

31/03/2023

बैठक क्रमांक - 8

आज दिनांक 06/04/23 को समय 11:00 बजे कक्षा क्रमांक - 04 में आंतरिक लेखा परिक्षण समिति के बैठक का आयोजन किया गया जिसमें निम्न सदस्य उपस्थित रहे।

- ① डॉ. पी. प्रल. श्याम - संरक्षक
- ② श्री अवधेश पटेल - समन्वयक
- ③ श्री उमेश सिंह राजपूत - सदस्य
- ④ सुश्री संगीता अग्रवाल - सदस्य
- ⑤ श्रीमती निधि तिवारी - सदस्य
- ⑥ श्री संतयम साहू - सदस्य

उपरोक्त सदस्यों द्वारा आज दिनांक 06/04/23 को 2022-23 के आय & व्यय का सुवर्ण कर बिल पावती का निरीक्षण किया गया एवं Cash & Bank Audit हेतु प्राचार्य प्रेषित किया गया।

उपस्थित सदस्यों के नाम एवं हस्ताक्षर

*[Signature]*

**Co-Ordinator**  
Internal Audit Committee  
Samadhan College, Benetara (C.G.)

**Principal**  
Samadhan College, Benetara  
(CHHATTISGARH) 491335

*[Signature]*

**Principal**  
Samadhan College, Benetara  
(CHHATTISGARH)

*[Signature]*

*[Signature]*



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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b>		<b>General Fund</b>	
Cash in Hand	3,73,532.00	Administration Expenses	38,770.00
Bank Balances	7,09,424.00	Advertisement & promotional Expenses	76,650.00
		Affiliation fee	1,46,012.00
<b>Fees Receipts</b>	80,43,668.00	Annual social Expenses	10,300.00
		Awards & memento	67,945.00
<b>Decrease in Current Liabilities</b>		Bank charges	7,524.00
As per Annexure	13,10,250.00	Building maintenance	5,64,033.00
		Cleaning Expenses	29,258.00
		Computer peripherals Expenses	45,460.00
		Consultancy service Expenses	24,160.00
		Cultural activity Expenses	57,540.00
		Digital photo & video shooting Expenses	9,000.00
		Donation & social welfare	55,437.00
		Educational tour Expenses	1,94,570.00
		Electricity Expenses & electricals	2,77,110.00
		Energy audit	78,100.00
		Exam conduct related Expenses	1,73,046.00
		Extra work payment	74,648.00
		Freight Expenses	400.00
		Fuel Expenses	76,950.00
		Gardening Expenses	1,37,045.00
		Greeting Expenses	7,540.00
		Hospitality Expenses	14,782.00
		Inspection Expenses	30,900.00
		Internet Expenses	61,345.00
		Labour work Expenses	20,800.00
		Late fees	1,204.00
		Legal Expenses	10,700.00
		Membership fee	35,400.00
		Miscellaneous Expenses	55,460.00
		Naac Expenses	88,524.00
		Office Expenses	2,69,199.00
		Other curricular activity Expenses	2,52,996.00
		Physical education fee	14,000.00
		Refreshment and lunch	89,063.00
		Repair & maintenance Expenses	45,095.00
		Salary Expenses	38,15,355.00
		Sports Expenses	46,140.00
		Stationery Expenses	4,38,011.00
		Transportation & carriage Expenses	9,840.00
		Travelling Expenses	1,62,065.00
		Vehicle hire Expenses	9,450.00
		Workshop Expenses	1,36,500.00
		<b>Increase in Current Assets</b>	(3,96,222.00)
		As per Annexure	"C"
		<b>Fixed Assets</b>	
		As per Annexure	"A"
		<b>Branch/Division/H.O.</b>	
		As per Annexure	"E"
		<b>Closing Balance</b>	4,75,447.00
		Cash in Hand	17,112.00
		Bank Balances	4,58,335.00
<b>TOTAL (Rs)</b>	<b>1,04,36,874.00</b>	<b>TOTAL (Rs)</b>	<b>1,04,36,874.00</b>

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.)

