
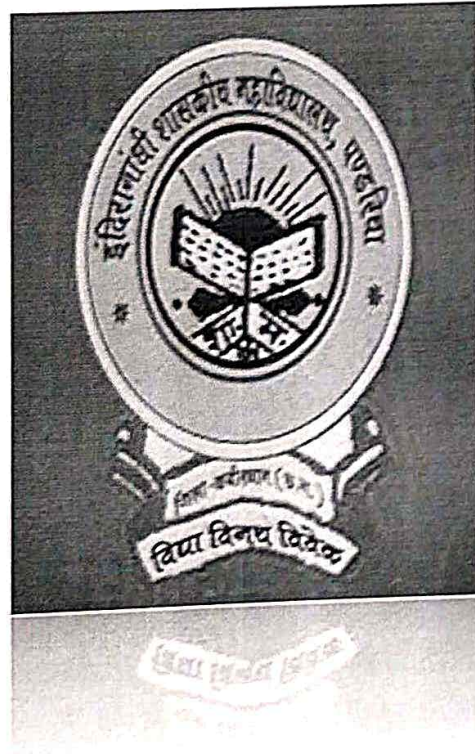


प्रमाणित किया जाता है कि
इसके रजिस्टर में पृष्ठ क्रमांक
01 से 78 तक हैं।


PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

INDIRA GANDHI GOVT. COLLEGE PANDARIA,
DISTT- KABIRDHAM (C.G.)



INTERNAL AUDIT COMMITTEE

INTRODUCTION

The Institution has established a mechanism for conducting internal audits on the financial transactions every year to ensure financial compliance. Internal audit is conducted yearly by the financial internal committee of the Indira Gandhi Govt. College Pandaria. The committee thoroughly verifies the income and expenditure details and the compliance report of internal audit of Government Head, Non government head and Janbhagidari is submitted to the principal of the institution through IQAC. The primary purpose of a financial Internal audit committee is to provide oversight of the financial reporting process, the audit process, the college's system of internal controls and compliance with laws and regulations.

The Internal audit committee can expect to review significant accounting and reporting issues and recent professional and regulatory pronouncements to understand the potential impact on financial statements. An understanding of how management develops internal interim financial information is necessary to assess whether reports are complete and accurate.

The committee reviews the results of an audit with management including matters required to be communicated to the committee under generally accepted auditing standards. Controls over financial reporting, information technology security and operational matters fall under the purview of the committee.

Mission

The mission of the Internal Audit Committee is to enhance and protect organizational value by providing stakeholders with risk-based, independent, objective and reliable assurance, advice, and insight designed to add value and improve the quality operations.

Vision

The vision of Internal Audit Committee is to be recognised by Institute leadership as a valuable thought by providing information, analyses and advice to assist management in fulfilling its responsibilities for ensuring operations are managed ethically, effectively and efficiently.

Process of Internal Audit

All document provide by account branch are observed by an internal financial committee on yearly basis. The expenses incurred under heads are provide by account branch of college. If any discrepancy is found, the same is brought to the notice of the principal. The same process is being followed for the every years.

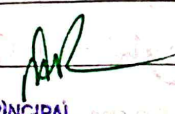
Roles and objective of Internal audit committee

- Effectiveness and efficiency of operations.
- Reliability of financial and management reporting.
- Compliance with laws and regulations.
- Safeguarding of Assets.

Indira Gandhi Govt College Pandhara Distt. Rahimnagar has established a mechanism for conducting internal audit on the financial transactions every year to ensure financial compliance. Internal audit is conducted yearly by the financial committee of the Indira Gandhi Govt. College Pandhara. The committee thoroughly verifies the income and expenditure details and the compliance report of internal audit of government head, non government head and Tambhagidari is submitted to the principal of college through IQAC. The primary purpose of a financial internal audit committee is to provide oversight of the financial reporting process, the audit process, the college's system of internal controls and compliance with laws and regulations.

The internal audit committee can express to review significant accounting and reporting issues and recent professional and regulatory pronouncements to understand the potential impact on financial statements. An understanding of how management develops internal audit interim financial information is necessary to assess whether reports are complete and accurate.

The committee review the result of an audit with management including matter required to be communicated to the committee under generally accepted auditing standards. Controls over financial reporting, information technology security and operational matters fall under the purview of the committee.



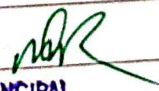
PRINCIPAL
INDIRA GANDHI COLLEGE
PANDHAR, DIST. NARAHAM (C.G.)

Mission:

The mission of the Internal Audit Committee is to enhance and protect organizational value by providing stakeholders with risk based independent objective and reliable assurance advice and insight designed to add value and improve the quality operations.

Vision:

The vision of Internal Audit Committee is to be recognized by Institute leadership as a valuable thought by providing information, analyses and advice to assist management in fulfilling its responsibility for ensuring operations are managed ethically, effectively and efficiently.

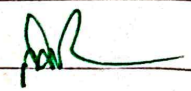


PRINCIPAL

INDIRA GANDHI GOVT. COLLEGE
PANDHARIA, DIST. KASIRDHAM (C.G.)

Process of Internal Audit

All vouchers are audited by internal financial audit committee on yearly basis. The expenses incurred under heads are thoroughly checked by verifying the bills and vouchers. If any discrepancy is found, the same is brought to the notice of the principal. The same process is being followed for the last every year.



PRINCIPAL
INDIRA GANDHI GOVT COLLEGE
PANDARIA, DIST. P. BIRDHAM (C.G.)




PRINCIPAL
INDIRA GANDHI GOVT COLLEGE
PANDARIA, DIST. P. BIRDHAM (C.G.)

Roles and Objective of Internal Audit Committee

Date: _____
Page No: 09

1. Effectiveness and efficiency of operation.
2. Reliability of financial and management reporting.
3. Compliance with laws and regulations.
4. Safeguarding of Assets.


PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DIST. KASIRDHAM (C.G.)

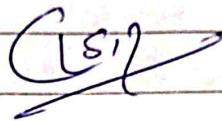
Formation of Internal Audit Committee
Session - 2017-18

Date: _____
Page: 11

As per order of
Principal of Govt. Indira Gandhi Govt.
College Pandaria, on dated 02/04/2018
in principal office, constitute of
Internal Audit Committee is done.
Coordinator and member of Internal
Audit Committee are as follows:

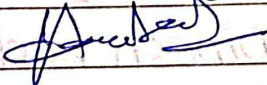
Principal - Mr. M.L. Kashyap

Coordinator - Mr. Mukesh Chakradhar, A.P.



- Member -
1. Mr. Dinesh Kashyap (A.P.)
 2. Miss. Bhumiya Chandrakar (G.B.)
 3. Mr. Ganganam Jaiswal (L.A.)





This Internal Audit Committee is
constitute for academic session 2017-18



PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAR (C.G.)

Coordinator and All member of Internal Audit Committee are informed that the meeting of Internal Audit Committee will be held on date 05/04/2018 in principal room. So every one ensure there presence in meeting. As per order of principal Internal financial audit of college is done by committee before meeting.

Signature

Coordinator : Mr. Mukesh Chakradhar (AP)

(CS)

Member 1. Mr. Dinesh Kashyap (AP)

(Signature)

2. Miss Bhumiya Chandrakar (M.L.)

(Signature)

3. Mr. Mangaram Jaiswal (L.A.)

(Signature)

Principal.

(Signature)

Internal Audit Committee

Minute of Meeting
Session - 2017-18

Date _____
Page No. 13

On date 05/03/2018 under the supervision of principal at I.G.G.C Pandana, meeting of Internal Audit Committee is held in principal office. Coordinator and all member of Internal audit Committee are presence here. Today Internal audit committee audit financial matter of college and discussed on following points.

1. Today Internal Audit Committee visits in Account branch of College.
2. Committee analysis income and expenditure of Government head for session 2017-18.
3. Committee analysis income and expenditure of non-government head for academic session 2017-18.
4. Committee analysis income and expenditure of Tambhagidore head for academic session - 2017-18.
5. Committee satisfy after the financial income and expenditure of different head of Government, non-government

and Tonbhagydoni head.

Name of Head Income Expenditure

Government head - 9.78 Lakh 8.52 La

Non-Government head 1507364 1569743

Tonbhagydoni head 652890 481260

Signature of Coordinator C.S.I.C

Member

Bhunia

Debnath

Principal
PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

Internal Audit Report (Session 2017-18)

As per order of Principal of Indira Gandhi Govt College Pandaria dated 03/04/2018, the Internal Audit committee carried out the audit mainly focused on finance department for academic session 2017-18 in following head:

- (1) Government Head
- (2) Non-Government Head
- (3) Janbhagidari Head

Coordinator and Member of Internal audit committee are as follows:

Name of Coordinator : Mr. Mukesh Chakradhar, Assistant. Prof. (Economics)

Name of Member : (1) Mr. Dinesh Kashyap, Assistant. Prof. (History)
(2) Miss Bhumija Chandrakar, Guest Lecture (Mathematics)
(3) Mr. Gangaram Jaiswal, Lab Attendent,

As per order of principal of Indira Gandhi Govt. College Pandaria, Distt. - Kabirdham, Meeting of Internal Audit Committee held on 09/04/2018, in which the income expenditure incurred in the college in government head, Non-Government head and Janbhagidari head was observed. The detail of income and expenditure for academic session 2017-18 are as follows:

S.No.	Head Name	Income	Expenditure
1	Government head	9.78 Lakh	8.52 Lakh
2	Non-Government Head	1507364	1564743
3	Janbhagidari Head	652890	481260

Name and signature of Coordinator : Mr. Mukesh Chakradhar, (15/)

Name and signature of Member

(1) Mr. Dinesh Kashyap

(2). Miss Bhumija Chandrakar,

(3). Mr. Gangaram Jaiswal,

Principal
Indira Gandhi Govt. College
Pandaria, Distt. Kabirdham (C.G.)
PANDARIA, DISTT. KABIRDHAM (C.G.)

