

**AGRAWAL & JAISWAL**

Chartered Accountants

Firm Reg. No. - 020345C

CA Atik Jaiswal (M.No. - 427932)

1/13 Nehru Complex,

Beside Municipal Corporation Office,

Vyapar Vihar, Bilaspur (C.G.)

Contact No. - 08827882000

To,
The Principal /Secretary ,
Chaitanya Shikshan Samiti and Chaitnya Science and Arts College
Pamgarh, Dist. Janjgir- Champa (C.G.)

We have examined the Balance Sheet of Chaitanya Shikshan Samiti and Chaitanya Science and Arts College Pamgarh (C.G.) as on 31st March, 2022 alongwith Receipts & Payments Account and Income & Expenditure A/c for the year ended on that date which are in agreement with the books of account maintained at the College. We report that:-

1. BOOKS OF ACCOUNT: The institution has maintained the following books of account for the year under audit:-

- | | |
|-----------------------------------------------|---------------------|
| a) Cash Book | b) Ledger |
| c) Journal | d) Bank Books |
| e) Salary Register | f) Daily Collection |
| g) Receipt Books for Fee, & Register for Fees | |
| h) Voucher Files for Expenses etc. | |

2. BALANCE CONFIRMATION: The balances in the Loans & Advances (Assets), Security Deposits, Credit Balance with Creditors and Caution Money A/c are subject to confirmation at the year end.

3. VOUCHERS: It has also been observed during the course of audit that some of the expenses were supported by internal vouchers only.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion, proper books of account have been kept (subject to comments as above) by the college so far as appears from our examination of the books.

Subject to our comments mentioned in Paras (2) and (3) above and according to the explanations given to us, the said Balance Sheet, Income & Expenditure A/c and Receipts & Payments A/c give a true & fair view:-

i) in the case of the Balance Sheet, of the state of affairs of the college as at 31st March, 2022 and

ii) in the case of Income & Expenditure A/c, of the Surplus (Excess of Income Over Expenditure) of the college for the year ended on that date.

Place : Bilaspur (C.G.)
Date : 10.12.2022

PRINCIPAL

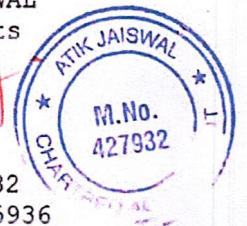
Chaitanya Science And Arts College
Pamgarh, Distt. Janjgir-Champa(C.G.)

M/s AGRAWAL AND JAISWAL
Chartered Accountants

CA ATIK JAISWAL

Membership No. 427932

UDIN : 24427932BKAPWH5936



CHAITANYA SHIKSHAN SAMITI
Chaitanya Science and Arts College, Shasha Road, Pamgarh Dist. Janjgir Champa(C.G.)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31,2022

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>CONTINGENCIES:</u> (Schedule "B")		13,701,330.76	<u>REVENUE INCOME:</u> (Schedule "A")		19,965,916.00
<u>DEPRECIATION:</u> (Schedule "C")		1,678,376.00	<u>INCOME FROM OTHER SOURCES:</u> Interest from Bank Interest on FDR with SBI		30,204.00 170,553.15
<u>Surplus:</u> Being excess of Income over Expenditure Transferred to General Fund		4,786,966.39			
Total Rs.		<u>20,166,673.15</u>	Total Rs.		<u>20,166,673.15</u>

Note: Schedule "A" to "C" form part of accounts.

Certified that the above statement
is true and correct.

As per our report of even date attached.

M/s AGRAWAL AND JAISWAL
Chartered Accountants

CA-ATIK JAISWAL
Membership No. 427932
UDIN : 24427932BKAPWH5936

Place : Bilaspur (C.G.)
Date : 10. 12. 2022

CORRESPONDENT


PRINCIPAL

Chaitanya Science And Arts College
Pamgarh, Distt. Janjgir-Champa(C.G.)



CHAITANYA SHIKSHAN SAMITI
Chaitanya Science and Arts College, Shasha Road, Pamgarh Dist. Janjgir Champa(C.G.)
BALANCE SHEET AS ON MARCH 31,2022