For, KAUSHAL SHARMA & CO.  
 CHARTERED ACCOUNTANTS

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



PRATEEK SONKAR  
 PARTNER  
 M.No. 424483  
 FRN:- 010941C

**Principal**  
 Samadhan College, Bemetara  
 (CHHATTISGARH)

*Prasanna*

*Prateek*

*Neel*

*Sanjita*

**SAMADHAN COLLEGE (B.Ed.) BEMETARA (C.G.)**  
(RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI, LALPUR RAIPUR C.G.)  
ADD:- SAMRIDHI VIHAR PHASE-1, VILL.-FARI, POST-BUABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)

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

Expenditure	Amount	Income	Amount
To Administration Expenses	38,770.00	<b>By Fees Receipts</b>	80,43,668.00
To Advertisement & promotional Expenses	76,650.00		
To Affiliation 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		
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		
To Surplus	(1,74,301.00)		
<b>TOTAL (Rs)</b>	<b>80,43,668.00</b>	<b>TOTAL (Rs)</b>	<b>80,43,668.00</b>

**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.)

For, KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS

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

PRATEEK SONKAR  
PARTNER  
M.No. 424483  
FRN:- 010941C

*G. S. S. S.*

*Z. S. S.*

*Neeraj*

*B. P. S.*

*S. S. S.*

*B. S. S.*



**Principal**  
Samadhan College, Bemetara  
(CHHATTISGARH)

**SAMADHAN COLLEGE (I.B.E.) BEMETARA (C.G.)**  
(RUN BY SARVAKOTWARI SAMADHAN SHIKSHA SANGHAT SAMITI, RAIPUR C.G.)  
ADD.-> SAMRIDDH Vihar Phase-1, Vill.-FARI, POST-BLAKHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)

BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<u>General Fund</u>		68,32,517.00	<u>Fixed Assets</u>		29,95,260.00
Balance as per last year	70,66,808.00		As per Annexure	"A"	
Add: Surplus/(Deficit)	(1,74,301.00)				
			<u>Current Assets</u>		25,53,027.00
			Deposit and Loans & Advances	"C"	
<u>Current Liabilities</u>		38,05,230.00	<u>Branch/Division/H.Q.</u>	"D"	47,77,993.00
Sundry Creditors	"B"				4,75,447.00
			<u>Closing Balance</u>		17,112.00
			Cash in Hand		4,58,335.00
			Bank Balance		
<b>TOTAL (Rs)</b>		<b>1,08,01,727.00</b>	<b>TOTAL (Rs)</b>		<b>1,08,01,727.00</b>

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.)

For, KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS

PRATEEK SONKAR  
PARTNER  
M.No. 424483  
FRN:- 010941C

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

*Snsahu*

*2sbf*

*Necfe*

*Sguta*

*Prateek*



*Prateek*  
**Principal**  
Samadhan College, Bemetar  
(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	As at 31.03.23
1	Almirah	10%	69,300.00	-	69,300.00	32,471.00	3,683.00	36,154.00	33,146.00	36,829.00
2	Books	40%	85,330.00	-	85,330.00	48,484.00	14,738.00	63,222.00	22,108.00	36,846.00
3	CCTV Camera	15%	1,31,980.00	-	1,31,980.00	78,159.00	8,073.00	86,232.00	45,748.00	53,821.00
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	2,50,763.00
5	Computer & Printers	40%	17,46,950.00	37,650.00	17,84,600.00	15,17,381.00	1,05,888.00	16,23,269.00	1,61,331.00	2,29,569.00
6	Coolers & Fan	15%	32,846.00	-	32,846.00	16,723.00	2,418.00	19,141.00	13,705.00	16,123.00
7	Digital Attendance Machine	15%	23,400.00	-	23,400.00	14,575.00	1,323.00	15,898.00	7,502.00	8,825.00
8	Furniture and Fittings	10%	16,32,746.00	1,70,885.00	18,03,631.00	6,47,430.00	1,15,620.00	7,63,050.00	10,40,581.00	9,85,316.00
9	Lab Instrument	15%	2,05,786.00	24,340.00	2,30,126.00	62,094.00	23,380.00	85,474.00	1,44,652.00	1,43,692.00
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	38,197.00
11	Musical & Sound Instrument	15%	43,780.00	-	43,780.00	24,458.00	2,898.00	27,356.00	16,424.00	19,322.00
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	1,36,685.00	51,994.00
13	R.O. (Water Purifier)	15%	48,205.00	-	48,205.00	29,793.00	2,712.00	32,505.00	15,700.00	18,412.00
14	Sound System	15%	34,550.00	1,38,350.00	1,72,900.00	17,912.00	12,872.00	30,784.00	1,42,116.00	16,638.00
15	Xerox Machine	15%	44,500.00	-	44,500.00	27,717.00	2,517.00	30,234.00	14,266.00	16,783.00
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.)			52,94,350.00	15,31,772.00	68,26,122.00	33,71,220.00	4,59,642.00	38,30,862.00	29,95,260.00	19,23,130.00