AUDIT REPORT

To
The Principal/President
Jan Bhagdarai Samiti
Govt. College, Pandaria
Distt: Kabirdham (C.G.)

Sub: Audit of Jan Bhagdarai Samiti for the Year 2017-2018

Sir,
We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Jan Bhagdarai Samiti of Govt. College, Pandaria, Distt: Kabirdham (C.G.) for the year ending 2017-2018

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. These standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material mis statements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principals used and significant financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that :

- (i) The Samiti is registered with Register Firms and Societies, Bilaspur (C.G)
- (ii) The above statement are in agreement with the books of Account maintained.
- (iii) Ledger account are not maintained
- (iv) Cash in hand are taken as certified by the Principal
- (v) Cash at Bank subject to Bank Reconciliation as per Annexure C
- (vi) Collection from Students are taken as per Cash Book
- (vii) Cash in hand as per Annexure B
- (viii) FD Account and Cash Book are not produce for our verification, Deposit in FD Account are subject to confirmation.
- (ix) Test Audit Technique have been applied at suitable stage.
- (x) Proposal Register not produce for our verification
- (xi) Assets purchase by Samiti is not physically verified by us.

For, MAHARSHI BHARAT & CO.
Chartered Accountants



(M. Bharat)
Proprietor
Mno. 070330

Place: Bilaspur (C.G.)
Date: June 10, 2018

RECEIPT AND PAYMENT ACCOUNT OF JANBHAGIDARI SAMITI
FOR THE YEAR ENDING ON 31st MARCH 2018

RECEIPT		AMOUNT	PAYMENT		AMOUNT
OPENING BALANCE					
Cash in hand	11517.00		CONTINGENCIES		
Cash at bank			Remuneration	365425.00	
Bilaspur Raipur Khestriya			Repairs & Maintainance	67799.00	
Gramin bank	936996.00	948513.00	Computer Expenses	45504.00	
			Stationery & Printing	3000.00	
			Bank Charges	509.00	
			Affiliation Fee	9000.00	
					491237.00
COLLECTION FROM					
Students Tra from DFC & PD Cash Book		616000.00	CLOSING BALANCE		
			Cash in hand	2929.00	
			Cash at bank		
			Bilaspur Raipur Khestriya		
			Gramin bank		
					1107237.00
					1110166.00
					1601403.00
TOTAL		1601403.00	TOTAL		1601403.00

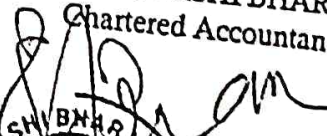
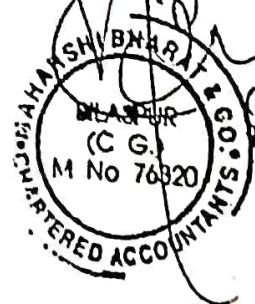
CERTIFICATE
Certified that the figures shown in the above
statement are true and correct


PRINCIPAL
Govt. College
Pandaria

Place: Bilaspur (C.G.)
Date : June 10, 2018

CERTIFICATE
As per our report of even date.

For, MAHARSHI BHARAT & CO.
Chartered Accountants



(M. Bharat)
Proprietor


INCOME AND EXPENDITURE ACCOUNT OF JANBHAGIDARI SAMITI
FOR THE YEAR ENDING ON 31st MARCH 2018

EXPENDITURE		AMOUNT	INCOME	AMOUNT
<u>CONTINGENCIES</u>			<u>COLLECTION FROM</u>	
Remuneration	365425.00	491237.00	Students Tra from DFC & PD Cash Book	616000.00
Repairs & Maintainance	67799.00			
Computer Expenses	45504.00			
Stationery & Printing	3000.00			
Bank Charges	509.00			
Affiliation Fee	9000.00		<u>BANK INTEREST</u>	36890.00
EXCESS OF INCOME OVER EXPENDITURE				
Tr.to general Fund		161653.00		
TOTAL		652890.00	TOTAL	652890.00

CERTIFICATE

Certified that the figures shown in the above
statement are true and correct

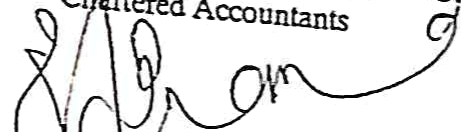

PRINCIPAL
Govt. College
Pandaria


CERTIFICATE

As per our report of even date.

For, MAHARSHI BHARAT & CO.,
Chartered Accountants

Place: Bilaspur (C.G.)
Date : June 10, 2018


(M. Bharat)
Proprietor



BALANCE SHEET OF JANBHAGIDARI SAMITI
AS AT 31st MARCH 2018

FUND AND LIABILITIES		AMOUNT	ASSETS AND PROPRITIES		AMOUNT
GENERAL FUND			FIXED ASSETS		
B/f	1363031.00		Furniture & fixtuce	253368.00	
Add: Excess of Income over Expenditure			Close Circuit Camera	60000.00	313368.00
Tr.from General Fund	161653.00	1524684.00			
			ADVANCES		
			Dr S P Ambastha 03.03.2009		9000.00
			COSTING DIFFERENCE		
			As per Annexure A		5050.00
			PD ACCOUNT		
			Dt.17.12.2004	22900.00	
			Dt.17.07.2008	67200.00	
			sub total	90100.00	
			Less: Dt.04.08.2016	3000.00	87100.00
			CLOSING BALANCE		
			Cash in hand		
			Cash at bank	2929.00	
			Bilaspur Raipur Khestriya		
			Gramin bank		
TOTAL		1524684.00	TOTAL	1107237.00	1110166.00
CERTIFICATE			CERTIFICATE		1524684.00

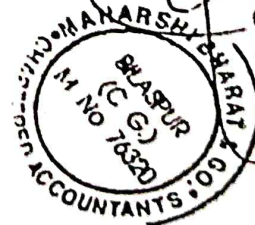
Certified that the figures shown in the above
statement are true and correct

As per our report of even date.

For, MAHARSHI BHARAT & CO
Chartered Accountants

(Signature)

(M.Bharat)
Proprietor



Place: Bilaspur (C.G.)
Date : June 10, 2018

(Signature)
PRINCIPAL
Govt. College
Pandaria

ANNEXURE A:
COSTING DIFFERENCE

COSTING DIFFERENCE	DATE	CF NO.	CASH BOOK	ACTUAL	DIFFERNEC	NET
YEAR 2002-2003						
Total of Receipt Side	09.08.2002	25	2600.00	1600.00	-1000.00	
Clsong & Opening Diff	25.11.2002	29 & 30	4600.00	500.00	4100.00	3100.00
YEAR 2006-2007						
Opening Balance Mistake	14.07.2006	.				
YEAR 2007-2008						
Opening balance Mistake		2	0.00	1800.00	1800.00	1200.00
Total						150.00
						5050.00

ANNEXURE B:
CASH BALANCE RECONCILIATION

CASH BALANCE AS PER CASH BOOK					
2002-2003	09.08.2002	Less: Execsss taken in Cash Book			2929.00
	25.11.2002	Add: Less Taken in Cash Book		-1000.00	
				4100.00	3100.00
2005-2006		Add: Opening Balance Taken as Zero			1800.00
2007-2008		Opening Cash in hand wrongly taken opening cash at bank			150.00
ACTUAL CASH BALANCE					7979.00

ANNEXURE C:
BANK RECONCILIATION

Balance as per Cash Book	1107237.00
BALANCE AS PER BANK BILASPUR RAIPUR KHESTRIYA GRAMIN BANK	1107237.00



Annual Report.

Session - 2017-18.


Date		
Page No	15	

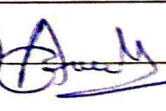
Date - 28/04/2018

Internal Audit Committee is constitute under the supervision of principal of IGGC Pandaria Distt. Kabirdham to purpose of internal financial audit in income and expenditure of different head as government head, non-government head and Jambhagidari head. Coordinator and member of Internal audit committee are duties are paid off and executing plan. This annual report of financial audit committee are submitted to principal through.

