



कार्यालय प्राचार्य, शासकीय टी.सी.एल. स्नातकोत्तर महाविद्यालय, जांजगीर,
जिला जांजगीर-चांपा (छ.ग.)

शहीद नंदकुमार पटेल विश्वविद्यालय रायगढ़ (छ.ग.) से संबद्ध

Grade - 'B' Accredited by NAAC



Email Id- tclpgcollege@gmail.com

College Code-307

Website- <https://www.govttclpgcollege.ac.in>

UGC CODE - 201050

AISHE CODE - C-22319

Mobile No. – 9826186337

**GOVT. T.C.L. P.G. COLLEGE, JANJGIR
JANJGIR-CHAMPA (C.G.)**

INCOME & EXPENDITURE A/C OF SELF FINANCE SCHEME FOR THE F.Y. ENDED ON MARCH 31, 2024

EXPENDITURE	AMOUNT	INCOMES	AMOUNT
CURRENT PAYMENTS:-		RECURRING RECEIPTS :-	
Admission Fees	116,820	College Fee/Exam Fee/Other Fee	1,820,300
Bank Charges	260		
Electrical Fittings & Repairing Expenses	242,588		
Printing Expenses	28,641		
Post Expenses	39,561		
onorarium Expenses	1,161,000		
Salary Payment	3,300		
Stationery Expenses	30,000		
Library Book Purchase	66,652		
Printing & Stationery Expenses	228,985		
Repairing & Maintenance - General	279,519		
Light & Refreshments Expenses	6,400		
Traveling Expenses	4,840		
	2,207,912	INTEREST INCOME FROM:-	
		Saving Bank Accounts	160,747
			160747.00
		Excess of Expenditure over Income :-	
		transferred to Capital Fund	226864.50
	2,207,912		2,207,912

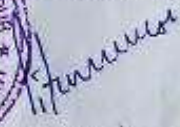
As per our report of even date attached herewith.

For, GOVT. T.C.L. P.G. COLLEGE, JANJGIR

For, K C M G & ASSOCIATES
CHARTERED ACCOUNTANTS


PRINCIPAL
GOVT. T.C.L. P.G. COLLEGE
Janjgir, Dist. Janjgir Champa (C.G.)
DIN No. 24414988 BKCBMS 8946
D.D.O Code - 0638001




[HITENDRAPAL SINGH CHHABRA]
[PARTNER]
M.NO.: 414988
FRN: 009518C

Date: 06-August-2024

DIN . 24414988 BKCBMS 8946



कार्यालय प्राचार्य, शासकीय टी.सी.एल. स्नातकोत्तर महाविद्यालय, जांजगीर,
जिला जांजगीर-चांपा (छ.ग.)

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GOVT. T.C.L. P.G. COLLEGE, JANJGIR
JANJGIR-CHAMPA (C.G.)

INCOME & EXPENDITURE A/C OF JANBHAGIDARI SCHEME FOR THE F.Y. ENDED ON MARCH 31, 2024

EXPENDITURE	AMOUNT	INCOMES	AMOUNT
RECURRING PAYMENTS:-		COLLEGE FEE/EXAM FEE/OTHER FEE:-	
Credit Fees	118,000	College Fee/Exam Fee/Other Fee	1,763,700
Bank Charges	236		
College Inspection Charges	23,500		
Electrical Fittings & Repairing Expenses	10,970		
Honorarium Expenses	887,500		
Labour Charges	31,450		
Printing & Stationery Expenses	61,991		
Repairing & Maintenance - General	79,080	INTEREST INCOME FROM:-	
	1,212,727	Saving Bank Accounts	141,122
Excess of Income over Expenditure:-			
Transferred to Capital Fund	692,095		
	1,904,822		1,904,822

As per our report of even date attached herewith.

For, GOVT. T.C.L. P.G. COLLEGE, JANJGIR



[JITENDRAPAL SINGH CHHABRA]
[PARTNER]

M.NO.: 414988
FRN: 009518C

PRINCIPAL

ACCOUNTANT

Date: 24 July-2024

DIN No: 24414988 BKCBLR 6634

PRINCIPAL
Govt.T.C.L.P.G.COLLEGE
Janjgir, Distt. Janjgir Champa (C.G.)
D.D.O Code - 0638001



कार्यालय प्राचार्य, शासकीय टी.सी.एल. स्नातकोत्तर महाविद्यालय, जांजगीर,
जिला जांजगीर-चांपा (छ.ग.)

शहीद नंदकुमार पटेल विश्वविद्यालय रायगढ़ (छ.ग.) से संबद्ध

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Mobile No. - 9826186337

Income & Expenditure Statement of P.D. A/c for the Financial Year ended on March 31, 2024.

Date	Particulars	Amount	Account Type	Signature
9-1-24	91/261548513	1598 = 00	PD	PRINCIPAL
9-1-24	92/262810676	197 = 00	AF	PRINCIPAL
17-1-2024	170/253175333	20625 = 00	PD	PRINCIPAL
30-1-24	661/258627527	7908 = 00	PD	PRINCIPAL
30-1-24	662/259832015	197 = 00	AF	PRINCIPAL
6-2-24	919/297642805	2475 = 00	PD	PRINCIPAL
18-1-24	7/234063974	25100 = 00	PD	PRINCIPAL
30/03/24	2456/273644583	6875 = 00	PD	PRINCIPAL
	④ पूर्व वर्ष का अवशेष	9581000/-		
	② चानू वर्ष की जमा राशि	2636915/-		
	③ अन्य जमा			
	④ कुल जमा	12217915 = 00		
	⑤ चानू वर्ष का व्यय	12197280 = 00		
	कुल राशि	1500000 = 00		
		10717915 = 00		

