
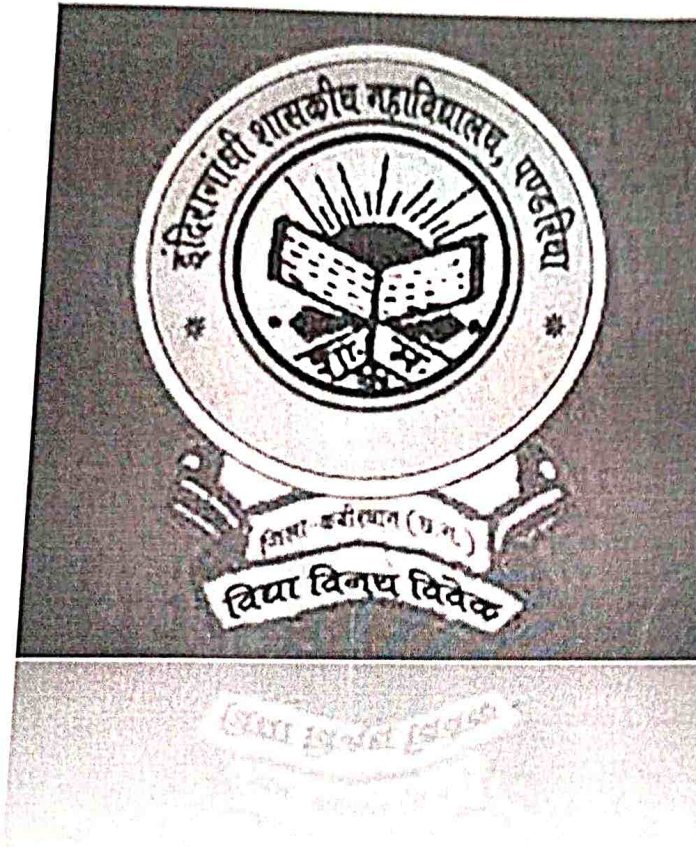


प्रमाणित किया जाता है कि  
इसके रेजिस्टर में पृष्ठ क्रमांक  
01 से 78 तक हैं।

  
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 Group College Pandana 2011. Kabin dham 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 internal committee of the Indira Gandhi Govt. College Pandana. 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 college through I & A C. 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 reviewed 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  
PANCHGIRA, DIST. ARCHAM (C.G.)

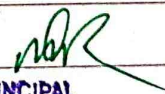


## Mission:

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  
INDRA GANHI GOVT. COLLEGE  
PANDARIA, DIST. KASIRDHAM (C.G.)



# Process of Internal Audit

Date			
Page No.	08		

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. BIRBHAM (C.G.)

PRINCIPAL  
INDIRA GANDHI GOVT COLLEGE  
PANDARIA, DIST. BIRBHAM (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, DISTT. KABIRCHAH (C.G.)

# Formation of Internal Audit Committee.

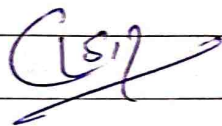
Session - 2017-18

Date	
Page No	11

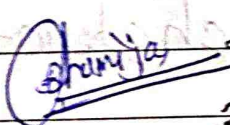
As per order of principal of Go. Indira Gandhi Govt. College Pandara, on dated 03/04/2018 in principal office, constitute of Internal Audit Committee is done. Coordinator and member of Internal Audit Committee are as follows:

Principal - Mr. M.L. Kashyap

Coordinator - Mr. Mukesh Chakradhar, A.P.

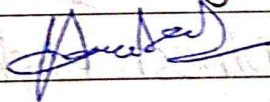


Member - 1. Mr. Dinesh Kashyap (AP)

 2. Miss. Bhumija Chandrakar (U.L.)

3. Mr. Anangram Jaiswal (L.A)





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

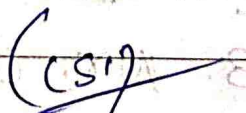



PRINCIPAL  
INDIRA GANDHI GOVT. COLLEGE  
PANDARA, DIST. KANHOLKAR (C.G.)

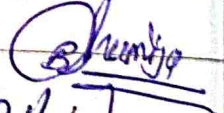


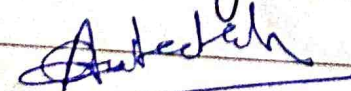
Coordinator and All member of Internal Audit Committee are informed that the meeting of Internal Audit Committee will be held on date 05/04/2018 in principal room. So every one ensure there presence in meeting. As per order of principal Internal financial audit of college is done by committee before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

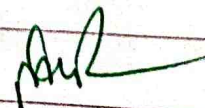
Signature

Coordinator: Mr. Mukesh Chakradhar (AP) 

Member 1. Mr. Dinesh Kashyap (AP) 

2. Miss Bhamija Chandrakar (A.L.) 

3. Mr. Mangalam Jaiswal (L.A.)  
 Principal.



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

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

क्रमांक/ 13 /स्था./समिति गठन/2017-18

पण्डरिया, दिनांक - 03.04.2018

//आदेश//

इंदिरा गांधी शासकीय पण्डरिया में शैक्षणिक सत्र 2017-18 के लिए लेखा संबंधित अंकेक्षण हेतु आंतरिक अंकेक्षण समिति का गठन किया जाता है, जिसके संयोजक व सदस्य निम्नानुसार है -

संयोजक :- श्री मुकेश चक्रधर सहायक प्राध्यापक (अर्थशास्त्र)

सदस्य :- 1. श्री दिनेश कश्यप, सहायक प्राध्यापक (इतिहास)

2. सुश्री भूमिजा चंद्रकार अतिथि व्याख्याता (गणित)

3. श्री गंगाराम जायसवाल, प्रयोगशाला परिचारक

  
प्राचार्य

इंदिरा गांधी शासकीय महाविद्यालय  
पण्डरिया, जिला - कबीरधाम (छ.ग.)



