

6.4.2 ① 2014-15

STHANIYA PRABANDHAN SAMITI
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE PATAN DIST. DURG (C.G.)

INCOEM AND EXPENDITURE ACCOUNT
(FOR THE YEAR ENDED 31st MARCH 2015)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO SALARIES		7,64,559	BY TUTION FEES RECEIVED		25,17,280
TO HONORARIUM		3,900	BY INTEREST RECEIVED		80,183
TO CHEMICAL		24,099	BY REFUND AMOUNT		13,150
TO STATIONARY		83,516			
TO WAGES		33,105			
TO CONVEYANCE		1,45,066			
TO AFFILIATION FEES		1,05,000			
TO ELECTRICITY		27,300			
TO BANK CHARGES		71			
TO INTERNET AND WEBSITE EXPENSES		10,000			
TO REFUND OF EXCESS		10,000			
TO PRISE DISTRIBUTION		900			
TO REPAIR AND MAINTENANCE		6,28,269			
TO REFRESHMENT EXPENSES		55,194			
TO NET SURPLUS OF INCOME		7,19,634			
TOTAL		26,10,613	TOTAL		26,10,613



STHANIYA PRABANDHAN SAMITI
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE PATAN DIST. DURG (C.G.)
RECEIPT AND PAYMENT ACCOUNT
(FOR THE YEAR ENDED 31st MARCH 2015)

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
TO OPENING BALANCE					7,64,559
Cash in Hand	30,180		BY SALARIES		3,900
Cash in Bank	14,88,941	15,19,121	BY HONORARIUM		24,099
TO TUTION FEES RECEIVED		25,17,280	BY CHEMICAL		83,516
INTEREST RECEIVED		80,183	BY STATIONARY		33,105
REFUND AMOUNT		13,150	BY WAGES		1,45,066
			BY CONVEYANCE		1,05,000
			BY AFFILIATION FEES		27,300
			BY ELECTRICITY		71
			BY BANK CHARGES		10,000
			BY INTERNET AND WEBSITE EXPENSES		10,000
			BY REFUND OF EXCESS		900
			BY PRIZE DISTRIBUTION		6,28,269
			BY REPAIR AND MAINTENANCE		55,194
			BY REFRESHMENT EXPENSES		
			BY CLOSING BALANCE		
			CASH IN HAND	14,818	
			CASH IN BANK	22,23,937	22,38,755
TOTAL		41,29,734	TOTAL		41,29,734



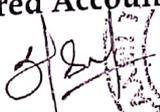
NOTES TO THE FINAL AUDIT OF JAN BHAGIDARI SAMITI,
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE, PATAN, DIST.
DURG

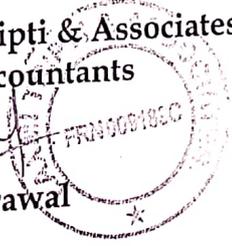
For the statement of Accounting as on 31/03/2015 (Financial Year 2014-15)

1. **ACCOUNTING POLICY:**
The College is employed cash system of accounting. But advance given to staff not entered in cash book instead of that direct expenses relating advance booked.
2. **FIXED ASSETS AND DEPRECIATION:**
Fixed assets are stated at cost. No depreciation has been provided so far.
3. **CONTINGENT LIABILITIES:**
There is no system ascertainment of contingent liabilities.
4. **EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:**
There are no significant items.
5. **CHANGES IN ACCOUNTING POLICIES:**
As explained to us, there are no changes in accounting policies as compared to previous year.
6. **EXTRA ORDINARY ITEMS:**
There are no significant items.
7. **BANK BALANCES:-**
Bank account reconciled by the Samiti and tallied with bank statement presented before us.
8. **CASH BALANCE:-**
We have not verified physical-cash balance available as on 31.03.2015; however that have been certified by the Principal.

Place: Durg
Date: 27.10.2018

For, Laxmi Tripti & Associates
Chartered Accountants


CA L.N. Agrawal
Partner



LAXMI TRIPTI & ASSOCIATES

HEAD OFFICE: - SM-11, SHRIKISHAN VATSALAYA,
NEAR VIVEKANAND BHAWAN,
SAURAV PATH, PADMANABHPUR,
DURG - 491001, (C.G).
Ph: 0788-2332656/57
Email id: ho@laxmitriпти.com

C.Y.1



Firm Reg. NO. - 009189C
CAG No. ER0782

(2)

2014-2015

CERTIFICATE

We have examined Receipt and Payment accounts for the period 1st April 2014 to 31st March 2015 annexed herewith of Jan Bhagidari Samiti of Govt. Chandulal Chandrakar Arts and Science College, Patan Dist. Durg (C.G.).