Govt. T.C.L.P.G. COLLEGE
Jaunjgir, Distt. Jaunjgir, Chhatisgarh-481001
Phone - 9826186337

AUDIT REPORT

OF

**GOVT. T.C.L P.G. COLLEGE, JANJGIR
(JANBHAGIDARI SAMITI)
DIST – JANJGIR CHAMPA (C.G.).**

For the period 01.04.2023 to 31.03.2024



Auditors:

**M/s K C M G & Associates
Chartered Accountants**

C-10, 2nd floor, Netaji Complex
Jarhabhata, Bilaspur, (C.G)-495001



AUDIT REPORT

1. We have examined the Balance Sheet as at 31st March 2024, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date, attached herewith of **GOVT. T.C.L P.G. COLLEGE, JANJGIR, (JANBHAGIDARI SCHEME) DIST - JANJGIR CHAMPA (C.G.)**. These financial statements are the responsibility of college management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.
3. Subject to notes on accounts forming part of Balance Sheet:
 - In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, give a true and fair view:
 - (1) In the case of the Balance Sheet, of the state of the affairs of the society as at 31st March 2024, and
 - (2) In the case of Income & Expenditure Account of the *Surplus/Deficit* College for the year ended on that date.



(2) In the case of Income & Expenditure Account of the *Surplus/Deficit* of the College for the year ended on that date.

(3) In the case of Receipts & Payments Account of the College for the year ended on that date.

Place: Bilaspur

Date: 24-July-2024

For, K C M G & ASSOCIATES



CHARTERED ACCOUNTANTS

JITENDRAPAL SINGH CHHABRA

(PARTNER)

M.NO: 414988

FRN: 009518C

UDIN: - 24414988BKCBLR6634

**GOVT. T.C.L. P.G. COLLEGE, JANJGIR, JANJGIR CHAMPA
(C.G.)**

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

AUDIT OBSERVATION

Our observation on the working of GOVT. T.C.L. P.G. COLLEGE for the Financial Year 2023-24 are as under:-

01. BOOKS OF ACCOUNTS:

- (i) The College has not maintained the entire Ledger, hence the balances have been abstracted from the summary of the Cash Book and accordingly Receipts & Payments A/c, Income & Expenditure A/c and Balance Sheet have been compiled.
- (ii) College has not maintained cashbook on daily basis.
- (iii) Expenses are accounted on cash basis.
- (iv) We have test check the vouchers made available by the College. Our observations are based on the basis of our test check.
- (v) Receipts in Janbhagidari comes from contribution made by student on yearly basis, this entry is firstly made in Daily Receipt register and then amount is transferred to Cash Book. We have not verified the Daily Receipts Register due to unavailability of the same at the Time of Audit.

02. GRANT IN AID:

- (i) No separate records were produced for grant received with particulars & object for which grant has been provided, only bank passbook was the source document for the same.

03. CASH & BANK BALANCE: Cash balances if any of College at the end of the financial year **had not** been physically verified by us.

- i. Cash Book has not been signed properly by Principal on daily basis (at the time of calculation)



- ii. Cash Balance as per Cash Book as on March 31, 2024 was Rs 108,607 but actual Cash Balance which should have been mentioned is Rs 268,949. This difference of Rs 160,342 is appearing due to various totaling mistake and carry forward mistakes made in Cash Book during the Financial Year. Refer Annexure-1 for day wise difference observation carried out during the Audit.
- iii. Though we have conducted Audit for the Financial year 2020-21 and onwards but for detailed scrutiny and tracing correct amount of Cash Balance, we have checked calculation of Cash balance since April 01, 2019 (Balance taken from Cash Book as Base).
- iv. Physical Verification of Cash is not done.

04. VOUCHING: - College has maintained single cash book, we have observed some anomalies while vouching, same are mentioned hereunder:-

- (a) We observed that generally expenses are incurred on single day and all payments are entered in single page of cash book, instead it should be bifurcated in heads like repair & maintenance, Sanitation and stationery etc.
- (b) Entry of cash withdrawal should be routed through cash book, i.e. contra entry should be passed properly.
- (c) Vouchers should be arranged and numbered systematically and an entry of voucher number should be clearly mentioned in cash book.
- (d) Cash book should be maintained on daily basis, in case there are limited transactions, and then a note in cash book should be mentioned that "No transactions took place during this period" in this case daily balancing can be done.



(e) Separate cash book should be maintained for the separate financial year.

Place: Bilaspur

Date: 24-July-2024

For, **K C M G & ASSOCIATES**

CHARTERED ACCOUNTANTS



[Handwritten Signature]
TENDRAPAL SINGH CHHABRA

(PARTNER)

M.NO: 414988

FRN: 009518C

UDIN: -24414988BKBLR6634

GOVT. T.C.L. P.G. COLLEGE, JANJGIR, JANJGIR CHAMPA (C.G.)
Audit of Janbhagidari Fund

Annexure-1 Statement showing Day Wise difference in Cash Book
 Balance as mentioned in Cash Book vis a vis Balance Actually Calculated through Accounting Software]

