

**AUDITED
FINACIAL STATEMENTS**

OF

**SMT. P.G.DAGA GIRLS COLLEGE
RAIPUR (C.G)**

FOR

**FINANCIAL YEAR
2021-2022**

MANISH GULECHHA & CO.

CHARTERED ACCOUNTANTS

M.G ROAD, RAIPUR (C.G.)

E-mail : manishgulechha@yahoo.com , Mobile : 9329320132



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 31st March 2022 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

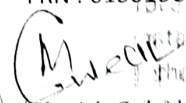
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (1) In the case of the Balance Sheet of the State of the affair as at 31st March, 2022:
- (2) In the case of the Income & Expenditure a/c of the Profit for the year ended on that date.

Place: Raipur
Date: 28.05.2022

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




(Manish Gulechha)
M.No. 404794

SMT PRAMILA GOKULDAS DAGA GIRLS COLLEGE-RAIPUR

(Governed by Rashtriya Vidyalaya Samiti -Raipur)

BALANCE SHEET AS ON 31 MARCH, 2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
GENERAL FUND		FURNITURE & DEAD STOCK	1899683
Opening Balance	61255692	As per last balance sheet	
Add: Excess of Income over Expenditure	5314881	WATER COOLER	105883
		As per last balance sheet	
CAUTION MONEY		BUILDING WIP	
Opening Balance	1115860	As per last balance sheet	38470571
Add : During The Year	113800	Addition During the Year	185276
		HOSTAL BUILDING WIP	
		As per last balance sheet	5644292
SCHOLORSHIP FUND		COMPUTER LAB	
As per Last Balance Sheet	30408	As per last balance sheet	1176807
		SCIENCE EQUIPMENTS	
		As per last balance sheet	682666
CURRENT LIABILITIES		Addition During the Year	87955
University Grant Comm.	27626542	LIABRARY BOOKS	
TDS Payable	12000	As per last balance sheet	484419
		COMPUTORS & SOFTWARE	
		As per last balance sheet	1090278
		LAND	
		As per last balance sheet	3121000
		PHOTOCOPY MACHINE	
		As per last balance sheet	31000
		Addition During the Year	33360
		TYPEWRITER	
		As per last balance sheet	12809
		MUSICAL EQUIPMENTS	
		As per last balance sheet	32100
		GAMES EQUIPMENTS	
		As per last balance sheet	137061
		ATTENDENCE MACHINE	
		As per last balance sheet	13110
		AIR CONDITIONER	
		As per last balance sheet	110400
		ALMIRA	
		As per last balance sheet	90578
		MOBILE	
		As per last balance sheet	25000
		INVESTMENT IN FDR	
		As per last balance sheet	22338828
		Add: Interest Accrued during the year	870228
		TDS RECEIABLE (SHEDULE A)	
			1280727
		TELEPHONE DEPOSITE	
			6050
		EMPLOYEE & OTHER ADVANCE (SHEDULE B)	
			737791
		CASH & BANK BALANCE (SHEDULE C)	
			16801311
		Notes Of Account (Shedule D)	
			95469183
	95469183		

Compared with Books of Accounts and found in agreement therewith.

For, Manish Gulechha & Co.

Chartered Accountants

FRN 013010C

Manish Gulechha
Manish Gulechha
Propreitor

M.No. 404/94
Raipur 28.05.2022



For Smt Pramila Gokul Das Daga Girls College

Smt Pramila Gokul Das
Principal

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

Smt Pramila Gokul Das
अध्यक्ष
शासी निकाय
श्रीमती पी.जी. डागा कन्या महा.
रायपुर (छ.ग.)

SMT PRAMILA GOKULDAS DAGA GIRLS COLLEGE-RAIPUR

(Governed by Rashtriya Vidyalaya Samiti -Raipur)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH, 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO EXPENSES		BY FEES RECEIVED	
Advertisement Expenses	89964	Admission Fees	8617558
Affiliation & Inspection Fees	118520	Admission Form Fees	167200
Office Expenses	27466	Monthly Fees	10389164
Cultural Expenses	19284		
Bank Expenses	3842	By Bank Interest on Saving Account	446352
Building Rent	782340	By Bank interest on FDR	1069995
Office Repairs & Renovation	204700	By Other Receipts	20100
Computer Expenses	16520		
Electricity Expenses	167740		
Annual & External Exam Exp.	158569		
Security Expenses	17400		
Karmachari Rajya Bima	5209		
Legal & Professional Expenses	84962		
Audit Fees	38000		
Postage & Stamp	66		
Provident Fund	1724754		
Repair & Maintainance	21413		
Salary Expenses	11802094		
Stationary Expenses	88529		
TDS Income Tax	4750		
Telephone Expenses	13193		
Travelling Expenses	6173		
Excess of Income over Expenditure	5314881		
	20710369		20710369

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 28.05.2022



For Smt Pramila Gokul Das Daga Girls College

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

[Signature]
अध्यक्ष
शासी निकाय
श्रीमती पी.जी. डागा कन्या महा.
रायपुर (छ.ग.)