# Internal Audit Committee

Minute of Meeting  
Session - 2017-18

Page No.	13
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On date 05/04/2018 under the supervision of principal at I.G.G. Pandana, meeting of Internal Audit Committee is held in principal office. Coordinator and all member of Internal audit Committee are present 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 Tambajidam head for academic session - 2017-18.
5. Committee salary after the financial income and expenditure of different head of government, non-government



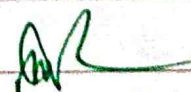
and Tembhadani heed.

Name of Heed	Income	Expenditure
Government heed	9.78 Lakh	8.52 Lakh
Non-Government heed	1507364	1569743
Tembhadani heed	652890	481260

Signature of Coordinator Cus12

Member Bhanu

Asst

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



Pandaria, Date ..09/04/2018

## 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:

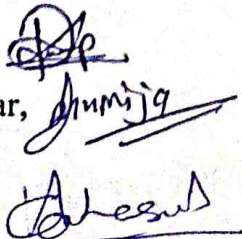
S.No.	Head Name	Income	Expenditure
1	Government head	9.78 Lakh	8.52 Lakh
2	Non-Government Head	1507364	1564743
3	Janbhagidari Head	652890	481260

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.)

### AUDIT REPORT

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

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

Sir,

We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Jan Bhagidari Samiti of Govt. College, Pandaria, Distt: Kabridham (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.

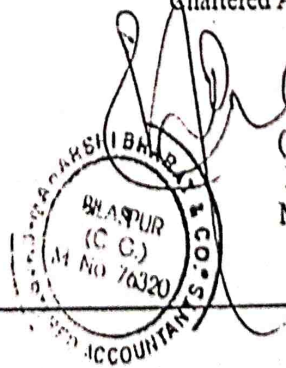
We conducted our Audit in accordance with auditing standards generally accepted in India. These standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material mis-statements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principals used and significant financial statement presentatutin. 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) 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, MAHARSHI BHARAT & CO.  
Chartered Accountants

(M. Bharat)  
Proprietor  
Mno.076320

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
<b>OPENING BALANCE</b>		<b>CONTINGENCIES</b>	
Cash in hand	11517.00	Remuneration	365425.00
Cash at bank		Repairs & Maintalnance	67799.00
Bilaspur Raipur Khestriya		Computer Expenses	45504.00
Gramin bank	936996.00	Stationery & Printing	3000.00
		Bank Charges	509.00
		Affiliation Fee	9000.00
			491237.00
<b>COLLECTION FROM</b>			
Students Tra from DFC & PD Cash Book	616000.00		
		<b>CLOSING BALANCE</b>	
<b>BANK INTEREST</b>	36890.00	Cash in hand	2929.00
		Cash at bank	
		Bilaspur Raipur Khestriya	
		Gramin bank	1107237.00
<b>TOTAL</b>	<b>1601403.00</b>	<b>TOTAL</b>	<b>1110166.00</b>
			<b>1601403.00</b>

CERTIFICATE

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

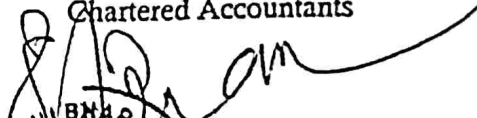
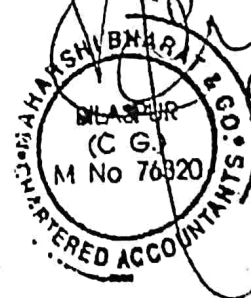
  
PRINCIPAL  
Govt. College  
Pandaria

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

CERTIFICATE

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

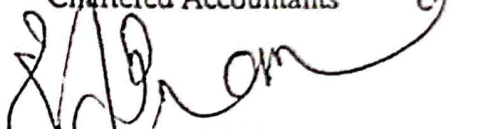
  
PRINCIPAL  
Govt. College  
Pandaria


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






BALANCE SHEET OF JANBHAGIDARI SAMITI  
AS AT 31st MARCH 2018

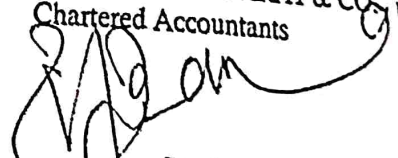
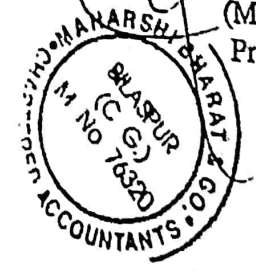
FUND AND LIABILITIES		AMOUNT	ASSETS AND PROPRITIES		AMOUNT
<u>GENERAL FUND</u>			<u>FIXED ASSETS</u>		
B/f			Furniture & fixture	253368.00	
Add: Excess of Income over Expenditure	1363031.00		Close Circuit Camera	60000.00	313368.00
Tr.from General Fund	161653.00	1524684.00			
			<u>ADVANCES</u>		
			Dr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

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

CERTIFICATE  
As per our report of even date.  
For, MAHARSHI BHARAT & CO. V  
Chartered Accountants

  
PRINCIPAL  
Govt. College  
Pandaria

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

  
(M. Bharat)  
Proprietor  


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	2	0.00	1800.00	1800.00	1200.00
YEAR 2007-2008						
Opening balance Mistake						150.00
Total						5050.00

ANNEXURE B:  
CASH BALANCE RECONCILIATION

CASH BALANCE AS PER CASH BOOK				
2002-2003	09.08.2002	Less: Execcs taken in Cash Book		-1000.00
	25.11.2002	Add: Less Taken in Cash Book		4100.00
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.

