

PUNJAB COLLEGE OF EDUCATION, SARKAPRA (FATEHGARH SAHIB)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31st MARCH, 2022

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To		By	
Affiliation & Continuation Charges	1,06,200.00	Fee Received	1,40,02,663.00
Advertisement Expenses	13,69,748.00	Interest Received	3,53,014.00
Vehicle Expenses	2,12,510.00	Misc. Receipts	46,514.00
Depreciation	5,87,494.00		
Function & Activity	2,83,195.00		
Power & Fuel Exp	4,05,552.00		
EPF Expenses	24,408.00		
ESI Exp	23,318.00		
Exam Expenses	13,43,195.00		
Fee & Taxes	32,165.00		
Bank Charges	14,068.90		
Insurance Expenses	85,636.00		
Computer Exp	6,475.00		
Repair & Maintenance	1,75,558.00		
Bank Interest	26,37,097.22		
Misc. Expenses	2,45,186.00		
Printing & Stationery Expenses	70,095.00		
Registration Fee	2,97,995.00		
Utilities Running & Maintenance	62,645.00		
Security	45,50,709.00		
NSS Camp Exp	47,855.00		
Staff Welfare Expenses	10,609.00		
Telephone Expenses	30,291.00		
Travelling Exp	20,896.00		
Hire Charges	10,78,800.00		
Website Exp	14,385.00		
Excess of Income Over Expenditure	6,66,104.88		
	1,44,02,191.00		1,44,02,191.00

AUDITOR'S REPORT
 For D M S G and Associates
 Chartered Accountants
 (SANJAY GOYAL)
 Partner
 M.NO. 091948

Place :- Patiala
 Date :- 30.09.2022

SECRETARY
 Nirmal Singh



**PUNJAB COLLEGE OF EDUCATION, SARKAPRA (FATEHGARH SAHIB)
LIST OF FIXED ASSETS FOR THE YEAR ENDING 31ST MARCH, 2022**

(List - A)

S. No.	Particulars	ADDITION				R/O/D	Depreciation	Closing Balance
		Opening Balance	Before 30/9	After 30/9	Tfd./Sales			
1	Land	13,06,040.40	-	-	-	0%	-	13,06,040.40
2	Land Development	10,10,000.00	-	-	-	0%	-	10,10,000.00
3	Building	43,04,268.68	-	-	-	10%	4,30,427.00	38,73,841.68
4	Air Conditioner	71,163.24	-	-	-	15%	10,674.00	60,489.24
5	Computer	15,550.35	-	-	-	40%	6,220.00	9,330.35
6	Cycle	2,166.83	-	-	-	15%	325.00	1,841.83
7	Motor Cycle	11,171.00	-	-	-	15%	1,676.00	9,495.00
8	Furniture & Fixture	2,24,681.99	-	19,116.00	-	10%	23,424.00	2,20,373.99
9	Garden Tools	11,099.00	-	-	-	15%	1,665.00	9,434.00
10	Generator	78,288.36	-	-	-	15%	11,743.00	66,545.36
11	Invertor	9,242.13	-	-	-	15%	1,386.00	7,856.13
12	Lab Material	10,752.75	25,730.00	-	-	15%	1,800.00	11,452.75
13	Library	29,849.28	-	-	-	40%	22,232.00	33,347.28
14	Mobile	87,717.07	-	9,000.00	-	15%	13,833.00	82,884.07
15	Office Equipments	37,217.80	-	-	-	15%	5,583.00	31,634.80
16	Photocopier	6,045.31	-	-	-	15%	907.00	5,138.31
17	Projector & Camera	26,073.82	-	-	-	15%	3,911.00	22,162.82
18	Room Heater	473.25	-	-	-	15%	71.00	402.25
19	Skoda Car	2,49,489.50	-	-	-	15%	37,423.00	2,12,066.50
20	Sports & Games	13,467.74	-	-	-	15%	2,020.00	11,447.74
21	Water Cooler	5,088.42	-	-	-	15%	763.00	4,325.42
22	Web Site	5,276.00	-	-	-	15%	791.00	4,485.00
23	LCD	22,206.00	-	-	-	15%	3,331.00	18,875.00
24	REFRIGERATOR	4,632.00	-	-	-	15%	695.00	3,937.00
25	Submersible Pump	27,270.00	-	-	-	15%	4,091.00	23,179.00
26	Rickshaw	2,340.00	-	-	-	15%	351.00	1,989.00
27	Acua gard	2,197.00	-	-	-	15%	330.00	1,867.00
28	Vacum Cleaner	12,146.00	-	-	-	15%	1,822.00	10,324.00
		75,85,913.92	25,730.00	30,616.00	-		5,87,494.00	70,54,765.92

NOTES :-

- 1 No modvat credit claimed and allowed under the The Central Excise Act in respect of any fixed asset.
- 2 No exchange rate fluctuation were affected on Purchases.
- 3 No Subsidy / Grant is received in respect of any fixed assets.
- 4 Depreciation is rounded off & nearest rupees.