**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	8,85,299.00	-	-	-	8,85,299.00
1	CSPDCL Deposit	8,00,000.00	96,450.00	9,647.00	86,803.00	8,86,803.00
2	SCRE Bhopal	-	-	-	-	-
A	Loans & Advances	28,350.00	9,647.00	-	9,647.00	37,997.00
1	TDS Receivable	1,17,600.00	41,16,560.00	43,09,232.00	(1,92,672.00)	(75,072.00)
2	Salary Advance (Teaching Staff)	11,18,000.00	90,000.00	3,90,000.00	(3,00,000.00)	8,18,000.00
3	Ganesh Verma	-	-	-	-	-
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

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*Breath*



**Principal**  
Samadhan College, Bemeta

SAMADHAN COLLEGE (DEGREE) BEMETARA (C.G.)  
(RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI)  
ADD:- SAMRIDHI VIHAR PHASE-1, VILL:-FARI, POST-BUABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)  
RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS	AMOUNT	EXPENDITURE	AMOUNT
<u>Opening Balance</u>		<u>General Expenses/Expenditure</u>	
Cash in Hand 1,24,140.00	1,24,140.00	Add on programs (skill)	5,170.00
Bank Balances 33,286.00	33,286.00	Administrative expenses	31,200.00
		Admission consultancy commission expenses	4,000.00
<u>Fees Receipts</u>	17,38,263.00	Advertisement expenses	5,400.00
		Audit expenses	57,000.00
<u>Decrease in Current Asset</u>		Bank charges	1,147.00
As per Annexure "B"		Building maintenance	31,160.00
<u>Increase in Current Liabilities</u>		Computer peripherals	3,680.00
As Per Annexure "C"	8,80,032.00	Digital photo & video sutting expenses.	6,000.00
		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
<u>Branch/Division/H.O.</u>		<u>Fixed Assets</u>	
As per Annexure "B"	5,67,883.00	As per Annexure "A"	4,50,465.00
		<u>Closing Balance</u>	1,07,710.00
		Cash In Hand 9,399.00	
		Bank Balances 98,311.00	
<b>TOTAL (Rs)</b>	<b>33,43,604.00</b>	<b>TOTAL (Rs)</b>	<b>33,43,604.00</b>

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.)

Date : 25/10/2023  
Place : 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

*Signature*

*Signature*

*Signature*  
*Neetu*

*Signature*

*Signature*

**Principal**

Samadhan College, Bem  
(CHHATTISGARH) 49133.



✓  
SAMADHAN COLLEGE (DEGREE) BEMETARA (C.G.)  
(RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI)  
ADD.: SAMRIDHI VIHAR PHASE-1, VILL.-FARI, POST-BUABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)  
INCOME AND Expenses ENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2023

Expenditure	Amount	Income	Amount
✓ To Add on programs (skill)	6,170.00	<u>By Fees Receipts</u>	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		
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		
To Surplus	(11,90,840.00)		
<b>TOTAL (Rs)</b>	✓ <b>17,38,263.00</b>	<b>TOTAL (Rs)</b>	<b>17,38,263.00</b>

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

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

PRATEEK SONKAR  
PARTNER  
M.No. 424483  
FRN:- 010941C

*Sonsal*

*Belaip*

*Node*

*Prateek*

*Sonkara*

*Prateek*



**Principal**  
Samadhan College, Bemetara  
(CHHATTISGARH) 491335

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

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

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.)

For, KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS

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

PRATEEK SONKAR  
PARTNER  
M.No. 424483  
FRN:- 010941C

*Prateek*  
*Sonkar* *Prateek* *Prateek* *Prateek*



*Prateek*  
**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		
			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
1	Almirah	10%	6,500.00	-	6,500.00	3,250.00	345.00	3,895.00
2	CCTV Camera	15%	1,08,300.00	4,14,985.00	5,23,285.00	57,592.50	37,806.50	1,14,898.50
3	College Building WIP	15%	23,545.00	-	23,545.00	7,777.50	1,577.50	9,856.50
4	Computer	40%	4,97,250.00	-	4,97,250.00	4,46,643.50	20,243.50	4,76,896.50
5	Cooler Fan	15%	18,920.00	-	18,920.00	8,676.50	1,587.50	20,213.50
6	Electricals Machine & Tools	15%	29,360.00	-	29,360.00	15,158.50	2,129.50	17,297.50
7	Furniture and Fittings	10%	6,59,153.00	18,000.00	6,77,153.00	2,93,482.50	37,458.50	3,30,190.50
8	Lab Instruments	15%	1,94,507.00	-	1,94,507.00	50,615.50	21,614.50	72,529.50
9	Library Books	40%	3,34,779.00	-	3,34,779.00	2,87,554.50	19,110.50	3,14,118.50
10	Sound System	15%	14,400.00	-	14,400.00	7,514.50	1,533.50	8,547.50
11	Napkin Machine (EMT)	15%	-	17,480.00	17,480.00	-	1,311.50	1,311.50
Total (Rs.)			18,86,714.00	4,50,465.00	23,37,179.00	11,86,819.00	1,43,874.50	13,30,493.50

## 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)
A	<u>Provision</u>				
1	Salary Payable	(27,300.00)	22,52,535.00	20,76,775.00	1,75,760.00
2	Audit Fees Payable	-	-	-	-
3	Sundry Creditors	-	4,42,440.00	2,33,455.00	2,14,985.00
B	<u>Short Terms Loans</u>				
1	Avinash Tiwari	-	2,28,007.00	9,000.00	2,19,007.00
2	Awadhesh Patel Raipur	-	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

## Annexure "C"

## STATEMENTS OF DEPOSIT AND LOAN &amp; 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)
A	<u>Loan &amp; Advances</u>				
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
A	<u>Branch/Division/H.O.</u>	6,33,503.00	2,53,569.00	8,21,452.00	(5,67,883.00)
Total (Rs)		6,33,503.00	2,53,569.00	8,21,452.00	(5,67,883.00)

Bhaskar

Zohir

Neha

Sujata

Bhaskar



Principal  
Samadhan College, Bemetara  
(CHHATTISGARH) 491335

Net Block	
As at 31.03.23	As at 31.03.22
3,108.00	3,454.00
4,18,887.00	41,208.00
14,191.00	15,768.00
30,364.00	50,607.00
8,707.00	10,244.00
12,063.00	14,192.00
3,46,203.00	3,65,671.00
1,22,478.00	1,44,092.00
28,663.00	47,773.00
5,853.00	6,886.00
16,169.00	-
10,06,686.00	6,99,895.00

Balance as on 31st March 23
1,48,460.00
2,14,985.00
-
2,19,007.00
2,70,280.00
-
8,52,732.00

