



HEMANT TIWARI & CO.  
Chartered Accountants

2021-23

FLAT NO.112, C-32/29a Ganpati Pandya Enclave  
Block C Chandua, Chhitupura, Varanasi  
e-mail- hemanttiwari081@gmail.com

## JAGATPUR P.G. COLLEGE VARANASI

BALANCE SHEET AS ON 31st OF MARCH 2023

[ AIDED ]

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND</b>		<b>CURRENT ASSETS</b>	
Opening Balance	92,37,352.20	UCO BANK	1,84,06,904.91
Add: Excess of Income over Expenditure	91,69,552.71	Cash in Hand	-
	1,84,06,904.91		1,84,06,904.91
	1,84,06,904.91		1,84,06,904.91

### AUDITOR'S REPORT

Prepared on the basis of records & information Provided to us.

HIMANSHU TIWARI

PARTNER

HEMANT TIWARI & CO.

Chartered Accountants

FRN . 017229C



For, JAGATPUR P.G. COLLEGE VARANASI

जगदपुर प.ग. कॉलेज  
वाराणसी  
जगदपुर, वाराणसी

Date- 03/01/2026  
Place- Varanasi



HEMANT TIWARI & CO.  
Chartered Accountants

FLAT NO.112, C-32/29a Ganpati Pandya Enclave  
Block C Chandua, Chhitupura, Varanasi  
e-mail- hemanttiwari081@gmail.com

### JAGATPUR P.G. COLLEGE VARANASI

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31ST 2023 [AIDED]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary	1,52,920.00	By Fees Received	1,22,61,919.00
To Bank Charges	591.04	By Interest Received	2,82,473.00
To Fees paid to MGKVP	36,89,000.00	By Rent Received	3,54,834.00
To Electricity Expenses	1,57,190.00	By Admission Form Fees	9,05,400.00
To Transfer to Treasury A/c (SBI)	5,32,899.00	By Miscellaneous Receipt	38,017.75
To Online Service Charges	85,491.00		
To Programme & Function Expenses	55,000.00		
To Excess of Income over Expenditure	91,69,552.71		
	<b>1,38,42,643.75</b>		<b>1,38,42,643.75</b>

#### AUDITOR'S REPORT

Prepared on the basis of records & information Provided to us.

HIMANSHU TIWARI

PARTNER

HEMANT TIWARI & CO.

Chartered Accountants

FRN . 017229C



For, JAGATPUR P.G. COLLEGE VARANASI

सहायक  
Secretary

का. प्रमुख

जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी

Date- 03/01/2026  
Place- Varanasi





**HEMANT TIWARI & CO.**  
Chartered Accountants

2023-24

PLAT NO.112, C-32/29a Ganpat Pandya Enclave  
Block C Chandua, Chhitupura, Varanasi  
e-mail- hemanttiwar1081@gmail.com

**JAGATPUR P.G. COLLEGE VARANASI**

BALANCE SHEET AS ON 31ST OF MARCH 2024

[AIDED]

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	1,84,06,904.91	Library Books	2,35,451.00
Add: Excess of Income over Expenditure	55,02,455.92	Addition:	-
	2,39,09,360.83	Sports Equipments	1,32,820.00
		Addition:	-
		<b>CURRENT ASSETS</b>	
		UCO BANK	2,35,41,089.83
		Cash In Hand	-
	<b>2,39,09,360.83</b>		<b>2,35,41,089.83</b>

**AUDITORS REPORT**

Prepared on the basis of records & Information Provided to us.

**HIMANSHU TIWARI**

**PARTNER**

**HEMANT TIWARI & CO.**

Chartered Accountants

FRN. 017229C



For, JAGATPUR P.G. COLLEGE VARANASI

Secretary

जगतपुर प्गकॉलेज महाविद्यालय

जगतपुर, वाराणसी

Date- 03/01/2026  
Place- Varanasi



HEMANT TIWARI & CO.  
Chartered Accountants

FLAT NO.112, C-32/29a Ganpati Pandya Enclave  
Block C Chandua, Chhittipura, Varanasi  
e-mail- hemanttiwar1081@gmail.com

**JAGATPUR P.G. COLLEGE VARANASI**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31st 2024 [AIDED]**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charges	44,366.08	By Fees Received	1,01,94,664.50
To Fees paid to MGKVP	57,82,750.00	By Interest Received	6,13,797.50
To Electricity Expenses	1,75,402.00	By Rent Received	3,43,449.00
To Transfer to Treasury A/c (SBI)	1,49,700.00	By Admission Form Fees	6,01,200.00
To Online Service Charges	80,323.00	By Security Money	15,876.00
To Programme & Function Expenses	13,020.00		
To Rovers Rangers Training Expenses	18,680.00		
To TDS Paid	2,290.00		
To Excess of Income over Expenditure	55,02,455.92		
	<b>1,17,68,987.00</b>		<b>1,17,68,987.00</b>

**AUDITOR'S REPORT**

Prepared on the basis of records & information Provided to us.