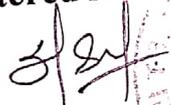
1. We certify that the Receipt and Payment account are in agreement with the books of accounts maintained at Patan Dist. Durg.
2. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
3. In Our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view.

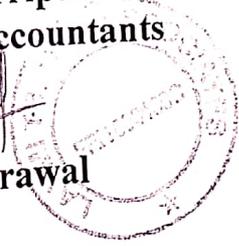
AUDITOR'S REPORT

As per our report of even date, subject to notes on accounts.

Place: Durg
Date: 27.10.2018

**For, Laxmi Tripti & Associates
Chartered Accountants**


**CA L.N. Agrawal
Partner**



LAXMI TRIPTI & ASSOCIATES

HEAD OFFICE: - SM-11, SHRIKISHAN VATSALAYA,
NEAR VIVEKANAND BHAWAN,
GAURAV PATH, PADMANABHIPUR,
DURG - 491001, (C.G).
Ph: 0788-2332656/57
Email id: ho@laxmitripti.com



Firm Reg. NO. - 009189C
CAG No. ER0782

To,
The Secretary
Jan Bhagidari Samiti
Govt. Chandulal Chandrakar Arts and Science College
Patan

Dated-27/10/2018

Dear Sir / Madam
Regarding: Suggestions / Observations

We have audited the books of accounts prepared by the Jan Bhagidari Samiti, for the financial year 2014-15.

We observed that most of payments are made in cash towards expenditures; wherever as per government's policy is to make the payments through accounts only.

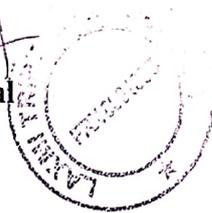
Advance given to staff not reflected in cash ledger instead of that expenses relating to the advance direct entered in cash ledger.

We suggest advance given to the staff must be entered in cash book ledger and after submission of expenses voucher, it would be adjusted.

Thanking You
Yours Faithfully

For, Laxmi Tripti & Associates
Chartered Accountants

CA L.N.Agrawal
Partner



STHANIYA PRABANDHAN SAMITI
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE PATAN DIST. DURG (C.G.)

6.4.2(2) 2015-16

**RECEIPT AND PAYMENT ACCOUNT
(FOR THE YEAR ENDED 31st MARCH 2016)**

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
TO OPENING BALANCE			BY SALARIES		12,15,548
Cash in Hand	14,818		BY HONORARIUM		35,800
Cash in Bank	22,23,937	22,38,755	BY CHEMICAL		420
TO TUTION FEES RECEIVED		33,42,550	BY WAGES		2,98,333
INTEREST RECEIVED		1,25,156	BY AFFILIATION FEES		12,100
REFUND AMOUNT		1,07,217	BY ELECTRICITY		47,248
			BY BANK CHARGES		57
			BY FDR		10,00,000
			BY ADVANCE TO STAFF		25,000
			BY SEMINAR EXPENSES		72,199
			BY FURNITURE PURCHASE	4.1.4	3,34,774
			BY AC PURCHASE		2,52,000
			BY INTERNET AND WEB SITE EXPENSES		18,240
			BY REFRESHMENT EXPENSES		480
			BY CLOSING BALANCE		
			CASH IN HAND	22,820	
			CASH IN BANK	24,78,659	25,01,479
TOTAL		58,13,678	TOTAL		58,13,678



P. P. P. P.

STHANIYA PRABANDHAN SAMITI
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE PATAN DIST. DURG (C.G.)