Page No.	15
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Date - 28/04/2018

Internal Audit Committee  
is constitute under the supervision of  
Principal of I.G.C. Pandaria Distt. Kabirdham  
to purpose of internal financial audit  
in income and expenditure of different  
head as government head, non-government  
head and Jambhagdar 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)

Member: 1. Mr. Dinesh Kashyap (AP) ~~(LS)~~

2. Mr. Bangaram Jaiswal (L.A.) ~~(LS)~~

3. Miss Bhumiya Chandrakar (N.L.)

Bhumiya

Principal

AR

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

कमांक/ 18 /स्था./समिति गठन/2018-19

पण्डरिया, दिनांक - 02.04.2019

//आदेश//

इंदिरा गांधी शासकीय पण्डरिया में शैक्षणिक सत्र 2018-19 के लिए लेखा संबंधित अंकेक्षण हेतु आंतरिक अंकेक्षण समिति का गठन किया जाता है, जिसके संयोजक व सदस्य निम्नानुसार है -

संयोजक :- श्री मधुसूदन सिंह राजपूत सहायक प्राध्यापक (समाजशास्त्र)

- सदस्य :-
1. श्री दिनेश कश्यप, सहायक प्राध्यापक (इतिहास)
  2. सुश्री मधु देवांगन अतिथि व्याख्याता (अर्थशास्त्र)
  3. सुश्री भूमिजा चंद्रकार अतिथि व्याख्याता (गणित)
  4. श्री गंगाराम जायसवाल, (प्रयोगशाला परिचारक)



प्राचार्य

इंदिरा गांधी शासकीय महाविद्यालय  
पण्डरिया, जिला - कबीरधाम (छ.ग.)




# Formation of Internal Audit Committee


Session - 2018-19. 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 Mudhu Dewangan (G.L.)
3. Miss Bhumiya Chandrakar (G.L.)
4. Mr. Gangaram Jaiswal (L.A.)



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

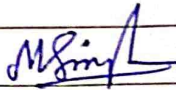


# Notice

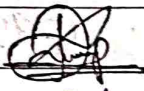
Date			
Page No.	18		


Coordinator and all members 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 dhandraiker 

  
Principal

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



# Internal Audit Committee

minute of meeting

Page No. 19

Session-2018-19

on date 04/04/2019 under the supervision of principal of IGNC 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	5.40 lakh	1.43 Lakh
Non-Government head	1124800	915106
Tanbhagidar Head	694489	1166948

*M. Siml*

Signature of coordinator

member

Dinesh Kashyap

*[Signature]*

*[Signature]*

*[Signature]*

PRINCIPAL  
INDIRA GANDHI GOVT. COLLEGE  
PANDARIA, DISTT. KABIRDHAM (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:


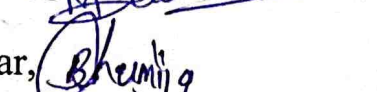
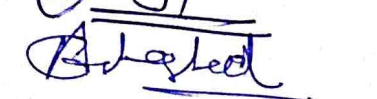

S.No.	Head Name	Income	Expenditure
1	Government head	5.40 Lakh	1.43 Lakh
2	Non-Government Head	1124800	915106
3	Janbhagidari Head	694489	1166948

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.)

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 :

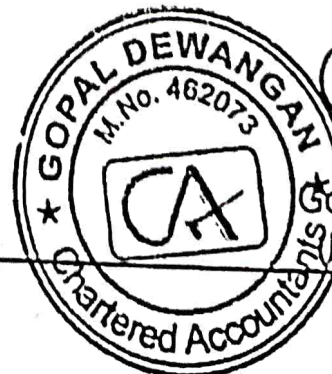
- (i) The Samiti is registered with Registered Firms and Societies, Bilaspur (C G)
- (ii) The above statement are in agreed with the Books of Account maintained.
- (iii) Ledger account are not maintained
- (iv) Cash in hand are taken as certified by the Principal.
- (v) Cash at Bank subject to Bank Reconciliation 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 physycaly verified by us.

For, GOPAL DEWANGAN  
Chartered Accountants

UDIN: 22462073BESTED2452

Place: Arjunda (C G)

Date: 2nd December, 2022



Proprietor  
Gopal Dewangan  
(M.No.462073)



**GOPAL DEWANGAN**  
Chartered Accountants

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

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

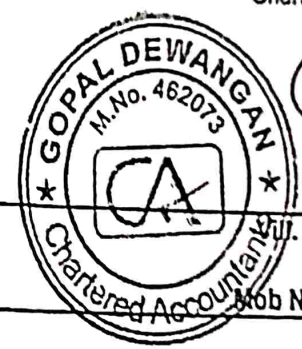
Expenditure	Amount	Income	Amount
<b>CONTINGENCIES</b>			
Remuneration	266786.00	<b>COLLECTION FROM</b>	
Repairs & Maintainance	457267.00	Students Tra From DFC & PD Cash Book	659900.00
Computer Expenses	122962.00	<b>BANK INTEREST</b>	
Stationary & Printing	14410.00		34489.00
Bank Charges	417.00	<b>EXCESS OF EXPENDITURE</b>	
Professional Fees	10000.00	<b>OVER INCOME</b>	
Other Expenses	1985.00	Tr. To general Fund	
University Fees	2400.00		
<b>Total</b>	<b>876227.00</b>	<b>Total</b>	<b>876227.00</b>

**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



*(Signature)*  
Gopal Dewangan  
Proprietor  
(M.NO.462073)  
VIII. Dundia, Arjunda  
Balod (C.G.)  
Mob No. : 81035-47840

**Jan Bhagidari Samiti, Govt College, Pandaria, Dist - Kabirdham  
Balance Sheet as on 31st March 2019**

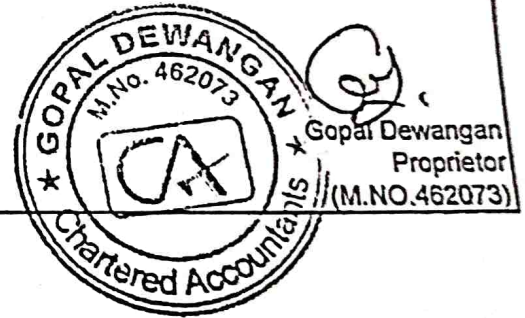
Funds & Liabilities		Amount	Assets		Amount
<b>General Fund:</b>			<b>Fixed Assets:</b>		
B/F	1524684.00		Furniture & Fixture	253368	
Less: Excess of Expenditure Tr. to General Fund	<u>171838.00</u>	1352846.00	Add: Addittion In C.Y.	<u>290312</u>	543680.00
			Close Circuit Camera	<u>60000.00</u>	603680.00
			<b>ADVANCES</b>		
			Dr S P Ambastha 03.03.2009		9,000.00
			<b>COSTING DIFFERECE</b>		
			As per Annexure A	<u>5050.00</u>	5050.00
			<b>PD ACCOUNT</b>		
			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
			<b>Closing Balance:</b>		
			Cash in hand	350.00	
			Cash at bank		
			Bilaspure Raipur Khestriya GramIn Bank	<u>647666.00</u>	648016.00
<b>Total</b>		<b>1352846.00</b>	<b>Total</b>		<b>1352846.00</b>