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS	AMOUNT
GENERAL FUND:			FIXED ASSETS:	
As per last Balance Sheet	12,872,088.45		(Schedule "F")	11,887,278.84
Add: Surplus for the year transferred from income Expenditure A/c	<u>4,786,966.39</u>	17,659,054.84	Deposit Assets	
CURRENT LIABILITIES			FDR No. 40077784373	500,000.00
Building Fund (CG State Statical Department)	3,049,920.00		FDR No. 400777845408	700,000.00
			FDR With SBI Pamgarh	800,000.00
			FDR With SBI Pamgarh New	400,000.00
			FDR with Allahabad Bank New	1,000,000.00
			Interest Accrued on FDR	311,563.15
			TDS Earlier Years	70,340.00
			TDS F.Y. 2020-21	7,811.00
			TDS F.Y. 2017-18	<u>10,099.00</u>
				3,799,813.15
			LOANS AND ADVANCES:	
			Loan to Chaitanya sikshan samiti	300,000.00
			CLOSING BALANCES:	
			Allahabad Bank A/c No 22255303987	1,641,268.42
			Allahabad Bank A/c No 22255384811	765,527.70
			CG Rajya Gramin Bank A/c No.77007590591	1,634,329.19
			SBI A/c No. 11291470834	367,387.04
			SBI A/c No. 30267880475	185,359.50
			Cash in hand	128,011.00
Total Rs.		<u>20,708,974.84</u>	Total Rs.	<u>20,708,974.84</u>

0.00

Note: Schedule "A" to "C" form part of accounts.


Certified that the above statement is true and correct.

As per our report of even date attached.

M/s AGRAWAL AND JAISWAL
Chartered Accountants

CA ATIK JAISWAL
Membership No. 427932
UDIN : 24427932BKAPWH5936

Place : Bilaspur (C.G.) CORRESPONDENT
Date : 10. 12. 2022


PRINCIPAL
 Chaitanya Science And Arts College
 Pamgarh, Distt. Janjgir-Champa(C.G.)



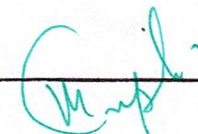
CHAITANYA SHIKSHAN SAMITI
Chaitanya Science and Arts College, Pamgarh Dist. Janjgir Champa(C.G.)

SCHEDULE "A":REVENUE INCOME

SL.	PARTICULARS	AMOUNT
1	Admission Fee	189,400.00
2	Sports Fees	318,192.00
3	Tour and Other Fees	800,300.00
4	Tuition Fees	9,668,000.00
5	Other Fees	68,740.00
6	University Fund (Student)	155,308.00
7	Capital Fund	7,589,376.00
8	Trust Fund	189,400.00
9	Development Fund	568,200.00
10	Research Fund	60,000.00
11	University Fund (Received from ABVV University)	342,000.00
12	Alumini Fund	17,000.00
Total Rs.		19,965,916.00

SCHEDULE "B":CONTINGENCIES

SL.	PARTICULARS	AMOUNT
1	Salary And Remuneration	9,741,041.00
2	Advertisement and Pramotion Expenses	92,760.00
3	Bank Charges	2,768.76
4	Electricity Expenses	330,532.00
5	Examination Expenses(internal)	12,645.00
6	Function and Festival Celebration Expenses	397,660.00
7	Greenery Expenses	52,850.00
8	Inspection Expenses	13,128.00
9	Telephone and Internet Expenses	80,506.00
10	Medical Expenses	20,223.00
11	Meeting Expenses	5,000.00
12	Miscellaneous Expenses	52,240.00
13	News Paper and Periodicals	28,270.00
14	Photocopy and Printing Expenses	1,834.00
15	Repairs and Maintainance - Furniture	34,620.00
16	Repairs and Maintainance - Building	331,500.00
17	Repairs and Maintainance - Computer	32,150.00
18	Repairs and Maintainance - Electricals	60,770.00
19	Repairs and Maintainance - Others	343,795.00
20	Repairs and Maintainance - Tap nul	8,030.00
21	Traning and Placement Expenses	12,940.00
22	Software support and Website Expenses	907,383.00
23	Subscription and Membership Expenses	8,464.00
24	Postage and Courier	820.00
25	Stationery Expenses	305,397.00
26	Travelling Expenses	10,668.00
27	Affiliation Fees	213,067.00
28	Confrence Seminar Expenses	41,698.00
29	Research, Development and Collabation Expenses	60,000.00
30	Financial Support to Faculty	70,490.00
31	Scholarship, Concession and Student Welfare Expenses	48,670.00
32	NSS Expenses	86,210.00
33	Practicle Expenses	40,460.00
34	Sports Expenses	80,506.00
35	University Expenses	44,380.00
36	Examination Centre Expenses	121,615.00
37	Library Expenses	6,240.00
Total Rs.		13,701,330.76



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Chaitanya Science And Arts College
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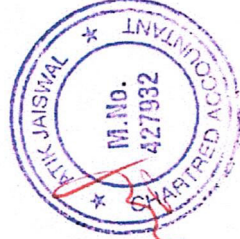


Total Rs.

