

AUDIT REPORT

I HAVE AUDITED THE ATTACHED RECEIPT & PAYMENT OF EXAMINATION FUND ACCOUNT OF GOVERNMENT COLLEGE, KATANGI ( RUN BY RDVV JABALPUR ) AS AT 31ST MARCH 2023 THERETO AND I REPORT AS UNDER :-

- (A) I HAVE OBTAINED ALL THE INFORMATION AND EXPLANATIONS, WHICH TO THE BEST OF MY KNOWLEDGE AND BELIEF WERE NECESSARY FOR THE PURPOSES OF AUDIT.
- (B) IN MY OPINION, PROPER BOOKS OF ACCOUNT HAVE BEEN KEPT BY THE INSTITUTION SO FAR AS APPEARS FROM MY EXAMINATION OF THE BOOKS.
- (C) THE RECEIPT & PAYMENT DEALT WITH BY THIS REPORT ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNT.
- (D) ACCORDING TO INFORMATION AND EXPLANATION GIVEN TO ME AND BOOKS OF ACCOUNTS PRODUCED BEFORE ME, THERE IS NO MATERIAL CONCEALMENT AND MISREPRESENTATION ABOUT FINANCIAL AFFAIRS.
- (E) NO EXPENSES OF ANY OTHER COURSE OF INSTITUTION INCLUDED IN THE RECEIPT AND PAYMENT ACCOUNT. WHERE-EVER THE RECOURSES ARE SHARED WITH OTHER COURSES ALSO COMMON EXPENSES HAS BEEN APPORTIONED ON PROPER BASIS AND NOT IN THE ARBITRARY MANNER.
- (F) IN MY OPINION, AND TO THE BEST OF MY INFORMATION AND ACCORDING TO THE EXPLANATIONS GIVEN TO ME, THE SAID RECEIPT & PAYMENT GIVE A TRUE AND CORRECT VIEW IN CONFORMITY WITH THE ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN INDIA :-
- (1) IN SO FAR AS IT RELATES TO THE RECEIPT & PAYMENT, OF THE STATE OF AFFAIRS OF EXAMINATION FUND ACCOUNT OF GOVERNMENT COLLEGE, KATANGI AS AT 31ST MARCH 2022 .

M/S PANKAJ F. AGRAWAL &amp; ASSOCIATES

CHARTERED ACCOUNTANT

FIRM REG NO. 01081C



(PANKAJ AGRAWAL)

PROPRIETOR

MEMBERSHIP NO. 078496

UDIN : 24078496BKADOU4997

DATE : 20-03-2024

Principal  
Raja Bhoj Govt. College  
Katangi-Balaghat - M.P.

RAJABHOJ GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHAT

EXAMINATION FUND A/C

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCE		<u>ADMINISTRATIVE EXPENSES</u>	
CASH - IN - HAND	10.00	SALARY & ALLOWANCES	17,738.00
		STATIONARY EXPS	29,275.00
<u>FUND RECEIVED FROM</u>		COMPUTER EXPS	42,740.00
JBS FUND ACCOUNT	688,685.00	EXAM EXPS	235,175.00
		TRAVELLING EXPS	5,927.00
		REPAIR AND MAINTENANCE EXPS	57,725.00
		PROGRAM EXPS	253,675.00
		AGGRATION SHULK EXPS.	39,475.00
		MISCELLENOUS EXPS	6,955.00
		<u>CLOSING BALANCES</u>	
		CASH - IN - HAND	10.00
TOTAL	<u>688,695.00</u>	TOTAL	<u>688,695.00</u>

PREPARED IN ACCORDANCE WITH THE BOOKS OF ACCOUNT

MAINTAINED & INFORMATION SUPPLIED TO ME

M/S PANKAJ F. AGGRAWAL & ASSOCIATES

CHARTERED ACCOUNTANT

FIRM REG NO. 01081C



(PANKAJ AGGRAWAL)  
 PROPRIETOR  
 MEMBERSHIP NO. 078496  
 UDIN : 24078496BKADOU4997  
 DATE : 20-03-2024

*[Handwritten Signature]*  
**PRINCIPAL**  
 Raja-Bhoj Govt. College  
 Katangi-Balaghat - M.P.



