जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

AUDIT REPORT

[for the F.Y. 2016-17]

<u>Auditors</u>

M/s S. P.DE & ASSOCIATES

Chartered Accountants

27, T-Market (1st Floor) Nandini Road, Power House, Bhilai-490011, Distt.- Durg (C.G.)

Mob : 9329101447, Email id : spdeandassociates@gmail.com

S. P. DE & ASSOCIATES Chartered Accountants



AUDITOR'S REPORT

To, The Members जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय, वोरी, दुर्ग (छ.ग.)

We have audited the enclosed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of जनभागीदारी प्रवंधन समिति शासकीय महाविद्यालय,वोरीदुर्ग (छ.ग.),for the year ended as on 31-03-2017. These financial statement are responsibility of the management. Our responsibility is to express an opinion on these financial statement based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the Financial Statement are prepared, in all material respect, in accordance with an identified financial reporting framework and are free of material misstatement. An audit includes, examine on test basis, evidence supporting the amount and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements. We believe our audit provides a reasonable basis for our opinion.

Subject to our observation / comments in forgoing paragraph, we report that

- (i) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account are in Agreement with the Books of Account.
- (ii) We have obtained all the Information & Explanation, which to the best of our Knowledge and belief were necessary for the purpose of Audit.
- (iii) In our opinion and to the best of our information and according to the explanation given to us the aforesaid Balance Sheet, Income & Expenditure Account and Receipt & Payment Account gives a True and Fair view.

For, M/s S.P.DE & ASSOCIATES Chartered Accountants

CA S.P.De

Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMK8925

PLACE : BHILAI DATE : 11.11.2021



जनभागीदारी प्रबंधन समिति शासकीय म जिला - दुर्ग (छ.ग	हाविद्यालय Г.)	बोरी
BALANCE SHEET		
(for the year ended 31st Ma	the second s	
PARTICULARS	ANNEXURE	AMOUNT
SOURCES OF FUND		
Capital Funds		
General Fund	A	206431.00
Current liabilities & provisions		
Current liabilities & provisions	В	-
TOTAL		206431.00
APPLICATION OF FUNDS		
Fixed Assets		-
nvestments		-
Current Assets		
Cash & Bank Balances :		
Balance with C.G. RAJYA GARAMIN BANK (61809)	C	206431.00
TOTAL		206431.00

The Schedules referred to above and the statement of signfication Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी

1 Scuktoma Principal Govt. College, Bori Presiden Dist.-Durg (C.C.)ary

Place : Durg Date : 11.11.2021

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMK8925



जनभागीदारी प्रबंधन समिति शासकीय महाविद्याल	नय बोरी
जिला - दुर्ग (छ.ग.)	
INCOME & EXPENDITURE ACCOUNT	
(for the year ended 31st Mar' 2017)	
PARTICULARS	AMOUNT
INCOMES	
Amount recived from college students	152500.00
Bank intrest	9625.00
(A)	162125.00
EXPENDITURE	
Salary Exps	33000.00
Internet and mobile exp	1500.00
Bank Charges	60.00
Office expenses	, 10000.00
Printing and Stationary Exps	4000.00
Function Exp.	45000.00
Reparing & Maintenance	20000.00
(B)	
Surplus during the year (A-B)	48565.00

The Schedules referred to above and the statement of signfication Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी

Autistukoma

President Govt. College, Bori Dist.-Durg (C.G.)

Place : Durg Date : 11.11.2021



18

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMK8925

जनभागीदारी प्रबंधन समिति शासकीय म	हाविद्यालय बोरी
जिला - दुर्ग (छ.ग.)	
RECEIPTS & PAYMENTS ACCOUN	
(for the year ended 31st Mar' 20	AMOUNT
PARTICULARS	AMOUNT
Opening Cash Balance	
CG RAJYA GRAMIN BANK (61809)	157866.00
RECEIPTS	
Amount recived from college students	152500.00
Bank intrest	9625.00
TOTAL	319991.00
EXPENSES	
Salary Exps	33000.00
Internet and mobile exp	1500.00
Bank Charges	60.00
Office expenses	10000.00
Printing and Stationary Exps	4000.00
Function Exp.	45000.00
Reparing & Maintenance	20000.00
Closing Balance	-
Cash in hand	
Cash at bank	•
Balance with CG RAJYA GRAMIN BANK (61809)	206431.00
TOTAL	319991.00

The Schedules referred to above and the statement of signification Accounting policies froms an integral part of the Balance Sheet.

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी

Govt. College, Bori Dist-Durg (C.G.)