Coordinator: Mr. Mukesh Chakradhar (AP)

(15/)

Member: 1. Mr. Dinesh Kashyap (AP) 

2. Mr. Gangaram Jaiswal (H.A.) 

3. Miss Bhumiya Chandrakar (G.L.)



Principal



PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (GG)

Formation of Internal Audit Committee.

Session - 2018-19.

Date:
 Page No: 17

As per order of principal of Indira Gandhi Govt. College Pandaria on dated 02/04/2019 in principal office constitute of internal Audit Committee is done co-ordinator and member of internal Audit Committee are as follows:

Principal - Mr. M.L. Kashyap

Co-ordinator - Mr. M.S. Rajput (AP)

- member
1. Mr. Dinesh Kashyap (AP)
 2. Miss Madhu Dewangan (G.L.)
 3. Miss Bhumiya Chandrakar (G.L.)
 4. Ms. Gangaram Jaiswal (L.A.)

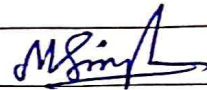
This internal audit Committee is constitute for academic year 2018-19

Notice


Date			
Page No.	18		

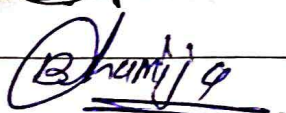
Coordinator and all member internal Audit Committee are informed that the meeting of internal Audit Committee will be held on date 04/04/19 in principal room so every one ensure there presence in meeting. As per order of principal internal Financial audit all college is done by committee before meeting.


Signature

Co-ordinator - M.S. Rajput 

member

Dinesh Kashyap 

Bhumija Chandrakar 


Principal

PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

Internal Audit Committee

minute of meeting

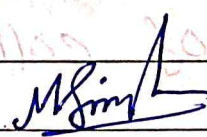
19

Session - 2018-19

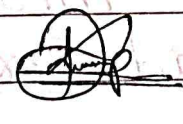
on date 04/04/2019 under the supervision of principal of IGIC Pandaria meeting of Internal Audit Committee is held in principal office. Coordinator and all member of Internal Audit Committee are presence here today. Internal audit committee audit financial matter of college and discussed on following points.

1. Today Internal Audit Committee visite in account-branch of college.
2. Committee analysis income and expenditure of government head for session 2018-19
3. Committee analysis income and expenditure of Janbhagidari head for academic year 2018-19
4. Committee salary after the financial income and expenditure of difference head government and non-government and Janbhagidari head.
5. Committee analysis income and expenditure of non-government head for academic session - 2018-19

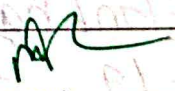
Name of Head	Income	Expenditure
Government head	₹. 40 Lakh	1.43 Lakh
Non-Government head	₹ 124800	91506
Janbhagidar Head	694489	₹ 1166948


Signature of coordinator

member

Dinesh Kashyap 




PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DIST. KARNADHAM (C.G.)

Internal Audit Report (Session 2018-19)

As per order of Principal of Indira Gandhi Govt College pandaria on dated 02/04/2019, the Internal Audit committee carried out the audit mainly focused on finance department for academic session 2018-19 in following head:

- (1) Government Head
- (2) Non-Government Head
- (3) Janbhagidari Head

Coordinator and Member of Internal audit committee are as follows:

Name of Coordinator : Mr. M.S Rajput, Assistant. Prof (Sociology)

- Name of Member :
- (1) Mr. Dinesh Kashyap, Assistant. Prof. (History)
 - (2) Miss Madhu Dewangan, Guest Lecturer (Economics)
 - (3) Miss Bhumija Chandrakar, Guest Lecture (Mathematics)
 - (4) Mr. Gangaram Jaiswal, Lab Attendent,

As per order of principal of Indira Gandhi Govt. College Pandaria, Distt. - Kabirdham, Meeting of Internal Audit Committee held on 08/ 04/2019 , in which the income expenditure incurred in the college in government head, Non-Government head and Janbhagidari head was observed. The detail of income and expenditure for academic session 2018-19 are as follows:

S.No.	Head Name	Income	Expenditure
1	Government head	5.40 Lakh	1.43 Lakh
2	Non-Government Head	1124800	915106
3	Janbhagidari Head	694489	1166948

Name and signature of Coordinator : Mr. M.S Rajput,

Name and signature of Member

- (1) Mr. Dinesh Kashyap
- (2). Miss Madhu Dewangan,
- (3). Miss Bhumija Chandrakar,
- (4). Mr. Gangaram Jaiswal,

Principal
Indira Gandhi Govt. College Pandaria
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

AUDIT REPORT

To,
The Principal/President,
Jan Bhagidari Samiti
Govt.College, Pandaria
Distt: Kabirdham (C.G.)

Sub: Audit of Jan Bhagidari Samiti for the Year 2018-2019

Sir,

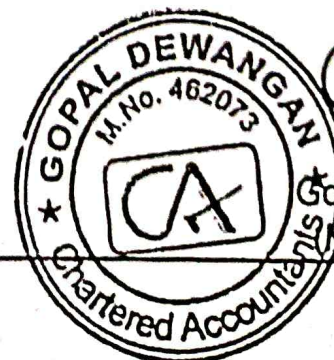
We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Jan Bhagidari Samiti of Govt.College, Pandaria, Distt: Kabirdham (C G) for the year ending 2018-2019

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. These standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material mis-statements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statments. An audit also includes assessing the accounting principals used and significant financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that :

- (i) The Samiti is registered with Registered Firms and Societies, Bilaspur (C G)
- (ii) The above statement are in agreed with the Books of Account maintained.
- (iii) Ledger account are not maintained
- (iv) Cash in hand are taken as certified by the Principal.
- (v) Cash at Bank subject to Bank Reconciliation as per Annexure C
- (iv) Collection from Students are taken as Cash Book
- (viii) PD Account and Cash Book are not produce for our verification, Deposit in PD Account are subject to confirmation.
- (ix) Test Audit Technique have been applied at suitable stage.
- (x) Proposal Register not produce for our verification.
- (xi) Assets purchase by Samiti is not physcally verified by us.

For, GOPAL DEWANGAN
Chartered Accountants



Proprietor
Gopal Dewangan
(M.No.462073)

UDIN: 22462073BESTED2452
Place: Arjunda (C G)
Date: 2nd December, 2022

GOPAL DEWANGAN
Chartered Accountants

Jan Bhagdari Samiti, Govt College, Pandaria, Dist - Kabirdham
Income And Expenditure Account For The Year Ending On 31 at March 2019

VIII. Dundia, Arjunda
Balod (C.G.)
Mob No. : 81035-47840

Expenditure	Amount	Income	Amount
CONTINGENCIES		COLLECTION FROM	
Remuneration	268786.00	Students Tra From DFC & PD Cash Book	689900.00
Repairs & Maintainance	457267.00	BANK INTEREST	34439.00
Computer Expenses	122962.00		
Stationary & Printing	14410.00		
Bank Charges	417.00		
Professional Fees	10000.00		
Other Expenses	1985.00		
University Fees	2400.00	EXCESS OF EXPENDITURE OVER INCOME	
Total	876227.00	Tr. To general Fund	171838.00
		Total	875227.00

CERTIFICATE


Certified that the figures shown in the above
Statement are True and Correct

CERTIFICATE
As per our report of even date
For, **GOPAL DEWANGAN**
Chartered Accountants

Place: Arjunda (C G)
Date: 2nd December, 2022

PRINCIPAL
Govt.College
Pandaria




Gopal Dewangan
Proprietor
(M.NO.462073)

GOPAL DEWANGAN
Chartered Accountants

VIII. Dundia, Arjunda
Balod (C.G.)
Mob No. : 81035-47840

Balanco Sheet as on 31st March 2019

Funds & Liabilities		Amount	Assets		Amount
General Fund:			Fixed Assets:		
B/F		1524684.00	Furniture & Fixture	253368	
Less: Excess of Expenditure			Add: Addition in C.Y.	290312	543680.00
Tr. to General Fund		<u>171838.00</u>	Close Circuit Camera		<u>60000.00</u>
		1352846.00			603680.00
			ADVANCES		
			Dr S P Ambastha 03.03.2009		9,000.00
			COSTING DIFFERERECE		
			As per Annexure A		
					<u>5050.00</u>
					5050.00
			PD ACCOUNT		
			Dt. 17.012.2004	22900.00	
			Dt. 17.07.2008	67200.00	
			sub total	<u>90100.00</u>	
			Less: Dt. 04.08.2016	<u>3000.00</u>	
					87100.00
			Closing Balance:		
			Cash in hand		350.00
			Cash at bank		
			Bilaspure Raipur Khestriya		
			Gramin Bank	<u>647666.00</u>	648016.00
Total		1352846.00	Total		1352846.00

CERTIFICATE

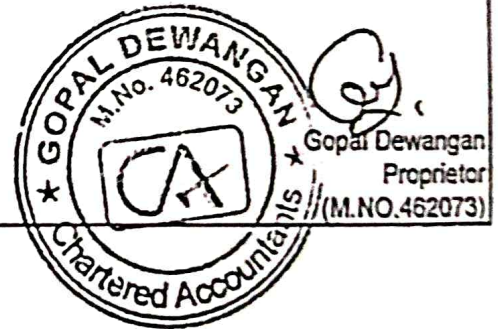
Certified that the figures shown in the above Statement are True and Correct

