

# **AUDIT REPORT & FINANCIAL STATEMENTS**

**FINANCIAL YEAR 2022-23**

**MAHAVIDYALAYA STHANIYA PRABANDH SAMITI**

**GOVT NAVIN GIRLS COLLEGE**

Baikunthpur

DIST. KOREA (C.G.)



**By:**

**Prashant Gupta & Associates**

**Chartered Accountants**

**Near Jain Mandir, Baikunthpur**

**Dist. Korea**

**Phone No 9479244344**

**Email: [caprashant1988@yahoo.com](mailto:caprashant1988@yahoo.com)**

**FRN NO 016342C**



# PRASHANT GUPTA & ASSOCIATES

Contact No.  
9479244344

**CHARTERED ACCOUNTANTS**

Email: caprashant1988@yahoo.com

Near Jain Mandir, Baisagar Road, Baikunthpur, Dist. Korea, Chhattisgarh - 497335

## AUDIT REPORT

We have examined the Balance sheet of Mahvidyalaya Sthaniya Prabandh Samiti Govt Navin Girls College, **Baikunthpur**, as at 31st March, 2023 and Income & Expenditure account for the year ended on that date which is in agreement with the books of account maintained.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of accounts have been kept by the institution aforesaid visited by us so far as appears from our examination of books, subject to the cashbook is not properly written and maintained and voucher of expenses are not properly kept.

In our opinion and to the best of our information and according to explanations given to us, The said accounts give a true and fair view subject to the comments given above:-

- (i) In the case of the balance sheet, of the state of affairs of the above named institution as at 31st March, 2023,
- (ii) In the case of the Income & Expenditure account, of the surplus/deficit of the institution for the year ended on that date.

**BAIKUNTHPUR**

**FOR PRASHANT GUPTA & ASSOCIATES**  
Chartered Accountants

**DATED: 20/09/2023**



  
(Prashant Kumar Gupta)  
Proprietor  
M. No. 136934

**MAHAVIDYALAYA STHANIYA PRABANDH SAMITI  
GOVT NAVIN GIRLS COLLEGE BAIKUNTHPUR, KOREA  
BALANCE SHEET AS AT 31st MARCH 2023**

FUNDS & LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>General Fund</b>			<b>Fixed Assets</b>		
Opening Balance	600398.95		(As Per Schedule 'A')		316005.00
Add : Surplus for Year	253889.56	854288.51			
			<b>Current Assets</b>		
			Cash In Hand	29073.00	
			Bank of Baroda	509210.51	538283.51
<b>Total</b>		<b>854288.51</b>	<b>Total</b>		<b>854288.51</b>

For Mahavidyalaya Sthaniya  
Prabandh Samiti Govt Navin Girls  
College

BAIKUNTHPUR

As per our Report of Even Date attached  
FOR PRASHANT GUPTA & ASSOCIATES  
Chartered Accountants

(Secretary)  
Govt. Navin Girls College,  
Baikunthpur, Korea C.G.

DATE : 20/09/2023



(Prashant Kumar Gupta)  
Proprietor

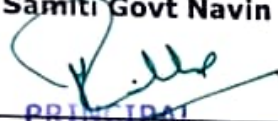
**GOVT NAVIN GIRLS COLLEGE BAIKUNTHPUR, KOREA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023**

EXPENDITURES	AMOUNT	INCOMES	AMOUNT
To, Salary to Staff	172307.00	By, Income	703580.00
To, Contingencies	173871.44		
To, Depreciation	103512.00		
To, Surplus Carried to Balance Sheet	253889.56		
<b>Total</b>	<b><u>703580.00</u></b>	<b>Total</b>	<b><u>703580.00</u></b>

For Mahavidyalaya Sthaniya  
Prabandh Samiti Govt Navin

BAIKUNTHPUR

As per our Report of Even Date attached  
FOR PRASHANT GUPTA & ASSOCIATES  
Chartered Accountants

  
PRINCIPAL  
(Secretary)  
Govt. Navin Girls College  
Baikunthpur, Korea

DATE : 20/09/2023



  
(Prashant Kumar Gupta)  
Proprietor

**MAHAVIDYALAYA STHANIYA PRABANDH SAMITI**  
**GOVT NAVIN GIRLS COLLEGE BAIKUNTHPUR, KOREA**  
**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>To, Opening Balances:</b>			<b>By, Salary and Wages</b>		172307.00
Cash in Hand	11235.00				
Bank of Baroda	413331.95	424566.95	<b>By, Contingencies</b>		
			Audit Fees	1000.00	
<b>To, Income</b>			Building Construction	33700.00	
Receipt from fees	113780.00		Food & Meeting Exp	875.00	
Grant in Ad	568800.00		Library Exp	113085.00	
Donation from Aisect BKP	21000.00	703580.00	Internet Exp	7906.00	
			Repair & Maintenance Exp	4000.00	
			Electronic & Electricals Exp	6684.00	
			General Exp	6532.00	
			Bank Charges	89.44	173871.44
			<b>By, Fixed Assets</b>		
			Furniture	153885.00	
			Computer	89800.00	243685.00
			<b>By, Closing Balances:</b>		
			Cash in Hand	29073.00	
			Bank of Baroda	509210.51	538283.51
<b>TOTAL</b>		<b>1128146.95</b>			
			<b>TOTAL</b>		<b>1128146.95</b>

For Mahavidyalaya  
Sthaniya Prabandh  
Samiti Govt Navin  
Girls College

BAIKUNTHPUR

  
PRINCIPAL

Govt. Naveen Girls College  
Baikunthpur, Korea C.G

(Secretary) **DATE : 20/09/2023**



As per our Report of Even Date attached  
FOR PRASHANT GUPTA & ASSOCIATES  
Chartered Accountants

  
(Prashant Kumar Gupta)  
Proprietor

**MAHAVIDYALAYA STHANIYA PRABANDH SAMITI  
GOVT NAVIN GIRLS COLLEGE BAIKUNTHPUR, KOREA**

**SCHEDULE "A" : FIXED ASSETS**

Sl. No.	Particulars	Balance As At 01/04/22	Additions Before After 01/09/22 01/09/22		TOTAL	Rate	Depreciation	Balance As AT 31/03/2023
1	Computer	90186.00	0.00	0.00	90186.00	60%	54112.00	36074.00
2	Biometric Machine	9031.00	0.00	0.00	9031.00	15%	1355.00	7676.00
3	CCTV Camera	36037.00	0.00	0.00	36037.00	15%	5406.00	30631.00
4	R.O. Water Machine	5924.00	0.00	0.00	5924.00	15%	889.00	5035.00
5	Projector & Screen	25215.00	0.00	0.00	25215.00	15%	3782.00	21433.00
6	Sanitary Barring Machine	25576.00	0.00	0.00	25576.00	15%	3836.00	21740.00
7	Laptop	38675.00	0.00	0.00	38675.00	15%	5801.00	32874.00
8	Spekar	18445.00	0.00	0.00	18445.00	15%	2767.00	15678.00
8	Furniture	158041.00	0.00	0.00	158041.00	15%	23706.00	134335.00
9	Fire Extinguisher	12387.00	0.00	0.00	12387.00	15%	1858.00	10529.00
<b>TOTAL :</b>		<b>419517.00</b>	<b>0.00</b>	<b>0.00</b>	<b>419517.00</b>		<b>103512.00</b>	<b>316005.00</b>