President

Place : BHILAI Date : 11.11.2021

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMK8925



जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

schedules annexed forming part of the Balance Sheet for the year ended 31st mar'2017

ANNEXURE : A

General Fund

PARTICULARS	AMOUNT
Opening balance	157866.00
Add : Surplus during the year	48565.00
Closing balance	206431.00

ANNEXURE : B

Current Liabilites & Provisions

PARTICULARS	AMOUNT
Current Liabilites & Provisions	N. 4
Closing balance	
	•

ANNEXURE : C

Current Assets

PARTICULARS	AMOUNT
Cash at bank	
Balance with CG RAJYA GRAMIN BANK (61809)	- 206431.00
Closing balance	206431.00

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी ncipal Govt. College, Bori Dist Etter (C.G.)

President

Place : BHILAI

Date : 11.11.2021

CA S.P.De Mem. No - 012159 FRN:002918C UDIN: 21012159AAAAMK8925



NOTES TO THE ACCOUNTS & ACCOUNTING POLICIES

For the period beginning from April 1, 2016 & ending on March 31, 2017

We have audited the attached Balance Sheet of जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय, वोरी, दुर्ग (छ.ग.) as at 31st March 2017 and Income & Expenditure Account together with annexure/s for the period beginning from April 1, 2016 & ending on March 31, 2017, both annexed hereto, these Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes, examining on the test basis evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation the overall financial statement presentation. We believe that audit provides a reasonable basis for our opinion.

ACCOUNTING POLICIES:

- i. Fixed Assets and Depreciation: Fixed Assets are stated at cost, freight and all other expenses directly attributable to bringing the assets to its intended use & no depreciation on fixed assets is provided, since cash basis of Accounting is followed.
- ii. Inventories: N.A.
- iii. Contingent Liabilities: As informed by the management there is no contingent liability as at the date of Balance Sheet.
- iv. Events occurring after Balance Sheet date: No significant event has come to the notice of the management, as informed to us.
- v. Changes in the Accounting Policies: There is no change in the method of accounting
- vi. Extraordinary items: There are no significant items.



जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

AUDIT REPORT [for the F.Y. 2017-18]

Auditors

M/s S. P.DE & ASSOCIATES

Chartered Accountants

27, T-Market (1st Floor) Nandini Road, Power House, Bhilai-490011, Distt.- Durg (C.G.)

of long whith a

Mob : 9329101447, Email id : spdeandassociates@gmail.com

S. P. DE & ASSOCIATES **Chartered Accountants**



AUDITOR'S REPORT

To, The Members जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय, बोरी. दर्ग (छ.ग.)

We have audited the enclosed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of जनभागीदारी प्रवंधन समिति शासकीय महाविद्यालय,बोरीदुर्ग (छ.ग.),for the year ended as on 31-03-2018. These financial statement are responsibility of the management. Our responsibility is to express

an opinion on these financial statement based on our audit. We have conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the Financial Statement are prepared, in all material respect, in accordance with an identified financial reporting framework and are free of material misstatement. An audit includes, examine on test basis, evidence supporting the amount and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements. We believe our audit provides a reasonable basis for our opinion.

Subject to our observation / comments in forgoing paragraph, we report that

- The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account are in (i)
- We have obtained all the Information & Explanation, which to the best of our Knowledge Agreement with the Books of Account. (ii)
- and belief were necessary for the purpose of Audit. In our opinion and to the best of our information and according to the explanation given to us the aforesaid Balance Sheet , Income & Expenditure Account and Receipt & Payment (iii)
- Account gives a True and Fair view.

For, M/s S.P.DE & ASSOCIATES Chartered Accountants

CA S.P.De Mem. No - 012159 FRN:002918C UDIN : 21012159AAAAML7450

PLACE : BHILAI DATE: 11.11.2021



जनभागीदारी प्रबंधन समिति शासकीय म जिला - दुर्ग (छ.ग.)	हाविद्यालय	बोरी
BALANCE SHEET (for the year ended 31st Mar' 2018)		
PARTICULARS	ANNEXURE	AMOUNT
SOURCES OF FUND		
Capital Funds		364008.00
General Fund	A	504008.00
Current liabilities & provisions		
Current liabilities & provisions	B	
TOTAL		364008.00
APPLICATION OF FUNDS		
Fixed Assets		-
Investments		-
Current Assets	and the state of the	1 ¹ 4
Cash & Bank Balances :		
Balance with C.G. RAJYA GRAMIN BANK (61809)	С	364008.00
TOTAL		364008.00

The Schedules referred to above and the statement of signification Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति Karmier शासकीय महाविद्यालय बोरी 21150

Govt. College, Bori Dist Cellege, C.G.)