CERTIFICATE

As per our report of even date
For, GOPAL DEWANGAN
Chartered Accountants

Place: Arjunda (C G)
Date: 2nd December, 2022

PRINCIPAL
Govt. College
Pandaria



Gopal Dewangan
Proprietor
(M.NO.462073)

GOPAL DEWANGAN
Chartered Accountants

Vill. Dundla, Arjunda
Balod (C.G.)
Mob No. : 81035-47240

Jan Bhagirdari Samiti, Govt College, Pandaria, Dist - Kabirdham
Receipts and Payment Account for the year ending 31st March, 2019

Receipt	Amount	Amount	Payment	Amount	Amount
Opening Balance:			Contingencios & Exponso:		
Cash in hand	2929.00		Furniture & Fittings	290312.00	
Cash at Bank			Remuneration	266786.00	
Bilaspur Raipur Khestriya			Repairs & Maintenance	457267.00	
Gramin Bank	<u>1107237.00</u>	1110160.00	Computer Expenses	122962.00	
			Stationary & Printing	14410.00	
			Bank Charges	417.00	
			Professional Fee	10000.00	
Collection from:			Other Expenses	1985.00	
Students Tra From DFC & PD Cash Book		669900.00	University Fees	<u>2400.00</u>	1166539.00
<u>BANK INTEREST</u>		34489.00	Closing Balance:		
			Cash in hand	350.00	
			Cash at Bank		
			Bilaspur Raipur Khestriya		
			Gramin Bank	<u>647666.00</u>	648016.00
Total		1814555.00	Total		1814555.00

CERTIFICATE

Certified that the figures shown in the above
Statement are True and Correct

CERTIFICATE

As per our report of even date
For, GOPAL DEWANGAN
Chartered Accountants

Place: Arjunda (C G)
Date: 2nd December, 2022

PRINCIPAL
Govt. College
Pandaria




Gopal Dewangan
Proprietor
(M.NO.462073)

SVT COLLEGE, PANDARIA
 DIST: KABIRDHAM(C.G.)
 F.Y. 2018-19

**ANNEXURE A:
 COSTING DEFERENCE**

COSTING DEFERENCE	DATE	CF NO.	CASH BOOK	ACTUAL	DIFFERENCE	NET
YEAR 2002-2003						
Total of Receipts Side	09.08.2002	25	2,600.00	1,600.00	(1,000.00)	
Closing & Opening Diff	25.11.2002	29 & 30	4,600.00	500.00	4,100.00	3,100.00
YEAR 2006-2007						
Opening Balance Mistake	14.07.2006	2	-	1,800.00	1,800.00	1,800.00
YEAR 2007-2008						
Opening Balance Mistake						150.00
TOTAL						5,050.00

**ANNEXURE B:
 CASH BALANCE RECONCILIATION**

CASH BALANCE AS PER CASH BOOK				
2002-2003	09.08.2002	Less: Excess taken in Cash Book	(1,000.00)	2,925.00
	25.11.2002	Add: Less Taken in Cash Book	4,100.00	3,100.00
2005-2006		Add: Opening Balance Taken as Zero		1,800.00
2007-2008		Opening Cash In Hand Wrongly taken opening cash at bank		150.00
ACTUAL CASH BALANCE				7,975.00

**ANNEXURE C:
 BANK RECONCILIATION**

Balance as per Cash Book	6,47,666.00
BALANCE AS PER BANK BILASPUR RAIPUR KHESTRIYA GRAMIN BANK	6,47,666.00



Annual Report
Session-2018-19

Page No. 21

Date - 22/01/19

Internal Audit Committee is constitute under the supervision at principal of I.G.C. Pandaria Distt. Kabirdham (C.G.) to purpose of internal financial audit in income and expenditure of different head as government head, non-government head and Janbhagidara head. Coordinator and member of Internal Audit Committee are audit are paid off and expenditure plan this annual report of financial audit Committee are submitted to principal.

Co-ordinator - Mr. M.S. Rajput (AP)

- members
1. Mr. Dinesh Kashyap (AP)
 2. Miss Madh Dewangan (G.L.)
 3. Miss Bhumiya Chandrakar (G.L.)
 4. Ms. Gangaram Jaiswal (A)

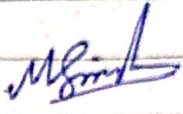
Principal

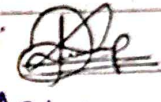
PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDEARIA, DISTT. KABIRDHAM (C.G.)

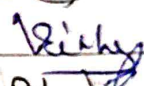
Formation of Internal Audit Committee Session-2019-20


As per order of principal of Indira Gandhi Govt. College Pandaria on date 03/04/2020 in principal office constitute of internal Audit Committee is done. Co-ordinator and member all Internal Audit Committee are as follows.

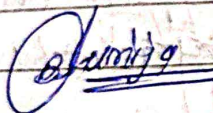
Principal - Mr. Dr. A. C. Varma

Co-ordinator - Ms. M. S. Rajput (A.P.) 

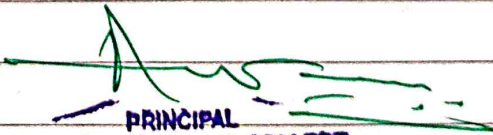
Member 1. Mr. Dinesh Kashyap (A.P.) 

2. Mr. Vikky Sinha (G.L.) 

3. Mr. Toran Kumar Sahu (B.L.) 


4. Miss. Bhumija Chandrakar (G.L.) 

This Internal Audit Committee is constituted for academic session-2019-20


PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

Coordinator and all member of Internal audit Committee are informed that the meeting of Internal Audit Committee will be held on date 08/04/2020 in principal room so every one ensure their present in meeting. As per order of principal internal audit of college is done by Committee before meeting.


Signature

Co-ordinator - Mr. M. S. Rajput (AP) 


member - 1. Mr. Dinesh Kashyap (AP)

2. Mr. Vikyash Singh (B.L.)

3. Miss - Bhumiya Chandrakar

4. Mr. Toxan Sahu 




 PRINCIPAL
 INDIRA GANDHI GOVT. COLLEGE
 PANDARIA, DISTT. KABIRDHAM (C.G.)

Internal Audit Committee

25
minute of meeting (Session-2019-20)


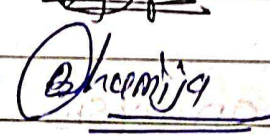
On date 08/01/20 under the supervision of principal at Indira Gandhi meeting of internal audit committee is held in principal office. Coordinator and all members of internal audit committee are presence here. Today internal audit committee audit financial matter of college and discussed on following points.

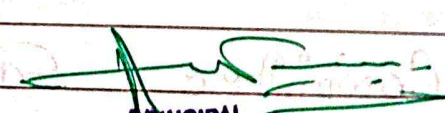
1. Today internal audit committee visit in account branch of college.
2. Committee analysis income and expenditure of Janbhagidari head for academic year 2019-20.
3. Committee analysis income and expenditure of Government head for session 2019-20.
4. Committee analysis income and expenditure of non-government head for academic session 2019-20.
5. Committee salary after the financial income and expenditure of difference head government and non-government and Janbhagidari head.

Name of Head	Income	Expenditure
Government Head	47.27 lakh	15.19 lakh
Non-Government Head	1580575	1722891
Janbhogidari Head	882291	1998891

M. Singh
Sigs. of Coordinator

member

Dinesh Kashyap 
Shumija Chandrasekar 


PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

OFFICE OF THE PRINCIPAL, INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT.- KABIRDHAM (C.G.)

Email – pandariacollege@gmail.com, Website- igcollegepandaria.ac.in

Pandaria, Date 15/04/2020

Internal Audit Report (Session 2019-20)

As per order of Principal of Indira Gandhi Govt College pandaria on dated 03/04/2020, the Internal Audit committee carried out the audit mainly focused on finance department for academic session 2019-20 in following head:

- (1) Government Head
- (2) Non-Government Head
- (3) Janbhagidari Head

Coordinator and Member of Internal audit committee are as follows:

- Name of Coordinator : Mr. M.S Rajput, Assistant. Prof. (Sociology)
- Name of Member : (1). Mr. Dinesh Kashyap, Assistant. Prof. (History)
- (2) Miss Bhumija Chandrakar, Guest Lecture (Mathematics)
- (3) Mr. Vikky Sinha, Guest Lecture (Commerce)
- (4) Mr. Toran Kumar Sahu, (Book Lifter)

As per order of principal of Indira Gandhi Govt. College Pandaria, Distt. - Kabirdham, Meeting of Internal Audit Committee held on 15/04/2020, in which the income expenditure incurred in the college in government head, Non-Government head and Janbhagidari head was observed. The detail of income and expenditure for academic session 2019-20 are as follows:

S.No.	Head Name	Income	Expenditure
1	Government head	47.27 Lakh	45.45 Lakh
2	Non-Government Head	1580575	1732891
3	Janbhagidari Head	882291	1498840

Name and signature of Coordinator : M.S Rajput,

Name and signature of Member

- (1) Mr. Dinesh Kashyap,
- (2) Miss Bhumija Chandrakar,
- (3) Mr. Vikky Sinha,
- (4) Mr. Toran Kumar Sahu,

Principal
Indira Gandhi Govt. College Pandaria
INDIRA GANDHI GOVT. COLLEGE (C.G.)
PANDARIA, DISTT. KABIRDHAM (C.G.)

