

Audit Reports of PTA w.e.f. 2014-15 to 2018-19



Rajesh Ramesh & Associates Chartered Accountants

AUDIT REPORT

I/We have examined the Balance Sheet of Swami Vivekanand Govt. Degree College (P.T.A.) – Ghumarwin, Teh. – Ghumarwin, Distt.- Bilaspur (H.P.) as on 31st March 2015, and Income & Expenditure account for the year period ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

I/We have obtained all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purposes of the audit. In my/our opinion, proper books of account have been kept by the head office and the branches of the above-named trust/ institution visited by us me/us so far as appears from my/our examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by me/us subject to the comments given below:-

my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view:-

- (i) In the case of the Balance Sheet, of the state of affairs of the above named trust/institution as at 31st March 2015
- (ii) In the case of the Income & Expenditure account, of the Excess of income over expenditure for accounting period ending on 31st March 2015

Place : Ghumarwin

For Rajesh Ramesh & Associates ;

Dated : 24-07-2015



F.C.A. M.No. 503310

Office : - Near Bachat Bhawan Ghumarwin, Distt- Bilaspur (H.P), Ph.01978-264213 ® , Mobile No. 98164 31813, Email:-
rajeshsoni_2002@yahoo.com

Rajesh Ramesh & Associates Chartered Accountants



AUDIT REPORT

We have examined the Balance Sheet of Swami Vivekanand Govt. Degree College (P.T.A.) - Ghumarwin, Distt.- Bilaspur (H.P.) as on **31st. March 2016** and the Income & Expenditure Account, Receipt & Payment Account for the period ended on that date, which are in agreement with books of Accounts maintained by said institution.

We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of Audit. In our opinion, proper books of account have been kept by Institute so far as appears from our examination of books, subject to comments below.

Bank Balances subject to reconciliation.

In our opinion and to the best of our information and according to explanations given to us, The said Accounts give a true & fair view :-

- I) In case of Balance Sheet of the state of affairs of the above named Institution as at **31st. March -2016**.
- II) In the case of Income & Expenditure Account of the Income and Expenditure for the accounting period ending on **31st. March 2016**.
- III) In the case of Receipt & Payment Account of the Receipt and Payment of funds for the accounting period ending on **31st. March 2016**.

Place : Ghumarwin
Dated : 25-07-2016

For Rajesh Ramesh & Associates
Chartered Accountants



(Rajesh Kumar)
F.C.A. M.No. 503310

OFFICE : NEAR BACHAT BHAWAN - GHUMARWIN, DISTT.- BILASPUR (H.P.) , MOBILE NO. 98164-31813
Email :- rajeshsoni_2002@yahoo.com



Rajesh Ramesh & Associates Chartered Accountants

AUDIT REPORT FOR THE YEAR 2016-17

I/We have examined the Balance Sheet of Swami Vivekanand Govt. Degree College (P.T.A.Fund) - Ghumarwin, Teh. - Ghumarwin, Distt.-Bilaspur (H.P.) as on 31st March 2017, and Income & Expenditure account for the year period ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

I/We have obtained all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purposes of the Audit. In my/our opinion, proper books of account have been kept by the head office and the branches of the above-named trust/ institution visited by us me/us so far as appears from my/our examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by me/us subject to the comments given below: -

Bank Balances are to reconciliation.

In my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view: -

- (i) In the case of the Balance Sheet, of the state of affairs of the above named trust/institution as at 31st March 2017.
- (ii) In the case of the Income & Expenditure account, of the Excess of income over expenditure for accounting period ending on 31st March 2017.

Place : Ghumarwin

Dated : 08-09-2017

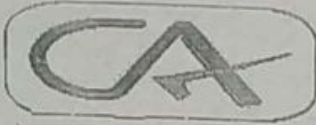
For Rajesh Ramesh & Associates ;

Chartered Accountants



PROP. FCA, M.NO. 503310

Office : - Near Bachat Bhawan Ghumarwin, Distt- Bilaspur (H.P.), , Email:- rajeshsoni_2002@yahoo.com



Rajesh Ramesh & Associates Chartered Accountants

AUDIT REPORT

We have examined the Balance Sheet of S.V. Govt. Degree College (P.T.A.) - Ghumarwin, Distt.- Bilaspur (H.P.) as on 31st March 2018 and the Income & Expenditure Account, Receipt & Payment Account for the period ended on that date, which are in agreement with books of Accounts maintained by said institution.

We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of Audit. In our opinion, proper books of account have been kept by Institute so far as appears from our examination of books, subject to comments below:
Bank balance is subject to reconciliations.