**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





**Jan Bhagidari Samiti, Govt Collage, Padariya, Dist - Kabirdham  
Balance Sheet as on 31st March 2019**

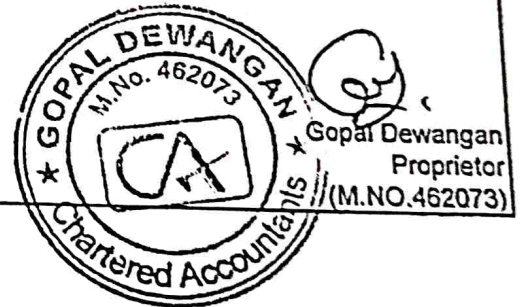
Funds & Liabilities		Amount	Assets		Amount
<b>General Fund:</b>			<b>Fixed Assets:</b>		
B/F	1524684.00		Furniture & Fixture	253368	
Less: Excess of Expenditure			Add: Addition in C.Y.	290312	543680.00
Tr. to General Fund	<u>171838.00</u>	1352846.00	Close Circuit Camera		<u>60000.00</u>
					603680.00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

**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

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

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

Receipt	Amount		Payment	Amount	
Opening Balance:			Contingencies & Expenses:		
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>	1110166.00	Computer Expenses	122962.00	
			Stationary & Printing	14410.00	
			Bank Charges	417.00	
			Professional Fee	10000.00	
			Other Expenses	1985.00	
			University Fees	<u>2400.00</u>	1166539.00
Collection from:			Closing Balance:		
Students Tra From DFC & PD Cash Book		669900.00	Cash in hand	350.00	
			Cash at Bank		
			Bilaspur Raipur Khestriya		
			Gramin Bank	<u>647666.00</u>	648016.00
<b>BANK INTEREST</b>		34489.00			
<b>Total</b>		<b>1814555.00</b>	<b>Total</b>		<b>1814555.00</b>

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)



**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)	
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
<b>TOTAL</b>						<b>5,050.00</b>

**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
<b>ACTUAL CASH BALANCE</b>					<b>7,979.00</b>

**ANNEXURE C:  
 BANK RECONCILIATION**

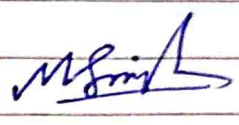
Balance as per Cash Book	6,47,666.00
<b>BALANCE AS PER BANK</b> BILASPUR RAIPUR KHESTRYA GRAMIN BANK	<b>6,47,666.00</b>


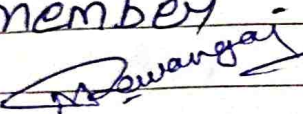
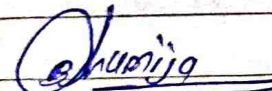
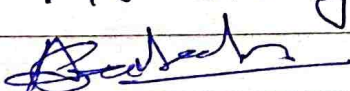



Annual Report  
Session- 2018-19

Date - 22/01/19

Internal Audit Committee is constitute under the supervision at principal of Indira Gandhi Distt. Kabirdham (C.G.) to purpose of internal financial Audit in income and expenditure of different head as government head, non-government head and Janbhogidare 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 (LA) 

  
Principal

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



क्रमांक / 02 / स्था./समिति-गठन/2019-20

पण्डरिया, दिनांक - 03.04.2020

//आदेश//

इंदिरा गांधी शासकीय पण्डरिया में शैक्षणिक सत्र 2019-20 के लिए लेखा संबंधित अंकेक्षण हेतु आंतरिक अंकेक्षण समिति का गठन किया जाता है, जिसके संयोजक व सदस्य निम्नानुसार है -

संयोजक :- श्री मुधसूदन सिंह राजपूत सहायक प्राध्यापक (समाजशास्त्र)

- सदस्य :-
1. श्री दिनेश कश्यप सहायक प्राध्यापक (इतिहास)
  2. सुश्री भूमिजा चंद्रकार अतिथि व्याख्याता (गणित)
  3. श्री विक्की सिन्हा अतिथि व्याख्याता (वाणिज्य)
  4. श्री तोरन कुमार साहू (बुक लिपटर)



प्राचार्य

इंदिरा गांधी शासकीय महाविद्यालय  
पण्डरिया, जिला - कबीरधाम (छ.ग.)

Formation of Internal Audit  
Committee Session - 2019-20  
23

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.

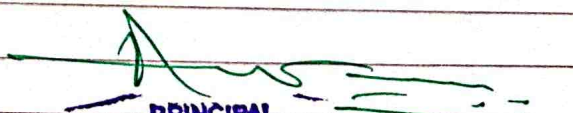
Principal - Mr. Dr. A. C. Varma

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

Member

1. Mr. Dinesh Kashyap (A.P.)
2. Mr. Vikky Singh (G.L.)
3. Mr. Toran Kumar Sahu (B.L.)
4. Miss - Bhumiya Chandrakar (G.L.)

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

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

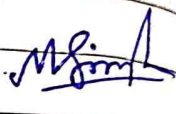


# Notice

Date			
Page No	24		

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


Signature

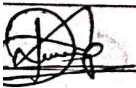
Co-ordinator - Mr. M.S. Rajput (AP) 


member - 1. Mr. Dinesh Kashyap (AP)

2. Mr. Vitekar, Sionga (G.L.)

3. Miss - Bhumija Chandtaka

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 08/04/2020 under the supervision of principal at Inmc 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 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.