To,
The Principal/President,
Jan Bhagidari Samiti
Govt.College, Pandaria
Distt: Kabirdham (C.G.)

Sub: Audit of Jan Bhagidari Samiti for the Year 2019-20

Sir,

We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Jan Bhagidari Samiti of Govt.College, Pandaria, Distt: Kabirdham (C G) for the year ending 2019-2020

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. These standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material mis-statements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principals used and significant financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that :

- (i) The Samiti is registered with Registered Firms and Societies, Bilaspur (C G)
- (ii) The above statement are in agreed with the Books of Account maintained.
- (iii) Ledger account are not maintained
- (iv) Cash in hand are taken as certified by the Principal.
- (v) Cash at Bank subject to Bank Reconciliation as per Annexure C
- (iv) Collection from Students are taken as Cash Book
- (viii) PD Account and Cash Book are not produce for our verification, Deposit in PD Account are subject to confirmation.
- (ix) Test Audit Technique have been applied at suitable stage.
- (x) Proposal Register not produce for our verification.
- (xi) Assets purchase by Samiti is not physically verified by us.

For, **GOPAL DEWANGAN**
Chartered Accountants

UDIN: 22462073BESTEQ8827
Place: Arjunda (C G)
Date: 2nd December, 2022



Gopal Dewangan
Proprietor
Gopal Dewangan
(M.No.462073)

GOPAL DEWANGAN
Chartered Accountants.

Vill. Dundia, Arjunda
Balod (C.G.)
Mob No. : 81035-47840

Jan Bhagidari Samiti, Govt Collage, Padariya, Dist - Kabirdham
Income And Expenditure Account Of Janbhagidari Samiti For The Year Ending On 31st March 2020

Expenditure		Income	
CONTINGENCIES		Amount	Amount
Remuneration	594940.00	COLLECTION FROM	
Repairs & Maintainance	235171.00	Students Tra From DFC & PD Cash Book	891100.00
Computer Expenses	196215.00	BANK INTEREST	7230.00
Professional Fees	20000.00		
Festival Exp	10000.00		
Price Distribution	100000.00		
Refreshment Expenses	11300.00		
University Fees	2400.00	EXCESS OF EXPENDITURE	
Educational Tour	80000.00	OVER INCOME	
		Tr. To general Fund	351696.00
Total	1250026.00	Total	1250026.00

CERTIFICATE
Certified that the figures shown in the above
Statement are True and Correct

CERTIFICATE
As per our report of even date
For, **GOPAL DEWANGAN**
Chartered Accountants

PRINCIPAL
Govt. College
Pandaria


Gopal Dewangan
Proprietor
(M.NO.462073)



Vill. Dundia, Arjunda
Balod (C.G.)
Mob No. : 81035-47840

Place: Arjunda (C G)
Date: 2nd December, 2022
GOPAL DEWANGAN
Chartered Accountants

GOPAL DEWANGAN
Chartered Accountants

VIII. Dundia, Arjunda
Balod (C.G.)
Mob No. : 81035-47840

Jan Bhagidari Samiti, Govt Collage, Pandariya, Dist - Kabirdham
Receipts and Payment Account for the year ending 31st March, 2020

Receipt	Amount	Amount	Payment	Amount	Amount
Opening Balance:			Contingencies & Expenses:		
Cash in hand	350.00		Furniture & Fittings	218150.00	
Cash at Bank			Remuneration	594940.00	
Bilaspur Raipur Khestriya			Repairs & Maintenance	235171.00	
Gramin Bank	<u>647666.00</u>	648016.00	Computer Expenses	196215.00	
			Professional Fees	20000.00	
			Festival Exp	10000.00	
			Price Distribution	100000.00	
			Refreshment Expenses	11300.00	
			University Fees	2400.00	
			Educational Tour	<u>80000.00</u>	1482175.00
Collection from:			Closing Balance:		
Students Tra From DFC & PD Cash Book		891100.00	Cash in hand	3700.00	
			Cash at Bank		
BANK INTEREST		7230.00	Bilaspur Raipur Khestriya		
			Gramin Bank	<u>74,470.00</u>	78170.00
Total		1546346.00	Total		1546346.00

CERTIFICATE

Certified that the figures shown in the above
Statement are True and Correct

CERTIFICATE

As per our report of even date
For, GOPAL DEWANGAN
Chartered Accountants

Place: Arjunda (C G)
Date: 2nd December, 2022

PRINCIPAL
Govt. College
Pandaria



Gopal Dewangan
Proprietor
(M.NO.462073)

Jan Bhagidari Samiti, Govt Collage, Padariya, Dist - Kabirdham
Balance Sheet as on 31st March 2020

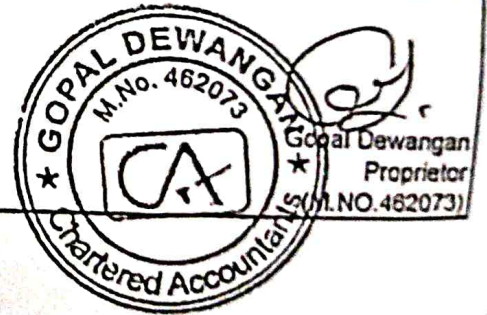
Funds & Liabilities		Amount	Assets		Amount
General Fund:			Fixed Assets:		
B/F		1352846.00	Furniture & Fixture	543880	
Less: Excess of Expenditure			Add: Addition in C.Y.	218150	761830.00
Tr. To General Fund		<u>351696.00</u>	Close Circuit Camera		<u>60000.00</u>
		1001150.00			821830.00
			ADVANCES		
			Dr S P Ambastha 03.03.2009		9,000.00
			COSTING DIFFERRECE		
			As per Annexure A		
				<u>5050.00</u>	5050.00
			PD ACCOUNT		
			Dt.17.012.2004	22900.00	
			Dt.17.07.2008	<u>67200.00</u>	
			sub total	<u>90100.00</u>	
			Less: Dt.04.08.2016	<u>3000.00</u>	87100.00
			Closing Balance:		
			Cash in hand		3700.00
			Cash at bank		
			Bilaspure Raipur Khestriya		
			Gramin Bank		
				<u>74470.00</u>	74470.00
Total		1001150.00	Total		1001150.00

CERTIFICATE
 Certified that the figures shown in the above
 Statement are True and Correct

CERTIFICATE
 As per our report of even date
 For, Gopal Dewangan
 Chartered Accountants

Place: Arjunda (C G)
 Date: 2nd December, 2022

PRINCIPAL
 Govt. College
 Pandaria



GOVT COLLEGE, PANDARIA
 DIST: KABIRDHAM(C.G.)
 F.Y. 2019-20

**ANNEXURE A:
 COSTING DEFFERENCE**

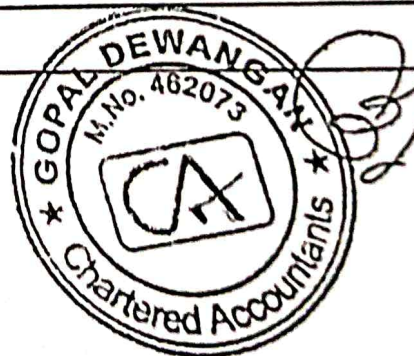
COSTING DEFFERENCE	DATE	CF NO.	CASH BOOK	ACTUAL	DIFFERENCE	NET
YEAR 2002-2003						
Total of Receipts Side	09.08.2002	25	2,000.00	1,000.00	(1,000.00)	3,100.00
Closing & Opening Diff	25.11.2002	20 & 30	4,000.00	500.00	4,100.00	
YEAR 2006-2007						
Opening Balance Mistake	14.07.2006	2	-	1,800.00	1,800.00	1,800.00
YEAR 2007-2008						
Opening Balance Mistake						150.00
TOTAL						6,050.00

**ANNEXURE B:
 CASH BALANCE RECONCILIATION**

CASH BALANCE AS PER CASH BOOK					2,929.00
2002-2003	09.08.2002	Less: Excess taken in Cash Book		(1,000.00)	
	25.11.2002	Add: Less Taken in Cash Book		4,100.00	3,100.00
2005-2006		Add: Opening Balance Taken as Zero			1,800.00
2007-2008		Opening Cash In Hand Wrongly taken opening cash at bank			150.00
ACTUAL CASH BALANCE					7,979.00

**ANNEXURE C:
 BANK RECONCILIATION**

Balance as per Cash Book		74,470.00
BALANCE AS PER BANK BILASPUR RAIPUR KHESTRIYA GRAMIN BANK		74,470.00



Date - 24/04/20

Internal Audit Committee is constitute under the supervision of principal of I.G.C. Pandaria Dist. Kashiidham (C.G.) to purpose of internal financial audit in income and expenditure of different head as government head, non-government head and Janbhagidari head. Co-ordinator and member of Internal audit Committee are audit are paid off and expenditure plan this annual report of financial audit Committee are submitted to Principal

Co-ordinator - *M.S.* Mr. M.S. Rajput (AP)

- member -
1. Mr. Dinesh Kashyap (AP)
 2. Mr. Vikky Singh (C.G.)
 3. Miss Bhumiya Chandrakar
 4. Mr. Taran Kumar Sahu.

