



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, 2023 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, 2023 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 : 03.11.2023

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 : 24427932BKAPWI5803



CHAITANYA SHIKSHAN SAMITI
Chaitanya Science and Arts College, Pamgarh Dist. Janjgir Champa(C.G.)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31,2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES:					
Allahabad Bank A/c No 22255303987		1,641,268.42	CONTINGENCIES:		
Allahabad Bank A/c No 22255384811		765,527.70	(Schedule "B")		
CG Rajya Gramin Bank A/c No.77007590591		1,634,329.19	15,637,126.23		
SBI A/c No. 11291470834		367,387.04	FIXED ASSETS:		
SBI A/c No. 30267880475		185,359.50	Addition during the year		
			(Schedule "C")		
Fixed Deposits with Bank Opening		3,799,813.15	3,653,470.00		
Cash in hand		128,011.00	CLOSING BALANCES:		
			Allahabad Bank A/c No 22255303987		
			Allahabad Bank A/c No 22255384811		
			CG Rajya Gramin Bank A/c No.77007590591		
			SBI A/c No. 11291470834		
			SBI A/c No. 30267880475		
			1,087,028.22		
			787,969.70		
			1,234,120.16		
			377,286.04		
			190,414.50		
			3,702,313.15		
			392,502.00		
REVENUE INCOME:					
(Schedule "A")					
		18,023,120.00			
INCOME FROM OTHER SOURCES:					
Interest from Bank	85,082.00		Fixed Deposit Closing Balance		
Interest on FDR with SBI	132,332.00	217,414.00	Cash in hand		
			3,702,313.15		
			392,502.00		
Loan and Advances:					
Chitanya Sikshan Samiti					
		300,000.00			
		<u>27,062,230.00</u>			<u>27,062,230.00</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 : 24427932BKAPWI5803

Place : Bilaspur (C.G.)
Date : 03. 11. 2023

CORRESPONDENT



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.)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31,2023

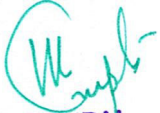
EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>CONTINGENCIES:</u> (Schedule "B")		15,637,126.23	<u>REVENUE INCOME:</u> (Schedule "A")		18,023,120.00
<u>DEPRECIATION:</u> (Schedule "C")		1,986,733.00	<u>INCOME FROM OTHER SOURCES:</u> Interest from Bank Interest on FDR with SBI		85,082.00 132,332.00
<u>Surplus :</u> Being excess of Income over Expenditure Transferred to General Fund		616,674.77			
Total Rs.		<u>18,240,534.00</u>	Total Rs.		<u>18,240,534.00</u>

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

Certified that the above statement
is true and correct.

Place : Bilaspur (C.G.)
Date : 03. 11. 2023

CORRESPONDENT


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

As per our report of even date attached.

M/s AGRAWAL AND JAISWAL
Chartered Accountants


CA ATIK JAISWAL
 Membership No. 427932
 UDIN : 24427932BKAPWI5803



CHAITANYA SHIKSHAN SAMITI
Chaitanya Science and Arts College, Pamgarh Dist. Janjgir Champa(C.G.)
BALANCE SHEET AS ON MARCH 31,2023

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS	AMOUNT
GENERAL FUND:			FIXED ASSETS:	
As per last Balance Sheet	17,659,054.84		(Schedule "F")	13,554,015.84
Add: Surplus for the year transferred from income Expenditure A/c	<u>616,674.77</u>	18,275,729.61	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	400,000.00
			FDR With SBI Pamgarh	800,000.00
			FDR with Allahabad Bank Ne'	1,000,000.00
			Interest Accrued on FDR	204,509.15
			TDS Earlier Years	78,151.00
			TDS F.Y. 2021-22	9,554.00
			TDS F.Y. 2017-18	<u>10,099.00</u>
				3,702,313.15
			CLOSING BALANCES:	
			Allahabad Bank A/c No 22255303987	1,087,028.22
			Allahabad Bank A/c No 22255384811	787,969.70
			CG Rajya Gramin Bank A/c No.77007590591	1,234,120.16
			SBI A/c No. 11291470834	377,286.04
			SBI A/c No. 30267880475	190,414.50
			Cash in hand	392,502.00
Total Rs.		<u>21,325,649.61</u>	Total Rs.	<u>21,325,649.61</u>

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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 : 24427932BKAPWI5803

Place : Bilaspur (C.G.)
Date : 03. 11. 2023

CORRESPONDENT



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	202,000.00
2	Sports Fees	339,360.00
3	Tour and Other Fees	1,043,600.00
4	Tuition Fees	7,989,500.00
5	Other Fees	76,230.00
6	University Fund (Student)	165,640.00
7	Capital Fund	6,398,270.00
8	Trust Fund	202,000.00
9	Development Fund	606,000.00
10	Research Fund	380,000.00
11	University Fund (Received from ABVV University)	600,520.00
12	Alumini Fund	20,000.00
Total Rs.		18,023,120.00