AUDIT REPORT

I HAVE AUDITED THE ATTACHED RECEIPT & PAYMENT OF GOVERNMENT FUND ACCOUNT OF GOVERNMENT COLLEGE, KATANGI ( RUN BY RDVV JABALPUR ) AS AT 31ST MARCH 2023 THERETO AND I REPORT AS UNDER :-

(A) I HAVE OBTAINED ALL THE INFORMATION AND EXPLANATIONS, WHICH TO THE BEST OF MY KNOWLEDGE AND BELIEF WERE NECESSARY FOR THE PURPOSES OF AUDIT.

(B) IN MY OPINION, PROPER BOOKS OF ACCOUNT HAVE BEEN KEPT BY THE INSTITUTION SO FAR AS APPEARS FROM MY EXAMINATION OF THE BOOKS.

(C) THE RECEIPT & PAYMENT DEALT WITH BY THIS REPORT ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNT.

(D) ACCORDING TO INFORMATION AND EXPLANATION GIVEN TO ME AND BOOKS OF ACCOUNTS PRODUCED BEFORE ME, THERE IS NO MATERIAL CONCEALMENT AND MISREPRESENTATION ABOUT FINANCIAL AFFAIRS.

(E) NO EXPENSES OF ANY OTHER COURSE OF INSTITUTION INCLUDED IN THE RECEIPT AND PAYMENT ACCOUNT. WHERE-EVER THE RECOURSES ARE SHARED WITH OTHER COURSES ALSO COMMON EXPENSES HAS BEEN APPORTIONED ON PROPER BASIS AND NOT IN THE ARBITRARY MANNER.

(F) IN MY OPINION, AND TO THE BEST OF MY INFORMATION AND ACCORDING TO THE EXPLANATIONS GIVEN TO ME, THE SAID RECEIPT & PAYMENT GIVE A TRUE AND CORRECT VIEW IN CONFORMITY WITH THE ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN INDIA :-

(1) IN SO FAR AS IT RELATES TO THE RECEIPT & PAYMENT, OF THE STATE OF AFFAIRS OF GOVERNMENT COLLEGE, KATANGI AT 31ST MARCH 2023.

M/S PANKAJ F. AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANT  
FIRM REG NO. 01081C



(PANKAJ AGRAWAL)  
PROPRIETOR

MEMBERSHIP NO. 078496  
UDIN:24078496BKADOV6060  
DT. 20-03-2024

**PRINCIPAL**  
Raja Bhoj Govt. College  
Katangi-Balaghat- M.P

RAJABHOJ GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHATGOVERNMENT FUND ACCOUNTRECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2023

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>ADMINISTRATIVE EXPENSES</u>	
CASH - IN - HAND	200.00	SALARY & ALLOWANCE	20,447,353.00
		STATIONARY EXPS	12,722.00
<u>GRANT RECEIVED</u>		ELECTRICITY EXPENSES	151,617.00
(AS SHOWN IN CASH BOOK)	24,825,193.00	TELEPHONE EXPENSES	9,440.00
		PROGRAMME EXPS.	225,074.00
<u>FUND RECEIVED FROM</u>		REPAIRS & MAINTAINCE EXPS.	635,894.00
JBS FUND ACCOUNT	607,453.00	JBS FUND PAYMENT	607,453.00
		<u>PURCHASES</u>	
		BOOKS	565,093.00
		<u>SCHOLARSHIP PAYMENT</u>	
		GAON KI BETI YOJANA	2,770,000.00
		PRATIBHA KIRAN YOJANA	8,000.00
		<u>CLOSING BALANCES</u>	
		CASH - IN - HAND	200.00
TOTAL	<u>25,432,846.00</u>	TOTAL	<u>25,432,846.00</u>

