



Ref: 23-24/09

Date: 20/12/2023

SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI
OPERATIONAL PROPOSED BUDGET

| S.NO. | PARTICULARS | BUDGET 2017-18 | BUDGET 2018-19 | BUDGET 2019-20 | BUDGET 2020-21 | BUDGET 2021-22 | BUDGET 2022-23 | BUDGET 2023-24 |
|------------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| A. RECEIPTS | | | | | | | | |
| 1 | Admission and Tuition Fees | 88.29 | 90.94 | 93.59 | 96.24 | 100.65 | 110.36 | 119.19 |
| 2 | Interest Income | - | - | - | - | - | - | - |
| 3 | Miscellaneous Income | - | - | - | - | - | - | - |
| 4 | Rent Income | - | - | - | - | - | - | - |
| 5 | Govt Grants | - | - | - | - | - | - | - |
| 6 | Donation | - | 0.50 | 1.50 | 1.90 | 2.40 | 5.00 | 5.50 |
| 7 | Capital Receipts | 9.72 | 18.90 | 5.50 | 18.50 | 4.80 | 4.90 | 5.00 |
| | Total of A | 98.01 | 110.34 | 100.59 | 116.64 | 107.85 | 120.26 | 129.69 |
| B. EXPENDITURE | | | | | | | | |
| 1 | Staff and Staff Welfare | 63.00 | 64.89 | 66.78 | 68.67 | 71.82 | 78.75 | 85.05 |
| 2 | Interest and Charges | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 | 0.04 | 0.04 |
| 3 | Administrative Expenses | 11.50 | 11.85 | 12.19 | 12.54 | 13.11 | 14.38 | 15.53 |
| 4 | Fees To Regulatory/ Affiliation | 3.29 | 3.39 | 3.49 | 3.59 | 3.75 | 4.11 | 4.44 |
| 5 | Education Tour and Function | 11.00 | 11.33 | 11.66 | 11.99 | 12.54 | 13.75 | 14.85 |
| 6 | Infrastructure (Fixed Assets) | 7.00 | 18.00 | 5.00 | 18.00 | 4.00 | 6.50 | 6.50 |
| 7 | Books Journals | - | 0.50 | 1.20 | 1.80 | 2.50 | 2.55 | 2.55 |
| | Total of B | 95.82 | 109.98 | 100.35 | 116.61 | 107.75 | 120.08 | 128.96 |
| TOTAL RECEIPTS | | 98.01 | 110.34 | 100.59 | 116.64 | 107.85 | 120.26 | 129.69 |
| TOTAL EXPENDITURE | | 95.82 | 109.98 | 100.35 | 116.61 | 107.75 | 120.08 | 128.96 |
| NET SURPLUS/(DEFICIT) | | 2.19 | 0.35 | 0.24 | 0.02 | 0.10 | 0.19 | 0.73 |



[Signature]

[Signature]

Principal
Samadhan College, Bemetara
(CHHATTISGARH) 491335

AUDIT REPORT

FINANCIAL YEAR 2022-23

SAMADHAN COLLEGE (B.Ed.)
BEMETARA (C.G.)



KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS
1ST FLOOR, JAINABH MANSION,
INDIAN COFFEE HOUSE ROAD,
BANSTAL, RAIPUR (C.G.)

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335



Principal
Samadhan College, Bemetara
(CHHATTISGARH) 491335

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Sarvatomukhi Samadhan Shiksha Sanskar Samiti, Bemetara (C.G.)

We have audited the attached Balance Sheet of Samadhan College (B.Ed.) Bemetara, run by "Sarvatomukhi Samadhan Shiksha Sanskar Samiti" as at 31st March 2023, and the Income Expenditure account for the year ended on that date annexed there to. These financial statements are the responsibility of the management of the Society. Our responsibility is expressing an opinion on these financial statement based on our audit.

We conducted our audit in accordance with auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes, examining on a test basis, financial supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principal used and significant estimates made by management, as well as evaluating the overall presentation on the financial statement. We believe that our audit provides a reasonable basis for our opinion.

Further to our comment in the Annexure referred o in paragraph (1) above, we report that:

- (a) We have obtained all the information referred and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears form our examination of those books.
- (c) The balance Sheet and the Income and Expenditure account are in agreement with the books of account.
- (d) In our opinion and our the best our informant and according our the explanation given to us, the Balance sheet and Income and Expenditure account read with the notes thereon and attached thereto give, a true and fair view in conformity with the principal generally accepted in India.
- (1) in the case of the Balance sheet, of the state of affairs of the society as at 31st March 2023 and
- (2) In the case of the Income and Expenditure Account, of the deficit of income over expenditure for the year ended on that date.
- (3) In the case of Receipt & Payment Account, for the period ended on that date.

FOR, SAMADHAN COLLEGE
BEMETARA (C.G.)

