

## AUDIT REPORT

### Report on the financial Statement

We have audited the accompanying financial statement of Smt.Pramila Gokuldas Daga Girls College (PAN-AAATP4369D), Raipur (C.G.), a society, which comprise Balance sheet as at 31<sup>st</sup> March 2019 and Receipt & payment and Income & Expenditure for the year end on that date and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation of these financial statement that give a true and fair view of the financial position and financial performance of the school in accordance with the Accounting Standards generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirement and perform the audit to obtain Reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to the fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

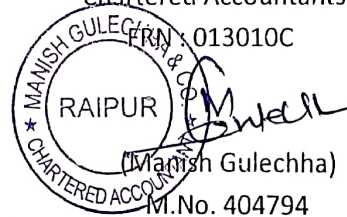
### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (1) In the case of the Balance Sheet of the State of the affair as at 31<sup>st</sup> March,2019:
- (2) In the case of the Income & Expenditure a/c of the Income for the year ended on that date.

Place: Raipur  
Date: 25.07.2019

For Manish Gulechha & Co.  
Chartered Accountants

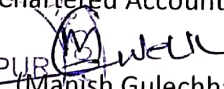



The Members  
Smt. Pramila Gokuldas Daga Girls College,  
Raipur (C.G.)

We have completed the examination of the books of account Smt.PramilaGokuldasDaga Girls College, Raipur (C.G.) for the year ended on 31<sup>st</sup> March, 2019 along with the Income & Expenditure Account for the year ended on that date. Subject to letter received from principal for irregularities, we report under as under-

1. No major irregularities have come to our notice during the course of Audit except details received from Principal.
2. No illegal expenditure has come to our notice during course of Audit.
3. There is no failure or omission to recover the money of the society, relating to the year under audit.
4. No wastage of money or other property has come to our notice during the course of our audit.
5. No illegal expenditure or failure to recover money or property or and other loss or wastage of the society property due to nonfeasance of the members has come to our knowledge during the course of our audit
6. No misconduct person in the administration of affair of the society has come to our notice during the course of our audit except conduct of Mr. D.K. Dubey.
7. The accounts are maintained regularly and accordance with the provision of law subject to letter from management.
8. That the receipt and payment are properties are correctly shown in the accounts.
9. We have not count the cash in hand, the same has been taken by us as shown in the Cash Book and certified by the management and the vouchers are in agreement with the accounts.
10. That the books of account and other documents as required by us were produced before us for our verification.

Place: Raipur  
Date: 25.07.2019

For Manish Gulechha & Co.  
Chartered Accountants  
  
(Manish Gulechha)





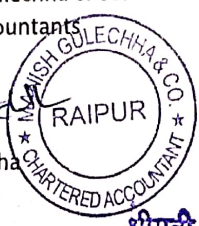
**SMT PRAMILA GOKULDAS DAGA GIRLS COLLEGE-RAIPUR**  
(Governed by Rashtriya Vidyalaya Samiti -Raipur)

