## CONFIDENTIAL

# AUDIT REPORT & FINANCIAL STATEMENTS

of

# PT.SUNDERLAL SHARMA OPEN UNIVERSITY

KONI BIRKONA ROAD BILASPUR- 495009 (C.G.)

for the

## FINANCIAL YEAR 2022-23

#### **AUDITOR:**

KCMG AND ASSOCIATES
Chartered Accountants



#### Contact us:

C-10, 2<sup>nd</sup> floor, Netaji Complex Mandir Chowk, Jarhabhata, Bilaspur (CG) - 495001

Phone: 07752-796262, Mob No: 9826368263

e-mail: kcmg@yahoo.co.in

## Pt.Sundarlal Sharma(Open) University (2022-2023) Receipts and Payments 1-Apr-2022 to 31-Mar-2023

Opening Balance   Bank Accounts   Current Liabilities   Security Money   1,121,788.00   166,031.00   166,031.00   166,031.00   12,17,576.00   12,17,576.00   140,000,000.00   1,217,576.00   140,000,000.00   1,217,576.00   140,000,000.00   1,223,317.00   1,63,100.00   1,730,000   1	RECEIPTS (Rs.)			PAYMENTS (Rs.)			
Bank Accounts   Current Liabilities   Security Money   166,031.00   166,031.00   166,031.00   166,031.00   166,031.00   166,031.00   166,031.00   167,032.00   167,032.00   167,032.00   167,000.00	Opening Balance		21.581.575.15		110 (10.)	44 104 0E0 0	
Current Liabilities	Bank Accounts	21,581,575,15	-,,,		1 121 700 00	44,104,737.0	
166,031.00	Current Liabilities	, , , , , , , , , , , , , , , , , , , ,	166 031 00				
Current Assets   Accrued Interest   Campus Development   169,900.00   169,900.00   169,900.00   169,900.00   169,900.00   160,000.00	Security Money	166,031.00	100,001.00		42,963,171.00	F 488 F00 0	
Accrued Interest Sundry Debtors   1,217,576.00   140,000,000.00   1,217,576.00   140,000,000.00   1,217,576.00   140,000,000.00   1,217,576.0	Current Assets	200,002.00	165 921 323 00		1,046,000,00	5,123,700.0	
Sundry Debtors   1,217,576.00   140,000,000.00   140,000,000.00   140,000,000.00   140,000,000.00   140,000,000.00   1,332,484.00   1,332,484.00   1,332,484.00   1,770,000.00   11,770,000.00   11,770,000.00   11,770,000.00   11,770,000.00   11,770,000.00   123,069.00   10,483.00   130,483.00   130,483.00   130,483.00   130,483.00   130,483.00   130,483.00   130,483.00   130,483.00   14,665.00   14	Accrued Interest	24,703,747 00	100,521,020.00				
140,000,000.00   285,237,901.00   229,712,505.00   229,712,505.00   1,163,100.00   1,163,100.00   1,1770,000.00   1,1730,000	Sundry Debtors						
Indirect Incomes   260,372,317.00   1,163,100.00   1,163,100.00   1,163,100.00   1,1770,000.	Fixed Deposit			Turniture & Equipments (office)	7,800.00		
Fees From Various Programme   1,63,100.00   1,163,100.00   1,163,100.00   1,163,100.00   1,332,484.00   1,332,484.00   1,332,484.00   1,770,000.00   11,770,		10,000,000.00	285 237 901 00	Current Accets			
Income From Other Sources   1,163,100.00   Interest from Saving Bank   1,332,484.00   10,600,000.00   11,770,000.00   Interest from Saving Bank   1,332,484.00   10,600,000.00   11,770,000.00   Indirect Expenses   1,000.00   11,770,000.00   Indirect Expenses   1,900.00   Indire	Fees From Various Programme	260,372,317,00	200,207,001.00		00 510 505 00	229,712,505.0	
Interest from Saving Bank   1,332,484.00   10,600,000.00   10,600,000.00   11,770,000.00   123,069.00   130,483.00	Income From Other Sources				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Subsidiary Grants From C.G.Govt. Grant UCC					200,000,000.00		
Care	Subsidiary Grants From C.G Govt				25 224 445 53	151,342,872.4	
Apply							
Library Exp Repair & Maintainance Travelling Total Total Travelling Total Tot	Indirect Expenses	11,770,000.00	222 060 00				
Repair & Maintainance Travelling Travelling Repair & Maintainance Travelling		1 000 00	223,069.00				
Travelling 755.00 Employee Salary 130,483.00 Office Exp 47,665.00  Office Exp 47,665.00  Office Exp 47,665.00  Travelling 755.00 Employee Salary 130,483.00 Office Exp 47,665.00  Office Exp 47,665.00	, ,						