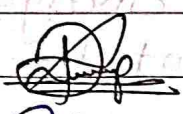
क्रम

Name of Head	Income	Expenditure
Government Head	47.27 Lakh	45.45 Lakh
Non-Government Head	1580575	1732891
Janbhogidari Head	882291	1998890

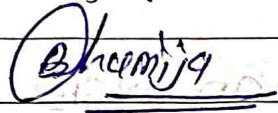
*M Singh*  
 Sign. of Coordinator

member

Dinesh Kashyap



Shumija Chandrakar



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



Pandaria, Date .15/.04/.20.20

## 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)



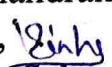

As per order of principal of Indira Gandhi Govt. College Pandaria, Distt. - Kabirdham, Meeting of Internal Audit Committee held on 15/ 04/2020, in which the income expenditure incurred in the college in government head, Non-Government head and Janbhagidari head was observed. The detail of income and 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  
PRINCIPAL  
INDIRA GANDHI GOVT. COLLEGE (C.G.)  
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 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 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: 22462073BESTEQ8827

Place: Arjunda (C G)

Date: 2nd December, 2022

**GOPAL DEWANGAN**  
Chartered Accountants

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

**Income And Expenditure Account Of Janbhagidari Samiti For The Year Ending On 31st March 2020**

Expenditure		Income	
	Amount		Amount
<b>CONTINGENCIES</b>			
Remuneration	594940.00	<b>COLLECTION FROM</b>	
Repairs & Maintenance	235171.00	Students Tra From DFC & PD Cash Book	891100.00
Computer Expenses	196215.00	<b>BANK INTEREST</b>	7230.00
Professional Fees	20000.00		
Festival Exp	10000.00		
Price Distribution	100000.00		
Refreshment Expenses	11300.00		
University Fees	2400.00	<b>EXCESS OF EXPENDITURE OVER INCOME</b>	
Educational Tour	80000.00	Tr. To general Fund	351695.00
<b>Total</b>	<b>1250026.00</b>	<b>Total</b>	<b>1250026.00</b>

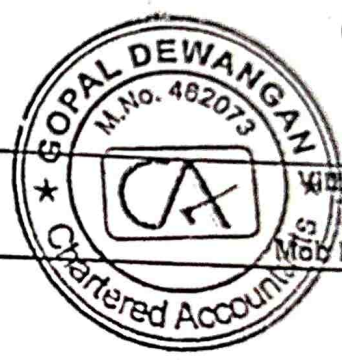
**CERTIFICATE**  
Certified that the figures shown in the above  
Statement are True and Correct

**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



*G*  
Gopal Dewangan  
Proprietor  
(M.NO.462073)  
VIII, Dundia, Arjunda  
Balod (C.G.)  
Mob No. : 81035-47840



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

Receipt		Amount	Amount	Payment		Amount	Amount
<b>Opening Balance:</b>				<b>Contingencies &amp; Expenses:</b>			
Cash in hand		350.00		Furniture & Fittings		218150.00	
Cash at Bank				Remuneration		594940.00	
Bilaspur Raipur Khestriya				Repairs & Maintainance		235171.00	
Gramin Bank		<u>647666.00</u>	648016.00	Computer Expenses		195215.00	
				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>	1458176.00
<b>Collection from:</b>				<b>Closing Balance:</b>			
Students Tra From DFC & PD Cash Book			891100.00	Cash in hand		3700.00	
				Cash at Bank			
				Bilaspur Raipur Khestriya			
				Gramin Bank		<u>74,470.00</u>	78170.00
<b>BANK INTEREST</b>			7230.00				
<b>Total</b>		<b>1546346.00</b>	<b>Total</b>			<b>1546346.00</b>	

**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**

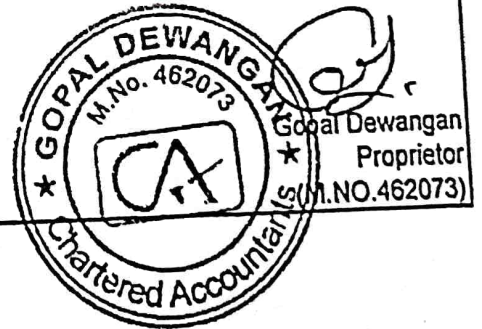
Funds & Liabilities		Amount	Assets	Amount
<b>General Fund:</b>			<b>Fixed Assets:</b>	
B/F	1352846.00		Furniture & Fixture	543680
Less: Excess of Expenditure			Add: Addition in C.Y.	<u>218150</u>
Tr. To General Fund	<u>351696.00</u>	1001150.00	Close Circuit Camera	<u>60000.00</u>
				821830.00
			<b>ADVANCES</b>	
			Dr S P Ambastha 03.03.2009	9,000.00
			<b>COSTING DIFFERRECE</b>	
			As per Annexure A	
				<u>5050.00</u>
			<b>PD ACCOUNT</b>	
			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
			<b>Closing Balance:</b>	
			Cash in hand	3700.00
			Cash at bank	
			Bilaspure Raipur Khestriya	
			Gramin Bank	<u>74470.00</u>
				78170.00
<b>Total</b>		<b>1001150.00</b>	<b>Total</b>	<b>1001150.00</b>

**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





**ANNEXURE A:  
 COSTING DEFERENCE  
 COSTING DEFERENCE**

	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 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
<b>TOTAL</b>						<b>5,050.00</b>

**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)	2,929.00
	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
<b>ACTUAL CASH BALANCE</b>				<b>7,979.00</b>

**ANNEXURE C:  
 BANK RECONCILIATION**

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



# Annual Report

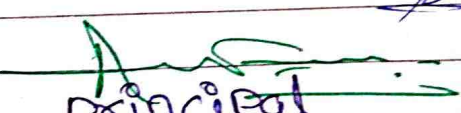
Session - 2019-20 27

Date - 24/04/20

Internal Audit Committee is constitute under the supervision of principal of Inam Pandaria Dist. Kabirdham (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 - <sup>M. Singh</sup> Mr. M.S. Rajput (AP)