Place : Durg Date : 11.11.2021

President

For, M/s S.P.DE & ASSOCIATES Chartered Accountants

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAML7450



जनभागीदारी प्रबंधन समिति शासकीय महाविद्या	लय बारा
जिला - दुग (छ.ग.)	
INCOME & EXPENDITURE ACCOUNT	
(for the year ended 31st Mar' 2018)	AMOUNT
PARTICULARS	
NCOMES	214000.00
mount recived from college students	12057.00
ank intrest	
(A)	226057.00
XPENDITURE	43500.00
Salary Exps	1000.00
nternet and mobile exp	180.00
Bank Charges	5000.00
Office expenses	12100.00
Printing and Stationary Exps	
Function Exp.	6700.00
Reparing & Maintenance (B)	68480.0
	4-7-77-04
Surplus during the year (A-B)	157577.00

The Schedules referred to above and the statement of signfication Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी

Vistukanne Incipal Govt. College, Bori DisSecreta(C.G.)

President

Place : Durg Date : 11.11.2021

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAML7450



जनमानापारा या जिला - दुर्ग (छ.ग.) RECEIPTS & PAYMENTS ACCOUNT	
(for the year ended 31st Mar' 2018)	
	AMOUNT
PARTICULARS	
pening Cash Balance	206431.0
G RAJYA GRAMIN BANK (61809)	
ECEIPTS	214000.0
mount recived from college students	12057.0
Bank intrest	432488.0
TOTAL	
EXPENSES	43500.0
Salary Exps	1000.0
Internet and mobile exp	180.0
Bank Charges	5000.0
Office expenses	6700.0
Printing and Stationary Exps	
Function Exp.	12100.00
Reparing & Maintenance	
Closing Balance	
Cash in hand	
Cash at bank	364008.00
Balance with CG RAJYA GRAMIN BANK (61809)	432488.00

The Schedules referred to above and the statement of signfication Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी coma cipal Govt. College, Bori Dist Curretary (C.G.)

President

Place : BHILAI Date : 11.11.2021



CA S.P.De Mem. No - 012159 FRN:002918C UDIN: 21012159AAAAML7450

जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

Schedules annexed forming part of the Balance Sheet for the year ended 31st mar'2018

ANNEXURE : A

General Fund PARTICULARS	AMOUNT
PARTICOLANS	206431.00
Opening balance	157577.00
Add : Surplus during the year	
	364008.00
Closing balance	

ANNEXURE : B

Current Liabilites & Provisions	AMOUNT
PARTICULARS	74112
Current Liabilites & Provisions	
Closing balance	-

ANNEXURE : C

AMOUNT
364008.00
364008.00

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी, MARA Gov. College, Bori Dist.-Eurg (C.G.) Secretary

President

Place : BHILAI Date : 11.11.2021

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAML7450



NOTES TO THE ACCOUNTS & ACCOUNTING POLICIES

For the period beginning from April 1, 2017 & ending on March 31, 2018

We have audited the attached Balance Sheet of जनभागीदारी प्रवंधन समिति शासकीय महाविद्यालय, योरी, दुर्ग (छ.ग.) as at 31st March 2018 and Income & Expenditure Account together with annexure/s for the period beginning from April 1, 2017 & ending on March 31, 2018, both annexed hereto, these Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes, examining on the test basis evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation the overall financial statement presentation. We believe that audit provides a reasonable basis for our opinion.

ACCOUNTING POLICIES:

- Fixed Assets and Depreciation: Fixed Assets are stated at cost, freight and all other expenses directly attributable to bringing the assets to its intended use & no depreciation on fixed assets is provided, since cash basis of Accounting is followed.
- ii. Inventories: N.A.
- iii. Contingent Liabilities: As informed by the management there is no contingent liability as at the date of Balance Sheet.
- iv. Events occurring after Balance Sheet date: No significant event has come to the notice of the management, as informed to us.
- v. Changes in the Accounting Policies: There is no change in the method of accounting
- vi. Extraordinary items: There are no significant items.



NOTES TO THE ACCOUNTS & ACCOUNTING POLICIES

For the period beginning from April 1, 2017 & ending on March 31, 2018

We have audited the attached Balance Sheet of जनभागीदारी प्रवंधन समिति शासकीय महाविद्यालय,बोरी,दुर्ग (छ.ग.) as at 31st March 2018 and Income & Expenditure Account together with annexure/s for the period beginning from April 1, 2017 & ending on March 31, 2018, both annexed hereto, these Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes, examining on the test basis evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation the overall financial statement presentation. We believe that audit provides a reasonable basis for our opinion.