PREPARED IN ACCORDANCE WITH THE BOOKS OF ACCOUNT

MAINTAINED &amp; INFORMATION SUPPLIED TO ME

M/S PANKAJ F. AGRAWAL &amp; ASSOCIATES

CHARTERED ACCOUNTANT

FIRM REG NO. 01081C

  
**PRINCIPAL**  
 Raja Bhoj Govt. College  
 Katangi-Balaghat M.P.



20 MAR 2024

  
 (PANKAJ AGRAWAL)  
 PROPRIETOR

MEMBERSHIP NO. 078496

UDIN:24078496BKADOV6060

DT. 20-03-2024

M\ S PANKAJ F. AGGRAWAL & ASSOCIATES

☎-- 9425138797

CHARTERED ACCOUNTANT

NEAR ANNAPURNA MANDIR  
BALAGHAT-481001

AUDIT REPORT

TO,

MEMBERS,

STHANIA PRABANDHAN SAMITTEE,

GOVERNMENT ARTS & COMMERCE COLLEGE, KATANGI

KATANGI

I HAVE EXAMINED THE FINANCIAL STATEMENTS OF THE ABOVE NAMED INSTITUTE FOR THE YEAR ENDING ON 31ST - MARCH - 2023 WHICH ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNTS MAINTAINED BY THE ABOVE NAMED INSTITUTE.

I HAVE OBTAINED ALL THE INFORMATION'S & EXPLANATIONS WHICH TO THE BEST OF MY KNOWLEDGE & BELIEF WERE NECESSARY FOR THE PURPOSE OF MY AUDIT .

THE ANNEXED BALANCE SHEET , INCOME & EXPENDITURE ACCOUNT & RECEIPT & PAYMENT ACCOUNT EXHIBIT TRUE & FAIR VIEW OF THE STATE OF AFFAIRS OF THE ABOVE SAID INSTITUTE.

IN MY OPINION AND TO THE BEST OF MY KNOWLEDGE AND ACCORDING TO THE INFORMATION AND EXPLANATION GIVEN TO ME PROPER BOOKS OF ACCOUNT HAVE BEEN KEPT , SO FAR AS APPEARS FROM THE EXAMINATION OF THOSE BOOKS OF ACCOUNT ,

- (A) BOOKS OF ACCOUNT HAVE BEEN MAINTAINED ON CASH SYSTEM OF ACCOUNTING .

M\ S PANKAJ F. AGGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANT  
FIRM REG NO. 01081C



(PANKAJ AGGRAWAL)

PROPRIETOR

MEMBERSHIP NO. 078496

UDIN:24078496BKADOT3846

**PRINCIPAL**  
Raja Bhoj Govt. College  
Katangi-Balaghat- M.P





STHANIA PRABANDHAN SAMITTEE, KATANGI  
RAJABHOJ GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHAT  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON MARCH 2023


EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>ADMINISTRATIVE EXPENSES</u>		<u>FEE RECEIVED</u>	
SALARY TO STAFF	913,262.00	(AS SHOWN IN CASH BOOK)	
BANK CHARGES	14,870.36	FROM STUDENTS	11,309,272.36
AUDIT FEES	40,000.00		
REFRESHMENT EXPS	5,930.00	<u>BANK INTEREST</u>	
REPAIRE AND MAINTANANCE EXI	96,014.00	(AS SHOWN IN CASH BOOK)	838,881.00
AFFILIATION FEES	312,700.00		
INTERNET EXPS	13,332.00		
MISCELLANEOUS EXPENSES	6,000.00		
<u>SCHOLARSHIP PAYMENT</u>			
GAON KI BETI	5,000.00		
<u>FUND TRANSFER TO</u>			
EXAM FUND	2,960,325.00		
FD FUND	688,685.00		
DEPRECIATION	483,240.00		
<u>SURPLUS DURING THE YEAR</u>	6,608,795.00		
TOTAL	<u>12,148,153.36</u>	TOTAL	<u>12,148,153.36</u>

PREPARED IN ACCORDANCE WITH THE BOOKS OF ACCOUNT  
MAINTAINED & INFORMATION SUPPLIED TO ME  
M/S PANKAJ F. AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANT  
FIRM REG NO. 01081C