HIMANSHU TIWARI

PARTNER

HEMANT TIWARI & CO.

Chartered Accountants

FRN . 017229C



For, JAGATPUR P.G. COLLEGE VARANASI

*[Signature]*  
Secretarius

जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी

Date- 03/01/2026

Place - Varanasi

**JAGATPUR P.G. COLLEGE VARANASI**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING MARCH 31st, 2024 [AIDED]**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Bank Charges	44,366.08
Cash		By Fees paid to MGKVP	57,82,750.00
Bank	184,06,904.91	By Electricity Expenses	1,75,402.00
To Fees Received		By Transfer to Treasury A/c (SBI)	1,49,700.00
To Interest Received	1,01,94,664.50	By Online Service Charges	80,323.00
To Rent Received	6,13,797.50	By Programme & Function Expenses	13,020.00
To Admission Form Fees	3,43,449.00	By Rovers Rangers Training Expenses	18,680.00
To Security Money	6,01,200.00	By TDS Paid	2,290.00
	15,876.00	By Books Purchased	2,35,451.00
		By Sports Equipment Purchased	1,32,820.00
		By Closing Balance	
		Cash	
		Bank	2,35,41,089.83
	<b>3,01,75,891.91</b>		<b>2,35,41,089.83</b>
			<b>3,01,75,891.91</b>

**AUDITOR'S REPORT**

Prepared on the basis of records & information Provided to us.

HIMANSHU TIWARI

PARTNER

HEMANT TIWARI & CO.

Chartered Accountants

FRM. 017229C



Date- 03/01/2024

For, JAGATPUR P.G. COLLEGE VARANASI

*(Signature)*  
प्रबन्धक  
जगदगुरुप्रसादसिंह महराजिबाल्य  
जगदगुरु, वाराणसी

2020-25



HEMANT TIWARI & CO.  
Chartered Accountants

FLAT NO.112, C-32/29a Ganpati Pandya Enclave  
Block C Chandua, Chhittupura, Varanasi  
e-mail- hemanttiwari081@gmail.com

**JAGATPUR P.G. COLLEGE VARANASI**

BALANCE SHEET AS ON 31st OF MARCH 2025 [AIDED]

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	2,35,41,089.83	Library Books	2,35,451.00
Add: Excess of Income over Expenditure	37,05,136.00	Addition:	75,789.00
		Sports Equipments	1,32,820.00
		Addition:	-
		<b>CURRENT ASSETS</b>	
		UCO BANK	2,71,70,436.83
		Cash In Hand	-
	<b>2,72,46,225.83</b>		<b>2,71,70,436.83</b>
			<b>2,76,14,496.83</b>

**AUDITORS REPORT**

Prepared on the basis of records & Information Provided to us.

HIMANSHU TIWARI

PARTNER

HEMANT TIWARI & CO.  
Chartered Accountants

FRN . 017229C

Date- 03/01/2026  
Place- Varanasi



For, JAGATPUR P.G. COLLEGE VARANASI

For, Hemant Tiwari & Co.  
Secretaries  
जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी



HEMANT TIWARI & CO.  
Chartered Accountants

FLAT NO.112, C-32/29a Ganpati Pandya Enclave  
Block C Chandua, Chhittupura, Varanasi  
e-mail- hemanttiwari081@gmail.com

**JAGATPUR P.G. COLLEGE VARANASI**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31ST 2025**

[ **AIDED** ]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charges	421.35	By Fees Received	82,81,070.00
To Fees paid to MGKVP	49,31,752.65	By Interest Received	6,14,581.00
To Electricity Expenses	2,62,675.00	By Rent Received	3,54,834.00
To Transfer to Treasury A/c (SBI)	4,98,168.00	By Admission Form Fees	5,02,800.00
To Online Service Charges	1,00,112.00	By Security Money	30,900.00
To Rovers Rangers Training Expenses	26,100.00		
To TDS Paid	1,974.00		
To Printing Expenses	74,250.00		
To Examination Expenses	1,83,596.00		
To Excess of Income over Expenditure	37,05,136.00		
	<b>97,84,185.00</b>		<b>97,84,185.00</b>

**AUDITORS REPORT**

Prepared on the basis of records & information Provided to us.