ACCOUNTING POLICIES:

- i. Fixed Assets and Depreciation: Fixed Assets are stated at cost, freight and all other expenses directly attributable to bringing the assets to its intended use & no depreciation on fixed assets is provided, since cash basis of Accounting is followed.
- ii. Inventories: N.A.
- iii. Contingent Liabilities: As informed by the management there is no contingent liability as at the date of Balance Sheet.
- iv. Events occurring after Balance Sheet date: No significant event has come to the notice of the management, as informed to us.
- v. Changes in the Accounting Policies: There is no change in the method of accounting
- vi. Extraordinary items: There are no significant items.



जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

AUDIT REPORT [for the F.Y. 2018-19]

Auditors

M/s S. P.DE & ASSOCIATES

Chartered Accountants

27, T-Market (1st Floor) Nandini Road, Power House, Bhilai-490011, Distt.- Durg (C.G.)

Mob : 9329101447, Email id : spdeandassociates@gmail.com

जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

AUDIT REPORT [for the F.Y. 2018-19]

Auditors

M/s S. P.DE & ASSOCIATES

Chartered Accountants

27, T-Market (1st Floor) Nandini Road, Power House, Bhilai-490011, Distt.- Durg (C.G.)

Mob : 9329101447, Email id : spdeandassociates@gmail.com

S. P. DE & ASSOCIATES Chartered Accountants



AUDITOR'S REPORT

To, The Members जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय, बोरी, दुर्ग (छ.ग.)

We have audited the enclosed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय,बोरीदुर्ग (छ.ग.),for the year ended as on 31-03-2019. These financial statement are responsibility of the management. Our responsibility is to express an opinion on these financial statement based on our audit.

an opinion on these mancial statement based on our output. We have conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the Financial Statement are prepared, in all material respect, in accordance with an identified financial reporting framework and are free of material misstatement. An audit includes, examine on test basis, evidence supporting the amount and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements. We believe our audit provides a reasonable basis for our opinion.

Subject to our observation / comments in forgoing paragraph, we report that

- (i) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account are in Agreement with the Books of Account.
- (ii) We have obtained all the Information & Explanation, which to the best of our Knowledge and belief were necessary for the purpose of Audit.
- (iii) In our opinion and to the best of our information and according to the explanation given to us the aforesaid Balance Sheet, Income & Expenditure Account and Receipt & Payment Account gives a True and Fair view.

For, M/s S.P.DE & ASSOCIATES Chartered Accountants

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMM8898





जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.) BALANCE SHEET		
		(for the year ended 31st Mar' 20 PARTICULARS
FANTICOLANS		
URCES OF FUND		
pital Funds	•	564390.00
eneral Fund	A	50.550.00
urrent liabilities & provisions	a	
urrent liabilities & provisions	В	
TOTAL		564390.00
APPLICATION OF FUNDS		
		-
Fixed Assets		
Investments		-
Current Assets		
Cash & Bank Balances : Balance with C.G. RAJYA GRAMIN BANK (61809)	С	564390.00
τοται		564390.00

The Schedules referred to above and the statement of signification Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी rincipal Govt. College, Bori Dist -Durg (C.G.)

President

Place : Durg Date: 11.11.2021



CA S.P.De Mem. No - 012159 FRN:002918C UDIN: 21012159AAAAMM8898

जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी	
जिला - दुर्ग (छ.ग.)	
INCOME & EXPENDITURE ACCOUNT	
(for the year ended 31st Mar' 2019)	
PARTICULARS	AMOUNT
INCOMES	
Amount recived from college students	262500.00
Bank intrest	17491.00
(A)	279991.00
EXPENDITURE	
Salary Exps	62800.00
Internet and mobile exp	1000.00
Bank Charges	683.00
Office expenses	12126.00
Printing and Stationary Exps	2000.00
Function Exps	-
Reparing & Maintenance	1000.00
(B)	79609.00
Surplus during the year (A-B)	200382.00

The Schedules referred to above and the statement of signification Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी

> Govt. College, Bori Dist.-Durg (C.G.)