SCHEDULE "B":CONTINGENCIES

SL.	PARTICULARS	AMOUNT
1	Salary And Remuneration	9,962,310.00
2	Advertisement and Pramotion Expenses	83,420.00
3	Bank Charges	5,840.00
4	Electricity Expenses	233,783.00
5	Examination Expenses(internal)	11,680.00
6	Function and Festival Celebration Expenses	264,230.00
7	Greenery Expenses	89,366.00
8	Inspection Expenses	14,935.00
9	Telephone and Internet Expenses	84,985.00
10	Medical Expenses	19,686.00
11	Meeting Expenses	4,688.00
12	Miscellaneous Expenses	156,279.23
13	News Paper and Periodicals	29,470.00
14	Photocopy and Printing Expenses	2,366.00
15	Repairs and Maintainance - Furniture	68,355.00
16	Repairs and Maintainance - Building	203,395.00
17	Repairs and Maintainance - Computer	40,210.00
18	Repairs and Maintainance - Electricals	88,420.00
19	Repairs and Maintainance - Others	289,645.00
20	Repairs and Maintainance - Tap nul	9,680.00
21	Traning and Placement Expenses	19,890.00
22	Software support and Website Expenses	96,650.00
23	Subscription and Membership Expenses	13,790.00
24	Postage and Courier	2,236.00
25	Stationery Expenses	365,476.00
26	Travelling Expenses	16,580.00
27	Affiliation Fees	160,850.00
28	Confrence Seminar Expenses	162,908.00
29	Research, Development and Collabation Expenses	380,000.00
30	Financial Support to Faculty	178,910.00
31	Scholarship, Concession and Student Welfare Expenses	164,230.00
32	NSS Expenses	35,300.00
33	Practicle Expenses	1,863,570.00
34	Sports Expenses	92,490.00
35	University Expenses	68,322.00
36	Examination Centre Expenses	281,163.00
37	Library Expenses	22,498.00
38	NAAC Expenses	49,520.00
Total Rs.		15,637,126.23

M. N. S.

PRINCIPAL

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



Total Rs.

15,637,126.23

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 1-4-2021	Addition		TOTAL	DEPRECIATION		W.D.V. AS ON 31-3-2022
			up to 180 day	After 180 Days		RATE	AMOUNT	
1	Building A/c	7,272,327.49	1,863,570.00	-	9,135,897.49	10%	913,589.00	8,222,308.49
2	Computer	390,928.00	590,840.00	-	981,768.00	40%	392,707.00	589,061.00
3	Furniture & Fixures	1,624,396.00	435,605.00	-	2,060,001.00	10%	206,000.00	1,854,001.00
4	Lab Equipments	688,897.00	140,220.00	-	829,117.00	15%	124,367.00	704,750.00
5	Books and Periodicals	783,584.35	474,475.00	-	1,258,059.35	15%	188,708.00	1,069,351.35
6	Vehicle (Eco Sports)	587,642.00	-	-	587,642.00	15%	88,146.00	499,496.00
7	Air Conditioner	34,731.00	-	-	34,731.00	15%	5,209.00	29,522.00
8	CCTV Camera	53,092.00	-	-	53,092.00	15%	7,963.00	45,129.00
9	Electrical Installation	451,681.00	148,760.00	-	600,441.00	10%	60,044.00	540,397.00
TOTAL Rs.		11,887,278.84	3,653,470.00	-	15,540,748.84	-	1,986,733.00	13,554,015.84



M. Singh

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 2022-23

SL. No.	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
a	Books and Journals	4,75,000.00	4,74,475.00
	Total Rs.	4,75,000.00	4,74,475.00
2	Infrastructure Augmentation		
a	i) Building	18,65,000.00	18,63,570.00
b	ii) Furniture and Fixture	4,35,000.00	4,35,605.00
c	iii) Lab Equipment's	1,40,000.00	1,40,220.00
	iv) Computer	5,90,000.00	5,90,840.00
	v) Electrical Installation	1,50,000.00	1,48,760.00
	Total Rs.	31,80,000.00	31,78,995.00
3	REPAIRS AND MAINTENANCE		
	PHYSICAL FACILITIES		
	i) Electricity expenses	2,35,000.00	2,33,783.00
	ii) Repairs and Maintainance - Furniture	70,000.00	68,355.00
	iii) Repairs and Maintainance - Building	2,05,000.00	2,03,395.00
	iv) Repairs and Maintainance - Computer	40,000.00	40,210.00
	v) Repairs and Maintainance - Electricals	90,000.00	88,420.00
	vi) Repairs and Maintainance - Others	2,90,000.00	2,89,645.00
	vii) Repairs and Maintainance - Tap nul	10,000.00	9,680.00
	Total Rs.	9,40,000.00	9,33,488.00
4	ACADEMIC FACILITIES		
	i) Affiliation expenses	1,60,000.00	1,60,850.00
	ii) Conference and Seminar expenses	1,60,000.00	1,62,908.00
	iii) Research & Development and Collaboration	3,80,000.00	3,80,000.00
	iv) Financial Support to Faculty	1,80,000.00	1,78,910.00
	v) Functions and Festivals	2,65,000.00	2,64,230.00
	vi) Scholarships & Concessions and students	1,65,000.00	1,64,230.00
	Total Rs.	13,10,000.00	13,11,128.00
5	SALARY AND REMUNERATION EXPENSES	1,00,00,000.00	99,62,310.00
6	EXPENSES OTHERS THAN SALARY		
	i) Promotional Activity expenses	85,000.00	83,420.00
	ii) Newspaper and magazines expenses	30,000.00	29,470.00
	iii) Training and Placement Expenses	20,000.00	19,890.00
	iv) Software Support and Website expenses	95,000.00	96,650.00
	v) Greenery expenses	90,000.00	89,366.00
	vi) Subscriptions and Memberships expenses	15,000.00	13,790.00
	Vii) Office expenses:		
	a) Postages and Courier expenses	2,000.00	2,236.00
	b) Telephone & Internet expenses	85,000.00	84,985.00
	c) Miscellaneous expenses	1,55,000.00	1,56,279.23
	d) Printing & Stationery expenses	3,65,000.00	3,65,476.00
	e) Photocopy expenses	2,500.00	2,366.00
	f) Library Expenses	50,000.00	49,520.00
	Total Rs.	9,94,500.00	9,93,448.23
	Total Expenses (1 to 6)	1,68,99,500.00	1,68,53,844.23

Date - 03.11.2023


PRINCIPAL

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

M/s AGRAWAL AND JAISWAL
Chartered Accountants

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