[Signature]

[Signature]
Principal

PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DIST. KASHIIDHAM (C.G.)

Formation of Internal Audit Committee 29
Committee Session 2020-2021

As per order of principal of Indira-gandhi Govt. College Pandaria on date 05/04/21 in principal office constitute of Internal Audit Committee is done Co-ordinator and member all internal audit Committee are as follows:

Principal - Mr. M.L. Kashyap

Co-ordinator - Mr. Dinesh Kashyap (AP)

Member - 1. Mr. Surendra Tigga (AP)

2. Miss Bhumiya Chandrakar

3. Mr. Vikky Sinha (GL)

4. Ms. Ashwani Chandrakar (LA)

This Internal audit Committee is constitute for academic session 2020-21

PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DIST. KABIRDHAM (C.G.)

PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DIST. KABIRDHAM (C.G.)

Coordinator and member Internal audit Committee one informed that the meeting all internal audit Committee will be held on date 08/04/21 in principal room so every one ensure they presents in meeting As per order of principal internal audit financial audit all college is done by committee before meeting.

Signature

Co-ordinator

member

Bhumiya Chandrakar

Starts

^{pal}
Principal

PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DIST. KABIRDHAM (C.G.)

INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DIST. KABIRDHAM (C.G.)

Internal Audit Committee

minute of meeting

Session - 2020-21

81

On date 08/04/2021 under the supervision of principal of I.G.G.C. Pandua meeting of Internal Audit Committee is held in principal office Co-ordinate and all member of internal audit committee are presence here. Today internal audit committee audit financial matter of college and discussed on following points.

1. Committee analysis income and expenditure of non-government head for academic year 2020-21.

2. Committee salary after the financial income and expenditure of difference head government and non-government and Janbhagidari head.

3. Committee analysis income and expenditure of Janbhagidari head for academic session 2020-21.

4. Committee analysis income and expenditure of government head for session 2020-21.

5. Today internal audit committee visit in account branch of college.

[Signature]

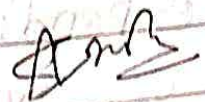
[Signature]

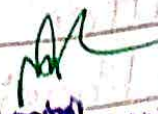
Head Name	Income	Expenditure
Government Head	16.46 lakh	15.17 lakh
Non-Government Head	1291390/-	2671382/-
Janbhagidari Head	565120/-	15051/-

Sign. of coordinator



member




 PRINCIPAL
 INDIRA GANDHI GOVT. COLLEGE
 PANDARIA DIST. KABIRDHAR (C.G.)

Pandaria, Date 10/04/2021

Internal Audit Report (Session 2020-21)

As per order of Principal of Indira Gandhi Govt College pandaria on dated 05/04/2022 the Internal Audit committee carried out the audit mainly focused on finance department for academic session 2020-21 in following head:

- (1) Government Head
- (2) Non-Government Head
- (3) Janbhagidari Head

Coordinator and Member of Internal audit committee are as follows:

Name of Coordinator : Mr. Dinesh Kashyap, Assistant Prof. (History)

- Name of Member :
- (1). Mr. Surendra ~~Tigga~~ Assistant. Prof. (Political science)
 - (2) Miss Bhumija Chandrakar, Guest Lecture (Mathematics)
 - (3) Mr. Vikky Sinha, Guest Lecture (Commerce)
 - (4). Mr. Ashwani Chandrakar, Lab Attendent


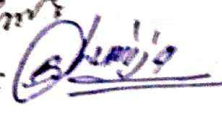


As per order of principal of Indira Gandhi Govt. College Pandaria, Distt. - Kabirdham, Meeting of Internal Audit Committee held on 10/ 04/2021, in which the income expenditure incurred in the college in government head, Non-Government head and Janbhagidari head was observed. The detail of income and expenditure for academic session 2020-21 are as follows:

S.No.	Head Name	Income	Expenditure
1	Government head	16.46 Lakh	15.17 Lakh
2	Non-Government Head	1294390	2671382
3	Janbhagidari Head	565420	450541

Name and signature of Coordinator : Mr. Dinesh Kashyap



Name and signature of Member

- (1). Mr. Surendra Kashyap 
- (2). Miss Bhumija Chandrakar 
- (3) Mr. Vikky Sinha, 
- (4). Mr. Ashwani Chandrakar, 

Principal
Indira Gandhi Govt. College Pandaria
PANDARIA, DISTT.- KABIRDHAM (C.G.)

AUDIT REPORT

To,
The Principal/President,
Jan Bhagidari Samiti
Govt.College, Pandaria
Distt: Kabirdham (C.G.)

Sub: Audit of Jan Bhagidari Samiti for the Year 2020-21

Sir,
We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Jan Bhagidari Samiti of Govt.College, Pandaria, Distt: Kabirdham (C G) for the year ending 2020-2021


These financial statements are the responsibility of the management. Our resopnsibility is to express an opinion on these financial statements based on our audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. These standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material mis-statements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statments. An audit also includes assessing the accounting principals used and significant financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that :

- (i) The Samiti is registered with Registered Firms and Societies, Bilaspur (C G)
- (ii) The above statement are in agreed with the Books of Account maintained.
- (iii) Ledger account are not maintained
- (iv) Cash in hand are taken as certified by the Principal.
- (v) Cash at Bank subject to Bank Reconciliation as per Annexure C
- (iv) Collection from Students are taken as Cash Book
- (viii) PD Account and Cash Book are not produce for our verification, Deposit in PD Account are subject to confirmation.
- (ix) Test Audit Technique have been applied at suitable stage.
- (x) Proposal Register not produce for our verification.
- (xi) Assets purchase by Samiti is not physicaly verified by us.

For, GOPAL DEWANGAN
Chartered Accountants




Proprietor
Gopal Dewangan
(M.No.462073)

UDIN: 22462073BESTFC2730
Place: Arjunda (C G)
Date: 2nd December, 2022

GOPAL DEWANGAN
Chartered Accountants

VIII. Dundla, Arjunda
Balod (C.G.)
Mob No. : 81035-47840

Jan Bhagidari Samiti, Govt College, Pandaria, Dist - Kankerham
Receipts and Payment Account for the year ending 31st March, 2021

Receipt	Amount	Amount	Payment	Amount	Amount
Opening Balance:			Contingencies & Expenses:		
Cash in hand	3700.00		Remuneration	364915.00	
Cash at Bank			Repairs & Maintenance	40000.00	
Bilaspur Raipur Khestriya			Computer Expenses	37486.00	
Gramin Bank	<u>74470.00</u>	78170.00	University Fees	<u>8140.00</u>	450541.00
Collection from:			Closing Balance:		
Students Tra From DFC & PD Cash Book		561200.00	Cash in hand	0.00	
BANK INTEREST		4220.00	Cash at Bank		
			Bilaspur Raipur Khestriya		
			Gramin Bank	<u>1,93,049.00</u>	193049.00
Total		643590.00	Total		643590.00

CERTIFICATE
Certified that the figures shown in the above
Statement are True and Correct

CERTIFICATE
As per our report of even date
For, GOPAL DEWANGAN
Chartered Accountants

Place: Arjunda (C G)
Date: 2nd December, 2022

PRINCIPAL
Govt.College
Pandaria



Gopal Dewangan
Proprietor
(M.NO.462073)

GOPAL DEWANGAN
Chartered Accountants

Vill. Dundia, Arjunda
Balod (C.G.)
Mob No. : 81035-47840

Jan Bhagidari Samiti, Govt Collage, Padarlya, Dist - Kabirdham
Income And Expenditure Account Of Janbhagidari Samiti For The Year Ending On 31 st March 2021

Expenditure	Amount	Income	Amount
CONTINGENCIES		COLLECTION FROM	
Remuneration	364915.00	Students Tra From DFC & PD Cash Book	561200.00
Repairs & Maintainance	40000.00		
Computer Expenses	37486.00	BANK INTEREST	4220.00
University Fees	8140.00	EXCESS OF EXPENDITURE	
EXCESS OF INCOME OVER EXPENDITURE			
Tr. To general Fund	114879.00		
Total	565420.00	Total	565420.00

CERTIFICATE

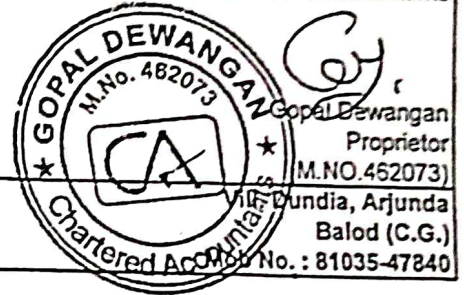
Certified that the figures shown in the above
Statement are True and Correct