**HIMANSHU TIWARI**

**PARTNER**

**HEMANT TIWARI & CO.**

Chartered Accountants

FRN. 017229C



**For, JAGATPUR P.G. COLLEGE VARANASI**

जगदपुर प.ग. कलेज  
जगदपुर, वाराणसी

Date- 03/01/2026  
Place- Varanasi





## HEMANT TIWARI & CO.

Chartered Accountants

H.O. Off:- C112, Ganpati Pandya Enclave, Chhittupur,  
Varanasi, Uttar Pradesh-221007, Ph.+91-9198343662,  
+91-9044753291, 9889269736  
e-mail-hemanttiwari081@gmail.com

### AUDITOR'S REPORT ON COMPILED FINANCIAL STATEMENTS

To,  
JAGATPUR P.G. COLLEGE VARANASI

Dear Sir,

On the basis of the accounting records and other information and explanation provided to us by the management, we have compiled the Audited Balance Sheet, Receipt & Payment Account and Income and Expenditure Account of the JAGATPUR P.G. COLLEGE VARANASI as at 31.03.2023.

The management of the JAGATPUR P.G. COLLEGE VARANASI is responsible for:-

- Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
- Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies. Ensuring 75% of the fees collected are utilized to cover the college's "Employee's Benefit Expenses".
- Preparation and presentation of financial statement in accordance with the applicable laws and regulations, if any.
- Establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities.
- Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing detecting any non-compliance.

The compilation engagement was carried out by us in accordance with the Auditing and Assurance Standard (AAS) 31, "Engagement to compile Financial Information", issued by the institute of Chartered Accountants of India. The Balance sheet, Receipt & Payment Account and Income and Expenditure Account are in agreement with the books of account.

PLACE: VARANASI  
DATE: 24-11-2025



HEMANT TIWARI & CO.  
(Chartered Accountants)

Himanshu Tiwari  
(Partner)  
FRN.017229C  
M. No. 426004

Delhi Off:- Uttam Nagar East RZ-133, Manas Kunj Road, New Delhi -

110059 Lucknow Off:- Flat No. 803 H Block, Celebrity Greens, Sushant Golf City, Lucknow-226030

Mumbai Off:- Society No 83/Room No. D55VP Nagar, Mhada, Janki Devi School Road 4 Bunglow Andheri (W), Mumbai-400053

**JAGATPUR P.G. COLLEGE VARANASI**  
**BALANCE SHEET AS ON 31st OF MARCH 2023 [SELF-FINANCE]**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
Opening Balance	1,75,88,579.10		College Building	3,64,58,300.00	
Add: Excess of Income	1,43,22,055.94	3,19,10,635.04	Addition:	29,28,092.00	3,93,86,392.00
over Expenditure			Furniture	31,87,089.00	
			Addition:	1,32,011.00	33,19,100.00
<b>GENERAL FUND</b>			Library Books	8,95,144.00	
Opening Balance		4,14,75,713.00	Addition:	11,14,856.00	20,10,000.00
			Lab Equipments	5,20,500.00	
			Addition:	24,16,917.31	29,37,417.31
			Electrical & Electronic Equipments	4,14,680.00	
			Addition:	4,79,140.00	8,93,820.00
			Machinery Equipments		
			New Purchase:		46,118.00
			<b>CURRENT ASSETS</b>		
			Practical Remuneration Advance	6,77,472.00	
			NSS Advance	54,600.00	
			UCO BANK	2,40,61,428.73	
			Cash In Hand		2,47,93,500.73
		<b>7,33,06,340.04</b>			<b>7,33,86,348.04</b>

**AUDITOR'S REPORT**  
Prepared on the basis of records & Information Provided to us.

HIMANSHU TIWARI  
PARTNER  
HEMANT TIWARI & CO.  
Chartered Accountants  
FRN - 017229C

Date: 24/11/2025  
Place: Varanasi



For, JAGATPUR P.G. COLLEGE VARANASI

प्रतिपाक  
Secretary  
जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी



HEMANT TIWARI & CO.  
Chartered Accountants

FLAT NO.112, C-32/29a Ganpati Pandya Enclave  
Block C Chandua, Chhittupura, Varanasi  
e-mail- hemanttiwar1001@gmail.com