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

  
Principal

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



क्रमांक / 36 / स्था. / समिति गठन / 2020-21

पण्डरिया, दिनांक - 05.04.2021

// आदेश //

इंदिरा गांधी शासकीय पण्डरिया में शैक्षणिक सत्र 2020-21 के लिए लेखा संबंधित अंकेक्षण हेतु आंतरिक अंकेक्षण समिति का गठन किया जाता है, जिसके संयोजक व सदस्य निम्नानुसार है -

संयोजक :- श्री दिनेश कश्यप सहायक प्राध्यापक (इतिहास)

- सदस्य :-
1. श्री सुरेन्द्र कुमार तिग्गा, सहायक प्राध्यापक (राजनीति विज्ञान)
  2. सुश्री भूमिजा चंद्रकार अतिथि व्याख्याता (गणित)
  3. श्री विक्की सिन्हा अतिथि व्याख्याता (वाणिज्य)
  4. श्री अश्वनी चंद्राकर, (प्रयोगशाला परिचारक)

  
प्राचार्य

इंदिरा गांधी शासकीय महाविद्यालय  
पण्डरिया, जिला - कबीरधाम (छ.ग.)

# Formation of Internal Audit Committee of Pandaria Session 2020-2021

As per order of principal of Indira Gandhi Govt. College Pandaria on date 05/10/21 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, DISTT. KABIRDHAM (C.G.)

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



Coordinator and member  
 Internal audit Committee one informed  
 that the meeting all internal audit  
 Committee will be held on date 08/09/21  
 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

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

31

On date 08/04/2021 under the supervision of principal of IGRC Pandaria 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]*  
PRINCIPAL  
INDIRA GANDHI GOVT. COLLEGE  
PANDARIA, DISTT. KABIRDHAM (C.G.)



Head Name	Income	Expenditure
Government Head	16.46 Lakh	15.17 Lakh
Non-Government Head	1294390/-	2671382/-
Janbhagidari Head	565420/-	450541/-

Sign. of coordinator



member



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



Pandaria, Date 11/04/2022

## 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

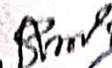



As per order of principal of Indira Gandhi Govt. College Pandaria, Distt. - Kabirdham, Meeting of Internal Audit Committee held on 10/ 04/2021, in which the income expenditure incurred in the college in government head, Non-Government head and Janbhagidari head was observed. The detail of income and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

For, GOPAL DEWANGAN  
Chartered Accountants



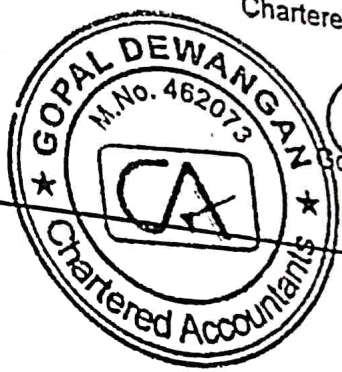
*G.D.*  
Proprietor  
Gopal Dewangan  
(M.No.462073)

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



Receipt		Payment	
	Amount	Amount	Amount
<b>Opening Balance:</b>			
Cash in hand	3700.00		
Cash at Bank			
Bilaspur Raipur Khestriya			
Gramin Bank	74470.00	78170.00	
<b>Collection from:</b>			
Students Tra From DFC & PD Cash Book		561200.00	
<b>BANK INTEREST</b>			
		4220.00	
<b>Total</b>	<b>643590.00</b>	<b>Total</b>	<b>1,93,049.00</b>
			193049.00
			643590.00

PRINCIPAL  
Govt.College  
Pandaria



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

Gopal Dewangan  
Proprietor  
(M.NO.462073)

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

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



**GOPAL DEWANGAN**  
Chartered Accountants

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

**Jan Bhagidari Samiti, Govt College, Pandaria, Dist - Kabildham**  
**Income And Expenditure Account Of Janbhagidari Samiti For The Year Ending On 31st March 2021**

Expenditure	Amount	Income	Amount
<b>CONTINGENCIES</b>		<b>COLLECTION FROM</b>	
Remuneration	364015.00	Students Tra From DFC & PD Cash Book	561200.00
Repairs & Maintainance	40000.00		
Computer Expenses	37406.00	<b>BANK INTEREST</b>	4220.00
University Fees	8140.00	<b>EXCESS OF EXPENDITURE</b>	
<b>EXCESS OF INCOME OVER EXPENDITURE</b>			
Tr. To general Fund	114870.00		
<b>Total</b>	<b>665420.00</b>	<b>Total</b>	<b>665420.00</b>

**CERTIFICATE**

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

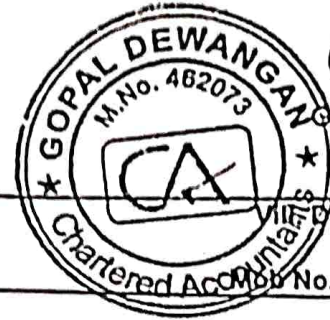
**CERTIFICATE**

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



Gopal Dewangan  
Proprietor  
M.NO.462073  
VIII Dundia, Arjunda  
Balod (C.G.)  
Mob No. : 81035-47840

**Funds & Liabilities**

**General Fund:-**

	Amount	Assots
B/F	1001150.00	
Add: Excess of Expenditure Tr. to General Fund	<u>114879.00</u>	
	1116029.00	

	Amount	Amount
<b>Fixed Assots:</b>		
Furniture & Fixture	761830	
Add: Additlon in C.Y.	-	761830.00
Close Circuit Camera		<u>60000.00</u>
		821830.00
<b>ADVANCES</b>		
Dr S P Ambastha 03.03.2009		9,000.00
<b>COSTING DIFFERECE</b>		
As per Annexure A		<u>5050.00</u>
		5050.00
<b>PD ACCOUNT</b>		
Dt. 17.012.2004		22900.00
Dt. 17.07.2008		<u>67200.00</u>
sub total		90100.00
Less: Dt. 04.08.2016		<u>3000.00</u>
		87100.00
<b>Closing Balance:</b>		
Cash in hand		0.00
Cash at bank		
Bilaspure Raipur Khestriya Gramin Bank		<u>193049.00</u>
		193049.00