S.No.	Date	Opening Balance	As Per Cash Book			Actual Closing Balance [Calculated]	Difference
			Day Receipt Total	Day Expense Total	Closing Balance		
1	03-Apr-19	181,699					
2	10-Apr-19	162,399		19,300		162,399	162,399
3	18-Apr-19	162,399	51,635	51,635		162,399	162,399
4	03-Jun-19	151,399		11,000	250	151,399	151,149
5	20-Jun-19	151,149		250		151,149	151,149
6	21-Jun-19	156,149	5,000			156,149	156,149
7	22-Jun-19	169,399	18,250	5,000		169,399	169,399
8	24-Jun-19	184,399	15,000			184,399	184,399
9	25-Jun-19	184,899	33,750	33,250		184,899	184,899
10	26-Jun-19	187,649	36,500	33,750	36,500	187,649	151,149
11	27-Jun-19	179,899	28,750	36,500		179,899	179,899
12	28-Jun-19	205,899	26,000			205,899	205,899
13	29-Jun-19	233,149	27,250			233,149	233,149
14	01-Jul-19	237,399	4,250			237,399	237,399
15	02-Jul-19	237,399	27,000	28,750		235,649	235,649
16	03-Jul-19	235,649	5,000		89,500	240,649	151,149
17	04-Jul-19	240,649	23,000	40,500		223,149	223,149
18	05-Jul-19	223,149	26,250	23,000		226,399	226,399
19	06-Jul-19	226,399	44,250			270,649	270,649
20	06-Jul-19	270,649	3,750	26,250		248,149	248,149
21	08-Jul-19	248,149	18,750	44,250	71,500	222,649	151,149
22	09-Jul-19	222,649	22,000	22,500		222,149	222,149
23	10-Jul-19	222,149	25,750	22,000		225,899	225,899
24	11-Jul-19	225,899	1,500			227,399	227,399
25	12-Jul-19	227,399	8,500	27,250		208,649	208,649
26	13-Jul-19	208,649	6,000			214,649	214,649
27	15-Jul-19	214,649	20,000	14,000	69,500	220,649	151,149
28	16-Jul-19	220,649	6,250			226,899	226,899
29	17-Jul-19	226,899	11,000	26,750		211,149	211,149
30	18-Jul-19	211,149	6,500			217,649	217,649
31	19-Jul-19	217,649	6,000			223,649	223,649
32	20-Jul-19	223,649	3,000			226,649	226,649
33	22-Jul-19	226,649	6,750			233,399	233,399
34	23-Jul-19	233,399	2,750	33,250		202,899	202,899
35	24-Jul-19	202,899	500		52,250	203,399	151,149
36	25-Jul-19	203,399	4,500			207,899	207,899
37	26-Jul-19	207,899	4,250			212,149	212,149
38	27-Jul-19	212,149	2,250			214,399	214,399
39	29-Jul-19	214,399	18,750			233,149	233,149
40	30-Jul-19	233,149	22,500			255,649	255,649
41	31-Jul-19	255,649	12,250			267,899	267,899
42	02-Aug-19	267,899	12,500			280,399	280,399
43	03-Aug-19	280,399	4,250			284,649	284,649
44	05-Aug-19	284,649	6,500			291,149	291,149
44	06-Aug-19	291,149	1,500		141,500	291,149	151,149



GOVT. T.C.L. P.G. COLLEGE, JANJGIR, JANJGIR CHAMPA (C.G.)
Audit of Janbhagidari Fund

Annexure-1 Statement showing Day Wise difference in Cash Book

Balance as mentioned in Cash Book vis a vis Balance Actually Calculated through Accounting Software]

S.No.	Date	Opening Balance	As Per Cash Book			Actual Closing Balance [Calculated]	Difference
			Day Receipt Total	Day Expense Total	Closing Balance		
45	06-Aug-19	292,649					
46	07-Aug-19	242,899	750	49,750		242,899	242,899
47	08-Aug-19	201,399	2,000	42,250		201,399	201,399
48	10-Aug-19	203,399	750			203,399	203,399
49	13-Aug-19	204,149	4,250			204,149	204,149
50	14-Aug-19	208,399	2,000			208,399	208,399
51	16-Aug-19	210,399	7,750			210,399	210,399
52	20-Aug-19	218,149	1,250			218,149	218,149
53	22-Aug-19	219,399	250			219,399	219,399
54	23-Aug-19	219,649	3,500		68,500	219,649	151,149
55	27-Aug-19	223,149	1,250			223,149	223,149
56	29-Aug-19	224,399	750			224,399	224,399
57	30-Aug-19	225,149	250			225,149	225,149
58	31-Aug-19	225,399	2,250		76,500	227,649	151,149
59	05-Sep-19	227,649	24,131	24,131		227,649	227,649
60	18-Sep-19	227,649		35,000	41,500	192,649	151,149
61	14-Oct-19	192,649	6,500			199,149	199,149
62	15-Oct-19	199,149	12,250			211,399	211,399
63	16-Oct-19	211,399	16,750			228,149	228,149
64	17-Oct-19	228,149	14,750			242,899	242,899
65	18-Oct-19	242,899	6,250			249,149	249,149
66	19-Oct-19	249,149	13,000			262,149	262,149
67	21-Oct-19	262,149	11,000			273,149	273,149
68	22-Oct-19	273,149	10,000			283,149	283,149
69	23-Oct-19	283,149	5,500		137,500	288,649	151,149
70	24-Oct-19	288,649	3,750			292,399	292,399
71	30-Oct-19	292,399	2,000		143,250	294,399	151,149
72	30-Oct-19	294,399		35,500		258,899	258,899
73	05-Nov-19	258,899		45,000		213,899	213,899
74	14-Nov-19	213,899		43,750		170,149	170,149
75	15-Nov-19	170,149	500			170,649	170,649
76	16-Nov-19	170,649	1,500			172,149	172,149
77	18-Nov-19	172,149	24,250			196,399	196,399
78	19-Nov-19	196,399	14,250			210,649	210,649
79	20-Nov-19	210,649	13,500			224,149	224,149
80	21-Nov-19	224,149	13,250			237,399	237,399
81	22-Nov-19	237,399	13,500			250,899	250,899
82	23-Nov-19	250,899	7,750		107,500	258,649	151,149
83	25-Nov-19	258,649	6,250			264,899	264,899
84	26-Nov-19	264,899	29,500	5,750		288,649	288,649
85	27-Nov-19	288,649	11,500	40,500		259,649	259,649
86	28-Nov-19	259,649	5,500	48,000		217,149	217,149
87	29-Nov-19	217,149	6,750			223,899	223,899
88	30-Nov-19	223,899	11,250			235,149	235,149
89	02-Dec-19	235,149	6,500		90,500	241,649	151,149