Balance as on 31st March 23
-
-
-

Balance as on 31st March 23
65,620.00
65,620.00

*Beate*

*Insalve*

*Q. Singh*

*Nishi*

*Sigute*

*Beate*



**Principal**  
Samadhan College, Bemetara  
(CHHATTISGARH) 491334

# AUDIT REPORT

FINANCIAL YEAR 2022-23

**SAMADHAN COLLEGE (B.Ed.)**

**BEMETARA (C.G.)**



**KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS  
1<sup>ST</sup> 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, Bemeta  
(CHHATTISGARH)

## 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 31<sup>st</sup> 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 31<sup>st</sup> 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

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

*Handwritten signature*

अध्यक्ष

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

*Handwritten signature*



*Handwritten signature*

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-करी, बेमेतरा, राँची-835 101

Samadhan College, Bemetara  
(CHHATTISGARH) 491335

**SAMADHAN COLLEGE (B.Ed.) BEMETARA (C.G.)**  
(RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANKAR SAMITI, LAIPUR RAIPUR C.G.)  
ADD.: SAMRIDHI VIHAR PHASE-1, VILL.-FARI, POST-BUABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)  
**BALANCE SHEET AS AT 31ST MARCH 2023**

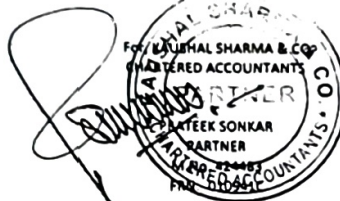
LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>General Fund</b>		<b>Fixed Assets</b>	
Balance as per last year	68,92,517.00	As per Annexure "A"	29,95,260.00
Add Surplus/(Deficit)	70,66,818.00		
	(3,74,301.00)	<b>Current Assets</b>	
		Deposit and Loans & Advances	"C" 25,53,027.00
<b>Current Liabilities</b>		<b>Branch/Division/H.Q.</b>	
Sundry Creditors	"B" 39,09,210.00	"D" 47,77,993.00	
		<b>Closing Balance</b>	
		Cash In Hand	17,112.00
		Bank Balance	4,58,335.00
<b>TOTAL (Rs)</b>	<b>1,08,01,727.00</b>	<b>TOTAL (Rs)</b>	<b>1,08,01,727.00</b>

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, LALPUR RAIPUR C.G.)  
ADD.- SAMRIDHI VIHAR PHASE-I, VILL.-FARI, POST-SUABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)  
**INCOME AND EXPENSES/ENDURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

Expenditure	Amount	Income	Amount
To Administration Expenses	38,770.00	<b>By Fees Receipts</b>	<b>80,43,668.00</b>
To Advertisement & promotional Expenses	76,650.00		
To Affiliation 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	<b>By Deficit</b>	<b>1,74,301.00</b>
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		
<b>TOTAL (Rs)</b>	<b>82,17,969.00</b>	<b>TOTAL (Rs)</b>	<b>82,17,969.00</b>

CERTIFICATE On behalf of the governing body,  
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/ (Reduction)	As at 31.03.23	As at 01.04.22	for the year	As at 31.03.23	As at 31.03.23
1	Motor	10%	96,300.00		96,300.00	32,471.00	3,683.00	36,154.00	33,146.00
2	Books	40%	85,330.00		85,330.00	48,484.00	14,738.00	63,222.00	34,846.00
3	CCTV Camera	15%	1,31,880.00		1,31,880.00	78,158.00	8,073.00	86,232.00	53,871.00
4	College Building	15%	3,02,685.00		3,02,685.00	2,51,812.00	98,548.00	3,51,480.00	2,50,763.00
5	Computer & Peripherals	40%	17,46,850.00	8,96,635.00	26,43,485.00	15,17,361.00	1,09,888.00	27,53,373.00	2,29,549.00
6	Chairs & Benches	15%	32,846.00	37,650.00	70,496.00	38,723.00	2,418.00	73,914.00	16,123.00
7	Digital Attendance Machine	15%	23,400.00		23,400.00	14,579.00	1,323.00	24,723.00	8,825.00
8	Furniture and Fixtures	10%	16,32,746.00	1,70,885.00	18,03,631.00	8,47,430.00	1,15,620.00	19,19,251.00	9,85,314.00
9	Lab Instrument	40%	2,05,786.00	24,340.00	2,30,126.00	5,36,340.00	23,380.00	2,53,506.00	1,43,692.00
10	Library Books	15%	43,780.00		43,780.00	24,458.00	2,898.00	46,678.00	19,322.00
11	Musical & Sound Instrument	15%	1,17,745.00	1,08,812.00	2,26,557.00	48,205.00	24,121.00	2,50,678.00	51,994.00
12	Office Equipments	15%	48,205.00		48,205.00	28,793.00	2,712.00	50,917.00	18,412.00
13	M.I.D. (Water Purifier)	15%	34,550.00	1,35,080.00	1,69,630.00	17,812.00	2,517.00	1,72,147.00	16,638.00
14	Sound System	15%	44,500.00		44,500.00	16,572.00		61,072.00	16,783.00
15	Stamps Machine	15%							
16	Electrical Machine & Tools	15%							
17	(Data, Chart, Smart Mac, UPS)	15%							
18	MS Office Software	15%							
19	Total (Rs.)		52,94,350.00	18,31,772.00	71,26,122.00	33,71,230.00	4,59,642.00	76,30,862.00	28,95,360.00