**JAGATPUR P.G. COLLEGE VARANASI**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31ST 2021 [ SELF-FINANCE ]**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary	3,47,12,402.00	BY Fees From Student	7,75,12,643.10
To Travelling & Conveyance	7,500.00	BY Interest on FDR	13,560.00
To Printing & Stationary	4,48,496.00		
To Office Expenses	1,17,829.00		
To Bank Charges	4,230.16		
To Stationary Expenses	19,252.00		
To BFA Subject Approval Expense	1,35,000.00		
To Skill Development & Remuneration	95,250.00		
To Examination fees	51,50,620.00		
To Repair & Maintanance Expenses	9,63,702.00		
To Lab Expenses	3,10,561.00		
To Seminar/Meeting Expenses	33,180.00		
To Telephone & Internet Expenses	74,769.00		
To Electricity Expenses	7,57,951.00		
To Audit	43,500.00		
To EPF & ESIC Expenses	67,17,928.00		
To Advertisement	25,550.00		
To Boys Fund	1,10,79,077.00		
To Consultancy Charges	14,160.00		
To Contingency	3,669.00		
To Donation	4,100.00		
To Game & Sports exp	90,464.00		
To Garden Exp.	66,008.00		
To Generator & Diesel Expenses	95,000.00		
To Inspection charges	55,000.00		
To Legal Expenses	10,000.00		
To Miscellaneous Expenses	1,71,432.00		
To Online Service Expense	2,84,923.00		
To Practical Exam Expenses	5,28,654.00		
To Security Expenses	59,927.00		
To Wages	4,33,914.00		
To Worship Expenses	48,921.00		
To Cheque Book Charges	500.00		
To L.S.O Certificate Charge	8,200.00		
To Staff Death Honrarium	50,340.00		
To Rovers Rengers Advance	25,000.00		
To Magzine & Newspaper Expenses	5,000.00		
To Pipes & Fittings Charges	91,251.00		
To Postage & Courier	31,022.00		
To Program Expenses	4,07,865.00		
To SMS Pack	22,000.00		
To Excess of Income over Expenditure	1,43,22,055.94		
	<b>7,75,26,203.10</b>		<b>7,75,26,203.10</b>

**AUDITOR'S REPORT**

Prepared on the basis of records & Information Provided to us.

HIMANSHU TIWARI

PARTNER  
HEMANT TIWARI & CO.  
Chartered Accountants  
FRN : 017229C

Date- 24/11/2025  
Place- Varanasi



For, JAGATPUR P.G. COLLEGE VARANASI

जगतपुर स्नातकोत्तर महाविद्यालय  
प्रबंधक

जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी



**JAGATPUR P.G. COLLEGE VARANASI**

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING MARCH 31st 2023 [SELF-FINANCE]

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Salary	3,47,12,402.00
Cash		By Travelling & Conveyance	7,500.00
Bank	1,75,88,579.10	By Printing & Stationary	4,48,496.00
To Fees From Student	7,75,12,643.10	By Office Expenses	1,17,829.00
To Interest on FDR	13,560.00	By Bank Charges	4,230.16
		By Stationary Expenses	19,252.00
		By BFA Subject Approval Expense	1,35,000.00
		By Skill Development & Remuneration	95,250.00
		By Examination fees	51,50,620.00
		By Repair & Maintenance Expenses	9,63,702.00
		By Lab Expenses	3,10,561.00
		By Seminar/Meeting Expenses	33,180.00
		By Telephone & Internet Expenses	74,769.00
		By Electricity Expenses	7,57,951.00
		By Audit	43,500.00
		By EPF & ESIC Expenses	67,17,928.00
		By Construction Expenses	29,28,692.00
		By Lab Equipments	24,16,917.31
		By Library Books	11,14,856.00
		By Electrical & Electronic Equipments	4,79,140.00
		By Furniture	1,32,011.00
		By Machinery Equipments	46,118.00
		By Advertisement	25,550.00
		By Boys Fund	1,10,79,077.00
		By Consultancy Charges	14,160.00
		By Contingency	3,669.00
		By Donation	4,100.00
		By Game & Sports exp	90,464.00
		By Garden Exp.	66,008.00
		By Generator & Diesel Expenses	95,000.00
		By Inspection charges	55,000.00
		By Legal Expenses	10,000.00
		By Miscellaneous Expenses	1,71,432.00
		By Online Service Expense	2,84,923.00
		By NSS Advance	54,600.00
		By Practical Exam Expenses	5,28,654.00
		By Security Expenses	59,927.00
		By Wages	4,33,914.00
		By Worship Expenses	48,921.00
		By Cheque Book Charges	500.00
		By I.S.O Certificate Charges	8,200.00
		By Staff Death Honrarium	50,340.00
		By Rovers Rengers Advance	25,000.00
		By Magzine & Newspaper Expenses	5,000.00
		By Practical Remuneration Advance	6,77,472.00
		By Pipes & Fittings	91,251.00
		By Postage & Courier	31,022.00
		By Program Expenses	4,07,865.00
		By SMS Pack	22,000.00
		By Closing Balance	
		Cash	
		Bank	2,40,61,428.73
	9,51,14,782.20		2,40,61,428.73
			9,51,14,782.20

**AUDITOR'S REPORT**

Prepared on the basis of records & information Provided to us.