GOVT. T.C.L. P.G. COLLEGE, JANJGIR, JANJGIR CHAMPA (C.G.)
 Audit of Janbhagidari Fund

Annexure-1 Statement showing Day Wise difference in Cash Book
 Balance as mentioned in Cash Book vis a vis Balance Actually Calculated through Accounting Software]

S.No.	Date	Opening Balance	As Per Cash Book		Closing Balance	Actual Closing Balance [Calculated]	Difference
			Day Receipt Total	Day Expense Total			
90	02-Dec-19	241,649					
91	03-Dec-19	194,649		47,000		194,649	194,649
92	04-Dec-19	198,899	4,250			198,899	198,899
93	05-Dec-19	201,649	2,750			201,649	201,649
94	06-Dec-19	201,899	250			201,899	201,899
95	07-Dec-19	202,399	500			202,399	202,399
96	09-Dec-19	205,649	3,250			205,649	205,649
97	10-Dec-19	212,649	7,000			212,649	212,649
98	11-Dec-19	212,649	46,250			212,649	212,649
99	11-Dec-19	258,899	34,750			258,899	258,899
99	12-Dec-19	293,649	26,250			293,649	293,649
100	13-Dec-19	319,899	24,750		168,750	319,899	151,149
101	14-Dec-19	344,649	15,500			344,649	344,649
102	16-Dec-19	360,149	23,000			360,149	360,149
103	17-Dec-19	383,149	22,250			383,149	383,149
104	19-Dec-19	405,399	29,250			405,399	405,399
105	20-Dec-19	434,649	20,500			434,649	434,649
106	23-Dec-19	455,149	32,500			455,149	455,149
107	25-Dec-19	487,649	-			487,649	487,649
108	26-Dec-19	487,649	15,500			487,649	487,649
109	27-Dec-19	503,149	11,750		363,750	503,149	503,149
110	28-Dec-19	514,899	6,750			514,899	514,899
111	30-Dec-19	521,649	15,000	6,000		521,649	521,649
112	31-Dec-19	530,649	9,750			530,649	530,649
113	02-Jan-20	540,399	1,250			540,399	540,399
114	03-Jan-20	541,649	4,000			541,649	541,649
115	04-Jan-20	545,649	2,000			545,649	545,649
116	06-Jan-20	547,649	2,750	370,250	29,000	547,649	151,149
117	07-Jan-20	180,149	2,000			180,149	180,149
118	11-Jan-20	182,149	500			182,149	182,149
119	13-Jan-20	182,649	60,000	60,000		182,649	182,649
120	14-Jan-20	182,649	1,750			184,399	184,399
121	21-Jan-20	184,399		14,250		170,149	170,149
122	24-Jan-20	170,149	1,250			171,399	171,399
123	29-Jan-20	171,399	250		20,500	171,649	151,149
124	20-Feb-20	171,649	500			172,149	172,149
125	24-Feb-20	172,149	250		21,250	172,399	151,149
126	31-Mar-20	172,399	-		21,250	172,399	151,149
127	30-Sep-21	39,250			199,000	350,149	151,149
128	31-Oct-21	350,149	8,400	38,400	176,807	320,149	143,342
129	28-Feb-22	532,249		226,500	172,600	305,749	133,149
130	31-Mar-22	305,749	30,600	40,800	135,207	295,549	160,342
131	31-Mar-23	282,149	1,500		123,307	283,649	160,342
132	31-Mar-24	275,249	3,000	9,300	108,607	268,949	160,342



**GOVT. T.C.L. P.G. COLLEGE, JANJGIR
JANJGIR-CHAMPA (C.G.)**

RECEIPTS & PAYMENTS A/C OF JANBHAGIDARI SCHEME FOR THE F.Y. ENDED ON MARCH 31, 2024

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
OPENING BALANCE:-			RECURRING PAYMENTS:-		
Cash in Hand	283,649		Audit Fees	118,000	
Balance with Bank	5,084,594	5,368,243	Bank Charges	236	
			College Inspection Charges	23,500	
			Electrical Fittings & Repairing Expenses	10,970	
			Honorarium Expenses	887,500	
			Labour Charges	31,450	
			Printing & Stationery Expenses	61,991	
			Repairing & Maintenance - General	79,080	1,212,727
RECURRING RECEIPTS :-			NON RECURRING PAYMENTS:-		
College Fee/Exam Fee/Other Fee	1,763,700	1,763,700	Furniture & Fixture	5,000	
			Laptop	116,400	121,400
INCOME FROM INTEREST:-			CLOSING BALANCE:-		
Received from saving bank	141,122	141,122	Cash in Hand	268,949	
			Balance with Bank	5,669,989	5,938,938
		7,273,065			7,273,065

As per our report of even date attached herewith.