RECEIPT AND PAYMENT ACCOUNT
(FOR THE YEAR ENDED 31st MARCH 2015)

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
TO SALARIES		12,15,548	BY TUTION FEES RECEIVED		33,42,550
TO HONORARIUM		35,800	BY INTEREST RECEIVED		1,25,156
TO CHEMICAL		420	BY REFUND AMOUNT		1,07,217
TO WAGES		2,98,333			
TO AFFILIATION FEES		12,100			
TO ELECTRICITY		47,248			
TO BANK CHARGES		57			
TO FDR		10,00,000			
TO ADVANCE TO STAFF		25,000			
TO SEMINAR EXPENSES		72,199			
TO FURNITURE PURCHASE	4.1.4	3,34,774			
TO AC PURCHASE		2,52,000			
TO INTERNET AND WEB SITE EXPENSES		18,240			
TO REFRESHMENT EXPENSES		480			
TO NET SURPLUS OF INCOME		2,62,724			
TOTAL		35,74,923	TOTAL		35,74,923



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NOTES TO THE FINAL AUDIT OF JAN BHAGIDARI SAMITI,
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE, PATAN, DIST.
DURG

For the statement of Accounting as on 31/03/2016 (Financial Year 2015-16)

1. **ACCOUNTING POLICY:**

The College is employed cash system of accounting. But advance given to staff not entered in cash book instead of that direct expenses relating advance booked.

2. **FIXED ASSETS AND DEPRECIATION:**

Fixed assets are stated at cost. No depreciation has been provided so far.

3. **CONTINGENT LIABILITIES:**

There is no system ascertainment of contingent liabilities.

4. **EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:**

There are no significant items.

5. **CHANGES IN ACCOUNTING POLICIES:**

As explained to us, there are no changes in accounting policies as compared to previous year.

6. **EXTRA ORDINARY ITEMS:**

There are no significant items.

7. **BANK BALANCES:-**

Bank account reconciled by the Samiti and tallied with bank statement presented before us.

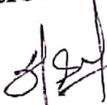
8. **CASH BALANCE:-**

We have not verified physical cash balance available as on 31.03.2016; however that have been certified by the Principal.

Place: Durg

Date: 27.10.2018

For, Laxmi Tripti & Associates
Chartered Accountants


CA L.N. Agrawal
Partner

LAXMI TRIPTI & ASSOCIATES

HEAD OFFICE: - SM-11, SHRIKISHAN VATSALAYA,
NEAR VIVEKANAND BHAWAN,
GAURAV PATH, PADMANABHPUR,
DURG - 491001, (C.G).
Ph: 0788-2332656/57
Email id: ho@laxmitriпти.com



Firm Reg. NO. - 009189C
CAG No. ER0782

3

2015-2016

CERTIFICATE

We have examined Receipt and Payment accounts for the period 1st April 2015 to 31st March 2016 annexed herewith of Jan Bhagidari Samiti of Govt. Chandulal Chandrakar Arts and Science College, Patan Dist. Durg (C.G.).

1. We certify that the Receipt and Payment account are in agreement with the books of accounts maintained at Patan Dist. Durg.
2. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
3. In Our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view.

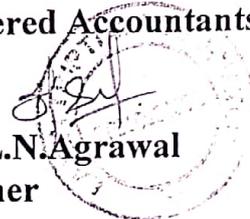
AUDITOR'S REPORT

As per our report of even date, subject to notes on accounts.

Place: Durg
Date: 27.10.2018

For, Laxmi Tripti & Associates
Chartered Accountants

CA L.N.Agrawal
Partner



LAXMI TRIPTI & ASSOCIATES

HEAD OFFICE: - SM-11, SHRIKISHAN VATSALAYA,
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Firm Reg. NO. - 009189C
CAG No. ER0782

Dated-27/10/2018

To,
The Secretary
Jan Bhagidari Samiti
Govt. Chandulal Chandrakar Arts and Science College
Patan

Dear Sir / Madam
Regarding : Suggestions / Observations

We have audited the books of accounts prepared by the Jan Bhagidari Samiti , for the financial year 2015-16.

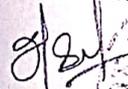
We observed that most of payments are made in cash towards expenditures; wherever as per government's policy is to make the payments through accounts only.

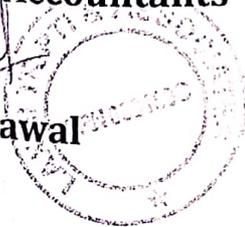
Advance given to staff not reflected in cash ledger instead of that expenses relating to the advance direct entered in cash ledger.