PLACE: RAIPUR
DATED: 25/10/2023

FOR, KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS

PRATIBH SONKAR
PARTNER
M.NO.424483
FRN:-010941C

अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा (C.G.) 491335



Principal
Samadhan College, Bemetara
(CHHATTISGARH) 491335

SAMADHAN COLLEGE (B.G.) BEMETARA (C.G.)
(RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSEKAR SAMITILALPUR RAIPUR C.G.)
ADD :- SAMRIDHI VIHAR PHASE-1, VILL:-PARI, POST:-BUASHAT, THE BEMETARA, DIST., BEMETARA (C.G.)
BALANCE SHEET AS AT 31ST MARCH 2023

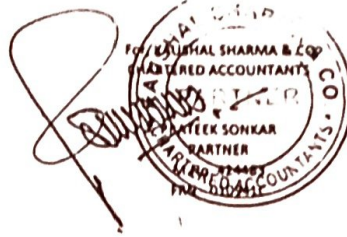
| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|----------------------------|-----------------------|------------------------------|-----------------------|
| General Fund | | Fixed Assets | |
| Balance as per last year | 70,66,818.00 | As per Annexure | "A" |
| Add: Surplus/(Deficit) | (1,74,301.00) | | 29,95,260.00 |
| | | Current Assets | |
| Current Liabilities | | Deposit and Loans & Advances | "C" |
| Sundry Creditors | "B" | | 25,53,027.00 |
| | 39,09,210.00 | Branch/Division/H.Q. | "D" |
| | | | 47,77,993.00 |
| | | Closing Balance | |
| | | Cash in Hand | 17,112.00 |
| | | Bank Balance | 4,58,335.00 |
| TOTAL (Rs) | 1,08,01,727.00 | TOTAL (Rs) | 1,08,01,727.00 |

CERTIFICATE: On behalf of the governing body,
I hereby certify that the above figures shown
in the Financial Statement is correct

CERTIFIED: That the above figures shown in the Financial statement of Samadhan
College Bemetara (C.G.) for the year ending 31st March 2023, agree with the books
of accounts maintained which have been audited by us and are found to be correct

For, Samadhan College Bemetara (C.G.)

Date: 25/10/2023
Place: Bemetara (C.G.)



[Signature]
अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

[Signature]

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

[Signature]

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335



[Signature]

Principal
Samadhan College, Bemetara
(CHHATTISGARH) 491335

SAMADHAN COLLEGE (B.Ed.) BEMETARA (C.G.)
(RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI, LAIPUR RAIPUR C.G.)
ADD.-> SAMRUDDHI VIHAR PHASE-I, VILL.-FARI, POST-BUABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

| Expenditure | Amount | Income | Amount |
|--|---------------------|-------------------------|---------------------|
| | | By Fees Received | 80,43,668.00 |
| To Administration Expenses | 38,770.00 | | |
| To Advertisement & promotional Expenses | 76,650.00 | | |
| To Attitulation fee | 1,46,012.00 | | |
| To Annual social Expenses | 10,300.00 | | |
| To Awards & memento | 67,945.00 | | |
| To Bank charges | 7,524.00 | | |
| To Building maintenance | 5,64,033.00 | | |
| To Cleaning Expenses | 29,258.00 | | |
| To Computer peripherals Expenses | 45,460.00 | | |
| To Consultancy service Expenses | 24,160.00 | | |
| To Cultural activity Expenses | 57,540.00 | | |
| To Digital photo & video shooting Expenses | 9,000.00 | | |
| To Donation & social welfare | 55,437.00 | | |
| To Educational tour Expenses | 1,94,570.00 | | |
| To Electricity Expenses & electricals | 2,77,110.00 | | |
| To Energy audit | 78,100.00 | | |
| To Exam conduct related Expenses | 1,73,046.00 | | |
| To Extra work payment | 74,648.00 | | |
| To Freight Expenses | 400.00 | By Deficit | 1,74,301.00 |
| To Fuel Expenses | 76,950.00 | | |
| To Gardening Expenses | 1,37,045.00 | | |
| To Greeting Expenses | 7,540.00 | | |
| To Hospitality Expenses | 14,782.00 | | |
| To Inspection Expenses | 30,900.00 | | |
| To Internet Expenses | 61,345.00 | | |
| To Labour work Expenses | 20,800.00 | | |
| To Late fees | 1,204.00 | | |
| To Legal Expenses | 10,700.00 | | |
| To Membership fee | 35,400.00 | | |
| To Miscellaneous Expenses | 55,460.00 | | |
| To Naac Expenses | 88,524.00 | | |
| To Office Expenses | 2,69,199.00 | | |
| To Other curricular activity Expenses | 2,52,996.00 | | |
| To Physical education fee | 14,000.00 | | |
| To Refreshment and lunch | 89,063.00 | | |
| To Repair & maintenance Expenses | 45,095.00 | | |
| To Salary Expenses | 38,15,355.00 | | |
| To Sports Expenses | 46,140.00 | | |
| To Stationery Expenses | 4,38,011.00 | | |
| To Transportation & carriage Expenses | 9,840.00 | | |
| To Traveling Expenses | 1,62,065.00 | | |
| To Vehicle hire Expenses | 9,450.00 | | |
| To Workshop Expenses | 1,36,500.00 | | |
| To Depreciation | 4,59,642.00 | | |
| TOTAL (Rs) | 82,17,969.00 | TOTAL (Rs) | 82,17,969.00 |

CERTIFICATE: On behalf of the governing body,
I hereby certify that the above figures shown
in the Financial Statement is correct

For, Samadhan College Bemetara (C.G.)