For, GOVT. T.C.L. P.G. COLLEGE, JANJGIR

For, K C M G & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]

[Signature]
ACCOUNTANT

PRINCIPAL

Date : 24-July-2024

UDIN No :

PRINCIPAL
Govt.T.C.L.P.G.COLLEGE
Janjgir,Distt.Janjgir Champa (C.G.)
D.D.O Code - 0638001

UDIN - 24414988 BKCBLR6634



[Signature]
[TENDRAPAL SINGH CHHABRA]

[PARTNER]

M.NO.: 414988

FRN: 009518C

GOVT. T.C.L. P.G. COLLEGE, JANJGIR
JANJGIR-CHAMPA (C.G.)

INCOME & EXPENDITURE A/C OF JANBHAGIDARI SCHEME FOR THE F.Y. ENDED ON MARCH 31, 2024

EXPENDITURE	AMOUNT	INCOMES	AMOUNT
<u>CURRENT PAYMENTS:-</u>		<u>COLLEGE FEE/EXAM FEE/OTHER FEE:-</u>	
Admission Fees	118,000	College Fee/Exam Fee/Other Fee	1,763,700
Bank Charges	236		
Legal Inspection Charges	23,500		
Electrical Fittings & Repairing Expenses	10,970		
Stationery Expenses	887,500		
Light Charges	31,450		
Printing & Stationery Expenses	61,991		
Repairs & Maintenance - General	79,080	<u>INTEREST INCOME FROM:-</u>	
	1,212,727	Saving Bank Accounts	141,122
<u>Surplus of Income over Expenditure:-</u>			
Transferred to Capital Fund	692,095		141,122
	1,904,822		1,904,822

As per our report of even date attached herewith.

For, GOVT. T.C.L. P.G. COLLEGE, JANJGIR



[JITENDRAPAL SINGH CHHABRA]
[PARTNER]
M.NO.: 414988
FRN: 009518C

PRINCIPAL

ACCOUNTANT

Date: 24-July-2024

IN No: 24414988 BKCBLR 6634

PRINCIPAL
Govt.T.C.L.P.G.COLLEGE
Janjgir,Distt.Janjgir Champa (C.G.)
D.D.O Code - 0638001

GOVT. T.C.L. P.G. COLLEGE, JANJGIR
JANJGIR-CHAMPA (C.G.)

BALANCE SHEET OF JANBHAGIDARI SCHEME AS ON MARCH 31, 2024

FUND & LIABILITIES	AMOUNT	ASSETS	AMOUNT
GENERAL FUND:-		FIXED ASSETS:-	
Opening Balance	8,057,794	Books & Journals	24,948
Add : Deficit transferred from Income & Expenditure A/c	692,095	Building	498,639
	8,749,889	CCTC Camera	59,500
		Courtens	52,100
		Computer & Accessories	29,170
		Entrance Sign Board	48,960
		Furniture & Fixture	107,135
		Lab Equipments	28,989
		Laptop	116,400
		Office Equipments	12,800
		Plant & Machinery	238,354
		Steel Sign Board	47,200
		Utensils	37,637
			1,301,832
		LOAN & ADVANCES:-	
		Advanced to PD (Head)	1,487,119
		Advanced to Staff	22,000
			1,509,119
		CURRENT ASSETS:-	
		Cash in Hand	268,949
		Balance with Bank	5,669,989
			5,938,938
	8,749,889		8,749,889

As per our report of even date attached herewith.

For, GOVT. T.C.L. P.G. COLLEGE, JANJGIR



For, KCMG & ASSOCIATES
CHARTERED ACCOUNTANTS

PRINCIPAL

Date : 24-July-2024

UDIN No: 24414988 BKCB LR 6634

PRINCIPAL

Govt. T.C.L. P.G. COLLEGE
Janjgir, Distt. Janjgir Champa (C.G.)
D.D.O Code - 0638001

ACCOUNTANT

[JITENDRAPAL SINGH CHHABRA]

[PARTNER]

M.NO.: 414988

FRN: 009518C

AUDIT REPORT

OF

**GOVT. T.C.L P.G. COLLEGE, JANJGIR
(SELF FINANCE SCHEME)
DIST - JANJGIR CHAMPA (C.G.).**

For the period 01.04.23 to 31.03.2024



Auditors:

**M/s K C M G & Associates
Chartered Accountants**

C-10, 2nd floor, Netaji Complex
Jarhabhata, Bilaspur, (C.G)-495001





AUDIT REPORT

1. We have examined the Balance Sheet as at 31st March 2024, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date, attached herewith of **GOVT. T.C.L P.G. COLLEGE, JANJGIR, (SELF FINANCE SCHEME) DIST - JANJGIR CHAMPA (C.G.)**. These financial statements are the responsibility of college management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.
3. Subject to notes on accounts forming part of Balance Sheet.
 - In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, give a true and fair view:
 - (1) In the case of the Balance Sheet, of the state of the affairs of the society as at 31st March 2024, and
 - (2) In the case of Income & Expenditure Account of the *Surplus/Deficit* of the College for the year ended on that date.



(3) In the case of Receipts & Payments Account of the College for the year ended on that date.