We suggest advance given to the staff must be entered in cash book ledger and after submission of expenses voucher/bill, it would be adjusted.

Thanking You
Yours Faithfully

For, Laxmi Tripti & Associates
Chartered Accountants


CA L.N. Agrawal
Partner



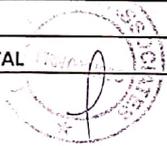
STHANIYA PRABANDHAN SAMITI

GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE PATAN DIST. DURG (C.G.)

6.4.2 (3)
2016-17

✓ INCOME AND EXPENDITURE ACCOUNT
(FOR THE YEAR ENDED 31st MARCH 2017)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO SALARIES		10,22,599	TO TUTION FEES RECEIVED		32,16,600 ✓
TO HONORARIUM		61,329	INTEREST RECEIVED		1,21,432
TO STATIONARY		7,520	REFUND AMOUNT		2,06,147
TO WAGES		5,500			
TO AFFILIATION FEES		74,200			
TO ELECTRICITY		2,18,418			
TO BANK CHARGES		232			
TO PRISE DISTRIBUTION		2,003			
TO ADVANCE TO STAFF		50,870			
TO REPAIR AND MAINTENANCE		3,10,613			
TO FURNITURE PURCHASE		6,24,198			
TO NSS CAMP		24,930			
TO MISC EXPENSES		74,970			
TO PLANTATION		4,000			
TO REFRESHMENT EXPENSES		4,505			
TO NET SURPLUS - EXCESS OF INCOME		10,58,292			
TOTAL		35,44,179	TOTAL		35,44,179 ✓



GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE PATAN DIST. DURG (C.G.)

RECEIPT AND PAYMENT ACCOUNT
(FOR THE YEAR ENDED 31st MARCH 2017)

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
TO OPENING BALANCE			BY SALARIES		10,22,599
Cash in Hand	22,820		BY HONORARIUM		61,329
Cash in Bank	24,78,659	25,01,479	BY STATIONARY		7,520
TO TUTION FEES RECEIVED		32,16,600	BY WAGES		5,500
INTEREST RECEIVED		1,21,432	BY AFFILIATION FEES		74,200
REFUND AMOUNT		2,06,147	BY ELECTRICITY		2,18,418
			BY BANK CHARGES		232
			BY PRISE DISTRIBUTION		2,003
			BY ADVANCE TO STAFF		50,870
			BY REPAIR AND MAINTENANCE		3,10,613
			BY FURNITURE PURCHASE		6,24,198
			BY NSS CAMP		24,930
			BY MISC EXPENSES		74,970
			BY PLANTATION		4,000
			BY REFRESHMENT EXPENSES		4,505
			BY CLOSING BALANCE		
			CASH IN HAND	1,643	
			CASH IN BANK	35,58,128	35,59,771
TOTAL		60,45,658	TOTAL		60,45,658

**NOTES TO THE FINAL AUDIT OF JAN BHAGIDARI SAMITI,
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE, PATAN, DIST.
DURG**

For the statement of Accounting as on 31/03/2017 (Financial Year 2016-17)

1. ACCOUNTING POLICY:

The College is employed cash system of accounting. But advance given to staff not entered in cash book instead of that direct expenses relating advance booked.

2. FIXED ASSETS AND DEPRECIATION:

Fixed assets are stated at cost. No depreciation has been provided so far.

3. CONTINGENT LIABILITIES:

There is no system ascertainment of contingent liabilities.

4. EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:

There are no significant items.

5. CHANGES IN ACCOUNTING POLICIES:

As explained to us, there are no changes in accounting policies as compared to previous year.

6. EXTRA ORDINARY ITEMS:

There are no significant items.

7. BANK BALANCES:-

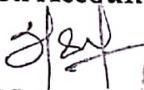
Bank account reconciled by the Samiti and tallied with bank statement presented before us.

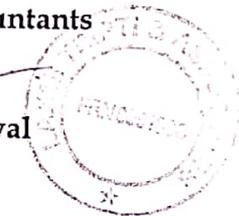
8. CASH BALANCE:-

We have not verified physical cash balance available as on 31.03.2017; however that have been certified by the Principal.