In our opinion and to the best of our information and according to explanations given to us, The said Accounts give a true & fair view :-

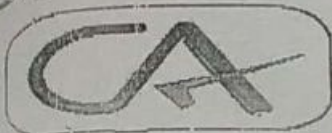
- I) In case of Balance Sheet of the state of affairs of the above named Institution as at **31st March 2018**.
- II) In the case of Income & Expenditure Account of the Excess of Income over Expenditure for the accounting year ended on 31-03-2018.
- III) In the case of Receipt & Payment Account of the Receipt and Payment of funds for the accounting period from 01-04-2017 to 31-03-2018.

Place : Ghumarwin
Dated : 20-07-2018



For Rajesh Ramesh & Associates ;
Chartered Accountants

(Rajesh Kumar)
F.C.A. M.No. 503310



Rajesh Ramesh & Associates Chartered Accountants

To
The President , Management Committee
Swami Vivekanand Govt. Degree College (P.T.A. A/c) - Ghumarwin
Teh.- Ghumarwin , Distt.- Bilaspur (H.P).

RE : AUDIT REPORT FOR THE YEAR 2018-19

UDIN 19503310AAAABF1049

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of "Swami Vivekanand Govt. Degree College (P.T.A. A/c) – Ghumarwin, Teh.- Ghumarwin , Distt.- Bilaspur (H.P). as at 31st March 2019 which comprises the Balance Sheet as at 31st March 2019 and the Income and Expenditure Account for the year ended on 31st March 2019.

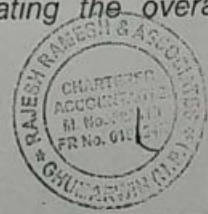
MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the requirements of society registration act, includes the design, implementation and maintenance of internal controls and risk management systems relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

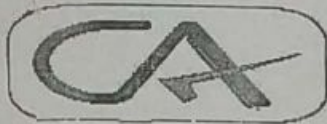
AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the company's preparation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.



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Rajesh Ramesh & Associates Chartered Accountants

We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our audit opinion.

OPINION

In my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view of , subject to: -

Notes on Accounts and Accounting Policies ,Receipts and Payments accounts are subject to confirmation from the parties concerned.

- (i) In the case of the Balance Sheet, of the state of affairs of the above named trust/institution as at **31st March 2019**.
- (ii) In the case of the Income & Expenditure account, of the Excess of Income over Expenditure for accounting period ending on **31st March 2019**.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that :-

A) We have obtained all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purposes of the Audit.

B) In Our opinion, proper books of account have been kept by the Institute of the so far as appears from my/our examination of the books .

C) The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.

accepted in India.

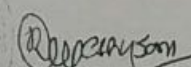
Place : Ghumarwin

Dated : 03 -08-2019

For Rajesh Ramesh & Associates ;

Chartered Accountants




(Rajesh Kumar)

PROP. FCA, M.NO. 503310

Audit Reports of the College

Audit reports of HEIS w.e.f 2014- 15 to 2018-19

HIGHER EDUCATION INSTITUTE SOCIETY, GOVT. COLLEGE GHUMARWIN RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2015

RECEIPT	AMOUNT (RS)	PAYMENTS	AMOUNT(RS)
Cash at bank	1778092.00	Advertisement Expenses A	16200.00 ✓
Tution Fees and Other Charges	4161863.00	Affiliation and Examination Fees A	461424.00 ✓
Interest earned on S/A	103841.00	Professional fees	10250.00 ✓
FDR Maturities Proceeds	551825.00	Misc. Expenses 1st A	20604.00 ✓
		Printing and Stationery A	22790.00 ✓
		Computer Repair A	88592.00 ✓
		Hospitality Expenses A	6225.00 ✓
		Meeting Expenses A	21850.00 ✓
		Income Tax Paid	13150.00 ✓ P
		News Paper Expenses A	16452.00 ✓
		Sports Expenses A	1680.00 ✓
		Electricity Expenses A	99239.00 ✓
		Faculty Salary & Remuneration	1823011.00
		Library Expenses A	10000.00 ✓
		New Fixed Deposits P	2000000.00
		Purchase of Furniture P	363525.00 P
		Purchase of Computers/Smart Classes A	969497.00 ✓
		Purchase of Library Books A	49211.00 A
		<u>By Closing Balances</u>	
		Cash at bank	601921.00
Total....	6595621.00	Total....	6595621.00

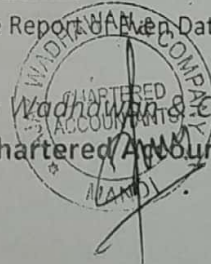
Date :

