with scheme guidelines and in furtherance to the scheme objectives, which do not constitute expenditure at the stage. These shall be treated as utilized grants but allowed to be carried forward.