Place: Durg
Date: 27.10.2018

For, Laxmi Tripti & Associates
Chartered Accountants


CA L.N. Agrawal
Partner



LAXMI TRIPTI & ASSOCIATES

HEAD OFFICE: - SM-11, SHRIKISHAN VATSALAYA,
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Firm Reg. NO. - 009189C
CAG No. ER0782

(4)

2016-2017

CERTIFICATE

We have examined Receipt and Payment accounts for the period 1st April 2016 to 31st March 2017 annexed herewith of Jan Bhagidari Samiti of Govt. Chandulal Chandrakar Arts and Science College, Patan Dist. Durg (C.G.).

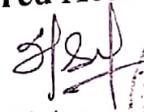
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2. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
3. In Our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view.

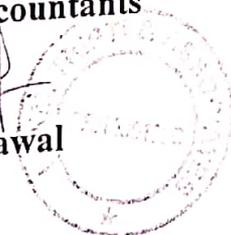
AUDITOR'S REPORT

As per our report of even date, subject to notes on accounts.

Place: Durg
Date: 27.10.2018

For, Laxmi Tripti & Associates
Chartered Accountants


CA L.N. Agrawal
Partner



LAXMI TRIPTI & ASSOCIATES

HEAD OFFICE: - SM-11, SHRIKISHAN VATSALAYA,
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Firm Reg. NO. - 009189C
CAG No. ER0782

To,
The Secretary
Jan Bhagidari Samiti
Govt. Chandulal Chandrakar Arts and Science College
Patan

Dated-27/10/2018

Dear Sir / Madam
Regarding : Suggestions /Observations

We have audited the books of accounts prepared by the Jan Bhagidari Samiti , for the financial year 2016-17.

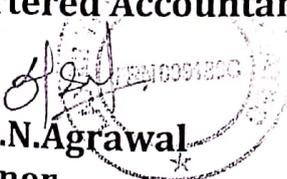
We observed that most of payments are made in cash towards expenditures, wherever as per government's policy is to make the payments through accounts only.

Advance given to staff not reflected in cash ledger instead of that expenses relating to the advance direct entered in cash ledger.

We suggest advance given to the staff must be entered in cash book ledger and after submission of expenses voucher/bill, it would be adjusted.

Thanking You
Yours Faithfully

For, Laxmi Tripti & Associates
Chartered Accountants


CA L.N. Agrawal
Partner

6.4.2 (4) 2017-18

STHANIYA PRABANDHAN SAMITI
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE PATAN DIST. DURG (C.G.)

INCOME AND EXPENDITURE ACCOUNT
(FOR THE YEAR ENDED 31st MARCH 2018)

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
TO SALARIES		11,19,081	BY TUTION FEES RECEIVED		32,45,000
TO HONORARIUM		29,464	BY INTEREST RECEIVED		76,209
TO STATIONARY		21,280	BY REFUND AMOUNT		3,97,889
TO REFRESHMENT EXPENSES		7,911			
TO AFFILIATION FEES		95,670			
TO ELECTRICITY		7,69,102			
TO CONVEYANCE		3,600			
TO PRISE DISTRIBUTION		2,504			
TO ADVANCE TO STAFF		36,000			
TO WEB SITE MAINTENANCE		9,000			
TO BANK CHARGES		383			
TO FIXED DEPOSIT		36,638			
TO MISC EXPENSES		30,558			
TO PLANTATION		6,605			
TO FURNITURE AND FIXTURE		1,16,000			
TO NET SURPLUS - EXCESS OF INCOME		14,35,302			
TOTAL		37,19,098	TOTAL		37,19,098

STHANIYA PRABANDHAN SAMITI
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE PATAN DIST. DURG (C.G.)

RECEIPT AND PAYMENT ACCOUNT
(FOR THE YEAR ENDED 31st MARCH 2018)

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
TO OPENING BALANCE			BY SALARIES		11,19,081
Cash in Hand	1,643		BY HONORARIUM		29,464
Cash in Bank	35,58,128	35,59,771	BY STATIONARY		21,280
TO TUTION FEES RECEIVED		32,45,000	BY REFRESHMENT EXPENSES		7,911
TO INTEREST RECEIVED		76,209	BY AFFILIATION FEES		95,670
TO REFUND AMOUNT		3,97,889	BY ELECTRICITY		7,69,102
			BY CONVEYANCE		3,600
			BY PRISE DISTRIBUTION		2,504
			BY ADVANCE TO STAFF		36,000
			BY WEB SITE MAINTENANCE		9,000
			BY BANK CHARGES		383
			BY FIXED DEPOSIT		36,638
			BY MISC EXPENSES		30,558
			BY PLANTATION		6,605
			BY FURNITURE AND FIXTURE	4.1.4	1,16,000 ←
			BY CLOSING BALANCE		
			CASH IN HAND	2,125	
			CASH IN BANK	49,92,948	49,95,073
TOTAL		72,78,869	TOTAL		72,78,869