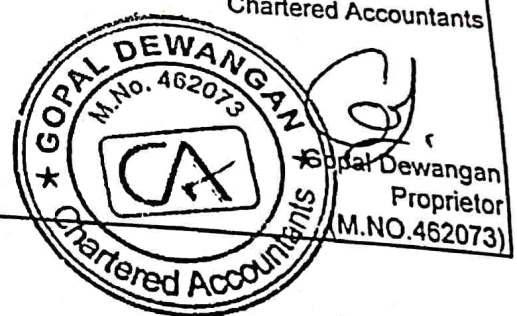
<b>Total</b>	<b>1116029.00</b>	<b>Total</b>	<b>1116029.00</b>
--------------	-------------------	--------------	-------------------

**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





**ANNEXURE A:  
 COSTING DIFFERENCE**

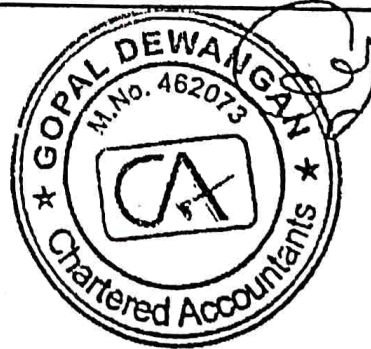
COSTING DIFFERENCE	DATE	CF NO.	CASH BOOK	ACTUAL	DIFFERENCE	NET
YEAR 2002-2003						
Total of Receipts Side	09.08.2002	25	2,600.00	1,600.00	(1,000.00)	
Closing & Opening Diff	25.11.2002	29 & 30	4,600.00	500.00	4,100.00	3,100.00
YEAR 2006-2007						
Opening Balance Mistake	14.07.2006	2	-	1,800.00	1,800.00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

**ANNEXURE B:  
 CASH BALANCE RECONCILIATION**

<b>CASH BALANCE AS PER CASH BOOK</b>				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
<b>ACTUAL CASH BALANCE</b>				<b>7,979.00</b>

**ANNEXURE C:  
 BANK RECONCILIATION**

Balance as per Cash Book	1,93,049.00
<b>BALANCE AS PER BANK</b> <b>BILASPUR RAIPUR KHESTRIYA GRAMIN BANK</b>	<b>1,93,049.00</b>





Annual Report  
Session-2020-21

Date		
Page No.	33	

Date - 20/04/2021

Internal Audit Committee is constitute under the supervision at principal of Indira Gandhi Govt. College Pandaria 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 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) *Surendra*

*Chandrika* 2. Miss Bhumi Jachandhakar (G.L.)

*Devi* 3. Mr. Vikky Sinha (G.L.)

*Ashwini* 4. Mr. Ashwani Chandhakar (LA)

*[Signature]*

Principal

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



क्रमांक / 12 / स्था. / समिति गठन / 2021-22

पण्डरिया, दिनांक - 04.04.2022

// आदेश //

इंदिरा गांधी शासकीय पण्डरिया में शैक्षणिक सत्र 2021-22 के लिए लेखा संबंधित अंकेक्षण हेतु आंतरिक अंकेक्षण समिति का गठन किया जाता है, जिसके संयोजक व सदस्य निम्नानुसार है -

संयोजक :- श्री दिनेश कश्यप सहायक प्राध्यापक (इतिहास)

- सदस्य :-
1. श्री ओमप्रकाश देवांगन सहायक प्राध्यापक (गणित)
  2. श्री विक्की सिन्हा अतिथि व्याख्याता (वाणिज्य)
  3. अश्वनी चंद्राकर, (प्रयोगशाला परिचारक)



प्राचार्य

इंदिरा गांधी शासकीय महाविद्यालय  
पण्डरिया, जिला - कबीरधाम (छ.ग.)

As per order of principal of Indira Gandhi Govt. college Pandaria on date 04/04/2022 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)

Wenke 2. Mr. Vikky Sinha (GL)

Weki 3. Mr. Ashwari Chandrakar (LA)

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

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



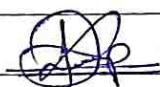
# Notice

Date	27
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Co-ordinator and all member Internal audit committee are informed that the meeting all Internal audit committee will be held on date 06/04/2022 in principal room so every one ensure there present in meeting. As per order of principal Internal financial Audit all college is done by committee before meeting.

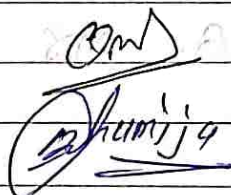
Signature

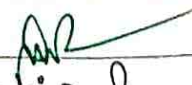
Co-ordinator



member

Bhumija Chandrakas



  
Principal

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

# Internal Audit Committee

minute of meeting

Session-2021-22

Date		
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On date 04/04/22 under the supervision of principal of Junc 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 dissesused 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 2021-22
3. Committee analysis income and expenditure of Janbhgidari head for academic year 2021-22.
4. Committee Salary alter the financial income and expenditure of difference head government and non-government and Janbhgidari head.
5. Committee analysis income and expenditure of non government head for academic session 2021-22.





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.)



Pandaria, Date 08/04/2022

## 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:

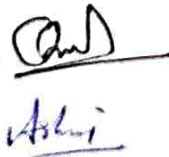
S.No.	Head Name	Income	Expenditure
1	Government head	4.15 Lakh	3.37 Lakh
2	Non-Government Head	1569322	1612616
3	Janbhagidari Head	1316000	838701

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

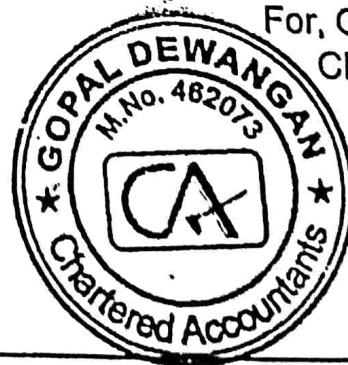
Sir,

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 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 physicaly verified by us.