HIMANSHU TIWARI  
PARTNER  
HEMANT TIWARI & CO.  
Chartered Accountants  
FRN . 017229C



For, JAGATPUR P.G. COLLEGE VARANASI

प्रबन्धक  
Secretary  
जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी

Date- 24/11/2025  
Place- Varanasi



## HEMANT TIWARI & CO.

Chartered Accountants

H.O. Off:- C112, Ganpati Pandya Enclave, Chhittupur,  
Varanasi, Uttar Pradesh-221007, Ph.+91-9192343662,  
+91-9044753291, 9229269736  
e-mail-hemanttiwari021@gmail.com

### AUDITOR'S REPORT ON COMPILED FINANCIAL STATEMENTS

To,  
JAGATPUR P.G. COLLEGE VARANASI

Dear Sir,

On the basis of the accounting records and other information and explanation provided to us by the management, we have compiled the Audited Balance Sheet, Receipt & Payment Account and Income and Expenditure Account of the JAGATPUR P.G. COLLEGE VARANASI as at 31.03.2024.

The management of the JAGATPUR P.G. COLLEGE VARANASI is responsible for:-


- Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
- Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies. Ensuring 75% of the fees collected are utilized to cover the college's "Employee's Benefit Expenses".
- Preparation and presentation of financial statement in accordance with the applicable laws and regulations, if any.
- Establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities.
- Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing detecting any non-compliance.

The compilation engagement was carried out by us in accordance with the Auditing and Assurance Standard (AAS) 31, "Engagement to compile Financial Information", issued by the Institute of Chartered Accountants of India. The Balance sheet, Receipt & Payment Account and Income and Expenditure Account are in agreement with the books of account.

PLACE: VARANASI  
DATE: 24-11-2025



HEMANT TIWARI & CO.  
(Chartered Accountants)

  
Himanshu Tiwari  
(Partner)  
FRN.017229C  
M. No. 426004

Delhi Off:- Uttam Nagar East RZ-133, Manas Kunj Road, New Delhi -

110059 Lucknow Off:- Flat No. 803 H Block, Celebrity Greens, Sushant Golf City, Lucknow-226030

Mumbai Off:- Society No 83/Room No. D55VP Nagar, Mhada, Janki Devi School Road 48 Bungalow Ancheri (W), Mumbai-400053



**JAGATPUR P.G. COLLEGE VARANASI**

BALANCE SHEET AS ON 31st OF MARCH 2024 [ SELF-FINANCE ]

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	3,19,10,635.04	Building	3,93,86,392.00
Add: Excess of income	1,52,70,847.92	Addition:	99,30,768.00
over Expenditure			4,93,17,160.00
		Furniture	33,19,100.00
		Addition:	11,45,071.48
			44,64,171.48
<b>GENERAL FUND</b>		Library Books	20,10,000.00
Opening Balance	4,14,75,713.00	Addition:	16,23,233.00
		Deduction:	20,186.00
			36,13,047.00
		Lab Equipments	29,37,417.31
		Addition:	76,470.00
			30,13,887.31
		Electrical & Electronic Equipments	8,93,820.00
		Addition:	1,91,374.00
			10,85,194.00
		Machinery Equipments	46,118.00
		Addition:	-
			46,118.00
		<b>CURRENT ASSETS</b>	
		Practical Remuneration Advance	6,77,472.00
		NSS Advance	54,600.00
		UCO Bank	2,63,85,546.17
		Cash in Hand	-
			2,71,17,618.17
	<b>8,86,57,195.96</b>		<b>8,86,57,195.96</b>

**AUDITOR'S REPORT**

Prepared on the basis of records & information Provided to us.

HIMANSHU TIWARI

PARTNER

HEMANT TIWARI & CO.

Chartered Accountants

FRN . 017229C

Date- 24/11/2025

Place- Varanasi



For, JAGATPUR P.G. COLLEGE VARANASI

प्रधानाचार्य  
जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी



**HEMANT TIWARI & CO.**  
Chartered Accountants

FLAT NO.112, C-32/29a Ganpati Pandya Enclave  
Block C Chandua, Chhittupura, Varanasi  
e-mail- hemanttiwar1081@gmail.com