President

Place : Durg Date : 11.11.2021 For, M/s S.P.DE & ASSOCIATES Chartered Accountants

No

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMM8898



जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)	
RECEIPTS & PAYMENTS ACCOUN	Т
(for the year ended 31st Mar' 201	9)
PARTICULARS	AMOUNT
	364008.00
Opening Cash Balance CG RAJYA GRAMIN BANK (61809)	364008.00
CG RAJYA GRAININ COM	
RECEIPTS	262500.00
Amount recived from college students	17491.00
Bank intrest	
	643999.00
TOTAL	
EXPENSES	62800.00
Salary Exps	1000.00
Internet and mobile exp	683.00
Bank Charges	12126.00
Office expenses	2000.00
Printing and Stationary Exps	
Function Exps	1000.00
Reparing & Maintenance	
Closing Balance	-
Cash in hand	-
Cash at bank	564390.00
Balance with CG RAJYA GRAMIN BANK (61809)	643999.00
TOTAL	" in frome on integral

The Schedules referred to above and the statement of signfication Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी AOULO ncipal Govt. College, Bori Distoretary (C.G.)

President

Place : BHILAI Date: 11.11.2021



CA S.P.De Mem. No - 012159 FRN:002918C UDIN: 21012159AAAAMM8898

जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

schedules annexed forming part of the Balance Sheet for the year ended 31st mar'2019

ANNEXURE : A

General Fund

PARTICULARS	AMOUNT
Opening balance	364008.00
Add : Surplus during the year	200382.00
Closing balance	564200.00
o unitarioc	564390.00

ANNEXURE : B

Current Liabilites & Provisions

PARTICULARS	AMOUNT
Current Liabilites & Provisions	
	1
Closing balance	-

ANNEXURE : C

Current Assets

PARTICULARS .	AMOUNT
	8 5
Cash in Hand	-7
CG RAJYA GRAMIN BANK (61809)	564390.00
5	
Closing balance	564390.00

Govt. College, Bori Secretaryg (C.G.)

President

Place : BHILAI Date : 11.11.2021 For, M/s S.P.DE & ASSOCIATES Chartered Accountants

MS

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMM8898



NOTES TO THE ACCOUNTS & ACCOUNTING POLICIES

For the period beginning from April 1, 2018 & ending on March 31, 2019

We have audited the attached Balance Sheet of जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय,बोरी,दुर्ग (छ.ग.) as at 31st March 2019 and Income & Expenditure Account together with annexure/s for the period beginning from April 1, 2018 & ending on March 31, 2019, both annexed hereto, these Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes, examining on the test basis evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation the overall financial statement presentation. We believe that audit provides a reasonable basis for our opinion.

ACCOUNTING POLICIES:

- i. Fixed Assets and Depreciation: Fixed Assets are stated at cost, freight and all other expenses directly attributable to bringing the assets to its intended use & no depreciation on fixed assets is provided, since cash basis of Accounting is followed.
- ii. Inventories: N.A.
- iii. Contingent Liabilities: As informed by the management there is no contingent liability as at the date of Balance Sheet.
- iv. Events occurring after Balance Sheet date: No significant event has come to the notice of the management, as informed to us.
- v. Changes in the Accounting Policies: There is no change in the method of accounting
- vi. Extraordinary items: There are no significant items.

जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

AUDIT REPORT

[for the F.Y. 2019-20]

Auditors

M/s S. P.DE & ASSOCIATES

Chartered Accountants

27, T-Market (1st Floor) Nandini Road, Power House, Bhilai-490011, Distt.- Durg (C.G.)

Mob: 9329101447, Email id: spdeandassociates@gmail.com

S. P. DE & ASSOCIATES Chartered Accountants



AUDITOR'S REPORT

To, The Members जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय, बोरी, दर्ग (छ.ग.)

We have audited the enclosed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of जनभागीदारी प्रवंधन समिति शासकीय महाविद्यालय,बोरीदुर्ग (छ.ग.),for the year ended as on 31-03-2020. These financial statement are responsibility of the management. Our responsibility is to express

an opinion on these financial statement based on our audit. We have conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the Financial Statement are prepared, in all material respect, in accordance with an identified financial Financial framework and are free of material misstatement. An audit includes, examine on test basis, reporting framework and are free of material misstatement as the financial statement. An audit also includes evidence supporting the amount and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements. We believe our audit provides a reasonable basis for our opinion.

Subject to our observation / comments in forgoing paragraph, we report that

- (i) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account are in
- Agreement with the Books of Account.(ii) We have obtained all the Information & Explanation, which to the best of our Knowledge(ii) We have obtained all the Information & Explanation, which to the best of our Knowledge
- (iii) and belief were necessary for the purpose of Audit.
 (iii) In our opinion and to the best of our information and according to the explanation given to us the aforesaid Balance Sheet, Income & Expenditure Account and Receipt & Payment Account gives a True and Fair view.