Place: Bilaspur

Date: 06-August-2024



JITENDRAPAL SINGH CHHABRA

(PARTNER)

M.NO: 414988

FRN: 009518C

UDIN: -24414988BKCBMS8946

GOVT. T.C.L. P.G. COLLEGE, JANJGIR, JANJGIR CHAMPA (C.G.)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

AUDIT OBSERVATION

Our observation on the working of GOVT. T.C.L. P.G. COLLEGE for the Financial Year 2023-24 are as under:-

01. BOOKS OF ACCOUNTS:

- (i) The College has not maintained the entire Ledger, hence the balances have been abstracted from the summary of the Cash Book and accordingly Receipts & Payments A/c, Income & Expenditure A/c and Balance Sheet have been compiled.
- (ii) College has maintained cashbook on daily basis.
- (iii) Expenses are accounted on cash basis.
- (iv) We have test check the vouchers made available by the College. Our observations are based on the basis of our test check.
- (v) We have not been provided Daily Fees Register, hence fees entered in Cash book has not been cross verified from any source or document.

02. GRANT IN AID:

- (i) No separate records were produced for grant received with particulars & object for which grant has been provided, only bank passbook was the source document for the same.

03. CASH & BANK BALANCE: Cash balances if any of College at the end of the financial year **had not** been physically verified by us.

- i. Cash Book has not been signed properly by Principal on daily basis (at the time of calculation).
- ii. We have found some irregularities in calculation of closing balance in Cash book on various day during the year, for example: - day closing mistake, closing of one day was not carried over as same as opening balance of next day. We have attached details showing day wise calculation error in deriving closing balance in Cash Book.



- iii. Cash Balance as per Cash Book as on March 31, 2024 was Rs (-319,059) but actual Cash Balance which should have been mentioned is Rs (-60,092). This difference of Rs 258,967 is appearing due to various totaling mistake and carry forward mistakes made in Cash Book during the Financial Year. Refer Annexure-1 for day wise difference observation carried out during the Audit.
- iv. Though we have conducted Audit for the Financial year 2020-21 and onwards but for detailed scrutiny and tracing correct amount of Cash Balance, we have checked calculation of Cash balance since April 01, 2016 (Balance taken from Cash Book as Base).
- v. Physical Verification of Cash is not done.

04. VOUCHING: - College has maintained single cash book, we have observed some anomalies while vouching, same are mentioned hereunder:-

- (a) We observed that generally expenses are incurred on single day and all payments are entered in single page of cash book, instead it should be bifurcated in heads like repair & maintenance, Sanitation and stationery etc.
- (b) Entry of cash withdrawal should be routed through cash book, i.e. contra entry should be passed properly.
- (c) Vouchers should be arranged and numbered systematically and an entry of voucher number should be clearly mentioned in cash book.
- (d) Cash book should be maintained on daily basis, in case there are limited transactions, and then a note in cash book should be mentioned that "No transactions took place during this period" in this case daily balancing can be done.
- (e) Separate cash book should be maintained for the separate financial year.



(f) The quotation file was not made available to us by the competent authorities during the audit period.

Place: Bilaspur

Date: 06-August-2024



JITENDRAPAL SINGH CHHABRA

(PARTNER)

M.NO: 414988

FRN: 009518C

UDIN: - 24414988 BKL B 0158946

GOVT. T.C.L. P.G. COLLEGE, JANJGIR, JANJGIR CHAMPA (C.G.)
Fund Name:- Self Finance Fund

Annexure-1 Statement showing Page Wise difference in Cash Book
[Balance as mentioned in Cash Book vis a vis Balance Actually Calculated through Accounting Software]

FY 2016-17

S.No.	Cash Book Page NO.	Opening Balance	As Per Cash Book			Actual Closing Balance [Calculated]	Difference
			Day Receipt Total	Day Expense Total	Closing Balance as Per Cash Book		
1	2						
2	3	2,000	2,000		2,000	2,000	
3	4		1,000	3,000			
4	5	24,000	30,250	6,250	24,000	24,000	
5	6	29,720	173,720	168,000	29,720	29,720	
6	7	16,800	52,500	65,420	16,800	16,800	
7	8-9	21,300	24,500	20,000	21,300	21,300	
8	10	11,050	29,660	39,910	11,050	11,050	
			69,617	67,617	13,050	13,050	

FY 2017-18

S.No.	Cash Book Page NO.	Opening Balance	As Per Cash Book			Actual Closing Balance [Calculated]	Difference
			Day Receipt Total	Day Expense Total	Closing Balance as Per Cash Book		
1	11	13,050	18,000	18,000	13,050	13,050	
2	12& 14	13,050	733,512	693,112	19,050	53,450	34,400
3	15	53,450	65,000	36,000	48,050	82,450	34,400
4	16 & 17	82,450	146,800	51,000	178,850	178,250	600
5	18 - 20	178,250	491,450	459,401	210,899	210,299	600
6	21	210,299	44,835	209,685	46,049	45,449	600
7	23	45,449	28,000	28,000	46,049	45,449	600
8	25-26	45,449	112,000	104,000	54,049	53,449	600
9	27-28	53,449	113,000	103,400	63,649	63,049	600
10	29	63,049	68,000	57,900	73,749	73,149	600
11	30-31	73,149	124,288	114,388	73,461	83,049	9,588

FY 2018-19

S.No.	Cash Book Page NO.	Opening Balance	As Per Cash Book			Actual Closing Balance [Calculated]	Difference
			Day Receipt Total	Day Expense Total	Closing Balance as Per Cash Book		
1	32	83,049	84,000	48,300	109,161	118,749	9,588
2	33	118,749	45,000	81,000	73,196	82,749	9,553
3	34	82,749	157,500	148,000	82,696	92,249	9,553
4	35-37	92,249	964,500	329,500	717,696	727,249	9,553
5	38-40	727,249	234,000	668,500	263,496	292,749	29,253
6	41-42	292,749	85,643	157,643	191,496	220,749	29,253
7	43-44	220,749	122,783	60,533	253,746	282,999	29,253
8	45	282,999	50,000	40,000	263,746	292,999	29,253
9	46-47	292,999	402,000	82,750	582,996	612,249	29,253
10	48-49	612,249	160,797	384,897	358,896	388,149	29,253
11	50	388,149	10,000	55,500	313,396	342,649	29,253
12	51	342,649	55,000	55,000	313,396	342,649	29,253