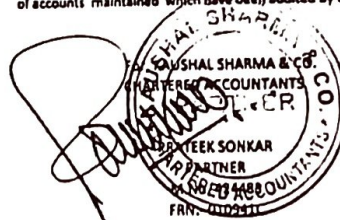
Date: 25/10/2023
Place: Bemetara (C.G.)

अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा



CERTIFIED That the above figures shown in the Financial statement of Samadhan College Bemetara (C.G.) for the year ending 31st March 2023, agree with the books of accounts maintained which have been audited by us and are found to be correct.



सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

Principal

Samadhan College, Bemetara
(CHHATTISGARH) 491335

| Annexure "A" STATEMENT OF FIXED ASSETS AS ON 31st MARCH 2023 | | | | | | | | | |
|---|--|--------------|----------------|-----------------------|----------------|----------------|--------------|----------------|----------------|
| Sl. No. | Particulars | Rate of Dep. | Gross Block | | Depreciation | | Net Block | | |
| | | | As at 01.04.22 | Addition/ (Deduction) | As at 31.03.23 | As at 01.04.22 | for the year | As at 31.03.23 | As at 31.03.23 |
| 1 | Almirah | 10% | 69,300.00 | | 69,300.00 | 32,471.00 | 1,683.00 | 36,154.00 | 36,154.00 |
| 2 | Books | 40% | 85,330.00 | | 85,330.00 | 48,484.00 | 14,738.00 | 63,222.00 | 63,222.00 |
| 3 | CCTV Camera | 15% | 1,31,980.00 | | 1,31,980.00 | 78,159.00 | 8,073.00 | 84,232.00 | 84,232.00 |
| 4 | College Building | 15% | 5,02,695.00 | 8,96,655.00 | 13,99,350.00 | 2,51,932.00 | 99,548.00 | 3,51,480.00 | 10,47,870.00 |
| 5 | Computer & Printers | 40% | 17,46,250.00 | 37,650.00 | 17,84,000.00 | 15,17,381.00 | 1,05,888.00 | 16,23,269.00 | 1,61,331.00 |
| 6 | Coolers & Fan | 15% | 32,848.00 | | 32,848.00 | 16,723.00 | 2,418.00 | 19,141.00 | 19,141.00 |
| 7 | Digital Attendance Machine | 15% | 23,400.00 | | 23,400.00 | 14,575.00 | 1,323.00 | 15,898.00 | 15,898.00 |
| 8 | Furniture and Fittings | 10% | 16,32,746.00 | 1,70,885.00 | 18,03,631.00 | 8,47,430.00 | 1,15,630.00 | 7,63,050.00 | 10,40,541.00 |
| 9 | Lab Instrument | 15% | 2,05,786.00 | 24,340.00 | 2,30,126.00 | 82,094.00 | 23,380.00 | 85,474.00 | 1,44,652.00 |
| 10 | Library Books | 40% | 5,74,537.00 | | 5,74,537.00 | 5,36,340.00 | 15,279.00 | 5,51,619.00 | 22,918.00 |
| 11 | Musical & Sound Instrument | 15% | 43,780.00 | | 43,780.00 | 24,458.00 | 2,898.00 | 27,356.00 | 16,424.00 |
| 12 | Office Equipments | 15% | 1,17,745.00 | 1,08,812.00 | 2,26,557.00 | 65,751.00 | 24,121.00 | 89,872.00 | 1,16,645.00 |
| 13 | R.O (Water Purifier) | 15% | 48,205.00 | | 48,205.00 | 29,793.00 | 2,712.00 | 32,505.00 | 15,700.00 |
| 14 | Sound System | 15% | 34,350.00 | 1,38,350.00 | 1,72,900.00 | 17,912.00 | 12,872.00 | 30,784.00 | 1,42,116.00 |
| 15 | Xerox Machine | 15% | 44,500.00 | | 44,500.00 | 27,717.00 | 2,517.00 | 30,234.00 | 14,264.00 |
| 16 | Electrical Machine & Tools (Disp. EMT, Sanit Mac, UPS) | 15% | | 1,35,080.00 | 1,35,080.00 | | 16,572.00 | 16,572.00 | 1,18,508.00 |
| 17 | MS Office Software | 15% | | 20,000.00 | 20,000.00 | | 8,000.00 | 8,000.00 | 12,000.00 |
| Total (Rs.) | | | 32,94,350.00 | 15,31,772.00 | 48,26,122.00 | 33,71,220.00 | 4,59,642.00 | 28,30,842.00 | 29,98,260.00 |

