

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

AUDIT REPORT
[for the F.Y. 2016-17]

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



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 31-03-2017. 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.

PLACE : BHILAI
DATE : 11.11.2021



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


CA S.P.De

Mem. No - 012159

FRN : 002918C

UDIN : 21012159AAAAMK8925

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

**BALANCE SHEET
(for the year ended 31st Mar' 2017)**

PARTICULARS	ANNEXURE	AMOUNT
SOURCES OF FUND		
<u>Capital Funds</u>		
General Fund	A	206431.00
<u>Current liabilities & provisions</u>		
Current liabilities & provisions	B	-
TOTAL		206431.00
APPLICATION OF FUNDS		
<u>Fixed Assets</u>		
		-
<u>Investments</u>		
		-
<u>Current Assets</u>		
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

(Signature)
Principal

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

Place : Durg

Date : 11.11.2021

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

(Signature)

CA S.P.De

Mem. No - 012159

FRN : 002918C

UDIN : 21012159AAAAMK8925



**जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय 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)	113560.00
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

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

President

Place : Durg

Date : 11.11.2021



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

S.P. De

CA S.P.De

Mem. No - 012159

FRN : 002918C

UDIN : 21012159AAAAMK8925

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

**RECEIPTS & PAYMENTS ACCOUNT
(for the year ended 31st Mar' 2017)**

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 signfication Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति
शासकीय महाविद्यालय बोरी

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

President

Place : BHILAI

Date : 11.11.2021

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

(Signature)

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	
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

[Signature]
Principal
Govt. College, Bori
Dist. Durg (C.G.)
Secretary

President

Place : BHILAI

Date : 11.11.2021

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

[Signature]

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, बोरी, 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.



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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.)

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



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 31-03-2018. 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

- (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.

PLACE : BHILAI
DATE : 11.11.2021

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

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



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

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

J. S. Karmar
Principal
Govt. College, Bori
Dist. Durg (C.G.)

President

Place : Durg
Date : 11.11.2021

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

S.P. De

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



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

INCOME & EXPENDITURE ACCOUNT
(for the year ended 31st Mar' 2018)

PARTICULARS	AMOUNT
INCOMES	
Amount recived from college students	214000.00
Bank intrest	12057.00
(A)	226057.00
EXPENDITURE	
Salary Exps	43500.00
Internet and mobile exp	1000.00
Bank Charges	180.00
Office expenses	5000.00
Printing and Stationary Exps	12100.00
Function Exp.	-
Reparing & Maintenance	6700.00
(B)	68480.00
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

President

Place : Durg

Date : 11.11.2021

[Signature]
Principal
Govt. College, Bori
Dist. Durg (C.G.)

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

CA S.P.De

Mem. No - 012159

FRN : 002918C

UDIN : 21012159AAAAML7450



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

RECEIPTS & PAYMENTS ACCOUNT
(for the year ended 31st Mar' 2018)

PARTICULARS	AMOUNT
Opening Cash Balance	206431.00
CG RAJYA GRAMIN BANK (61809)	
RECEIPTS	214000.00
Amount recived from college students	12057.00
Bank intrest	
TOTAL	432488.00
EXPENSES	43500.00
Salary Exps	1000.00
Internet and mobile exp	180.00
Bank Charges	5000.00
Office expenses	6700.00
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
TOTAL	

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

S. P. De
Principal
Govt. College, Bori
Dist. Durg (C.G.)
Secretary

President

Place : BHILAI
Date : 11.11.2021

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

S. P. De

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
Opening balance	206431.00
Add : Surplus during the year	157577.00
Closing balance	364008.00

ANNEXURE : B

Current Liabilites & Provisions

PARTICULARS	AMOUNT
Current Liabilites & Provisions	-
Closing balance	-

ANNEXURE : C

Current Assets

PARTICULARS	AMOUNT
Cash at Bank	-
CG RAJYA GRAMIN BANK (61809)	364008.00
Closing balance	364008.00

For, जनभागीदारी प्रबंधन समिति
शासकीय महाविद्यालय बोरी

S. P. De
Principal
Govt. College, Borl
Dist.-Durg (C.G.)
Secretary

President

Place : BHILAI

Date : 11.11.2021

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

S. P. De

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 प्रबंधन समिति शासकीय महाविद्यालय, वोरी, 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.



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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 प्रबंधन 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.

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- 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.