Employee Salary Office Exp  130,483.00 Wages Exp. Campus Development Computer Server management Confidential Exp(2022-23) Conveyance Counselling Exp GST On TDS Library Expenses Repair & Maintainance Scholarship Expenses Repair & Maintainance Scholarship Expenses Security & Sanitary Arrangement TCS 2022-23 TDS Expenses TEBF Travelling Closing Balance Bank Accounts  130,483.00 92,997.0							
Office Exp 47,665.00 Camputer Server management 283,780.00 Confidential Exp(2022-23) 1,022,583.00 Conveyance 21,120.00 Counselling Exp 7,575.00 GST On TDS 767,247.00 Library Expenses 427,000.00 Security & Sanitary Arrangement TCS 2022-23 2,009.00 TEBF 9,145.00 TEBF 9,145.00 TEBF 1730,974.00 Closing Balance Bank Accounts 42,845,862.68	0						
Camputer Server management Confidential Exp(2022-23) Conveyance Counselling Exp Counselling Exp GST On TDS Library Expenses Repair & Maintainance Scholarship Expenses Security & Sanitary Arrangement TCS 2022-23 TDS Expenses TEBF Travelling Closing Balance Bank Accounts  881.00 2887.00 2887.00 1,022,583.00 21,120.00 21,120.00 767,247.00 146,518.00 767,247.00 247,000.00 267,247.00 27,000.00 27,0		,					
Confidential Exp(2022-23) Conveyance Counselling Exp Top	onice Exp	47,005.00					
Conveyance Counselling Exp Counselling Exp GST On TDS T67,247.00 Library Expenses Library Expenses Repair & Maintainance Scholarship Expenses Scholarship Expenses Scholarship Expenses TCS 2022-23 TDS Expenses TDS Expenses TEBF Travelling Closing Balance Bank Accounts  21,120.00 767,247.00 146,518.00 147,733,974.00 1733,974.00 177,700.00 17		- 1		Computer Server management	283,780.00		
Counselling Exp 7,575.00 GST On TDS 767,247.00 Library Expenses 146,518.00 Repair & Maintainance 1,733,974.00 Scholarship Expenses 427,000.00 Security & Sanitary Arrangement 31,722.00 TCS 2022-23 2,009.00 TDS Expenses 443,359.00 TEBF 9,145.00 Travelling 189,601.00  Closing Balance Bank Accounts 42,845,862.68		1			1,022,583.00		
GST On TDS 767,247.00 Library Expenses 146,518.00 Repair & Maintainance 1,733,974.00 Scholarship Expenses 427,000.00 Security & Sanitary Arrangement 31,722.00 TCS 2022-23 2,009.00 TDS Expenses 443,359.00 TEBF 9,145.00 Travelling 189,601.00  Closing Balance Bank Accounts 42,845,862.68	11.75	- 1			21,120.00		
Library Expenses 146,518.00 Repair & Maintainance 1,733,974.00 Scholarship Expenses 427,000.00 Security & Sanitary Arrangement 31,722.00 TCS 2022-23 2,009.00 TDS Expenses 443,359.00 TEBF 9,145.00 Travelling 189,601.00  Closing Balance Bank Accounts 42,845,862.68					7,575.00		
Repair & Maintainance 1,733,974.00 Scholarship Expenses 427,000.00 Security & Sanitary Arrangement 31,722.00 TCS 2022-23 2,009.00 TDS Expenses 443,359.00 TEBF 9,145.00 Travelling 189,601.00  Closing Balance Bank Accounts 42,845,862.68					767,247.00		
Scholarship Expenses 427,000.00 Security & Sanitary Arrangement 31,722.00 TCS 2022-23 2,009.00 TDS Expenses 443,359.00 TEBF 9,145.00 Travelling 189,601.00  Closing Balance Bank Accounts 42,845,862.68			V		146,518.00		
Security & Sanitary Arrangement 31,722.00 TCS 2022-23 2,009.00 TDS Expenses 443,359.00 TEBF 9,145.00 Travelling 189,601.00  Closing Balance 42,845,862.68					1,733,974.00		
TCS 2022-23 2,009.00 TDS Expenses 443,359.00 TEBF 9,145.00 Travelling 189,601.00  Closing Balance 42,845,862.68  Bank Accounts 42,845,862.68					427,000.00		
TCS 2022-23 2,009.00 TDS Expenses 443,359.00 TEBF 9,145.00 Travelling 189,601.00  Closing Balance 42,845,862.68  Bank Accounts 42,845,862.68		1		Security & Sanitary Arrangement	31,722,00		
TDS Expenses 443,359.00 TEBF 9,145.00 Travelling 189,601.00  Closing Balance 42,845,862.68  Bank Accounts 42,845,862.68				TCS 2022-23			
TEBF 9,145.00 Travelling 189,601.00  Closing Balance 42,845,862.68  Bank Accounts 42,845,862.68			1 1 1 1 1	TDS Expenses			
Travelling 189,601.00  Closing Balance 42,845,862  Bank Accounts 42,845,862.68							
Bank Accounts 42,845,862.68				Travelling			
Bank Accounts 42,845,862.68				Closing Balance		42,845,862.68	
				Bank Accounts	42,845,862,68		
473,129,899.15 Total 473 120 200	Total 473,129,899.15			Total	//	473,129,899.15	