**NOTES TO THE FINAL AUDIT OF JAN BHAGIDARI SAMITI,
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE, PATAN, DIST.
DURG**

For the statement of Accounting as on 31/03/2018 (Financial Year 2017-18)

1. ACCOUNTING POLICY:

The College is employed cash system of accounting. But advance given to staff for expenses not reflected in cash ledger and expenses related to advance mentioned in cash ledger.

2. FIXED ASSETS AND DEPRECIATION:

Fixed assets are stated at cost. No depreciation has been provided so far.

3. CONTINGENT LIABILITIES:

There is no system ascertainment of contingent liabilities.

4. EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:

There are no significant items.

5. CHANGES IN ACCOUNTING POLICIES:

As explained to us, there are no changes in accounting policies as compared to previous year.

6. EXTRA ORDINARY ITEMS:

There are no significant items.

7. BANK BALANCES:-

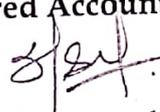
Bank account reconciled by the Samiti and tallied with bank statement presented before us.

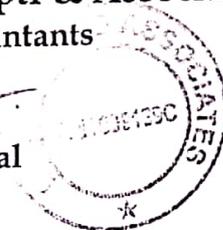
8. CASH BALANCE:-

We have not verified physical cash balance available as on 31.03.2018; however, that have been certified by the Principal.

Place: Durg
Date: 27.10.2018

For, Laxmi Tripti & Associates
Chartered Accountants


CA L.N. Agrawal
Partner



LAXMI TRIPTI & ASSOCIATES

HEAD OFFICE: - SM-11, SHRIKISHAN VATSALAYA,
NEAR VIVEKANAND BHAWAN,
GAURAV PATH, PADMANABHIPUR,
DURG - 491001, (C.G).
Ph: 0788-2332656/57
Email id: ho@laxmitriпти.com



Firm Reg. NO. - 009189C
CAG No. ER0782

CERTIFICATE

We have examined Receipt and Payment accounts for the period 1st April 2017 to 31st March 2018 annexed herewith of Jan Bhagidari Samiti of Govt. Chandulal Chandrakar Arts and Science College, Patan Dist. Durg (C.G.).

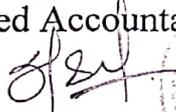
1. We certify that the Receipt and Payment account are in agreement with the books of accounts maintained at Patan Dist. Durg.
2. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
3. In Our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view.

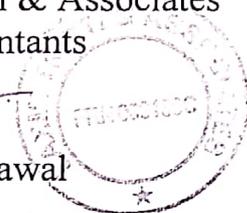
AUDITOR'S REPORT

As per our report of even date, subject to notes on accounts.

Place: Durg
Date: 27.10.2018

For, Laxmi Tripti & Associates
Chartered Accountants


CA L.N. Agrawal
Partner



LAXMI TRIPTI & ASSOCIATES

HEAD OFFICE: - SM-11, SHRIKISHAN VATSALAYA,
NEAR VIVEKANAND BHAWAN,
GAURAV PATH, PADMANABHIPUR,
DURG - 491001, (C.G).
Ph: 0788-2332656/57
Email id: ho@laxmitriпти.com



Firm Reg. NO. - 009189C
CAG No. ER0782

Dated-27/10/2018

To,
The Secretary
Jan Bhagidari Samiti
Govt. Chandulal Chandrakar Arts and Science College
Patan

Dear Sir / Madam
Regarding: Suggestions /Observations

We have audited the books of accounts prepared by the Jan Bhagidari Samiti , for the financial year 2017-18.

We observed that most of payments are made in cash towards expenditures; wherever as per government's policy is to make the payments through accounts only.