**JAGATPUR P.G. COLLEGE VARANASI**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31st 2024**

[ SELF-FINANCE ]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary Expenses	3,17,26,054.00	By Fees From Student	7,83,80,035.00
To Travelling & Conveyance Expenses	1,10,470.00	By Interest on FDR	76,931.00
To Printing & Stationary Expenses	3,63,064.00	By Miscellaneous Receipts	5,506.00
To Office Expenses	2,250.00		
To Bank Charges	3,875.00		
To Staff Welfare Programme	22,000.00		
To Books & Periodicals Expenses	19,978.13		
To CCTV Security Expenses	19,263.00		
To Connection Charges	19,000.00		
To Contingency Expenses	3,217.00		
To Examination Fees	60,72,000.00		
To Repair & Maintenance Expenses	6,50,294.95		
To Lab Expenses	1,11,912.00		
To Seminar/Meeting Expenses	10,550.00		
To Telephone & Internet Expenses	30,466.00		
To Electricity Expenses	8,02,954.00		
To EPF & ESIC Expenses	98,24,726.00		
To Advertisement Expenses	4,920.00		
To Boys Fund	1,05,91,600.00		
To Donation	38,465.00		
To Game & Sports Expenses	1,48,063.00		
To Garden Expenses	16,940.00		
To Generator & Diesel Expenses	70,000.00		
To Inspection Charges	97,500.00		
To Miscellaneous Expenses	3,06,206.00		
To Online Services Expenses	2,40,010.00		
To Postage & Courier Expenses	39,849.00		
To Practical Examination Expenses	4,95,165.00		
To Security Expenses	62,855.00		
To Educational Programme Expenses	4,72,217.00		
To Honorarium Expenses	23,800.00		
To Wages	4,93,328.00		
To Festive & Celebration Expenses	10,200.00		
To Prize & Medal	38,530.00		
To TDS Payment	2,32,206.00		
TO EXCESS OF INCOME OVER EXPENDITURE	1,52,70,847.92		
	<b>7,84,62,472.00</b>		<b>7,84,62,472.00</b>

**AUDITOR'S REPORT**

Prepared on the basis of records & information Provided to us.

**HEMANT TIWARI**  
PARTNER  
**HEMANT TIWARI & CO.**  
Chartered Accountants  
FRN . 017229C



For, JAGATPUR P.G. COLLEGE VARANASI

**पुस्तक**  
Secretary  
जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी

Date- 24/11/2025  
Place- Varanasi



HEMANT TIWARI & CO.  
Chartered Accountants

FLAT NO.112, C-32/29a Ganpati Pandya Enclave  
Block C Chandua, Chhittupura, Varanasi  
e-mail- hemanttiwari081@gmail.com

**JAGATPUR P.G. COLLEGE VARANASI**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING MARCH 31st 2024 [SELF-FINANCE]**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Salary Expenses	3,17,26,054.00
Cash		By Travelling & Conveyance Expenses	1,10,470.00
Bank	2,40,61,428.73	By Printing & Stationary Expenses	3,63,864.00
By Fees From Student	7,83,80,035.00	By Office Expenses	2,250.00
By Interest on FDR	76,931.00	By Bank Charges	3,875.00
By Miscellaneous Receipts	5,506.00	By Staff Welfare Programme	22,000.00
		By Books & Periodicals Expenses	19,978.13
		By CCTV Security Expenses	19,263.00
		By Connection Charges	19,000.00
		By Contingency Expenses	3,217.00
		By Construction Expenses	99,30,768.00
		By Examination Fees	60,72,000.00
		By Repair & Maintenance Expenses	6,50,294.95
		By Lab Expenses	1,11,912.00
		By Library Books	16,03,047.00
		By Lab Equipments	76,470.00
		By Electrical & Electronic Equipments	1,91,374.00
		By Seminar/Meeting Expenses	18,558.00
		By Furniture	11,45,071.48
		By Telephone & Internet Expenses	38,466.00
		By Electricity Expenses	8,02,954.00
		By EPF & ESIC Expenses	98,24,726.00
		By Advertisement Expenses	4,920.00
		By Boys Fund	1,05,91,688.00
		By Donation	38,465.00
		By Game & Sports Expenses	1,48,863.00
		By Garden Expenses	16,940.00
		By Generator & Diesel Expenses	70,000.00
		By Inspection Charges	97,500.00
		By Miscellaneous Expenses	3,06,206.00
		By Online Services Expenses	2,40,010.00
		By Postage & Courier Expenses	39,849.00
		By Practical Examination Expenses	4,95,165.00
		By Security Expenses	62,855.00
		By Educational Programme Expenses	4,72,217.00
		By Honrarium Expenses	23,800.00
		By Wages	4,93,328.00
		By Festive & Celebration Expenses	10,200.00
		By Prize & Medal	38,530.00
		By TDS Payment	2,32,206.00
		By Closing Balance	
		Cash	
		Bank	2,63,85,546.17
			2,63,85,546.17
	<b>10,25,23,900.73</b>		<b>10,25,23,900.73</b>

**AUDITOR'S REPORT**

Prepared on the basis of records & information provided to us.