As per our Annexed Report of For, KCMG & Associates

Chartered Accountants

FRN 009518C

CA SANJAY KUMAR MISHRAFO ACCOUNT FINANCE OFFICER Pt. Sundarlal Sharma (Open)
University, Chhattisgarh
BILASPUR (C.G.) PARTNER

MEM NO. 405373 DATE: 16-09-2023 PLACE:BILASPUR

UDIN: 23405373BGQVAQ5739

Pt. Sunderlal Sharma Open University

Pt. Sundasiak Sharma (Open) University, Chhattisgarh BILASPUR (C.G.)

#### Pt. Sunderlal Sharma Open University KONI, BIRKONA ROAD, BILASPUR (C.G.)

#### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE			INCOME			
Particulars	Amount	Amount	Particulars	Amount	Amount	
Indirect Expenses		191,417,753	Indirect Incomes		373,215,532	
Academic Expenditure	45,604,444		Fees From Various Programme	260,372,317		
Employee Salary	28,724,499		Income From Other Source	1,163,100		
Examination Expenses	18,221,123		Interest on Bank	89,310,115		
Honorarium (H.Q)	38,593,561		Subsidiary Grants From C.G Govt	10,600,000	7	
Office Expenses	16,664,392		Grant UGC	11,770,000		
RSD -Centre Maintainance	24,626,347					
Wages Exp.	92,997					
Campus Development	190,028					
Computer Server/System Management	1,324,725					
Confidential	1,178,124					
Resat Processing	589,707					
Conveyance	45,120					
Counselling Exp	7,575		N= 10 (0)			
Furnished Residential Accommodation	18,540					
GST on TDS	1,535		4			
Library Exp.	951,156					
air & Maintenace	2,989,245					
Scholarship Exp./Fees Re-Imbursement)	427,000					
Security & Sanitary Arrangement	10,716,729			7		
T.E.B.F	7,100					
Travelling Expenses	443,806					
EXCESS OF INCOME OVER EXPENDITURE		181,797,779				
POTAL		373,215,532	add a florida com a company of the		373,215,532	

As per our Annexed Report of even Date

For, KCMG & Associates & ASSUCIATES BI

**Chartered Accountants** 

FRN 009518C

C. JANJAY KUMAR MISTIRACCO

PARTNER MEM NO. 405373

DATE: 16-09-2023 PLACE:BILASPUR

UDIN: 23405373BGQVAQ5739

For, Pt. Sunderlal Sharma Open University

Pt. Sundarlal Sharma (Open)
University, Chhattisgarh
BILASPUR (C.G.)

Pt. Sundarial Sparga (Open) University, Chinatusgarh BILASPUR (C.G.)

## Pt. Sunderlal Sharma Open University KONI, BIRKONA ROAD, BILASPUR (C.G.)

## **BALANCE SHEET AS AT 31ST MARCH 2023**

LIABILITIES			ASSETS			
Particulars	Schedule	Amount	Particulars	Schedule	Amount	
General Fund		2,283,560,391	Fixed Assets	1	543,282,279	
Current Liabilities Other Current Liabilities	4		Current Assets Bank Balances	2	42,845,863	
			Other Current Assets	3	1,699,234,911	
Total		2,285,363,053	Total		2,285,363,053	

As per our Annexed Report of even Date

For, KCMG & Associates

Chartered Accountants,

FRN 009518C

CA SANJAY KUMAR MISHRACCO

PARTNER

MEM NO. 405373

DATE: 16-09-2023

PLACE: BILASPUR

UDIN: 23405373BGQVAQ5739

For, Pt. Sunderlal Sharma Open University

FINANCE OFFICER
Pt. Sundarlal Sharma (Open)
University, Chhattisgarh
BILASPUR (C.G.)

Univer RECISITE AND THE BILASPUR (C.G.)