FY 2019-20

S.No.	Cash Book Page NO.	Opening Balance	As Per Cash Book			Actual Closing Balance [Calculated]	Difference
			Day Receipt Total	Day Expense Total	Closing Balance as Per Cash Book		
1	52	342,649	56,500	46,500	323,396	352,649	29,253
2	53	352,649	53,188	26,320	250,264	379,517	129,253
3	54	379,517	293,000	85,000	458,264	587,517	129,253
4	55-57	587,517	1,299,200	833,606	923,858	1,053,111	129,253
5	58-60	1,053,111	310,800	690,200	544,458	673,711	129,253
6	61	673,711	52,040	365,340	231,658	360,411	128,753
7	62-63	360,411	309,553	258,253	282,958	411,711	128,753
8	64	411,711	8,400	46,900	244,458	373,211	128,753
9	65	373,211	6,700	-	251,158	379,911	128,753
10	66	379,911	264,900	227,150	289,158	417,661	128,503
11	67	417,661	132,441	157,541	264,058	392,561	128,503

Closing Balance as per Cash Book on March 31, 2019 264,058
Closing Balance as per Audit Report on March 31, 2019 133,594

* Amount taken in Receipt & payment account amounting to Rs 258,967 is difference of Actual Balance Calculated and Balance as Considered in Audit Report.



**GOVT. T.C.L. P.G. COLLEGE, JANJGIR.
JANJGIR-CHAMPA (C.G.)**

RECEIPTS & PAYMENTS A/C OF SELF FINANCE SCHEME FOR THE F.Y. ENDED ON MARCH 31, 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE:- in Hand Balance with Bank	15,964 6,287,902	RECURRING PAYMENTS:- Audit Fees Bank Charges Electrical Fittings & Repairing Expenses Festival Expenses General Expenses Honorarium Expenses Labour Payment Legal Expenses Library Book Purchase Printing & Stationery Expenses Repairing & Maintenance - General Tea & Refreshments Expenses Travelling Expenses	116,820 266 242,588 28,041 39,501 1,161,000 3,300 30,000 66,652 228,985 279,519 6,400 4,840
RECURRING RECEIPTS :- College Fee/Exam Fee/Other Fee	1,820,300	RECURRING PAYMENTS:- CCTV Camera Computer Equipments White Board Utensils Invertor with Battery Laptop Cycle Stand with Shed Furniture & Fixture	164,000 700 9,000 7,639 32,500 116,400 441,840 137,500
INCOME FROM INTEREST:- Received from saving bank	160,747	LOAN & ADVANCES:- Dr. Kariyare Dr. PK Singh Dr. Pushpa Singh Shri Hemant Kumar Shri I.B Suryavanshi Smt. Kanchan Lata Shri N.K Madhukar Shri P.K Sharma Shri Rohit Kumar Shri S.D Mahant	25,000 32,232 41,000 1,500 7,747 18,244 15,000 8,000 10,000 40,000
		CLOSING BALANCE:- Cash in Hand Balance with Bank	(60,092) 5,028,791
	8,284,913		8,284,913

As per our report of even date attached herewith.

GOVT. T.C.L. P.G. COLLEGE, JANJGIR

PRINCIPAL

Govt.T.C.L.P.G.COLLEGE

Janjgir, Distt. Janjgir Champa (C.G.)

D.D.O Code - 0638002
24414188 BICLBMS8946

N No:

e: 06-August-2024



For, K C M G & ASSOCIATES
CHARTERED ACCOUNTANTS

[JITENDRAPAL SINGH CHHABRA]

[PARTNER]

M.NO.: 414988

FRN: 009518C



**GOVT. T.C.L. P.G. COLLEGE, JANJGIR
JANJGIR-CHAMPA (C.G.)**

INCOME & EXPENDITURE A/C OF SELF FINANCE SCHEME FOR THE F.Y. ENDED ON MARCH 31, 2024

EXPENDITURE		AMOUNT	INCOMES		AMOUNT
CURRENT PAYMENTS:-			RECURRING RECEIPTS :-		
Admission Fees	116,820		College Fee/Exam Fee/Other Fee	1,820,300	1,820,300
Bank Charges	266				
Electrical Fittings & Repairing Expenses	242,588				
Entertainment Expenses	28,041				
Fuel Expenses	39,501				
Gratuity Expenses	1,161,000				
Insurance Payment	3,300				
Medical Expenses	30,000				
Library Book Purchase	66,652				
Printing & Stationery Expenses	228,985				
Repairing & Maintenance - General	279,519				
Refreshments Expenses	6,400				
Selling Expenses	4,840				
		2,207,912	INTEREST INCOME FROM:-		
			Saving Bank Accounts	160,747	160,747.00
			Excess of Expenditure over Income :-		226,864.50
			transferred to Capital Fund		
		2,207,912			2,207,912

As per our report of even date attached herewith.