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	Balance as on 31st March 23
A	Sundry Creditor	25,98,960.00	39,00,126.00	25,89,876.00	39,09,210.00
B	Provision				
	Total (Rs.)	25,98,960.00	39,00,126.00	25,89,876.00	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	Receivable During the year	Balance as on 31st March 23
A	Deposit	8,85,299.00			8,85,299.00
1	CSPOCL Deposit	8,00,000.00	96,450.00	9,647.00	8,86,803.00
2	NCTE Shopal				
A	Loans & Advances				
1	TDS Receivable	28,350.00	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)
3	Ganesh Varna	11,18,000.00	90,000.00	3,90,000.00	(1,00,000.00)
	Total (Rs.)	29,49,249.00	43,12,637.00	47,09,879.00	(1,96,222.00)

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	Balance as on 31st March 23
A	Group Name	37,10,443.00	8,77,981.00	19,45,531.00	26,42,893.00
	Total (Rs.)	37,10,443.00	8,77,981.00	19,45,531.00	26,42,893.00

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

*Signature*  
साधक  
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, Bemetera  
(CHHATTISGARH) 491335

## ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

### A. SIGNIFICANT ACCOUNTING POLICIES:

- (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

PLACE: RAIPUR  
DATED: 25/10/2023

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



  
Principal  
Samadhan College, Bemetera  
(CHHATTISGARH) 491335

# AUDIT REPORT

## FINANCIAL YEAR 2022-23

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



KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS  
1<sup>ST</sup> 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, 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 31<sup>st</sup> 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 31<sup>st</sup> 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

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 (C.G.)



*[Signature]*  
Principal

Samadhan College, Bemetara  
(G.MHATTISGARH) 491335

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

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

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]*  
सर्वतोमुखी

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

For KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS  
BATEEK SONKAR  
PARTNER  
M.No. 474483  
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.- SAMRIDHI 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**

Expenses/Enditure	Amount	Income	Amount
To Add on programs (skill)	6,170.00	<b>By Fees Receipts</b>	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	<b>By Deficit</b>	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		
<b>TOTAL (Rs)</b>	<b>29,29,103.00</b>	<b>TOTAL (Rs)</b>	<b>29,29,103.00</b>

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.)