For, M/s S.P.DE & ASSOCIATES Chartered Accountants

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMN8258

PLACE : BHILAI DATE : 11.11.2021



जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

BALANCE SHEET

(for the year ended 31	st Mar' 2020)	
PARTICULARS	ANNEXURE	AMOUNT
SOURCES OF FUND		
Capital Funds		
General Fund	A	807777.00
Current liabilities & provisions		
Current liabilities & provisions	В	•
	TOTAL	807777.00
APPLICATION OF FUNDS		
Fixed Assets		-
Investments		-
Current Assets		
Cash & Bank Balances :		
Balance with C.G.RAJYA GRAMIN BANK (61809)	с	807777.00
	TOTAL	807777.00

The Schedules referred to above and the statement of signification Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी

Govt. College, Bori Disectors (C.G.)

President

Place : Durg Date : 11.11.2021

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN :21012159AAAAMN8258

जनभागीदारी प्रबंधन समिति शासकीय महाविद्र जिला - दूर्ग (छ.ग.)	गलय बोरी
INCOME & EXPENDITURE ACCOUNT	
(for the year ended 31st Mar' 2020)	
PARTICULARS AMOUNT	
INCOMES	
Amount recived from college students	300000.00
Bank intrest	24692.00
(A)	324692.00
EXPENDITURE	
Salary Exps	53400.00
Internet and mobile exp	4821.00
Bank Charges	154.00
Office expenses	12980.00
Printing and Stationary Exps	2000.00
Function Exps	5000.00
Reparing & Maintenance	2950.00
(B)	81305.00
Surplus during the year (A-B)	243387.00

The Schedules referred to above and the statement of signification Accounting policies froms an integral part of the Balance Sheet .



Govt. College, Bori Bist-Durg (C.G.)

President

Place : Durg Date : 11.11.2021



Nobe

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMN8258

जनभागीदारी प्रबंधन समिति शासकीय जिला - दुर्ग (छ.ग.)	महाविद्यालय बारा
RECEIPTS & PAYMENTS ACCOUNT	
(for the year ended 31st Mar' 2020)	
PARTICULARS	AMOUNT
cach Balance	
Opening Cash Dank CG RAIYA GRAMIN BANK (61809)	564390.00
CG RAJYA GRANNIN	
RECEIPTS	300000.00
RECEIPTS Amount recived from college students	24692.00
Bank intrest	24052.00
	889082.00
TOTAL	
EXPENSES	53400.00
Salary Exps	4821.00
Internet and mobile exp	154.00
Bank Charges	12980.00
Office expenses	2000.00
Printing and Stationary Exps	5000.00
Function Exps	2950.00
Reparing & Maintenance	2550.00
Closing Balance	
Cash in hand	
Cash at bank	807777.00
CG RAJYA GRAMIN BANK (61809)	889082.00

The Schedules referred to above and the statement of signfication Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी 101

Dist

mcipal Govt. College, Bor -Durg (C.G.)

President

Place : BHILAI Date : 11.11.2021

CA S.P.De Mem. No - 012159 FRN:002918C UDIN: 21012159AAAAMN8258



जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

schedules annexed forming part of the Balance Sheet for the year ended 31st mar'2020

ANNEXURE : A

General Fund

PARTICULARS	AMOUNT
Opening balance	564390.00
Add : Surplus during the year	243387.00
Closing balance	807777.00

ANNEXURE : B

Current Liabilites & Provisions

PARTICULARS	AMOUNT
Current Liabilites & Provisions	
Closing balance	-

ANNEXURE : C

Current Assets

PARTICULARS	AMOUNT
Cash in Hand	
CG RAJYA GRAMIN BANK (61809)	807777.00
Closing balance	807777.00



Place : BHILAI Date : 11.11.2021



Not

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMN8258

NOTES TO THE ACCOUNTS & ACCOUNTING POLICIES

For the period beginning from April 1, 2019 & ending on March 31, 2020

We have audited the attached Balance Sheet of जनभागीदारी प्रवंधन समिति शासकीय महाविद्यालय,वोरी,दुर्ग (夜.T.) as at 31st March 2020 and Income & Expenditure Account together with annexure/s for the period beginning from April 1, 2019 & ending on March 31, 2020, both annexed hereto, these Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes, examining on the test basis evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation the overall financial statement presentation. We believe that audit provides a reasonable basis for our opinion.