SMT PRAMILA GOKULDAS DAGA GIRLS COLLEGE-RAIPUR
(Governed by Rashtriya Vidyalyaya Samiti -Raipur)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 MARCH, 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO OPENING BALANCES		BY EXPENSES	
SBI UGC A/C. 31161160958	3171077	Advertisement Expenses	89964
SBI A/C	500	Affiliation & Inspection Fees	118520
SBI A/C. 10470150046	3292850	Office Expenses	27466
SBI A/C. 32626062471	1082706	Cultural Expenses	19284
SBI A/C. 10470129637	93341	Bank Expenses	3842
SBI A/C. 33949196104 C.G. GRANT A/C	5292797	Building Rent	782340
SBI A/C. 10470129706	134994	Office Repairs & Renovation	204700
SBI A/C. 35265103211	5505	Computer Expenses	16570
CENTRAL BANK OF INDIA	1160	Electricity Expenses	167740
ALLAHABAD BANK	1100	Annual & External Exam Exp.	158569
CASH IN HAND	0	Security Expenses	17400
	13076030	Karmachari Rajya Bima	5209
		Legel & Professional Expenses	84962
TO FEES RECEIVED	8617558	Audit Fees	38000
Admission Fees	167200	Postage & Stamp	66
Admission Form Fees	10389164	Provident Fund	1724754
Monthly Fees		Repair & Maintainance	21413
To Bank Interest on Saving Account		Salary Expenses	11802094
To Other Receipts		Stationary Expenses	88529
To Caution Money		TDS Income Tax	4750
		Telephone Expenses	13193
To Advance Ajusted	26094	Travelling Expenses	6173
Mahendra Verma College Exp. Advance	101360	By Fixed Asset Additions	185276
Uttam Singh Rajput		Buiding WIP	33360
		Photocopy Machine	87955
		Science Equipment	
TDS Payable		By Expenses Adjusted	
		Pt. R S S University Exam Adv.	345548
		Advance for Competitive Exams	120720
		BY CLOSING BALANCES	
		SBI UGC A/C. 31161160958	3257567
		SBI A/C.	500
		SBI A/C. 10470150046	7151622
		SBI A/C. 32626062471	679745
		SBI A/C. 10470129637	95887
		SBI A/C. 33949196104 C.G. GRANT A/C	5436880
		SBI A/C. 10470129706	138676
		SBI A/C. 35265103211	15656
		CENTRAL BANK OF INDIA	1160
		ALLAHABAD BANK	1100
		CASH IN HAND	22518
			16801311
			32969658
	32969658		

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 28.05.2022



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

For Smt Pramila Gokul Das Daga Girls College

P. J. Daga
अध्यक्ष
शासी निकाय
श्रीमती पी.जी. डागा कन्या महा.
रायपुर (छ.ग.)

SMT PRAMILA GOKULDAS DAGA GIRLS COLLEGE-RAIPUR
(Governed by Rashtriya Vidyalaya Samiti -Raipur)
SCHEDULES AS ON 31 MARCH, 2022

PARTICULARS	AMOUNT
TDS RECEIVABLE (SCHEDULE A)	
TDS RECEIVABLE 10-11	47480
TDS RECEIVABLE 11-12	60946
TDS RECEIVABLE 12-13	90727
TDS RECEIVABLE 13-14	82636
TDS RECEIVABLE 14-15	103917
TDS RECEIVABLE 15-16	108342
TDS RECEIVABLE 16-17	123124
TDS RECEIVABLE 17-18	136300
TDS RECEIVABLE 18-19	128381
TDS RECEIVABLE 19-20	133879
TDS RECEIVABLE 20-21	65228
TDS RECEIVABLE 21-22	199767
	1280727
EMPLOYEE & OTHER ADVANCE (SCHEDULE B)	
Prakash Vaidya	100000
Santosh	50000
D.K.Dubey	574169
Exam Advance Pt. R.S.S. University	13622
	737791
CLOSING CASH & BANK BALANCE (SCHEDULE C)	
CASH BALANCE	22518
SBI UGC A/C. 31161160958	3257567
SBI A/C.	500
SBI A/C. 10470150046	7151622
SBI A/C. 32626062471	679745
SBI A/C. 10470129637	95887
SBI A/C. 33949196104 C.G.GRANT A/C	5436880
SBI A/C. 10470129706	138676
SBI A/C. 35265103211	15656
CENTRAL BANK OF INDIA	1160
ALLAHABAD BANK	1100
	16801311



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

Shashi Nikam
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SMT. P.G.DAGA GIRLS COLLEGE . RAIPUR (C.G)

Schedule "D" Significant accounting policies & notes to the accounts for the year ended 31st March, 2022

1. Accounting Convention :

The Accounts are prepared on going concern basis under the historical cost convention and in accordance with the generally accepted accounting policies in cash basis.

2. Fixed Assets & Depreciation:

Fixed Assets are stated at cost. No depreciation has been charged on fixed assets therefore the expenditure over income during the year is under stated by the amount of deprecation.

3. Revenue Recognition:

Revenue on account of Fees is recognised in the accounts on Receipt of Fees.

Notes to Accounts:

1. Advance to staff is taken as certified by the Management.
2. Balances in accounts are subject to confirmation from the concern parties.
3. Balances shown under Fixed Deposits are subject to confirmation.

Signature to Schedule "A" to "D"

For Manish Gulechha & Co.
Chartered Accountants
FRN: Q13010C



(Manish Gulechha)
Proprietor
M.No. 404794

Raipur : 28/05/2022

UDIN: 22404794 AOWTZN14373