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

अध्यक्ष

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

समाधान

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 (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  
PARTNER  
PRATEEK SONKAR  
PARTNER  
M.No. 42483  
FRN:- 010941C

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 SANSEKAR SAMITI)  
ADD.- SAMRIDHNI VIHAR PHASE-I, VILL.-FARI, POST-BUABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)  
RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b>		<b>General Expenditure</b>	
Cash in Hand 1,24,140.00	1,24,140.00	Add on programs (skill)	6,170.00
Bank Balances 33,286.00		Administrative expenses	31,700.00
		Admission consultancy commission expenses	4,000.00
<b>Fees Receipts</b>	17,38,263.00	Advertisement expenses	6,400.00
<b>Decrease in Current Asset</b>		Audit expenses	57,000.00
As per Annexure "B"		Bank charges	1,147.00
<b>Increase in Current Liabilities</b>		Building maintenance	31,160.00
As Per Annexure "C"	8,80,032.00	Computer peripherals	1,680.00
		Digital photo & video sutting expenses.	6,000.00
		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
<b>Branch/Division N.O.</b>		<b>Fixed Assets</b>	
As per Annexure "B"	5,67,883.00	As per Annexure "A"	4,50,465.00
		<b>Closing Balance</b>	1,07,710.00
		Cash in Hand	9,399.00
		Bank Balances	98,311.00
<b>TOTAL (Rs)</b>	<b>33,43,604.00</b>	<b>TOTAL (Rs)</b>	<b>33,43,604.00</b>

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, KALSHAN SHARMA & CO.  
CHARTERED ACCOUNTANTS

M.No 424483  
FRN:- 010941C

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

*[Signature]*  
अध्यक्ष

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

*[Signature]*  
सा.स.स.

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, Bemetar  
(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	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	3,454.00
2	CCTV Camera	15%	1,08,300.00	4,14,985.00	5,23,285.00	67,092.00	37,306.00	1,04,398.00	4,18,887.00	41,208.00
3	College Building W/P	15%	23,545.00		23,545.00	7,777.00	1,577.00	9,354.00	14,191.00	15,768.00
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	50,607.00
5	Cooler Fan	15%	18,920.00		18,920.00	8,676.00	1,537.00	10,213.00	8,707.00	10,244.00
6	Electricals Machine & Tools	15%	29,360.00		29,360.00	15,168.00	2,129.00	17,297.00	12,063.00	14,192.00
7	Furniture and Fittings	10%	6,59,153.00	18,000.00	6,77,153.00	2,93,482.00	37,468.00	3,30,950.00	3,46,203.00	3,65,671.00
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	1,44,092.00
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	47,773.00
10	Sound System	15%	14,400.00		14,400.00	7,514.00	1,033.00	8,547.00	5,853.00	6,886.00
11	Napkin Machine (EMT)	15%		17,480.00	17,480.00		1,311.00	1,311.00	16,169.00	
<b>Total (Rs.)</b>			<b>18,86,714.00</b>	<b>4,50,465.00</b>	<b>23,37,179.00</b>	<b>11,86,819.00</b>	<b>1,43,674.00</b>	<b>13,30,493.00</b>	<b>10,06,486.00</b>	<b>6,99,895.00</b>

**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
<b>A</b>	<b>Provision</b>					
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	-	4,48,440.00	2,33,455.00	2,14,985.00	2,14,985.00
3	Sundry Creditors	-	-	-	-	-
<b>B</b>	<b>Short Terms Loans</b>					
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
<b>Total (Rs)</b>		<b>(27,300.00)</b>	<b>31,99,262.00</b>	<b>23,19,230.00</b>	<b>8,80,032.00</b>	<b>8,52,732.00</b>

**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
<b>A</b>	<b>Loan &amp; Advances</b>					
1	Loan & Advances	-	-	-	-	-
2	Avinash Tiwari	-	-	-	-	-
<b>Total (Rs)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>A</b>	<b>Branch/Division/H.O.</b>	<b>6,33,503.00</b>	<b>2,53,549.00</b>	<b>8,21,452.00</b>	<b>(5,67,883.00)</b>	<b>65,620.00</b>
<b>Total (Rs)</b>		<b>6,33,503.00</b>	<b>2,53,549.00</b>	<b>8,21,452.00</b>	<b>(5,67,883.00)</b>	<b>65,620.00</b>

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

*सह अध्यक्ष*  
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, Bemetar  
(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.)

FOR, KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS

PLACE: RAIPUR  
DATED: 25/10/2023

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

अध्यक्ष

कीषाध्यक्ष

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  
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