HEMANT TIWARI  
PARTNER  
HEMANT TIWARI & CO.  
Chartered Accountants  
FKN A17129C

Date- 24/11/2025  
Place- Varanasi



For, JAGATPUR P.G. COLLEGE VARANASI

राम शर्मा  
Secretary  
जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी



## HEMANT TIWARI & CO.

Chartered Accountants

H.O. Off:- C112, Ganpati Pandya Enclave, Chhittupur,  
Varanasi, Uttar Pradesh-221007, Ph.+91-9198343662,  
+91-9044753291,9889269736  
e-mail-hemanttiwari081@gmail.com

### AUDITOR'S REPORT ON COMPILED FINANCIAL STATEMENTS

To,  
JAGATPUR P.G. COLLEGE VARANASI

Dear Sir,

On the basis of the accounting records and other information and explanation provided to us by the management, we have compiled the Audited Balance Sheet, Receipt & Payment Account and Income and Expenditure Account of the JAGATPUR P.G. COLLEGE VARANASI as at 31.03.2025.

The management of the JAGATPUR P.G. COLLEGE VARANASI is responsible for:-


- Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
- Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies. Ensuring 75% of the fees collected are utilized to cover the college's "Employee's Benefit Expenses".
- Preparation and presentation of financial statement in accordance with the applicable laws and regulations, if any.
- Establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities.
- Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing detecting any non-compliance.

The compilation engagement was carried out by us in accordance with the Auditing and Assurance Standard (AAS) 31, "Engagement to compile Financial Information", issued by the institute of Chartered Accountants of India. The Balance sheet, Receipt & Payment Account and Income and Expenditure Account are in agreement with the books of account.

PLACE: VARANASI  
DATE: 24-11-2025



HEMANT TIWARI & CO.  
(Chartered Accountants)

  
Himanshu Tiwari  
(Partner)  
FRN.017229C  
M. No. 426004

Delhi Off:- Uttam Nagar East RZ-133, Manas Kunj Road, New Delhi -

110059 Lucknow Off:- Flat No. 803H Block, Celebrity Greens, Sushant Golf City, Lucknow-226030

Mumbai Off:- Society No 83/Room No. D5SVP Nagar, Mhada, Janki Devi School Road 4 Bunglow Andheri (W), Mumbai-400053



**JAGATPUR P.G. COLLEGE VARANASI**

BALANCE SHEET AS ON 31st OF MARCH 2025 [ SELF - FINANCE ]

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
Opening Balance	4,71,81,482.96		Building	4,93,17,160.00	
Add: Excess of income over Expenditure	1,60,66,213.40	6,32,47,696.36	Addition:	49,59,643.00	5,42,76,803.00
			Furniture	44,64,171.48	
			Addition:	11,61,629.00	56,25,800.48
<b>GENERAL FUND</b>			Library Books	36,13,047.00	
Opening Balance		4,14,75,713.00	Addition:	8,63,483.00	
			Deduction:	3,346.00	44,73,184.00
			Lab Equipments	30,13,887.31	
			Addition:	73,839.00	30,87,726.31
			Electrical & Electronic Equipments	10,85,194.00	
			Addition:	19,96,652.00	30,81,846.00
			Machinery Equipments	46,118.00	
			Addition:	-	46,118.00
			<b>CURRENT ASSETS</b>		
			Practical Remuneration Advance	6,77,472.00	
			NSS Advance	69,600.00	
			UCO Bank	3,33,84,859.57	
			Cash in Hand	-	3,41,31,931.57
		<b>10,47,23,409.36</b>			<b>10,47,23,409.36</b>

**AUDITOR'S REPORT**

Prepared on the basis of records & information Provided to us.

HIMANSHU TIWARI

PARTNER  
HEMANT TIWARI & CO.  
Chartered Accountants  
FRN . 017229C

Date- 24/11/2025  
Place- Varanasi



For, JAGATPUR P.G. COLLEGE VARANASI

*(Signature)*  
Secretary

जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी



HEMANT TIWARI & CO.  
Chartered Accountants

FLAT NO.112, C-32/29a Gampati Pandya Enclave  
Block C Chandua, Chhittapura, Varanasi  
e-mail- hemanttiwar1081@gmail.com