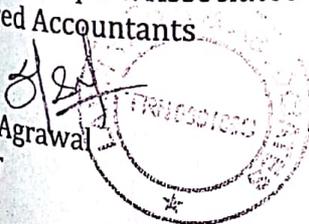
Advance given to staff not reflected in cash ledger instead of that expenses relating to the advance direct entered in cash ledger.

We suggest advance given to the staff must be entered in cash book ledger and after submission of expenses voucher/bill, it would be adjusted.

Thanking You
Yours Faithfully

For, Laxmi Tripti & Associates
Chartered Accountants

CA L.N.Agrawal
Partner



6.4.2 (5) स्ववित्तीय-
पृष्ठ 2/2

STHANIYA PRABANDHAN SAMITI
MT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE, PATAN, DURG (C.G.)
INCOME AND EXPENDITURE ACCOUNT OF SWA VITTIYA YOJANA
(FOR THE YEAR ENDED 31ST MARCH 2019) 2

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Stationery	2,400	By Fees Collection Current Year	1,719,000
Bank Charges	77	By Interest Received	109
Surplus-Excess of Income	1,716,632	By Refund Amount	
Total	1,719,109	Total	1,719,109

SHARMA & CO.
Chartered Accountant

Sharma
21607
Raipur
07.01.2020



STHANIYA PRABANDHAN SAMITI
PONT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE, PATAN, DURG (C.G.)
RECEIPT AND PAYMENT ACCOUNT OF SWA VITTIYA YOJANA
(FOR THE YEAR ENDED 31ST MARCH 2019)

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance			-
Cash	-	By Stationery	2,400
Bank	-	By Bank Charges	77
Collection of earlier year transfer			
next year	2,339,328	By Closing Balance	-
Collection	1,719,000	Cash in Hand	-
Interest	109	Cash in Bank	4,055,960
TOTAL	4,058,437	TOTAL	4,058,437

ASHARMA & CO.
 Chartered Accountant



Raipur
 17.01.2020

2018-19

NOTES TO THE FINAL AUDIT OF SWA VITTIYA YOJANA
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE, PATAN,
DIST. DURG (C.G.)

For the statement of Accounting as on 31st March 2019 (Financial Year 2018-19)

1. ACCOUNTING POLICY

The College is employed cash system of accounting.

2. FIXED ASSETS AND DEPRICIATION

Fixed assets are stated at cost. No depreciation has been provided so far.

3. CONTIGENT LIABILITIES

There is no system ascertain for contingent liabilities.

4. EVENT OCCURING AFTER THE BALANCE SHEET DATE

There are no significant items.

5. CHANGES IN ACCOUNTING POLICIES

As explained to us, there are no changes in accounting policies as compared to previous year.

6. EXTRA ORDINARY ITEMS

During the year samiti has opened new account at Jila Sahakari Kendriya Bank and balance amount transfer from Jan Bhagidari Samiti account.

7. BANK BALANCES

Bank account reconciled by the Samiti and tallied with bank statement presented before us.

8. CASH BALANCE

We have not verified physical cash balance available as on 31.03.2019, however, that have been certified by the principle.

Place:- Raipur
Date:-07.01.2020

Pooja Sharma & Co.
Chartered Accountants





CERTIFICATE

We have examined Receipt and Payment accounts for the period 1st April 2018 to 31st March 2019 annexed herewith of Swa Vittiya Yojana of Govt. Chandulal Chandrakar Arts and Science College, Patan , Dist Durg (C.G.)

1. We certify that the Receipt and Payment account are in agreement with the books of accounts maintained at Patan, Dist. Durg.
2. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
3. In our opinion and to the best of our information and according to the explanations given to us. the said accounts, read with notes thereon. If any, give a true and fair view.

AUDITORS REPORT

As per our report of even date, subject to notes on accounts.