For, GOPAL DEWANGAN  
Chartered Accountants

  
Proprietor  
Gopal Dewangan  
(M.No.462073)

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

GOPAL DEWANGAN  
Chartered Accountants

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

Jan Bhagirdari 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>	865136.00
Collection from:				Closing Balance:			
Students Tra From DFC & PD Cash Book			1316000.00	Cash in hand		0.00	
				Cash at Bank			
				Bilaspur Raipur Khestriya			
				Gramin Bank		<u>653259</u>	653259.00
<b>BANK INTEREST</b>			9346.00				
<b>Total</b>			<b>1518395.00</b>	<b>Total</b>			<b>1518395.00</b>

CERTIFICATE

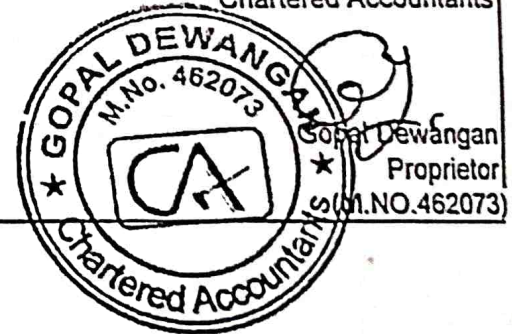
Certified that the figures shown in the above  
Statement are True and Correct

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 Bhagldari Samiti, Govt Collage, Padariya, Dist - Kabirdham**  
**Income And Expenditure Account Of Janbhagldari Samiti For The Year Ending On 31 at March 2022**

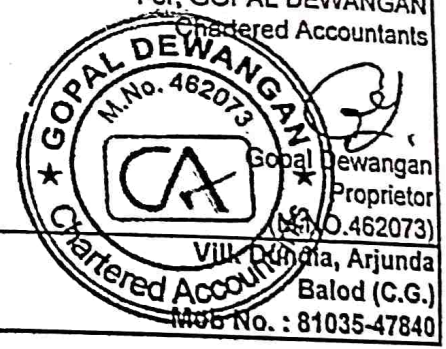
Expenditure		Income	
<b>CONTINGENCIES</b>		<b>COLLECTION FROM</b>	
Remuneration		Students Tra From DFC & PD Cash Book	1318000.00
Repairs & Maintainance	495888.00		
Computer Expenses	196665.00		
Electrician Expenses	119869.00		
Stationary Expenses	9890.00	<b>BANK INTEREST</b>	9346.00
Refreshment Expenses	18900.00		
	23924.00		
<b>EXCESS OF INCOME OVER EXPENDITURE</b>			
Tr. To general Fund	460210.00		
<b>Total</b>	<b>1325346.00</b>	<b>Total</b>	<b>1325346.00</b>

**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

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

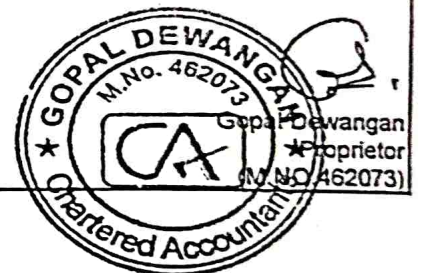
Funds & Liabilities		Amount	Assets		Amount
<b>General Fund:</b>			<b>Fixed Assets:</b>		
B/F	1116029.00		Furniture & Fixture	761830	
Less: Excess of Expenditure			Add Addition in C. Y.	0	761830.00
Tr. To General Fund	<u>460210.00</u>	1576239.00	Close Circuit Camera	<u>60000.00</u>	821830.00
			<b>ADVANCES</b>		
			Dr S P Ambastha 03.03.2009		9,000.00
			<b>COSTING DIFFERECE</b>		
			As per Annexure A	<u>5050.00</u>	5050.00
			<b>PD ACCOUNT</b>		
			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
			<b>Closing Balance:</b>		
			Cash in hand	0.00	
			Cash at bank		
			Bilaspure Raipur Khestriya		
			Gramin Bank	<u>653259.00</u>	653259.00
<b>Total</b>		<b>1576239.00</b>	<b>Total</b>		<b>1576239.00</b>

**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





**ANNEXURE A:  
 COSTING DEFFERENCE**

COSTING DEFFERENCE	DATE	CF NO.	CASH BOOK	ACTUAL	DIFFERENCE	NET
YEAR 2002-2003	09.08.2002	25	2,000.00	1,000.00	(1,000.00)	
Total of Receipts Side	25.11.2002	29 & 30	4,000.00	500.00	4,100.00	3,100.00
Closing & Opening Diff						
YEAR 2006-2007						
Opening Balance Mistake	14.07.2000	2	.	1,000.00	1,000.00	1,000.00
YEAR 2007-2008						
Opening Balance Mistake						150.00
<b>TOTAL</b>						<b>5,050.00</b>

**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: Loss Taken in Cash Book	4,100.00
			3,100.00
2005-2006		Add: Opening Balance Taken as Zero	1,000.00
2007-2008		Opening Cash In Hand Wrongly taken opening cash at bank	150.00
<b>ACTUAL CASH BALANCE</b>			<b>7,979.00</b>

**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
<b>BALANCE AS PER BANK</b>	<b>6,77,189.00</b>
<b>BILASPUR RAIPUR KHESTRIYA GRAMIN BANK</b>	



# Annual Report

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Date	

Session- 2021-22

Date	
Page No.	89

Date: - 25/04/2022

Internal Audit Committee is constitute under the supervision at principal of IITC Pandua, Distt. Kabirdham (C.G.) to 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)  
2. Mr. Vikky Sinha (G.L.)  
3. Mr. Ashwani Chandrakar (LA)

AS

Principal

PRINCIPAL COLLEGE  
MUNICIPAL COLLEGE