| Annexure "B" STATEMENTS OF CURRENT LIABILITIES FOR THE YEAR ENDED ON 31 MARCH 2023 | | | | | | |
|---|-----------------|------------------------------|---------------------------|----------------------|--------------------------|-----------------------------|
| Sl No. | Particulars | Balance as on 1st April 2022 | Creditors During the year | Paid During the year | Net Increase/ (Decrease) | Balance as on 31st March 23 |
| A | Sundry Creditor | 25,98,960.00 | 39,00,126.00 | 25,89,876.00 | 13,10,250.00 | 39,09,210.00 |
| B | Provision | | | | | |
| Total (Rs) | | 25,98,960.00 | 39,00,126.00 | 25,89,876.00 | 13,10,250.00 | 39,09,210.00 |

| Annexure "C" STATEMENTS OF DEPOSIT AND LOAN & ADVANCES THE YEAR ENDED ON 31 MARCH 2023 | | | | | | |
|---|---------------------------------|------------------------------|--------------------------|-------------------------|--------------------------|-----------------------------|
| Sl No. | Particulars | Balance as on 1st April 2022 | Addition During the year | Receive During the year | Net Increase/ (Decrease) | Balance as on 31st March 23 |
| A | Deposit | | | | | |
| 1 | CSPOCL Deposit | 8,85,299.00 | | | | 8,85,299.00 |
| 2 | NCTE Bhopal | 8,00,000.00 | 96,450.00 | 9,647.00 | 86,803.00 | 8,86,803.00 |
| A | Loans & Advances | | | | | |
| 1 | TDS Receivable | 28,350.00 | 9,647.00 | | 9,647.00 | 37,997.00 |
| 2 | Salary Advance (Teaching Staff) | 1,17,600.00 | 41,16,560.00 | 43,09,232.00 | (1,92,672.00) | (75,072.00) |
| 3 | Ganesh Verma | 11,18,000.00 | 90,000.00 | 3,90,000.00 | (3,00,000.00) | 8,18,000.00 |
| Total (Rs) | | 29,49,249.00 | 43,12,657.00 | 47,08,879.00 | (3,96,222.00) | 25,53,027.00 |

| Annexure "D" STATEMENTS OF INTER GROUP TRANSACTION THE YEAR ENDED ON 31 MARCH 2023 | | | | | | |
|---|-------------|------------------------------|-------------|--------------|-----------------------------|-----------------------------|
| Sl No. | Particulars | Balance as on 1st April 2022 | CR | DR | Net Changes during the Year | Balance as on 31st March 23 |
| A | Group Name | 37,10,443.00 | 8,77,981.00 | 19,45,531.00 | 10,67,550.00 | 47,77,993.00 |
| Total (Rs) | | 37,10,443.00 | 8,77,981.00 | 19,45,531.00 | 10,67,550.00 | 47,77,993.00 |



Signature
अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा



सा.प्र.प.

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

Signature

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

Signature

Principal
Samadhan College, Bemetaara
(CHHATTISGARH) 491335

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICES:

- (1) Accounts are prepared on historical cost convention basis and in accordance with generally accepted accounting principal.
- (2) Fixed Assets: Fixed assets are stated at cost of acquisition less depreciation.
- (3) Depreciation: The firm has provide depreciation as rates prescribed in Income Tax Act, 1961 on W.D. V. basis
- (4) Revenue Recognition: Mercantile method of accounting has been employed unless otherwise specifically sated elsewhere in this schedule However where the amount is immaterial/ negligible and/ or establishment of accruals/ determination of amount is not possible, no entry is made for the accruals.
- (5) Legal Expenses: All the payment of ESI & PF Expenses is paid after the due date.

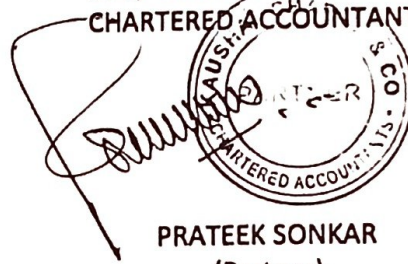
B. NOTES ON ACCOUNTS:

- 1) The Society is registered under M.P. Society Registered Adhiniyam, 1973.

FOR, SAMADHAN COLLEGE
BEMETARA (C.G.)

PLACE: RAIPUR
DATED: 25/10/2023

FOR, KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS



PRATEEK SONKAR
(Partner)
M.NO.424483
FRN:- 010941C

अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335



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AUDIT REPORT

FINANCIAL YEAR 2022-23

SAMADHAN COLLEGE(DEGREE) BEMETARA (C.G.)



KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS
1ST FLOOR, JAINABH MANSION,
INDIAN COFFEE HOUSE ROAD,
BANSTAL, RAIPUR (C.G.)

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अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

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सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

Handwritten signature
कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा (छ.स.) 491335

Handwritten signature

Principal

Samadhan College, Bemetara
(CHHATTISGARH) 491335



INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Sarvatomukhi Samadhan Shiksha Sanskar Samiti, Lalpur Raipur (C.G.)

We have audited the attached Balance Sheet of Samadhan College (Degree) Bemetara, run by "Sarvatomukhi Samadhan Shiksha Sanskar Samiti, Raipur" as at 31st March 2023 and the Income Expenditure account for the year ended on that date annexed there to. These financial statements are the responsibility of the management of the Society. Our responsibility is expressing an opinion on these financial statement based on our audit.

We conducted our audit in accordance with auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes, examining on a test basis, financial supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principal used and significant estimates made by management, as well as evaluating the overall presentation on the financial statement. We believe that our audit provides a reasonable basis for our opinion.

Further to our comment in the Annexure referred o in paragraph (1) above, we report that:

- (a) We have obtained all the information referred and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears form our examination of those books.
 - (c) The balance Sheet and the Income and Expenditure account are in agreement with the books of account.
 - (d) In our opinion and our the best our informant and according our the explanation given to us, the Balance sheet and Income and Expenditure account read with the notes thereon and attached thereto give, a true and fair view in conformity with the principal generally accepted in India.
- (1) in the case of the Balance sheet, of the state of affairs of the society as at 31st March 2023 and
 - (2) In the case of the Income and Expenditure Account, of the deficit of income over expenditure for the year ended on that date.
 - (3) In the case of Receipt & Payment Account, for the period ended on that date.

FOR, SAMADHAN COLLEGE
BEMETARA (C.G.)

PLACE: RAIPUR
DATED: 25/10/2023

[Signature]
अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा



[Signature]

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

FOR, KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS

[Signature]
PRATEEK SONKAR
PARTNER
M.NO. 424483
FRN:-010941C

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

[Signature]
Principal

Samadhan College, Bemetara
(CHHATTISGARH) 491335

SAMADHAN COLLEGE (DEGREE) BEMETARA (C.G.)
(RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI)
ADD.- SAMRIDHI VIHAR PHASE-1, VILL.-FARI, POST-BIJADHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)
BALANCE SHEET AS AT 31ST MARCH 2023

| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|----------------------------|---------------------|---|---------------------|
| General Fund | 3,27,284.00 | Fixed Assets | 10,06,686.00 |
| Balance as per last year | 15,18,124.00 | As per Annexure | "A" |
| Add: Surplus/(Deficit) | (11,90,840.00) | | |
| | | Current Assets, Loans & Advances | "C" |
| | | | 65,620.00 |
| Current Liabilities | 8,52,732.00 | Branch/Division/H.Q. | "D" |
| | | | 1,07,710.00 |
| | | Closing Balance | 9,399.00 |
| | | Cash In Hand | 98,311.00 |
| | | Bank Balance | |
| TOTAL (Rs) | 11,80,016.00 | TOTAL (Rs) | 11,80,016.00 |

CERTIFICATE: On behalf of the governing body,
I hereby certify that the above figures shown
in the Financial Statement is correct.

CERTIFIED : That the above figures shown in the Financial statement of
Samadhan College (Degree) Bemetara (C.G.) for the year ending 31st March
2023, agree with the books of accounts maintained which have been audited
by us and are found to be correct.

For, Samadhan College (Degree) Bemetara (C.G.)

Date : 25/10/2023
Place : Bemetara (C.G.)

[Signature]
अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

[Signature]
सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

For KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS
BARTHEEK SONKAR
CHARTERED ACCOUNTANTS
M.NO. 424483
FRN:- 010941C

[Signature]
कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

[Signature]

Principal
Samadhan College, Bemetara
(CHHATTISGARH) 491335



SAMADHAN COLLEGE (DEGREE) BEMETARA (C.G.)
(RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI)
ADD.-: SAMRIDDHI VIHAR PHASE-1, VILL.-FARI, POST-BIJABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)