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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

AUDITOR'S REPORT

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

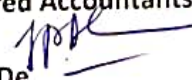
We have audited the enclosed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय, बोरीदुर्ग (छ.ग.), for the year ended as on 31-03-2019. These financial statement are responsibility of the management. Our responsibility is to express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

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

PLACE : BHILAI
DATE : 11.11.2021



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

BALANCE SHEET
(for the year ended 31st Mar' 2019)

PARTICULARS	ANNEXURE	AMOUNT
SOURCES OF FUND		
Capital Funds		
General Fund	A	564390.00
Current liabilities & provisions		
Current liabilities & provisions	B	-
TOTAL		564390.00
APPLICATION OF FUNDS		
Fixed Assets		
Investments		
Current Assets		
Cash & Bank Balances :		
Balance with C.G. RAJYA GRAMIN BANK (61809)	C	564390.00
TOTAL		564390.00

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

K. Viswakarma
Principal
Govt. College, Bori
Dist. Durg (C.G.)
Secretary

President

Place : Durg

Date : 11.11.2021

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

S.P. De
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 signfication Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति
शासकीय महाविद्यालय बोरी

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

President

Place : Durg

Date : 11.11.2021

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

(Signature)
CA S.P.De

Mem. No - 012159

FRN : 002918C

UDIN : 21012159AAAAMM8898



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

RECEIPTS & PAYMENTS ACCOUNT
(for the year ended 31st Mar' 2019)

PARTICULARS	AMOUNT
Opening Cash Balance	364008.00
CG RAJYA GRAMIN BANK (61809)	
RECEIPTS	
Amount recived from college students	262500.00
Bank intrest	17491.00
TOTAL	643999.00
EXPENSES	
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
Closing Balance	-
Cash in hand	-
Cash at bank	564390.00
Balance with CG RAJYA GRAMIN BANK (61809)	643999.00
TOTAL	

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

[Signature]
Principal
Govt. College, Bori
Dist. Durg (C.G.)
Secretary

President

Place : BHILAI

Date : 11.11.2021

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

[Signature]

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	564390.00

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)	564390.00
Closing balance	564390.00

For, जनभागीदारी प्रबंधन समिति
शासकीय महाविद्यालय बोरी

Jayishankar
Principal
Govt. College, Bori
District (C.G.)

President

Place : BHILAI

Date : 11.11.2021

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

S.P.De

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.



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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

AUDITOR'S REPORT

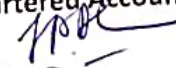
To,
The Members
जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय,
बोरी,
दुर्ग (छ.ग.)

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 31-03-2020. 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 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 : 21012159AAAAMN8258

PLACE : BHILAI
DATE : 11.11.2021



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

BALANCE SHEET
(for the year ended 31st Mar' 2020)

PARTICULARS	ANNEXURE	AMOUNT
SOURCES OF FUND		
Capital Funds		
General Fund	A	807777.00
Current liabilities & provisions		
Current liabilities & provisions	B	-
TOTAL		807777.00
APPLICATION OF FUNDS		
Fixed Assets		
Investments		
Current Assets		
Cash & Bank Balances :		
Balance with C.G.RAJYA GRAMIN BANK (61809)	C	807777.00
TOTAL		807777.00

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

Chellishekarma
Principal

President

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

Place : Durg

Date : 11.11.2021

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

S.P. De

CA S.P.De

Mem. No - 012159

FRN : 002918C

UDIN :21012159AAAAMN8258



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

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 signfication Accounting policies froms an integral part of the Balance Sheet .

For, जनभागीदारी प्रबंधन समिति
शासकीय महाविद्यालय बोरी

S. P. De
Principal
Govt. College, Bori
Dist - Durg (C.G.)
Secretary

President

Place : Durg

Date : 11.11.2021

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

S. P. De
CA S.P.De

Mem. No - 012159

FRN : 002918C

UDIN : 21012159AAAAMN8258



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

RECEIPTS & PAYMENTS ACCOUNT
(for the year ended 31st Mar' 2020)

PARTICULARS	AMOUNT
Opening Cash Balance	-
CG RAJYA GRAMIN BANK (61809)	564390.00
RECEIPTS	
Amount recived from college students	300000.00
Bank intrest	24692.00
TOTAL	889082.00
EXPENSES	
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
Closing Balance	-
Cash in hand	-
Cash at bank	807777.00
CG RAJYA GRAMIN BANK (61809)	889082.00
TOTAL	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

S. P. De
Principal
Govt. College, Boi
Dist.-Durg (C.G.)
Secretary

President

Place : BHILAI

Date : 11.11.2021

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

S. P. De

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

For, जनभागीदारी प्रबंधन समिति
शासकीय महाविद्यालय बोरी

[Signature]
Principal
Govt. College, Bori
Dist.-Durg (C.G.)
Secretary

President

Place : BHILAI

Date : 11.11.2021

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

[Signature]

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 प्रबंधन समिति शासकीय महाविद्यालय, बोरी, दुर्ग (छ.ग.) 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:

- 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.



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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



AUDITOR'S REPORT

To,

The Members

जनसंवीरणी इरुशन समिती कावणीर म्हाविद्यालय,

बेनी,

उत्तरांचल

We have audited the enclosed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of जनसंवीरणी इरुशन समिती कावणीर म्हाविद्यालय, बेनी (उत्तरांचल) for the year ended as on 31-03-2021. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these financial statements 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 statements are prepared, in all material respects, 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 foregoing 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



PLACE : BHILAI
DATE : 11.11.2021


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

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

BALANCE SHEET
(for the year ended 31st Mar' 2021)