GOVT. T.C.L. P.G. COLLEGE, JANJGIR

PRINCIPAL

ACCOUNTANT

GOVT. T.C.L. P.G. COLLEGE
Janjgir, Distt. Janjgir Champa (C.G.)
D.D.O Code - 0638001

Date: 06-August-2024

DDIN . 24414988 BKCBMS 8946



For, K C M G & ASSOCIATES
CHARTERED ACCOUNTANTS

[SITENDRAPAL SINGH CHHABRA]
[PARTNER]

M.NO.: 414988
FRN: 009518C



User ID - 0638001

LogOut

Budget Allocation Report(With Works Data)

Select Report Type:	Budget Allotment Report
Financial Year:	2023_24
From Date:	01/04/2023
To Date:	31/03/2024
BCO Code/DDO Code	0638001
Budget Type	ALL
Demand Number(Optional)	

Show Report

Export To Excel

ALL Budget Allocation Report(in Rupees) Financial Year:2023_24

S.NO.	BCOCODE/DDOCODE	Head Details	Total Budget Allocated	Total Budget Distributed	Self Expenditure	Balance	Total Expenditure of DDO's	Total Expenditure(Self Exp + Exp of DDO's)
1	0638001	41-2202-03-103-0102-0798-05-002-V	0	0	0	0	0	0
2	0638001	41-2202-03-103-0102-9805-11-013-V	8,550	0	8,550	0	0	8,550
3	0638001	44-2202-03-103-0101-0798-01-001-V	0	0	4,63,200	-4,63,200	0	4,63,200
4	0638001	44-2202-03-103-0101-0798-01-003-V	0	0	1,80,720	-1,80,720	0	1,80,720
5	0638001	44-2202-03-103-0101-0798-01-005-V	0	0	0	0	0	0
6	0638001	44-2202-03-103-0101-0798-01-006-V	0	0	20,368	-20,368	0	20,368
7	0638001	44-2202-03-103-0101-0798-01-014-V	0	0	6,600	-6,600	0	6,600
8	0638001	44-2202-03-103-0101-0798-01-015-V	0	0	0	0	0	0
9	0638001	44-2202-03-103-0101-0798-04-003-V	0	0	0	0	0	0
10	0638001	44-2202-03-103-0101-0798-04-005-V	0	0	0	0	0	0
11	0638001	44-2202-03-103-0101-0798-10-009-V	0	0	0	0	0	0
12	0638001	44-2202-03-103-0101-5671-04-004-V	0	0	0	0	0	0
13	0638001	44-2202-03-103-0101-7751-03-001-V	0	0	0	0	0	0
14	0638001	44-2202-03-103-0101-7751-10-009-V	0	0	0	0	0	0
15	0638001	44-2202-03-104-0101-3444-14-001-V	90,86,045	0	90,86,045	0	0	90,86,045
16	0638001	64-2202-03-103-0103-0798-01-001-V	5,94,43,000	0	5,76,75,367	17,67,633	0	5,76,75,367
17	0638001	64-2202-03-103-0103-0798-01-003-V	20,211	0	2,07,61,001	-2,07,40,790	0	2,07,61,001
18	0638001	64-2202-03-103-0103-0798-01-005-V	4,000	0	150	3,850	0	150
19	0638001	64-2202-03-103-0103-0798-01-006-V	11,55,000	0	22,72,856	-11,17,856	0	22,72,856
20	0638001	64-2202-03-103-0103-0798-01-014-V	1,03,000	0	1,61,977	-58,977	0	1,61,977
21	0638001	64-2202-03-103-0103-0798-01-015-V	13,22,802	0	4,90,892	8,31,910	0	4,90,892
22	0638001	64-2202-03-103-0103-0798-01-020-V	16,000	0	0	16,000	0	0
23	0638001	64-2202-03-103-0103-0798-02-004-V	1,00,000	0	1,00,000	0	0	1,00,000
24	0638001	64-2202-03-103-0103-0798-03-001-V	15,000	0	0	15,000	0	0
25	0638001	64-2202-03-103-0103-0798-04-001-V	5,000	0	0	5,000	0	0
26	0638001	64-2202-03-103-0103-0798-04-002-V	10,000	0	0	10,000	0	0
27	0638001	64-2202-03-103-0103-0798-04-003-V	0	0	0	0	0	0
28	0638001	64-2202-03-103-0103-0798-04-004-V	0	0	0	0	0	0
29	0638001	64-2202-03-103-0103-0798-04-005-V	90,000	0	90,000	0	0	90,000
30	0638001	64-2202-03-103-0103-0798-04-006-V	0	0	0	0	0	0
31	0638001	64-2202-03-103-0103-0798-04-007-V	25,000	0	0	25,000	0	0
32	0638001	64-2202-03-103-0103-0798-04-008-V	0	0	0	0	0	0
33	0638001	64-2202-03-103-0103-0798-04-009-V	2,00,000	0	1,99,632	368	0	1,99,632
34	0638001	64-2202-03-103-0103-0798-10-009-V	0	0	0	0	0	0
35	0638001	64-2202-03-103-0103-0798-24-002-V	0	0	0	0	0	0
36	0638001	64-2202-03-103-0103-0798-25-001-V	3,00,000	0	2,99,978	22	0	2,99,978
37	0638001	64-2202-03-103-0103-0798-25-004-V	5,00,000	0	4,99,998	2	0	4,99,998
38	0638001	64-2202-03-103-0103-0798-33-003-V	1,00,000	0	1,00,000	0	0	1,00,000
39	0638001	64-2202-03-103-0103-4699-11-004-V	36,750	0	36,750	0	0	36,750
40	0638001	64-2202-03-103-0103-7751-25-001-V	2,00,000	0	1,99,852	148	0	1,99,852
Total			72740358	0	92653936	-19913578	0	92653936

PRINCIPAL

Govt.T.C.L.P.G.COLLEGE
Janjgir,Distt.Janjgir Champa (C.G.)
D.D.O Code - 0638001