**INCOME AND Expenses ENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023**

| Expensesenditure | Amount | Income | Amount |
|--|---------------------|-------------------------|---------------------|
| To Add on programs (skill) | 6,170.00 | By Fees Receipts | 17,38,263.00 |
| To Administrative expenses | 31,700.00 | | |
| To Admission consultancy commission expenses | 4,000.00 | | |
| To Advertisement expenses | 6,400.00 | | |
| To Audit expenses | 57,000.00 | | |
| To Bank charges | 1,147.00 | | |
| To Building maintenance | 31,160.00 | | |
| To Computer peripherals | 3,680.00 | | |
| To Digital photo & video sutting expenses. | 6,000.00 | | |
| To Donation & social welfare | 200.00 | | |
| To Electricity expenses | 11,490.00 | | |
| To Extra curricular activities expenses | 20,720.00 | | |
| To Faculty development & training expenses | 2,100.00 | By Deficit | 11,90,840.00 |
| To Freight expenses | 3,150.00 | | |
| To Gardening expenses. | 14,800.00 | | |
| To Miscellaneous expenses | 12,625.00 | | |
| To Office expenses | 43,872.00 | | |
| To Other curricular activities expenses | 64,309.00 | | |
| To Refreshment expenses | 30,230.00 | | |
| To Repair & maintenance expenses | 9,210.00 | | |
| To Salary expenses | 22,76,470.00 | | |
| To Stationery expenses | 18,304.00 | | |
| To Student felicitation expenses | 14,470.00 | | |
| To Tour & travelling | 1,05,529.00 | | |
| To Website & domain charges | 10,693.00 | | |
| To Depreciation | 1,43,674.00 | | |
| TOTAL (Rs) | 29,29,103.00 | TOTAL (Rs) | 29,29,103.00 |

CERTIFICATE: On behalf of the governing body,
I hereby certify that the above figures shown
in the Financial Statement is correct.

For, Samadhan College (Degree) Bemetara (C.G.)

CERTIFIED : That the above figures shown in the Financial statement of
Samadhan College (Degree) Bemetara (C.G.) for the year ending 31st March
2023, agree with the books of accounts maintained which have been audited
by us and are found to be correct.

For, KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS
PRATEEK SONKAR
PARTNER
M.No. 424483
FRN:- 010941C

Date : 25/10/2023
Place : Bemetara (C.G.)

अध्यक्ष
सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

कोषाध्यक्ष
सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335



Principal
Samadhan College, Bemetara
(CHHATTISGARH) 491335

SAMADHAN COLLEGE (DEGREE) BEMETARA (C.G.)
(RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI)
ADD:- SAMRIDHI VIHAR PHASE-1, VILL.-FARI, POST-BIJADHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)

RECEIPTS AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|--|---------------------|---|---------------------|
| Opening Balance | | General Expenditure | |
| Cash in Hand 1,24,140.00 | 1,57,426.00 | Add on programs (skill) | 6,170.00 |
| Bank Balances 33,286.00 | | Administrative expenses | 31,700.00 |
| | | Admission consultancy commission expenses | 4,000.00 |
| Fees Receipts | 17,38,263.00 | Advertisement expenses | 6,400.00 |
| | | Audit expenses | 57,000.00 |
| Decrease in Current Asset | | Bank charges | 1,147.00 |
| As per Annexure "B" | | Building maintenance | 31,160.00 |
| | | Computer peripherals | 3,680.00 |
| Increase in Current Liabilities | | Digital photo & video sutting expenses. | 6,000.00 |
| As Per Annexure "C" | 8,80,032.00 | Donation & social welfare | 200.00 |
| | | Electricity expenses | 11,490.00 |
| | | Extra curricular activities expenses | 20,720.00 |
| | | Faculty development & training expenses | 2,100.00 |
| | | Freight expenses | 3,150.00 |
| | | Gardening expenses. | 14,800.00 |
| | | Miscellaneous expenses | 12,625.00 |
| | | Office expenses | 43,872.00 |
| | | Other curricular activities expenses | 64,309.00 |
| | | Refreshment expenses | 30,230.00 |
| | | Repair & maintenance expenses | 9,210.00 |
| | | Salary expenses | 22,76,470.00 |
| | | Stationery expenses | 18,304.00 |
| | | Student felicitation expenses | 14,470.00 |
| | | Tour & travelling | 1,05,529.00 |
| | | Website & domain charges | 10,693.00 |
| Branch/Division/H.O. | | Fixed Assets | |
| As per Annexure "B" | 5,67,883.00 | As per Annexure "A" | 4,50,465.00 |
| | | Closing Balance | |
| | | Cash In Hand 9,399.00 | |
| | | Bank Balances 98,311.00 | |
| TOTAL (Rs) | 33,43,604.00 | TOTAL (Rs) | 33,43,604.00 |

CERTIFICATE: On behalf of the governing body,
I hereby certify that the above figures shown
in the Financial Statement is correct.

For, Samadhan College (Degree) Bemetara (C.G.)

CERTIFIED : That the above figures shown in the Financial statement of
Samadhan College (Degree) Bemetara (C.G.) for the year ending 31st March
2023, agree with the books of accounts maintained which have been audited
by us and are found to be correct.

For, KANISHA SHARMA & CO.
CHARTERED ACCOUNTANTS

MA TEER SONKAR

PARTNER ACCOUNTANTS

M.No. 424483

FRN:- 010941C

Date : 25/10/2023

Place : Bemetara (C.G.)

अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335



Principal
Samadhan College, Bemetara
(CHHATTISGARH) 491335

SAMADHAN COLLEGE (DEGREE) BEMETARA (C.G.)
(RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI)
ADD.- SAMRIDHI VIHAR PHASE-1, VILL.-FARI, POST-DIAGHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)

RECEIPTS AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|--|---------------------|---|---------------------|
| Opening Balance | | General Expenses expenditure | |
| Cash in Hand 1,24,140.00 | 1,57,426.00 | Add on programs (skill) | 6,170.00 |
| Bank Balances 33,286.00 | | Administrative expenses | 31,700.00 |
| | | Admission consultancy commission expenses | 4,000.00 |
| Fees Receipts | 17,38,263.00 | Advertisement expenses | 6,400.00 |
| | | Audit expenses | 57,000.00 |
| Decrease in Current Asset | | Bank charges | 1,147.00 |
| As per Annexure "B" | | Building maintenance | 31,160.00 |
| | | Computer peripherals | 3,680.00 |
| Increase in Current Liabilities | | Digital photo & video sutting expenses. | 6,000.00 |
| As Per Annexure "C" | 8,80,032.00 | Donation & social welfare | 200.00 |
| | | Electricity expenses | 11,490.00 |
| | | Extra curricular activities expenses | 20,720.00 |
| | | Faculty development & training expenses | 2,100.00 |
| | | Freight expenses | 3,150.00 |
| | | Gardening expenses. | 14,800.00 |
| | | Miscellaneous expenses | 12,625.00 |
| | | Office expenses | 43,872.00 |
| | | Other curricular activities expenses | 64,309.00 |
| | | Refreshment expenses | 30,230.00 |
| | | Repair & maintenance expenses | 9,210.00 |
| | | Salary expenses | 22,76,470.00 |
| | | Stationery expenses | 18,304.00 |
| | | Student felicitation expenses | 14,470.00 |
| | | Tour & travelling | 1,05,529.00 |
| | | Website & domain charges | 10,693.00 |
| Branch/Division/H.O. | | Fixed Assets | |
| As per Annexure "B" | 5,67,883.00 | As per Annexure "A" | 4,50,465.00 |
| | | Closing Balance | |
| | | Cash in Hand 9,399.00 | |
| | | Bank Balances 98,311.00 | 1,07,710.00 |
| TOTAL (Rs) | 33,43,604.00 | TOTAL (Rs) | 33,43,604.00 |

CERTIFICATE: On behalf of the governing body,
I hereby certify that the above figures shown
in the Financial Statement is correct.

For, Samadhan College (Degree) Bemetara (C.G.)

CERTIFIED : That the above figures shown in the Financial statement of
Samadhan College (Degree) Bemetara (C.G.) for the year ending 31st March
2023, agree with the books of accounts maintained which have been audited
by us and are found to be correct.

For, KALSHRA SHARMA & CO.
CHARTERED ACCOUNTANTS

MAHATMA SHANKAR
PARTNER ACCOUNTANTS
M.No. 424483
FRN:- 010941C

Date : 25/10/2023
Place : Bemetara (C.G.)

अध्यक्ष
सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

कोषाध्यक्ष
सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335



Principal
Samadhan College, Bemetara
(CHHATTISGARH) 491335

Annexure "A"
STATEMENT OF FIXED ASSETS AS ON 31st March 2023

| Sl. No. | Particulars | Rate of Dep. | Gross Block | | Depreciation | | | Net Block | |
|--------------------|-----------------------------|--------------|---------------------|-----------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| | | | As at 01.04.22 | Addition/ (Deduction) | As at 31.03.23 | As at 01.04.22 | For the year | As at 31.03.23 | As at 31.03.23 |
| 1 | Almirah | 10% | 6,500.00 | - | 6,500.00 | 3,046.00 | 346.00 | 3,392.00 | 3,108.00 |
| 2 | CCTV Camera | 15% | 1,04,300.00 | 4,14,985.00 | 5,23,285.00 | 67,092.00 | 37,306.00 | 1,04,398.00 | 4,18,887.00 |
| 3 | College Building WIP | 15% | 23,545.00 | - | 23,545.00 | 7,777.00 | 1,577.00 | 9,354.00 | 14,191.00 |
| 4 | Computer | 40% | 4,97,250.00 | - | 4,97,250.00 | 4,46,643.00 | 20,243.00 | 4,66,886.00 | 30,364.00 |
| 5 | Cooler Fan | 15% | 18,920.00 | - | 18,920.00 | 8,676.00 | 1,537.00 | 10,213.00 | 8,707.00 |
| 6 | Electricals Machine & Tools | 15% | 29,360.00 | - | 29,360.00 | 15,168.00 | 2,129.00 | 17,297.00 | 12,063.00 |
| 7 | Furniture and Fittings | 10% | 6,59,153.00 | 18,000.00 | 6,77,153.00 | 2,93,482.00 | 37,468.00 | 3,10,950.00 | 3,46,203.00 |
| 8 | Lab Instruments | 15% | 1,94,507.00 | - | 1,94,507.00 | 50,415.00 | 21,614.00 | 72,029.00 | 1,22,478.00 |
| 9 | Library Books | 40% | 3,34,779.00 | - | 3,34,779.00 | 2,87,006.00 | 19,110.00 | 3,06,116.00 | 28,663.00 |
| 10 | Sound System | 15% | 14,400.00 | - | 14,400.00 | 7,514.00 | 1,033.00 | 8,547.00 | 5,853.00 |
| 11 | Napkin Machine (EMT) | 15% | - | 17,480.00 | 17,480.00 | - | 1,311.00 | 1,311.00 | 16,169.00 |
| Total (Rs.) | | | 18,86,714.00 | 4,50,465.00 | 23,37,179.00 | 11,86,819.00 | 1,43,674.00 | 19,30,493.00 | 10,06,686.00 |