PARTICULARS	ANNEXURE	AMOUNT
SOURCES OF FUND.		
<u>Capital Funds</u>		
General Fund	A	577296.00
<u>Current liabilities & provisions.</u>		
Expenses Payable :	B	-
Audit fees for F.y 2016-17 to 2020-21		5000.00
Accounting charges F.y 2016-17 to 2020-21		30000.00
TOTAL		1012196.00
APPLICATION OF FUNDS.		
<u>Fixed Assets.</u>		
	D	
Mobile		10900.00
invertar		24500.00
Investments.		-
<u>Current Assets.</u>		
Cash & Bank Balances :		
Balance with C.G. RAJYA GRAMIN BANK (51809)	C	976796.00
TOTAL		1012196.00

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

For, जनभागीदारी प्रबंधन समिति
शासकीय महाविद्यालय बोरी

Kanishk Kaur
Principal
Secretary
Govt. Neveen College Bori
Dist. Durg (C.G.)
Place : Durg
Date : 11.11.2021



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

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

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

INCOME & EXPENDITURE ACCOUNT
(for the year ended 31st Mar' 2021)

PARTICULARS	AMOUNT
INCOMES	
Amount recived from college students	334000.00
Bank intrest	24711.00
(A)	358711.00
EXPENDITURE	
Salary Exps	49100.00
Audit Fees for F.Y. 2016-17 to 2020-21	5000.00
Accounting charges for F.Y. 2016-17 to 2020-21	30000.00
Internet and mobile exp	2498.00
Bank Charges	105.00
Office expenses	34990.00
Printing and Stationary Exps	10925.00
Function Exps	10000.00
Other Repairing & Maintenance	46674.00
(B)	189292.00
Surplus during the year (A-B)	169419.00

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

Neveen Chibber
Principal

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

Place : Durg

Date : 11.11.2021



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

S.P. De

CA S.P.De

Mem. No - 012159

FRN : 002918C

UDIN : 21012159AAAAMP9029

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

RECEIPTS & PAYMENTS ACCOUNT
(for the year ended 31st Mar' 2021)

PARTICULARS	AMOUNT
Opening Cash Balance	807777.00
CG RAJYA GRAMIN BANK (61809)	
RECEIPTS	334000.00
Amount recived from college students	24711.00
Bank intrest	
TOTAL	1166488.00
EXPENSES	49100.00
Salary Exps	2492.00
Internet and mobile exp	105.00
Bank Charges	34990.00
Office expenses	10925.00
Printing and Stationary Exps	10000.00
Function Exps	46674.00
Other Reparing & Maintenance	
Purchase of Assets - i) Mobile - 10900	35400.00
ii) inverter - 24500	
Closing Balance	-
Cash in hand	-
Cash at bank	-
Balance with CG RAJYA GRAMIN BANK (61809)	976796.00
TOTAL	1166488.00

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

For, जनभागीदारी प्रबंधन समिति
शासकीय महाविद्यालय बोरी

Neveen Kamru
Principal
Govt. Neveen College Bori
President Secretary
Dist. Durg (C.G.)



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

S.P. De

CA S.P.De

Mem. No - 012159

FRN : 002918C

UDIN : 21012159AAAAMP9029

Place : BHILAI

Date : 11.11.2021

जनभागीदारी प्रबंधन समिति शासकीय महाविद्यालय बोरी जिला - दुरग
(रु.म.)

Schedules annexed forming part of the Balance Sheet for the year ended 31st mar'2021

ANNEXURE : A
General Fund,

PARTICULARS	AMOUNT
Opening balance	857777.12
Add : Surplus during the year	169415.12
Closing balance	977196.00

ANNEXURE : B
Current Liabilities & Provisions,

PARTICULARS	AMOUNT
Audit fees for F.y.2016-17 to 2020-21 Payable	5000.00
Accounting charges F.y 2016-17 to 2020-21 Payable	30000.00
Closing balance	35000.00

ANNEXURE : C
Current Assets,

PARTICULARS	AMOUNT
Cash in Hand	
CG RAJYA GRAMIN BANK (61809)	976796.00
Closing balance	976796.00

For, जनभागीदारी प्रबंधन समिति
शासकीय महाविद्यालय बोरी

Principal
Secretary
President
Govt. Naveen College Borl
Dist. Durg (C.G.)

Place : BHILAI

Date : 11.11.2021

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

CA S.P.De

Mem. No - 012159

FRN : 002918C

UDIN : 21012159AAAAMP9029



ANNEXURE : D
FIXED ASSETS (F.Y.2020-21)

PARTICULARS	Opening Amount	Amount	Closeing Balance
Mobile	-	10900.00	10900.00
invertar	-	24500.00	24500.00
TOTAL		35400.00	35400.00

For, जनमागीदारी प्रबंधन समिति
शासकीय महाविद्यालय बोरी

Dr. J. B. Karmave
Principal
Govt. N. Secretary College Borl
Dist. Durg (C.G.)

Place : BHILAI
Date : 11.11.2021

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

SPD

CA S.P.De
Mem. No - 012159
FRN : 002918C
UDIN : 21012159AAAAAMP9029



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 समिति शानकीय महाविद्यालय, योगी, दुर्ग (उ.प्र.) 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:

- 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.



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