**BALANCE SHEET AS ON 31 MARCH, 2019**

| LIABILITIES                            | AMOUNT   | ASSETS  | AMOUNT   |
|--|----------|---|----------|
| <b>GENERAL FUND</b>                    |          | <b>FURNITURE &amp; DEAD STOCK</b>               | 1553183  |
| Opening Balance                        | 52910720 | As per last balance sheet                       |          |
| Add: Excess of Income over Expenditure | 4892583  | <b>WATER COOLER</b>                             | 105883   |
|  |          | As per last balance sheet                       |          |
| <b>CAUTION MONEY</b>                   |          | <b>BUILDING WIP</b>                             | 38470571 |
| Opening Balance                        | 769860   | As per last balance sheet                       |          |
| Add: During the Year                   | 0        | <b>HOSTAL BUILDING WIP</b>                      | 5644292  |
| Less: Withdrawal                       | 600      | As per last balance sheet                       |          |
| <b>SCHOLARSHIP FUND</b>                |          | <b>COMPUTER LAB</b>                             | 1143749  |
| As per Last Balance Sheet              | 4608     | As per last balance sheet                       |          |
| Add: During the Year                   | 25800    | Addition during Year                            | 12790    |
| Less: Withdrawal                       | 0        | <b>SCIENCE EQUIPMENTS</b>                       | 564869   |
| <b>CURRENT LIABILITIES</b>             |          | As per last balance sheet                       |          |
| University Grant Comm. (O.B)           | 27626542 | Addition during Year                            | 65000    |
| Add: Addition during the year          | 0        | <b>LIBRARY BOOKS</b>                            | 345635   |
| Less: Paid during the year             | 0        | As per last balance sheet                       |          |
| Exam Advance from Pt. R.S.U            |          | Addition during Year                            | 77699    |
|  |          | <b>COMPUTERS &amp; SOFTWARE</b>                 | 1079778  |
|  |          | As per last balance sheet                       |          |
|  |          | Addition during Year                            | 10500    |
|  |          | <b>LAND</b>                                     | 3121000  |
|  |          | As per last balance sheet                       |          |
|  |          | <b>PHOTOCOPY MACHINE</b>                        | 31000    |
|  |          | As per last balance sheet                       |          |
|  |          | <b>TYPEWRITER</b>                               | 12809    |
|  |          | As per last balance sheet                       |          |
|  |          | <b>MUSICAL EQUIPMENTS</b>                       | 32100    |
|  |          | As per last balance sheet                       |          |
|  |          | <b>GAMES EQUIPMENTS</b>                         | 137061   |
|  |          | As per last balance sheet                       |          |
|  |          | <b>ATTENDENCE MACHINE</b>                       | 13110    |
|  |          | As per last balance sheet                       |          |
|  |          | <b>AIR CONDITIONER</b>                          | 110400   |
|  |          | As per last balance sheet                       |          |
|  |          | <b>ALMIRA</b>                                   | 90578    |
|  |          | As per last balance sheet                       |          |
|  |          | <b>INVESTMENT IN FDR</b>                        | 19157816 |
|  |          | As per last balance sheet                       | 0        |
|  |          | Add: Addition during the year                   |          |
|  |          | Add: Interest Accrued during the year           | 1155352  |
|  |          | <b>TDS RECEIABLE (SHEDULE A)</b>                | 881853   |
|  |          | <b>TELEPHONE DEPOSITE</b>                       | 6050     |
|  |          | <b>RASTRYA VIDYALAYA SAMITI</b>                 | 145064   |
|  |          | <b>EMPLOYEE &amp; OTHER ADVANCE (SHEDULE B)</b> | 1094169  |
|  |          | <b>CASH &amp; BANK BALANCE (SHEDULE C)</b>      | 11172507 |
|  | 86234818 |   | 86234818 |

Compared with Books of Accounts and found in agreement therewith.

For, Manish Gulechha & Co.  
Chartered Accountants  
FRN 013010C



Manish Gulechha  
Propreitor  
M.No. 404794  
Raipur 25.07.2019

*Selhor*  
**प्राचार्य**  
श्रीमती प्र. गो. डागा कन्या महा.  
कचहरी चौक, रायपुर (छ.ग.)

For Rastriya Vidyalaya Samiti

*M. P. G. Daga*

Chairman  
Smt. P. G. Daga Girls Colleg  
Raipur (C.G.)

*B. K. Chopda*

Director/ Member  
Smt. P G. Daga Girls College  
Raipur (C.G.)

**SMT PRAMILA GOKULDAS DAGA GIRLS COLLEGE-RAIPUR**

(Governed by Rashtriya Vidyalaya Samiti -Raipur)

**SCHEDULES AS ON 31 MARCH, 2019**

| PARTICULARS   | AMOUNT          |
|---|-----------------|
| <b>TDS RECEIABLE (SCHEDULE A)</b>                   |                 |
| TDS RECEIABLE 10-11                                 | 47480           |
| TDS RECEIABLE 11-12                                 | 60946           |
| TDS RECEIABLE 12-13                                 | 90727           |
| TDS RECEIABLE 13-14                                 | 82636           |
| TDS RECEIABLE 14-15                                 | 103917          |
| TDS RECEIABLE 15-16                                 | 108342          |
| TDS RECEIABLE 16-17                                 | 123124          |
| TDS RECEIABLE 17-18                                 | 136300          |
| TDS RECEIABLE 18-19                                 | 128381          |
|   | <b>881853</b>   |
| <b>EMPLOYEE &amp; OTHER ADVANCE (SCHEDULE B)</b>    |                 |
| Manoj Yadav   | 35000           |
| Prakash Vaidya                                      | 100000          |
| Suhaga Bai  | 50000           |
| Santosh   | 100000          |
| D.K.Dubey   | 574169          |
| Mahendra Verma                                      | 35000           |
| Jyoti Thakur  | 200000          |
|   | <b>1094169</b>  |
| <b>CLOSING CASH &amp; BANK BALANCE (SCHEDULE C)</b> |                 |
| SBI UGC A/C. 31161160958                            | 2992213         |
| SBI A/C.  | 500             |
| SBI A/C. 10470150046                                | 6842163         |
| SBI A/C. 32626062471                                | 740547          |
| SBI A/C. 10470129637                                | 87821           |
| SBI A/C. 33949196104 C.G.GRANT A/C                  | 350565          |
| SBI A/C. 10470129706                                | 127097          |
| SBI A/C. 35265103211                                | 10343           |
| CENTRAL BANK OF INDIA                               | 1160            |
| ALLAHABAD BANK                                      | 1100            |
| CASH IN HAND  | 18998           |
|   | <b>11172507</b> |

