



**MANISH GULECHHA & Co.**  
CHARTERED ACCOUNTANT  
"ARHAM"  
15/558, M.G. ROAD RAIPUR (C.G.)

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## 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 2021 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 responsibility 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

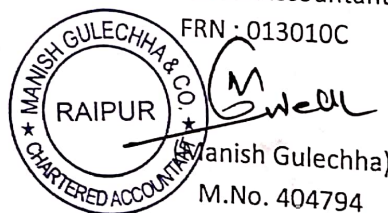
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (1) In the case of the Balance Sheet of the State of the affair as at 31<sup>st</sup> March, 2021:
- (2) In the case of the Income & Expenditure a/c of the Loss for the year ended on that date.

Place: Raipur  
Date: 25.09.2021

For Manish Gulechha & Co.  
Chartered Accountants

FRN : 013010C



M.No. 404794



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

(Governed by Rashtriya Vidyalaya Samiti -Raipur)

**BALANCE SHEET AS ON 31 MARCH, 2021**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>GENERAL FUND</b> ✓		<b>FURNITURE &amp; DEAD STOCK</b>	
Opening Balance	62626442	As per last balance sheet	1899683
Less: Excess of Expenditure over Income	1370750	<b>WATER COOLER</b>	
		As per last balance sheet	105883
<b>CAUTION MONEY</b> ✓		<b>BUILDING WIP</b>	
Opening Balance	768860	As per last balance sheet	38470571
Add : During The Year	347000	<b>HOSTAL BUILDING WIP</b>	
	1115860	As per last balance sheet	5644292
<b>SCHOLARSHIP FUND</b> ✓		<b>COMPUTER LAB</b>	
As per Last Balance Sheet		As per last balance sheet	1176807
	30408	<b>SCIENCE EQUIPMENTS</b>	
<b>CURRENT LIABILITIES</b> ✓		As per last balance sheet	682666
University Grant Comm.		<b>LIBRARY BOOKS</b>	
	27626542	As per last balance sheet	484419
Exam Advance from Pt. R.S.U		<b>COMPUTERS &amp; SOFTWARE</b>	
	331926	As per last balance sheet	1090278
Advance for Competitive Exams		<b>LAND</b>	
	120720	As per last balance sheet	3121000
		<b>PHOTOCOPY MACHINE</b>	
		As per last balance sheet	31000
		<b>TYPEWRITER</b>	
		As per last balance sheet	12809
		<b>MUSICAL EQUIPMENTS</b>	
		As per last balance sheet	32100
		<b>GAMES EQUIPMENTS</b>	
		As per last balance sheet	137061
		<b>ATTENDENCE MACHINE</b>	
		As per last balance sheet	13110
		<b>AIR CONDITIONER</b>	
		As per last balance sheet	110400
		<b>ALMIRA</b>	
		As per last balance sheet	90578
		<b>MOBILE</b>	
		Addition during Year	25000
		<b>INVESTMENT IN FDR</b>	
		As per last balance sheet	21526144
		Add: Interest Accrued during the year	812684
		<b>TDS RECEIABLE (SHEDULE A)</b>	
			1080960
		<b>TELEPHONE DEPOSITE</b>	
			6050
		<b>EMPLOYEE &amp; OTHER ADVANCE (SHEDULE B)</b>	
			851623
		<b>CASH &amp; BANK BALANCE (SHEDULE C)</b>	
			13076030
	90481148		90481148

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 25.09.2021



For Smt Pramila Gokul Das Daga Girls College

*(Signature)*  
Principal  
P.G.Daga Girls College  
Raipur(C.G.)

प्रशासक प्रतिनिधि

# SMT PRAMILA GOKULDAS DAGA GIRLS COLLEGE-RAIPUR

(Governed by Rashtriya Vidyalaya Samiti -Raipur)

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH, 2021

EXPENDITURE	AMOUNT	INCOME		AMOUNT
<b>TO EXPENSES</b>		<b>BY FEES RECEIVED</b>		
PM Relief Fund	27265	Admission Fees	1735000	
Affiliation & Inspection Fees	120000	Admission Form Fees	363500	
Office Expenses	36481	Practical Fees	0	
Cultural Expenses	2659	Monthly Fees	829000	
Bank Expenses	4041	Computer Fees	310500	
Building Rent	722160	Internal Exam Fees	520500	
Office Repairs & Renovation	3000	Other Income	2776000	
Computer Expenses	23120	Development & Maintenance Fees	1717000	8251500
Electricity Expenses	177600			
Annual & External Exam Exp.	10000	By Bank Interest on Saving Account		279487
Security Expenses	117000	By Bank interest on FDR		877912
Karmachari Rajya Bima	9815	By Salary Grant Received from C.G.Govt.		11343207
Legal & Professional Expenses	79669	By NSS		8000
Misc. Expenses	2324	By Other Receipts		15329
News & Periodicals	2575	By Excess of Expenditure over Income		1370750
Freight & Stamp	279			
Provident Fund	2716490			
Repair & Maintenance	53746			
Salary Expenses	16595147			
Stationary Expenses	59768			
TDS Income Tax	1356210			
Telephone Expenses	18726			
Travelling Expenses	5160			
Transporting Expenses	2950			
	<b>22146185</b>			<b>22146185</b>

Compared with Books of Accounts and found in agreement therewith.