ACCOUNTING POLICIES:

- Fixed Assets and Depreciation: Fixed Assets are stated at cost, freight and all other expenses i. directly attributable to bringing the assets to its intended use & no depreciation on fixed assets is provided, since cash basis of Accounting is followed.
- ii. Inventories: N.A.
- Contingent Liabilities: As informed by the management there is no contingent liability as at iii. the date of Balance Sheet.
- Events occurring after Balance Sheet date: No significant event has come to the notice of iv. the management, as informed to us.
- Changes in the Accounting Policies: There is no change in the method of accounting ٧.
- Extraordinary items: There are no significant items. vi.



जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुर्ग (छ.ग.)

AUDIT REPORT

[for the F.Y. 2020-21]

Auditors

M/s S. P.DE & ASSOCIATES

Chartered Accountants

27, T-Market (1st Floor) Nandini Road, Power House, Bhilai-490011, Distt.- Durg (C.G.)

Mob : 9329101447, Email id : spdeandassociates@gmail.com

S. P. DE & ASSOCIATES Chartered Accountants

AUDITOR'S REPORT

Select. Pretiment still वनभागीणरी प्रदेशन मनिति आवकीर महारिसालर, and a र्ष (दुर)

We have audited the enclosed Salance Steet, income & Expenditure Account and Receipt & Payment Account of उत्तभाषी एने एनेडल सन्तिति जानकी महाविद्यानम् होसिंहर्न (स. प.), for the year ended as on 31-413-2021. These financial statement are responsibility of the management. Our responsibility is to express

We have conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the Financial Statement are prepared, in all material respect, in accordance with an identified financial reporting framework and are free of muterial missiatement. An audit includes, evanuine on test basis, evidence supporting the amount and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements. We believe our audit provides a reasonable basis for our comport.

Subject to our observation // comments in forgoing paragraph, we report that

- The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account are in 限
- Agreement with the Books of Account. We have obtained all the information & Explanation, which to the best of our Knowledge 面
- פחם מפוופו אפרפ הפכפונגרין זכו נהפ פעווסכפי כו אעלונ. In our opinion and to the best of our information and according to the explanation given to us the aforesaid Balance Sheet, income & Expenditure Account and Receipt & Payment THE Account gives a True and Fair view.



FOL, M/s S.P.DE & ASSOCIATES **Chartered** Accountants

CAS.P.De Mom. No - 012159 FRN : 00291SC UDIN: 21012159AAAAMP9029

FLACE : ENILAI DATE: 11.11.2021

जिला - दुर्ग (छ.ग.) BALANCE SHEET for the year ended 31st Mar' 20	71)	de la constante
PARTICULARS	ANNERURE	AMOUNT
	1002405	and the second
OUPCES OF FUND		
apital Euroda	1	
Seneral Fund	A	\$77296.00
	N	
Corrent Babilities & provisions		
Expenses Payable :	8	-
Audit fees for F.y.2016-17 to 2020-21		5000.00
Accounting charges F y 2016-17 to 2020-21		30000.00
TOTAL		1012136.00
APPLICATION OF FUNDS		
Erred Assets	D	
Mobile		10900.00
invertar		24500.00
Investments,		-
Current Assets,		
Cash & Bank Balances :		976795.00
Balance with C.G. RAJYA GRAMIN BANK (61809)	C	00.061016
		1

The Schedules referred to above and the statement of signification Accounting policies froms an integral part of the Balance Sheet .

For, उनसानीटारी प्रबंधन समिति धासकीय महाविद्यालय बोरी President Gove Neveen College Bori Dist Durg (C.G.) Place : Durg Date : 11.11.2021



APY

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMP9029

INCOME & EXPENDITURE ACCOUNT	**	
(for the year ended 31st Mar' 202)		
PANTICULARS	malak (38).	ΑΜΟυΠΤ
INCOMES	nersenansen som engende	
Amount recived from college students	manufacture and the	334000.0
pank intrest	tradicional della complete	24711.00
	(A)	358711.00
EXPENDITURE		49100.00
Salary Exps	transformation a second second	5000.00
Audit Fees for F.Y. 2016-17 to 2020-21	and a second	30000.00
Accounting charges for F.Y. 2016-17 to 2020-21	a naphranana a sanga sangana an	2498.00
Internet and mobile exp	and the statement of the statement of	105.00
Bank Charges		34990.00
Office expenses		10925.00
Printing and Stationary Exps		10000.00
Function Exps	nda milanya kantar, ang i	46674.00
Other Reparing & Maintenance	(8)	189292.00

The Schedules referred to above and the statement of signification Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी

pukarma

President, Neveen Cadargteroori Dist. Durg (C.G.)