*[Signature]*

Chairman  
Smt. P. G. Daga Girls College  
Raipur (C.G.)

*[Signature]*

Director/ Member  
Smt. P. G. Daga Girls College  
Raipur (C.G.)



*[Signature]*

प्राचार्य  
श्रीमती प्र. गो. डागा कन्या महा.  
कचहरी चौक, रायपुर (ज.ग.)



## SMT PRAMILA GOKULDAS DAGA GIRLS COLLEGE-RAIPUR

(Governed by Rashtriya Vidyalaya Samiti -Raipur)

## INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH, 2019

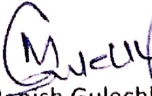

| EXPENDITURE                          | AMOUNT   | INCOME                                  | AMOUNT   |
|--------------------------------------|----------|---|----------|
| <b>TO EXPENSES</b>                   |          | <b>BY FEES RECEIVED</b>                 |          |
| Advertisement Expenses               | 173680   | Admission Fees                          | 7657000  |
| Affiliation Fees                     | 140000   | Admission Form Fees                     | 0        |
| Annual Function Expenses             | 245268   | Practical Fees                          | 177538   |
| Audit fees                           | 0        | Monthly Fees                            | 8388600  |
| Bank Expenses                        | 1445     | Computer Fees                           | 1246000  |
| Building Rent                        | 731340   | Exam Form Forwarding Fees               | 21387    |
| Center Fees                          | 0        | Other Income                            | 43070    |
| Computer Expenses                    | 59364    | Skill Development                       | 0        |
| Electricity Expenses                 | 110906   |   | 17533595 |
| Annual & External Exam Exp.          | 128875   | By Bank Interest on Saving Account      | 324227   |
| Security Expenses                    | 24000    | By Bank interest on FDR                 | 1283733  |
| Karmachari Rajya Bima                | 2608     | By Salary Grant Received from C.G.Govt. | 2339366  |
| Travel & Professional Expenses       | 135456   |   |          |
| Misc. Expenses                       | 129870   |   |          |
| National Festival Expenses           | 2000     |   |          |
| News & Periodicals                   | 4177     |   |          |
| Photocopy Expenses                   | 15116    |   |          |
| Physical Welfare                     | 88200    |   |          |
| Postage & Stamp                      | 277      |   |          |
| Practical Expenses                   | 64381    |   |          |
| Provident Fund                       | 1412411  |   |          |
| Repair & Maintenance                 | 97950    |   |          |
| Salary Expenses                      | 12302472 |   |          |
| Sports Expenses                      | 31408    |   |          |
| Stationary Expenses                  | 45870    |   |          |
| Student Union Expenses               | 17200    |   |          |
| TDS Income Tax                       | 607900   |   |          |
| Telephone Expenses                   | 14234    |   |          |
| Travelling Expenses                  | 1340     |   |          |
| Transporting Expenses                | 590      |   |          |
| To Excess of Income Over Expenditure | 4892583  |   |          |
|                                      | 21480921 |   | 21480921 |

Compared with Books of Accounts and found in agreement therewith.

For, Manish Gulechha &amp; Co.

Chartered Accountants

FRN 013010C

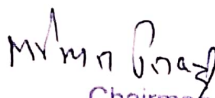
Manish Gulechha  
Proprietor

M.No. 404794

Raipur 25.07.2019

For Rashtriya Vidyalaya Samiti

x



Chairman  
Smt. P. G. Daga Girls College  
Raipur (C.G.)



Director/ Member  
Smt. P. G. Daga Girls College  
Raipur (C.G.)