Place:- Raipur
Date:-07.01.2020


Pooja Sharma & Co.
Chartered Accountants
Pooja Sharma
(Proprietor)

6.4.2 (5) जोगाण्डा-65 1/2

STHANIYA PRABANDHAN SAMITI
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE, PATAN, DURG
INCOME AND EXPENDITURE ACCOUNT OF JAN BHAGIDARI SAMITI
(FOR THE YEAR ENDED 31ST MARCH 2019)

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	1,437,349	By Fees Collection Current Year	
To Salary	15,700	By Interest Received	1,579,200
To Honorarium To Stationery	33,735	By Refund Amount	347,658
To Refreshment	89,350		199,390
To Affiliation Fees	292,041		
To Electricity	9,000		
To Conveyance	2,504		
To Price Distribution	66,308		
To Advance to Staff	9,000		
To Web Site maintenance	667		
To Bank Charges	17,700		
To Audit Fees	91,166		
To Misc Expenses	24,301		
To Plantation	8,672		
To Stationery	54,870		
To Furniture and Fixture	33,411		
To Chemical Purchase	59,526		
To Net Surplus-Excess of Income			
Total	2,126,248	Total	2,126,248

POOJA SHARMA & CO.
Chartered Accountant


Pooja Sharma FRN
M.No.421607 017716C
Chartered Accountants

Place: Raipur
Date: 07.01.2020

STHANIYA PRABANDHAN SAMITI
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE, PATAN, DURG (C.G.)
RECEIPT AND PAYMENT ACCOUNT OF JAN BHAGIDARLSAMITI,
(FOR THE YEAR ENDED 31ST MARCH 2019)

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	2,125	To Salary	-
Cash in Hand	4,992,948	To Honorarium	1,437,349
Cash in Bank	1,579,200	To Refreshment	15,700
To Tuition Fees Received	347,658	To Affiliation Fees	33,735
To Refund Amount	199,390	To Electricity	89,350
		To Conveyance	292,041
		To Price Distribution	9,000
		To Advance to Staff	2,504
		To Web Site maintenance	66,308
		To Bank Charges	9,000
		To Audit Fees	667
		To Misc Expenses	17,700
		To Plantation	91,165
		To Stationery	24,301
		To Furniture and Fixture	8,672
		To Chemical Purchase	54,870
		To, Trf to Swavittiya Yojana A/c	33,411
		By Closing Balance	2,339,328
		Cash in Hand	-
		Cash in Bank	3,024
			2,593,196
TOTAL	7,121,321	TOTAL	7,121,321

Pooja SHARMA & CO.
Chartered Accountant


Pooja Sharma FRM
M.No.42160717716C
Chartered Accountants
Place: Raipur
Date: 07.01.2020

NOTES TO THE FINAL AUDIT OF JAN BHAGIDARI SAMITI
GOVT. CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE, PATAN,
DIST. DURG (C.G.)

For the statement of Accounting as on 31st March 2019 (Financial Year 2018-19)

1. ACCOUNTING POLICY

The College is employed cash system of accounting.

2. FIXED ASSETS AND DEPRICIATION

Fixed assets are stated at cost. No depreciation has been provided so far.

3. CONTIGENT LIABILITIES

There is no system ascertain for contingent liabilities.

4. EVENT OCCURING AFTER THE BALANCE SHEET DATE

There are no significant items.

5. CHANGES IN ACCOUNTING POLICIES

As explained to us, there are no changes in accounting policies as compared to previous year.

6. EXTRA ORDINARY ITEMS

During the year college has maintained single account for Jan Bhagidari Samiti and Swavittiya Yojana but at the end of the year new account has been open for swavittiya yojana and amount relating to the swavittiya yojana after adjustment of expenses transfer to the account.

7. BANK BALANCES

Bank account reconciled by the Samiti and tallied with bank statement presented before us.

8. CASH BALANCE

We have not verified physical cash balance available as on 31.03.2019, however, that have been certified by the principle.

Place:- Raipur

Date:-07.01.2020

Pooja Sharma & Co.
Chartered Accountants
FRN
017718C
Pooja Sharma
(Proprietor)

2018-19

CERTIFICATE

We have examined Receipt and Payment accounts for the period 1st April 2018 to 31st March 2019 annexed herewith of Jan Bhagidari Samiti of Govt. Chandulal Chandrakar Arts and Science College, Patan, Dist Durg (C.G.)

1. We certify that the Receipt and Payment account are in agreement with the books of accounts maintained at Patan, Dist. Durg.
2. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
3. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon. If any, give a true and fair view.

AUDITORS REPORT

As per our report of even date, subject to notes on accounts.

Place:- Raipur

Date:-07.01.2020

Pooja Sharma & Co.
Chartered Accountants