CERTIFICATE

As per our report of even date
For, GOPAL DEWANGAN
Chartered Accountants

Place: Arjunda (C G)
Date: 2nd December, 2022
GOPAL DEWANGAN
Chartered Accountants

PRINCIPAL
Govt. College
Pandaria



**Jan Bhagidari Samiti, Govt Collage, Padariya, Dist - Kabirdham
Balance Sheet as on 31st March 2021**

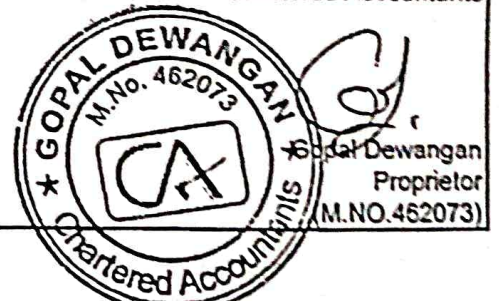
Funds & Liabilities		Amount	Assets		Amount
General Fund:			Fixed Assots:		
B/F		1001150.00	Furniture & Fixture	761830	
Add: Excess of Expenditure			Add: Addition in C.Y.	-	761830.00
Tr. to General Fund		<u>114879.00</u>	Close Circuit Camera		<u>60000.00</u>
		1116029.00			821830.00
			ADVANCES		
			Dr S P Ambastha 03.03.2009		9,000.00
			COSTING DIFFERECE		
			As per Annexure A		
					<u>5050.00</u>
					5050.00
			PD ACCOUNT		
			Dt.17.012.2004		22900.00
			Dt.17.07.2008		<u>67200.00</u>
			sub total		<u>90100.00</u>
			Less: Dt.04.08.2016		<u>3000.00</u>
					87100.00
			Closing Balance:		
			Cash in hand		0.00
			Cash at bank		
			Bilaspure Raipur Khestriya Gramin Bank		<u>193049.00</u>
					193049.00
Total		1116029.00	Total		1116029.00

CERTIFICATE
Certified that the figures shown in the above
Statement are True and Correct

CERTIFICATE
As per our report of even date
For, GOPAL DEWANGAN
Chartered Accountants

Place: Arjunda (C G)
Date: 2nd December, 2022

PRINCIPAL
Govt. College
Pandaria



Gopal Dewangan
Proprietor
(M.NO.462073)

PANDARIA
(C.G.)

**ANNEXURE A:
COSTING DIFFERENCE**

COSTING DIFFERENCE	DATE	CF NO.	CASH BOOK	ACTUAL	DIFFERENCE	NET
YEAR 2002-2003						
Total of Receipts Side	09.08.2002	25	2,600.00	1,600.00	(1,000.00)	
Closing & Opening Diff	25.11.2002	29 & 30	4,600.00	500.00	4,100.00	3,100.00
YEAR 2006-2007						
Opening Balance Mistake	14.07.2006	2	-	1,800.00	1,800.00	1,800.00
YEAR 2007-2008						
Opening Balance Mistake						150.00
TOTAL						5,050.00

**ANNEXURE B:
CASH BALANCE RECONCILIATION**

CASH BALANCE AS PER CASH BOOK			2,929.00
2002-2003	09.08.2002	Less: Excess taken in Cash Book	(1,000.00)
	25.11.2002	Add: Less Taken in Cash Book	4,100.00
2005-2006		Add: Opening Balance Taken as Zero	1,800.00
2007-2008		Opening Cash In Hand Wrongly taken opening cash at bank	150.00
ACTUAL CASH BALANCE			7,979.00

**ANNEXURE C:
BANK RECONCILIATION**

Balance as per Cash Book	1,93,049.00
BALANCE AS PER BANK BILASPUR RAIPUR KHESTRYA GRAMIN BANK	1,93,049.00



Date - 20/04/2021

Internal Audit Committee is constitute under the supervision at principal of Indira Gandhi Distt. Kabirdham (C.G.) to purposed of internal financial Audit in income and expenditure of different head as government head, non-government head and Janbhagidari head. Co-ordinator are and member of internal audit committee are audit are paid off and expenditure audit committee are plan this annual report of financial audit committee are submitted to principal.

Co-ordinator - Mr. Dinesh Kashyap (AP)

- member :
1. Mr. Surendra Kumar Tigga (AP) *Amr*
 2. Miss Bhumi Chandra Kar (G.L.) *Amr*
 3. Mr. Vikky Singh (G.L.) *Amr*
 4. Mr. Ashwani Chandra Kar (LA) *Amr*

Principal
Amr

PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

As per order of principal of Indira Gandhi Govt. college Pandaria on date 04/10/2022 in principal office constitute of internal audit committee is done. Co-ordinator and member all internal Audit committee are as follows:

Principal - Mr. M.L. Kashyap

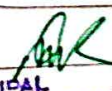
Co-ordinator - Mr. Dinesh Kashyap (AP)

member - 1. Mr. Omprakash Dewangan (AP) (AP)

18/10/22
18/10/22 2. Mr. Vikky Sinha (GL)

3. Mr. Ashwani Chandrakar (LA)

This internal audit committee is constitute for academic year 2021-22


PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

Notice

Date	
Page No.	36

Co-ordinator and all member Internal audit committee one informed the the meeting all Internal audit Committee will be held on date 06/04/2022 in principal room so every one onsure there presente in meeting. As per order of principal Internal financial Audit all college is done by Committee before meeting

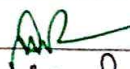
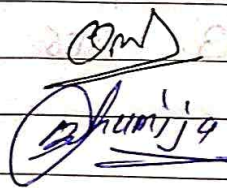
Signature

Co-ordinator



member

Bhumija Chandrakar



Principal

PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DIST. KABIRDHAM (C.G.)

Internal Audit Committee

minute of meeting

Session-2021-22

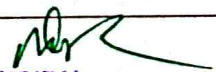
Chapter

Page No.

37

On date 06/04/22 under the supervision of principal of IGC Pandaria meeting of Internal audit Committee is held in principal office co-ordinator and all member of Internal Audit Committee are presence here Today Internal audit committee audit financial matter of college and disscussed on following points.

1. Today Internal Audit Committee visite in accoent branch of college
2. Committee analysis income and expenditure of Government head for session 2021-22
3. Committee analysis income and expenditure of Janbhagideri head for academic year 2021-22.
4. Committee Salary alter the financial income and expenditure of difference head government and non-government and Janbhagideri head.
5. Committee analysis income and expenditure of non-government head for academic session 2021-22.



PRINCIPAL

INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

Name of Head	Income	Expenditure
--------------	--------	-------------

Government head	4.15 Lakh	3.37 Lakh
-----------------	-----------	-----------

Non-Government head	1569322/-	1612616/-
---------------------	-----------	-----------

Jambhagidari head	1316000/-	838701/-
-------------------	-----------	----------

Sign. of Coordinator

member

PRINCIPAL
 INDIRA GANDHI GOVT. COLLEGE
 PANDARIA, DISTT. KABIRDHAM (C.G.)

INDIRA GANDHI GOVT. COLLEGE
 PANDARIA, DISTT. KABIRDHAM (C.G.)

Internal Audit Report (Session 2021-22)

As per order of Principal of Indira Gandhi Govt College pandaria on dated 04/04/2022, the Internal Audit committee carried out the audit mainly focused on finance department for academic session 2021-22 in following head:

- (1) Government Head
- (2) Non-Government Head
- (3) Janbhagidari Head

Coordinator and Member of Internal audit committee are as follows:

- Name of Coordinator : Mr. Dinesh Kashyap, Assistant. Prof. (History)
Name of Member : (1) Mr. Omprakash Dewangan, Assistant. Prof.(Mathematics)
(2). Mr. Vikky Sinha, Guest Lecture (Commerce)
(3) Mr. Ashwani Chandrakar, Lab Attendent.

As per order of principal of Indira Gandhi Govt. College Pandaria, Distt. - Kabirdham, Meeting of Internal Audit Committee held on 08/ 04/2022, in which the income expenditure incurred in the college in government head, Non-Government head and Janbhagidari head was observed. The detail of income and expenditure for academic session 2021-22 are as follows:

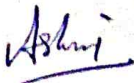
S.No.	Head Name	Income	Expenditure
1	Government head	4.15 Lakh	3.37 Lakh
2	Non-Government Head	1569322	1612616
3	Janbhagidari Head	1316000	838701

Name and signature of Coordinator : Mr. Dinesh Kashyap,



Name and signature of Member

- (1) Mr. Omprakash Dewangan,
- (2). Mr. Vikky Sinha,
- (3). Mr. Ashwani Chandrakar,



Principal
Indira Gandhi Govt. College Pandaria
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

AUDIT REPORT

To,
The Principal/President,
Jan Bhagidari Samiti
Govt.College, Pandaria
Distt: Kabirdham (C.G.)