**JAGATPUR P.G. COLLEGE VARANASI**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31st 2025 [SELF-FINANCE]**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary Expenses	2,88,50,643.00	By Fees From Student	7,08,23,544.00
To Travelling & Conveyance Expenses	67,089.00	By Interest on FDR	68,685.00
To Printing & Stationary Expenses	3,33,091.00	By Receipts from UCC	9,29,479.00
To Bank Charges	3,398.60		
To Staff Welfare Programme	8,000.00		
To Contingency Expenses	54,641.00		
To Examination Fees	68,39,263.00		
To Repair & Maintenance Expenses	4,96,093.00		
To Lab Expenses	2,27,891.00		
To Seminar & Meeting Expenses	1,28,530.00		
To Telephone & Internet Expenses	17,241.00		
To Electricity Expenses	8,58,932.00		
To EPF & ESIC Expenses	71,67,704.00		
To Advertisement Expenses	35,150.00		
To Boys Fund	85,15,355.00		
To Audit Expenses	42,500.00		
To Garden Expenses	14,490.00		
To Generator & Diesel Expenses	1,04,600.00		
To Inspection Charges	80,000.00		
To Miscellaneous Expenses	1,26,623.00		
To Online Services Expenses	2,03,057.00		
To Postage & Courier Expenses	22,464.00		
To Practical Examination Expenses	3,50,586.00		
To Pipes & Fitting Charges	33,940.00		
To Security Expenses	8,287.00		
To Educational Programme Expenses	1,60,858.00		
To Honrarium Expenses	85,000.00		
To Wages	3,51,938.00		
To Festive & Celebration Expenses	32,794.00		
To Prize & Medal	34,569.00		
To TDS Payment	1,57,712.00		
To Architecture Fees	12,500.00		
To Rover Rangers Expenses	71,783.00		
To Registration Charges	22,000.00		
To Skills Development Exam Expenses	1,93,362.00		
To NCC Expenses	39,410.00		
To Website Bill Expenses	4,000.00		
TO EXCESS OF INCOME OVER EXPENDITURE	1,60,66,213.40		
	<b>7,18,21,708.00</b>		<b>7,18,21,708.00</b>

**AUDITOR'S REPORT**

Prepared on the basis of records & information Provided to us.

HIMANSHU TIWARI  
PARTNER  
HEMANT TIWARI & CO.  
Chartered Accountants  
FRN . 017229C



For, JAGATPUR P.G. COLLEGE VARANASI

प्रबंधक  
जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी

Date- 24/11/2025  
Place- Varanasi

**JAGATPUR P.G. COLLEGE VARANASI**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING MARCH 31st, 2025 [SELF-FINANCE]**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
By Opening Balance		By Salary Expenses	2,85,50,643.00
Cash		By Travelling & Conveyance Expenses	67,089.00
Bank	2,65,85,546.17	By Printing & Stationary Expenses	3,33,091.00
By Fees From Student	2,65,85,546.17	By Bank Charges	3,398.60
By Interest on B/L	7,08,23,544.00	By Staff Welfare Programme	8,000.00
By Receipts from UGC	68,885.00	By Contingency Expenses	54,641.00
	4,24,479.00	By Examination Fees	68,39,263.00
		By Repair & Maintenance Expenses	4,96,093.00
		By Lab Expenses	2,27,891.00
		By Seminar & Meeting Expenses	1,29,530.00
		By Telephone & Internet Expenses	17,241.00
		By Electricity Expenses	6,58,932.00
		By EPF & ESIC Expenses	71,67,704.00
		By Advertisement Expenses	35,150.00
		By Boys Fund	85,15,355.00
		By Audit Expenses	42,500.00
		By Garden Expenses	14,490.00
		By Library Books	8,60,137.00
		By Construction Expenses	49,59,643.00
		By Electrical & Electronic Equipments	19,96,652.00
		By Furniture	11,61,629.00
		By Lab Equipments	73,839.00
		By Generator & Diesel Expenses	1,04,600.00
		By Inspection Charges	80,000.00
		By Miscellaneous Expenses	1,26,623.00
		By Ouline Services Expenses	2,03,057.00
		By Postage & Courier Expenses	22,464.00
		By Practical Examination Expenses	3,50,586.00
		By Pipes & Fitting Charges	33,940.00
		By Security Expenses	8,287.00
		By Educational Programme Expenses	1,60,858.00
		By Honorarium Expenses	85,000.00
		By Wages	3,51,938.00
		By Festive & Celebration Expenses	32,794.00
		By Prize & Medal	34,569.00
		By TDS Payment	1,57,712.00
		By Architecture Fees	12,500.00
		By NSS Advance	15,000.00
		By River Rangers Expenses	71,783.00
		By Registration Charges	22,000.00
		By Skills Development Exam Expenses	1,93,362.00
		By NCC Expenses	39,410.00
		By Website Bill Expenses	4,000.00
		By Closing Balance	
		Cash	
		Bank	3,33,84,859.57
	<b>9,82,07,254.17</b>		<b>9,82,07,254.17</b>

**AUDITOR'S REPORT**

Prepared on the basis of records & information Provided to us.

**HIMANSHU TIWARI**  
PARTNER  
**HEMANT TIWARI & CO.**  
Chartered Accountants  
FRN .017229C

Date- 24/11/2025  
Place- Varanasi



For, JAGATPUR P.G. COLLEGE VARANASI

*(Signature)*  
Secretary  
जगतपुर स्नातकोत्तर महाविद्यालय  
जगतपुर, वाराणसी