Manish Gulechha  
Chartered Accountant  
Raipur



**SMT PRAMILA GOKULDAS DAGA GIRLS COLLEGE-RAIPUR**  
(Governed by Rashtriya Vidyalaya Samiti -Raipur)

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 MARCH, 2019**

| RECEIPTS                                | AMOUNT   | PAYMENTS                           | AMOUNT   |
|---|----------|------------------------------------|----------|
| <b>TO OPENING BALANCES</b>              |          | <b>BY EXPENSES</b>                 |          |
| SBI UGC A/C. 31161160958                | 2889737  | Advertisement Expenses             | 173680   |
| SBI A/C.                                | 500      | Affiliation Fees                   | 140000   |
| SBI A/C. 10470150046                    | 3914502  | Annual Function Expenses           | 245268   |
| SBI A/C. 32626062471                    | 650531   | Bank Expenses                      | 1445     |
| SBI A/C. 10470129637                    | 84814    | Building Rent                      | 731340   |
| SBI A/C. 33949196104 C.G.GRANT A/C      | 474060   | Computor Expenses                  | 59364    |
| SBI A/C. 10470129706                    | 122745   | Electricity Expenses               | 110906   |
| SBI A/C. 35265103211                    | 10992    | Annual & External Exam Exp.        | 128875   |
| CENTRAL BANK OF INDIA                   | 1160     | Security Expenses                  | 24000    |
| ALLAHABAD BANK                          | 1100     | Karmachari Rajya Bima              | 2608     |
| CASH IN HAND                            | 0        | Legal & Professional Expenses      | 135456   |
|   | 8150141  | Misc. Expenses                     | 129870   |
| <b>TO FEES RECEIVED</b>                 |          | National Festival Expenses         | 2000     |
| Admission Fees                          | 7657000  | News & Periodicals                 | 4177     |
| Admission Form Fees                     | 0        | Photocopy Expenses                 | 15116    |
| Practical Fees                          | 177538   | Physical Welfare                   | 88200    |
| Monthly Fees                            | 8388600  | Postage & Stamp                    | 277      |
| Computor Fees                           | 1246000  | Practical Expenses                 | 64381    |
| En Form Forwarding Fees                 | 21387    | Provident Fund                     | 1412411  |
| Other Income                            | 43070    | Repair & Maintianance              | 97950    |
| Skill Development                       | 0        | Salary Expenses                    | 12302472 |
|   | 17533595 | Sports Expenses                    | 31408    |
| To Bank Interest on Saving Account      | 324227   | Stationary Expenses                | 45870    |
|   |          | Student Union Expenses             | 17200    |
| To Salary Grant Received from C.G.Govt. | 2339366  | TDS Income Tax                     | 607900   |
| To Scholarship Fund                     | 25800    | Telephone Expenses                 | 14234    |
|   |          | Travelling Expenses                | 1340     |
|   |          | Transporting Expenses              | 590      |
|   |          | <b>By Addition in Fixed Assets</b> |          |
|   |          | By Computer Lab                    | 12790    |
|   |          | By Science Equipments              | 65000    |
|   |          | By Liabrary Books                  | 77699    |
|   |          | By Computer & Software             | 10500    |
|   |          | <b>By Advance Given to</b>         |          |
|   |          | Rastriya Vidyalaya Samiti          | 107000   |
|   |          | Jyoti Thakur                       | 200000   |
|   |          | Exam Advance Refund to University  | 138695   |
|   |          | Caution Money Paid                 | 600      |
|   |          | <b>BY CLOSING BALANCES</b>         |          |
|   |          | SBI UGC A/C. 31161160958           | 2992213  |
|   |          | SBI A/C.                           | 500      |
|   |          | SBI A/C. 10470150046               | 6842163  |
|   |          | SBI A/C. 32626062471               | 740547   |
|   |          | SBI A/C. 10470129637               | 87821    |
|   |          | SBI A/C. 33949196104 C.G.GRANT A/C | 350565   |
|   |          | SBI A/C. 10470129706               | 127097   |
|   |          | SBI A/C. 35265103211               | 10343    |
|   |          | CENTRAL BANK OF INDIA              | 1160     |
|   |          | ALLAHABAD BANK                     | 1100     |
|   |          | CASH IN HAND                       | 18998    |
|   | 28373129 |                                    | 11172507 |
|   |          |                                    | 28373129 |

Compared with Books of Accounts and found in agreement therewith.

For, Manish Gulechha & Co.

Chartered Accountants

FRN 013010C

**Manish Gulechha & Co.**  
RAIPUR  
CHARTERED ACCOUNTANTS

Propreitor  
M.No. 404794  
Raipur 25.07.2019

For Rastriya Vidyalaya Samiti

*M. P. G. Daga*

Chairman  
Smt. P. G. Daga Girls College  
Raipur (C.G.)

*R. K. Chopda*

Director/ Member  
Smt. P. G. Daga Girls College  
Raipur (C.G.)