Sub: Audit of Jan Bhagidari Samiti for the Year 2021-22

Sir,

We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Jan Bhagidari Samiti of Govt.College, Pandaria, Distt: Kabirdham (C G) for the year ending 2021-2022.

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. These standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material mis-statements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statments. An audit also includes assessing the accounting principals used and significant financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that :

- (i) The Samiti is registered with Registered Firms and Societies, Bilaspur (C G)
- (ii) The above statement are in agreed with the Books of Account maintained.
- (iii) Ledger account are not maintained
- (iv) Cash in hand are taken as certified by the Principal.
- (v) Cash at Bank subject to Bank Reconciliation as per Annexure C
- (iv) Collection from Students are taken as Cash Book
- (viii) PD Account and Cash Book are not produce for our verification, Deposit in PD Account are subject to confirmation.
- (ix) Test Audit Technique have been applied at suitable stage.
- (x) Proposal Register not produce for our verification.
- (xi) Assets purchase by Samiti is not physicaly verified by us.

UDIN: 22462073BESTFM3942
Place: Arjunda (C G)
Date: 2nd December, 2022



For, GOPAL DEWANGAN
Chartered Accountants


Proprietor
Gopal Dewangan
(M.No.462073)

Jan Bhagdari Samiti, Govt Collage, Padariya, Dist - Kabirdham
Receipts and Payment Account for the year ending 31st March, 2022

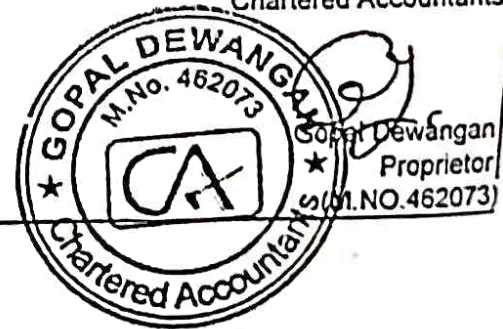
Receipt	Amount	Amount	Payment	Amount	Amount
Opening Balance:			Contingencies & Expenses:		
Cash in hand	0.00		Remuneration	495888.00	
Cash at Bank			Repairs & Maintenance	196665.00	
Bilaspur Raipur Khestriya			Computer Expenses	119869.00	
Gramin Bank	<u>193049.00</u>	193049.00	Electrician Expenses	9890.00	
			Stationary Expenses	18900.00	
			Refreshment Expenses	<u>23924.00</u>	865138.00
Collection from:					
Students Tra From DFC & PD Cash Book		1316000.00			
			Closing Balance:		
BANK INTEREST		9346.00	Cash in hand	0.00	
			Cash at Bank		
			Bilaspur Raipur Khestriya		
			Gramin Bank	<u>653259</u>	653259.00
Total		1518395.00	Total		1518395.00

CERTIFICATE
Certified that the figures shown in the above
Statement are True and Correct

CERTIFICATE
As per our report of even date
For, **GOPAL DEWANGAN**
Chartered Accountants

Place: Arjunda (C G)
Date: 2nd December, 2022

PRINCIPAL
Govt. College
Pandaria



GOPAL DEWANGAN
Chartered Accountants

VIII. Dundia, Arjunda
Balod (C.G.)
Mob No. : 81035-47840

Jan Bhagidari Samiti, Govt Collage, Pandaria, Dist - Kabirdham
Income And Expenditure Account Of Janbhagidari Samiti For The Year Ending On 31 at March 2022

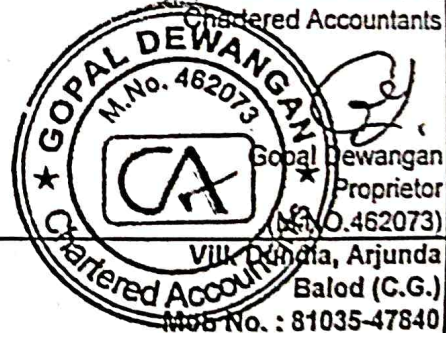
Expenditure	Amount	Income	Amount
CONTINGENCIES		COLLECTION FROM	
Remuneration	495888.00	Students Tra From DFC & PD Cash Book	1316000.00
Repairs & Maintainance	196665.00		
Computer Expenses	119869.00	BANK INTEREST	9346.00
Electrician Expenses	9890.00		
Stationary Expenses	18900.00		
Refreshment Expenses	23924.00		
EXCESS OF INCOME OVER EXPENDITURE			
Tr. To general Fund	460210.00		
Total	1325346.00	Total	1325346.00

CERTIFICATE
Certified that the figures shown in the above
Statement are True and Correct

CERTIFICATE
As per our report of even date
For, GOPAL DEWANGAN
Chartered Accountants

Place: Arjunda (C G)
Date: 2nd December, 2022
GOPAL DEWANGAN
Chartered Accountants

PRINCIPAL
Govt.College
Pandaria



Jan Bhagidari Samiti, Govt Collage, Pandariya, Dist - Kabirdham
Balance Sheet as on 31st March 2022

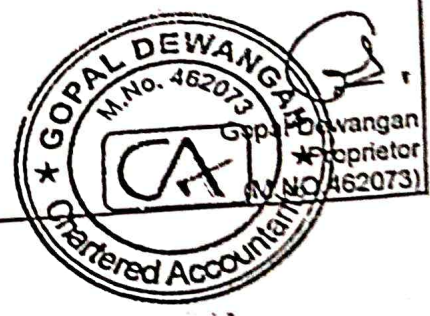
Funds & Liabilities		Assets	
	Amount		Amount
General Fund:	1116029.00	Fixed Assets:	
BF		Furniture & Fixture	781830
Less: Excess of Expenditure	460210.00	Add: Addition in C.Y.	0
Tr. To General Fund	<u>1576239.00</u>	Closo Circuit Camera	<u>60000.00</u>
			821830.00
		ADVANCES	
		Dr S P Ambastha 03.03.2009	9,000.00
		COSTING DIFFERECE	
		As per Annexure A	<u>5050.00</u>
			5050.00
		PD ACCOUNT	
		Dt. 17.012.2004	22900.00
		Dt. 17.07.2008	<u>67200.00</u>
		sub total	<u>90100.00</u>
		Less: Dt. 04.08.2016	<u>3000.00</u>
			87100.00
		Closing Balance:	
		Cash in hand	0.00
		Cash at bank	
		Bilaspure Raipur Khestriya	<u>653259.00</u>
		Gramin Bank	653259.00
Total	1576239.00	Total	1576239.00

CERTIFICATE
 Certified that the figures shown in the above
 Statement are True and Correct

CERTIFICATE
 As per our report of even date
 For, GOPAL DEWANGAN
 Chartered Accountants

Place: Arjunda (C G)
 Date: 2nd December, 2022

PRINCIPAL
 Govt. College
 Pandaria



107-22
 SIEGE, PANDARIA
 ROHAM(C.G.)

**ANNEXURE A:
COSTING DEFFERENCE**

	DATE	CF NO.	CASH BOOK	ACTUAL	DIFFERENCE	NET
YEAR 2002-2003	09.08.2002	25	2,600.00	1,600.00	(1,000.00)	
Total of Receipts Side	25.11.2002	29 & 30	4,600.00	500.00	4,100.00	3,100.00
Closing & Opening Diff						
YEAR 2006-2007						
Opening Balance Mistake	14.07.2006	2	-	1,800.00	1,800.00	1,800.00
YEAR 2007-2008						
Opening Balance Mistake						150.00
TOTAL						5,050.00

**ANNEXURE B:
CASH BALANCE RECONCILIATION**

CASH BALANCE AS PER CASH BOOK				2,929.00
2002-2003	09.08.2002	Less: Excess taken in Cash Book	(1,000.00)	
	25.11.2002	Add: Less Taken in Cash Book	4,100.00	3,100.00
2005-2006		Add: Opening Balance Taken as Zaro		1,800.00
2007-2008		Opening Cash In Hand Wrongly taken opening cash at bank		150.00
ACTUAL CASH BALANCE				7,979.00

**ANNEXURE C:
BANK RECONCILIATION**

Balance as per Cash Book	6,43,913.00
Add: Cheque Given but Not Cleared	23,930.00
Less: Interest From Bank not taken in cash book	9,346.00
BALANCE AS PER BANK	6,77,189.00
BILASPUR RAIPUR KHESTRIYA GRAMIN BANK	



Annual Report

Session- 2021-22

Page No. 29

Date: - 25/04/2022

Internal Audit Committee is constitute under the supervision of principal of Junc pandua, Distt. kaberdham (C.G.) for purpose of internal financial audit in income and expenditure of different head as government head non-government head and gov Janbhagidari head. Co-ordinator and member of internal Audit Committee are audit are paid off and expenditure plan this annual report of financial audit Committee are submitted to principal

Co-ordinator - Mr. Dinesh Kashyap (AP)

Member - 1. Mr. Omprakash Dewangan (AP)

Vishy

2. Mr. Vikky Sinha (G.T.)

Ashy

3. Mr. Ashwani Chandrakar (LA)

(AS)

Principal

PRINCIPAL COLLEGE
INDIA