13,701,330.76

CHAITANYA SHIKSHAN SAMITI
Chaitanya Science and Arts College, Pamgarh Dist. Janjgir Champa(C.G.)
SCHEDULE "C": FIXED ASSETS AND DEPRECIATION

SL. NO.	PARTICULARS	W.D.V. AS ON		Addition		TOTAL	DEPRECIATION		W.D.V. AS ON 31-3-2021
		1-4-2020	1-4-2021	up to 180 day	After 180 Days		RATE	AMOUNT	
1	Building A/c	5,611,153.49	2,469,210.00	-	-	8,080,363.49	10%	808,036.00	7,272,327.49
2	Computer	230,826.00	420,720.00	-	-	651,546.00	40%	260,618.00	390,928.00
3	Furniture & Fixures	1,365,024.00	439,860.00	-	-	1,804,884.00	10%	180,488.00	1,624,396.00
4	Lab Equipments	709,777.00	100,690.00	-	-	810,467.00	15%	121,570.00	688,897.00
5	Books and Periodicals	631,611.35	290,252.00	-	-	921,863.35	15%	138,279.00	783,584.35
6	Vehicle (Eco Sports)	691,343.00	-	-	-	691,343.00	15%	103,701.00	587,642.00
7	Air Conditioner	40,860.00	-	-	-	40,860.00	15%	6,129.00	34,731.00
8	CCTV Camera	62,461.00	-	-	-	62,461.00	15%	9,369.00	53,092.00
9	Electrical Installation	255,057.00	246,810.00	-	-	501,867.00	10%	50,186.00	451,681.00
TOTAL Rs.		9,598,112.84	3,967,542.00	-	-	13,565,654.84	-	1,678,376.00	11,887,278.84



(Signature)
PRINCIPAL
 Chaitanya Science And Arts College
 Pamgarh, Distt. Janjgir-Champa(C.G.)

CHAITANYA SHIKSHAN SAMITI

Chaitanya Science and Arts College, Pamgarh Dist. Janjgir Champa(C.G.)

Abstract of budget for purchase of books & journals, Infrastructure Augmentation, Repairs & Maintenance and green initiative for year 2021-22

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
a	Books and Journals	3,00,000.00	2,90,252.00
	Total Rs.	3,00,000.00	2,90,252.00
2	Infrastructure Augmentation		
a	i) Building	25,00,000.00	24,69,210.00
b	ii) Furniture and Fixture	4,50,000.00	4,39,860.00
c	iii) Lab Equipment's	1,00,000.00	1,00,690.00
	iv) Computer	4,20,000.00	4,20,720.00
	v) Electrical Installation	2,45,000.00	2,46,810.00
	Total Rs.	37,15,000.00	36,77,290.00
3	REPAIRS AND MAINTENANCE		
	PHYSICAL FACILITIES		
	i) Electricity expenses	3,30,000.00	3,30,532.00
	ii) Repairs and Maintainance - Furniture	35,000.00	34,620.00
	iii) Repairs and Maintainance - Building	3,35,000.00	3,31,500.00
	iv) Repairs and Maintainance - Computer	30,000.00	32,150.00
	v) Repairs and Maintainance - Electricals	60,000.00	60,770.00
	vi) Repairs and Maintainance - Others	3,45,000.00	3,43,795.00
	vii) Repairs and Maintainance - Tap nul	8,000.00	8,030.00
	Total Rs.	11,43,000.00	11,41,397.00
4	ACADEMIC FACILITIES		
	i) Affiliation expenses	2,15,000.00	2,13,067.00
	ii) Conference and Seminar expenses	40,000.00	41,698.00
	iii) Research & Development and Collaboration	60,000.00	60,000.00
	iv) Financial Support to Faculty	70,000.00	70,490.00
	v) Functions and Festivals	4,00,000.00	3,97,660.00
	vi) Scholarships & Concessions and students Welfare	48,000.00	48,670.00
	Total Rs.	8,33,000.00	8,31,585.00
5	SALARY AND REMUNERATION EXPENSES	98,00,000.00	97,41,041.00
6	EXPENSES OTHERS THAN SALARY		
	i) Promotional Activity expenses	95,000.00	92,760.00
	ii) Newspaper and magazines expenses	28,000.00	28,270.00
	iii) Training and Placament expenses	13,000.00	12,940.00
	iv) Software Support and Website expenses	9,00,000.00	9,07,383.00
	v) Greenery expenses	50,000.00	52,850.00
	vi) Subscriptions and Memberships expenses	8,500.00	8,464.00
	Vii) Office expenses: a) Postages and Courier	1,000.00	820.00
	b) Telephone & Internet expenses	80,000.00	80,506.00
	c) Miscellaneous expenses	50,000.00	52,240.00
	d) Printing & Stationery expenses	3,05,000.00	3,05,397.00
	e) Photocopy expenses	2,000.00	1,834.00
	f) Library Expenses	7,000.00	6,240.00
	Total Rs.	15,39,500.00	15,49,704.00
	Total Expenses (1 to 6)	1,73,30,500.00	1,72,31,269.00

Date - 10.12.2022

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