Place : Durg Date : 11.11.2021



CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMP9029

जनभागीदारी प्रबंधन समिति शासकीय मह जिला - दुर्ग (छ.ग.)	
A DAYMENTS ACCOUNT	
RECEIPTS & PATTMETTINE (for the year ended 31st Mar' 202	A TO THE REAL PROPERTY OF THE
	AMOUNT
PARTICULARS	
Opening Cash Balance	807777.00
G RAIYA GRAMIN BANK (G1809)	
SECEIPTS	334000.00
Amount recived from college students	24711.00
Bank intrest	1166488.00
TOTAL	
EXPENSES	49100.00
Salary Exps	2498.00
laternet and mobile exp	105.00
Bank Charges	34990.00
a lo a avaanses	10925.00
Printing and Stationary Exps	10000.00
Sing ExDS	46674.00
Other Reparing & Maintenance	35400.00
Purchase of Assets - i) Mobile - 10900 ii) inverter - 24500	
losing Balance	
ash in hand	
ash at bank	976796.00
alance with CG RAJYA GRAMIN BANK (61809)	1166488.00

he Schedules referred to above and the statement of signfication Accounting policies froms an integral art of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी



Place : BHILAI Date : 11.11.2021



CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMP9029

जनमागीदारी प्रबंधन समिति भाराकीय महाविदयालय बोरी जिला - दुर्ग (रह.ग.)

schedules annexed forming part of the finlance sheet for the year ended 31st mar'2071

MULKUREIA

peneral fund,	PARTICULARS	AINOUIIT
	PARTICULARY	8077770
pening balance dd - Surplus during	; the year	169619.09
	Closing balance	977195.00

ANNEXURE : B

Current Liabilites & Provisions PARTICULARS	AMOUNT
	5059.00
Audit fees for F.y.2016-17 to 2020-21 Payable Accounting charges F.y 2016-17 to 2020-21 Payable	30000.00
Closing balance	35000.00

ANNEXURE 1 C

Current Assets,

PARTICULARS	AMOUNT
Cash in Hand	
cg raiya gramin bank (61809)	976796.00
Closing balance	976796.00

U Acci

100, जनभागीदारी प्रबंधन समिति धासकीय महाविदयालय बोरी

enkous President Govt. Never Control Borl Dist. Durg (C.G.) Place : BHILAI Date: 11.11.2021 NSS/ 1:00231 DICLA

For, M/s S.P.DE & ASSOCIATES Chartered Accountants

10

CA S.P.De Mem. No - 012159 FRN : 002918C UDIN : 21012159AAAAMP9029

ANNEXURE : D ETYED ASSESTS (F.Y.2020-21)

PARTICULARS	Opening Amount	Amount	Closeing Balance
Mahile	1	10900.00	10900.00
		24500.00	24500.00
liver rai			
		26400.00	35400.00
INTAL		DO-DO+CC	
IOIAL			

For, जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय वोरी

President Cont. Necretario lege Borl Place : BHIL Durg (C.C.)

Date : 11.11.2021

For, M/s S.P.DE & ASSOCIATES Chartered Accountants

Xet

UDIN: 21012159AAAAMP9029 Mem. No - 012159 FRN:002918C CA S.P.De

NOTES TO THE ACCOUNTS & ACCOUNTING POLICIES

For the period beginning from April 1, 2020 & ending on March 31, 2021

We have audited the attached Balance Sheet of जनभागीदारी प्रबंधन गमिति शानकीय महाविद्यालय, योगी, दुर्ग (छ. ग.) as at 31st March 2021 and Income & Expenditure Account together with annexure/s for the period beginning from April 1, 2020 & ending on March 31, 2021, both annexed hereto, these Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes, examining on the test basis evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation the overall financial statement presentation. We believe that audit provides a reasonable basis for our opinion.

ACCOUNTING POLICIES:

- Fixed Assets and Depreciation: Fixed Assets are stated at cost, freight and all other expenses
 directly attributable to bringing the assets to its intended use & no depreciation on fixed assets is provided, since cash basis of Accounting is followed.
- ii. Inventories: N.A.
- iii. Contingent Liabilities: As informed by the management there is no contingent liability as at the date of Balance Sheet.
- iv. Events occurring after Balance Sheet date: No significant event has come to the notice of the management, as informed to us.
- v. Changes in the Accounting Policies: There is no change in the method of accounting
- vi. Extraordinary items: There are no significant items.



pppe