12 0. MAR 2024

(PANKAJ AGRAWAL)  
PROPRIETOR  
MEMBERSHIP NO. 078496  
UDIN:24078496BKADOT3846

  
PRINCIPAL  
Raja Bhoj Govt. College  
Katangi-Balaghat- M.P



**STHANIA PRABANDHAN SAMITTEE, KATANGI  
RAJA BHOJ GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHAT  
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON MARCH 2023**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>ADMINISTRATIVE EXPENSES</u>	
CASH - AT-BANK		SALARY TO STAFF	913,262.00
SBI A/C NO.11289261949	27,605,210.23	BANK CHARGES	14,870.36
CASH - IN - HAND	161.00	AUDIT FEES	40,000.00
<u>FEE RECEIVED</u>		REFRESHMENT EXPS	5,930.00
(AS SHOWN IN CASH BOOK)		REPAIR AND MAINTANANCE EXP:	96,014.00
FROM STUDENTS	11,309,272.36	AFFILIATION FEES	312,700.00
<u>BANK INTEREST</u>		INTERNET EXPS	13,332.00
(AS SHOWN IN CASH BOOK)	838,881.00	MISCELLANEOUS EXPENSES	6,000.00
<u>ADVANCE RECEIVED BACK</u>		<u>SCHOLARSHIP PAYMENT</u>	
<u>GOVERNMENT FUND ACCOU.</u>	607,453.00	GAON KI BETI	5,000.00
		<u>ADVANCE TO STAFF</u>	
		PAWAN SONI	15,000.00
		MANOJ CHOUHAN	25,000.00
		<u>FUND TRANSFER TO</u>	
		P.D FUND	2,960,325.00
		EXAM FUND	688,685.00
		GOVERNMENT FUND	607,453.00
		<u>ASSETS PURCHASED</u>	
		BOOK PURCHASED	25,867.00
		<u>CLOSING BALANCES</u>	
		CASH - AT-BANK	
		SBI A/C NO.11289261949	34,631,378.23
		CASH - IN - HAND	161.00
<b>TOTAL</b>	<b>40,360,977.59</b>	<b>TOTAL</b>	<b>40,360,977.59</b>

PREPARED IN ACCORDANCE WITH THE BOOKS OF ACCOUNT  
MAINTAINED & INFORMATION SUPPLIED TO ME

M/S PANKAJ F. AGGARWAL & ASSOCIATES  
CHARTERED ACCOUNTANT



FIRM REG NO. 01081C

(PANKAJ AGGARWAL)  
PROPRIETOR

MEMBERSHIP NO. 078496

UDIN:24078496BKADOT3846

**PRINCIPAL**

Raja Bhoj Govt. College  
Katangi-Balaghat- M.P



NEAR ANNAPURNA MANDIR  
 CHARTERED ACCOUNTANT  
 BALAGHAT (M.P.)  
 9425138797

RAJABHOJ GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHAT  
 SCHEDULE OF FIXED ASSETS & CALCULATION OF DEPRECIATION

SR. NO.	PARTICULARS	OPENING BALANCE AS ON 1/4/2022	ADDITION IN THE YEAR	RATE OF DEP.	AMOUNT OF DEP.	BALANCE AS ON 31-03-2023
1	BUILDING	2,992,384.00	0.00	10%	299,238.00	2,693,146.00
2	FURNITURE & FIXTURE	536,181.00	0.00	10%	53,618.00	482,563.00
3	COMPUTER	4,891.00	0.00	40%	1,956.00	2,935.00
4	ELECTRIC INSTALLATION	370,084.00	0.00	15%	55,513.00	314,571.00
5	BOOKS	107,299.00	25,867.00	40%	53,266.00	79,900.00
6	LAB INSTRUMENT	110,068.00	0.00	15%	16,510.00	93,558.00
7	SPORTS EQUIPMENTS	3,815.00	0.00	15%	572.00	3,243.00
8	WATER COOLER	13,920.00	0.00	15%	2,088.00	11,832.00
9	FAX MACHINE	1,680.00	0.00	15%	252.00	1,428.00
10	MUSICAL INSTRUMENT	1,512.00	0.00	15%	227.00	1,285.00
	TOTAL	4,141,834.00	25,867.00		483,240.00	3,684,461.00

**PRINCIPAL**  
 Raja Bhoj Govt. College  
 Katangi-Balaghat - M.P.  
 M/s. PANKAJ F. ACCOUNTANTS  
 BALAGHAT