For, Manish Gulechha & Co.

Chartered Accountants

FRN 013010C

*M. Gulechha*

Manish Gulechha

Proprietor

M.No. 404794

Raipur 25.09.2021



For Smt Pramila Gokul Das Daga Girls College

*S. G. Das*

Principal  
P.G.Daga Girls College  
Raipur (C.G.)

*[Signature]*

प्रशासक प्रतिनिधि

**SMT PRAMILA GOKULDAS DAGA GIRLS COLLEGE-RAIPUR**  
(Governed by Rashtriya Vidyalaya Samiti -Raipur)  
**SCHEDULES AS ON 31 MARCH, 2021**

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
TDS RECEIABLE 19-20	133879
TDS RECEIABLE 20-21	65228
	<b>1080960</b>
<b>EMPLOYEE &amp; OTHER ADVANCE (SCHEDULE B)</b>	
Prakash Vaidya	100000
Santosh	50000
D.K.Dubey	574169
Uttam Singh Rajput	101360
Mahendra Verma College Exp. Advance	26094
	<b>851623</b>
<b>CLOSING CASH &amp; BANK BALANCE (SCHEDULE C)</b>	
SBI UGC A/C. 31161160958	3171077
SBI A/C.	500
SBI A/C. 10470150046	3292850
SBI A/C. 32626062471	1082706
SBI A/C. 10470129637	93341
SBI A/C. 33949196104 C.G.GRANT A/C	5292797
SBI A/C. 10470129706	134994
SBI A/C. 35265103211	5505
CENTRAL BANK OF INDIA	1160
ALLAHABAD BANK	1100
	<b>13076030</b>

*S. Jha*  
Principal  
P.G.Daga Girls College  
Raipur(C.G.)



*(Signature)*  
प्रशासक प्रतिनिधि

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

(Governed by Rashtriya Vidyalaya Samiti -Raipur)

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 MARCH, 2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>TO OPENING BALANCES</b>		<b>BY EXPENSES</b>	
SBI UGC A/C. 31161160958	3086279	PM Relief Fund	27265
SBI A/C.	500	Affiliation & Inspection Fees	120000
SBI A/C. 10470150046	7041494	Office Expenses	36481
SBI A/C. 32626062471	880398	Cultural Expenses	2659
SBI A/C. 10470129637	90845	Bank Expenses	4041
SBI A/C. 33949196104 C.G.GRANT A/C	3339002	Building Rent	722160
SBI A/C. 10470129706	131384	Office Repairs & Renovation	3000
SBI A/C. 35265103211	9104	Computer Expenses	23120
CENTRAL BANK OF INDIA	1160	Electricity Expenses	177600
ALLAHABAD BANK	1100	Annual & External Exam Exp.	10000
CASH IN HAND	8900	Security Expenses	117000
	14590166	Karmachari Rajya Bima	9815
		Legal & Professional Expenses	79669
<b>TO FEES RECEIVED</b>		Misc. Expenses	2324
Admission Fees	1735000	News & Periodicals	2575
Admission Form Fees	363500	Postage & Stamp	279
Practical Fees	0	Provident Fund	2716490
Monthly Fees	829000	Repair & Maintainance	53746
Computer Fees	310500	Salary Expenses	16595147
Internal Exam Fees	520500	Stationary Expenses	59758
Other Income	2776000	TDS Income Tax	1356210
Development & Maintainance Fees	1717000	Telephone Expenses	18726
	8251500	Travelling Expenses	5160
To Bank Interest on Saving Account		Transporting Expenses	2950
To Salary Grant Received from C.G.Govt.	279487		22146185
To Pt R S S University Exam Adv.	11343207	<b>By Advance Given to</b>	
To Advance for Competitive Exams	215049	Mahendra Verma College Exp. Advance	17883
To NSS	120720	Uttam Singh Rajput	101360
To Other Receipts	8000		119243
To Cautation Money	15329		
	347000	<b>BY CLOSING BALANCES</b>	
<b>To Advance Ajusted</b>		SBI UGC A/C. 31161160958	3171077
Karan Chandrakar	1000	SBI A/C.	500
Mahendra Verma	35000	SBI A/C. 10470150046	3292850
Manoj Yadav	35000	SBI A/C. 32626062471	1082706
Santosh Nishad	50000	SBI A/C. 10470129637	93341
Sohaga Bai	50000	SBI A/C. 33949196104 C.G.GRANT A/C	5292797
	171000	SBI A/C. 10470129706	134994
		SBI A/C. 35265103211	5505
		CENTRAL BANK OF INDIA	1160
		ALLAHABAD BANK	1100
		CASH IN HAND	0
	35341458		13076030
			35341458

Compared with Books of Accounts and found in agreement therewith.

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

Manish Gulechha  
Proprietor  
M.No. 404794  
Raipur 25.09.2021



For Smt Pramila Gokul Das Daga Girls College

*S. G. Daga*  
Principal  
P.G. Daga Girls College  
Raipur (C.G.)

प्रशासक प्रतिनिधि



**The Members**

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

We have completed the examination of the books of account Smt. Pramila Gokuldas Daga Girls College, Raipur (C.G.) for the year ended on 31<sup>st</sup> March, 2021 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.
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: 25.09.2021

For Manish Gulechha & Co.

Chartered Accountants