Annexure "B"
STATEMENTS OF CURRENT LIABILITIES FOR THE YEAR ENDED ON 31 MARCH 2023

| Sl No. | Particulars | Balance as on 1st April 2022 | Creditors During the year | Paid During the year | Net Increase / (Decrease) | Balance as on 31st March 23 |
|-------------------|--------------------------|------------------------------|---------------------------|----------------------|---------------------------|-----------------------------|
| A | Provision | | | | | |
| 1 | Salary Payable | (27,300.00) | 22,52,535.00 | 20,76,775.00 | 1,75,760.00 | 1,48,460.00 |
| 2 | Audit Fees Payable | - | - | - | - | - |
| 3 | Sundry Creditors | - | 4,48,440.00 | 2,33,455.00 | 2,14,985.00 | 2,14,985.00 |
| B | Short Terms Loans | | | | | |
| 1 | Avinash Tiwari | - | 2,28,007.00 | 9,000.00 | 2,19,007.00 | 2,19,007.00 |
| 2 | Awadhesh Patel Raipur | - | 2,70,280.00 | - | 2,70,280.00 | 2,70,280.00 |
| Total (Rs) | | (27,300.00) | 31,99,262.00 | 23,19,230.00 | 8,80,032.00 | 8,52,732.00 |

Annexure "C"
STATEMENTS OF DEPOSIT AND LOAN & ADVANCES THE YEAR ENDED ON 31 MARCH 2023

| Sl No. | Particulars | Balance as on 1st April 2022 | Addition During the year | Receives During the year | Net Increase / (Decrease) | Balance as on 31st March 23 |
|-------------------|----------------------------|------------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| A | Loan & Advances | | | | | |
| 1 | Loan & Advances | - | - | - | - | - |
| 2 | Avinash Tiwari | - | - | - | - | - |
| Total (Rs) | | - | - | - | - | - |

Annexure "D"
STATEMENTS OF INTER GROUP TRANSACTION THE YEAR ENDED ON 31 MARCH 2023

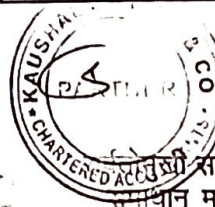
| Sl No. | Particulars | Balance as on 1st April 2022 | Debit the year | Credit the year | Net Changes during the Year | Balance as on 31st March 23 |
|-------------------|-----------------------------|------------------------------|--------------------|--------------------|-----------------------------|-----------------------------|
| A | Branch/Division/H.O. | 6,33,503.00 | 2,53,569.00 | 8,21,452.00 | (5,67,883.00) | 65,620.00 |
| Total (Rs) | | 6,33,503.00 | 2,53,569.00 | 8,21,452.00 | (5,67,883.00) | 65,620.00 |

Handwritten signature
अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा

Handwritten signature
सहायक

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
ग्राम-फरी, बेमेतरा



Handwritten signature
काषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335



Handwritten signature

Principal
Samadhan College, Bemetara
(CHHATTISGARH) 491335

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICES:

- (1) Accounts are prepared on historical cost convention basis and in accordance with generally accepted accounting principal.
- (2) Fixed Assets: Fixed assets are stated at cost of acquisition less depreciation.
- (3) Depreciation: The firm has provide depreciation as rates prescribed in Income Tax Act, 1961 on W.D. V. basis
- (4) Revenue Recognition: Mercantile method of accounting has been employed unless otherwise specifically sated elsewhere in this schedule However where the amount is immaterial/ negligible and/ or establishment of accruals/ determination of amount is not possible, no entry is made for the accruals.
- (5) Legal Expenses: All the payment of ESI & PF Expenses is paid after the due date.

B. NOTES ON ACCOUNTS:

- I) The Society is registered under M.P. Society Registered Adhiniyam, 1973.

FOR, SAMADHAN COLLEGE
BEMETARA (C.G.)

FOR, KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS

PRATEEK SONKAR
(Partner)
M.NO.424483
FRN:- 010941C

PLACE: RAIPUR
DATED: 25/10/2023

अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि विहार
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कोषाध्यक्ष

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