Place

Audit Report

As Per our Separate Report of Even Date

For Ajay Wadhwa & Company
Chartered Accountants



HIGHER EDUCATION INSTITUTE SOCIETY, GOVT. COLLEGE GHUMARWIN
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2016

RECEIPT	AMOUNT (RS)	PAYMENTS	AMOUNT(RS)
Cash at bank	601921.00	Advertisement Expenses	40677.00 ✓
Tuition Fees and Other Charges	4138539.00	Affiliation and Examination Fees	220000.00 ✓
Interest earned on S/A	70969.00	Professional fees	27400.00 ✓
FDR maturity Proceeds	1121233.00	Computer Expenses	2240.00 ✓
Misc. Income	6000.00	Counseling Expenses	27733.00 ✓
		Entertainment Expenses	2050.00 ✓
		Electricity Expenses	311320.00 ✓
		Examination Expenses	211126.00 ✓
		Food Expenses	14930.00
		Honrarium Paid	9800.00
		Inspection Charges	60000.00 ✓
		Labour Expenses	400.00
		Magazine Fees	12150.00 ✓
		Medical Expenses	14626.00 ✓
		Misc. Expenses	8490.00 ✓
		Prize Distribution Expenses	31662.00 ✓
		Registration Fees	10853.00 ✓
		Repair and Maintenance	62524.00 P
		Salary Expenses	1721103.00
		Sports Fees	60750.00 ✓
		Stationery and Printing	80461.00 ✓
		Sweeper and Cleaning Expenses	10797.00 P
		TA and DA Expenses	7180.00 ✓
		Telephone Expenses	2537.00 P
		Travelling	47967.00 ✓
		Income Tax Paid	29190.00
		Refund of Library Security	62000.00 ✓
		Purchase of Fixed Assets	355702.00
		Payment of Advance Tax	47000.00
		New FDR Investment	800000.00
		<u>By Closing Balances</u>	
		Cash at bank	1645994.00
Total....	5938662.00	Total....	5938662.00

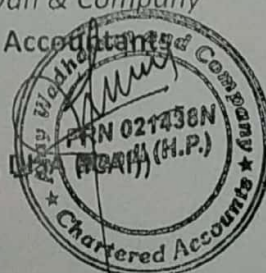
Date :
Place

Audit Report

As Per our Separate Report of Even Date

For Ajay Wadhawan & Company
Chartered Accountants

(Ajay Kumar- B.Com, FCA, U.S.A. CPA)



HIGHER EDUCATION INSTITUTE SOCIETY, GOVT. COLLEGE GHUMARWIN
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPT	AMOUNT (RS)	PAYMENTS	AMOUNT(RS)
Cash at bank	1645994.00	Establishment Charges	2076877.00
Fees Income	4031242.00	Accounting and Audit Fee	45400.00
Interest earned on S/A	82388.00	Advertisement Expenses	44626.00 ✓
		Cleaning Expenses	21836.00 ✓
		Computer Expenses	17509.00 ✓
		Electricity Bill	1700.00 ✓
		Examination Fees	80130.00 ✓
		Fee Concession	12500.00 ✓
		Fund Transfer	50860.00
		Gift Expenses	2507.00
		Medical expenses	42445.00 ✓
		Other expenses	33066.00 ✓
		Books and Periodicals	32123.00 ✓
		Printing & stationary	38236.00 ✓
		Registration fee	23491.00 ✓
		Repair and Maintenance	26946.00 ✓
		Library Expenses	57000.00 ✓
		Sports fee	28440.00 ✓
		Telephone bill	5504.00 ✓
		Travelling Expenses	7264.00
		Purchase Fof Fixed Assets	939762.00 ✓
		Advance Tax paid	65000.00
		Self Assessment Tax paid	7530.00
		<u>By Closing Balances</u>	
		Cash at bank	2098872.00
Total....	5759624.00	Total....	5759624.00

Date :
Place

Audit Report

As Per our Separate Report of Even Date

For Ajay Wadhawan & Company

Chartered Accountants

(Ajay Kumar)



HIGHER EDUCATION INSTITUTE SOCIETY, GOVT. COLLEGE GHUMARWIN
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

EXPENDITURE	AMOUNT(RS)	INCOMES	AMOUNT(RS)
Accounting charge	5000.00	Fee Income	3749045.00
Advertisement exp	✓ 48218.00	Bank Interest	82602.00
Affiliation fee	✓ 90000.00		
Computer expenses	✓ 900.00		
Electercial expenses	✓ 3521.00		
Security Expense	✓ 313996.00		
Examination Fee	✓ 12400.00		
Fee Concession	✓ 22500.00		
House exam fee	✓ 8240.00		
Inspection Fee	✓ 40000.00		
Labour expenses	29000.00		
Printing & stationary	✓ 86752.00		
Registration fee	✓ 14600.00		
Remuneration	193573.00		
University Development Fee	✓ 112500.00		
Repair & Maintenance	P 42285.00		
Sports fee	✓ 27120.00		
Staff salary	1631125.00		
Non-Teaching Staff Salary	34833.00		
Tour & travel	✓ 54868.00		
Library security	✓ 62600.00		
Library bok expense	✓ 7882.00		
Library expense	✓ 5900.00		
Magazine fee	✓ 11300.00		
Legal charges	111650.00		
Mobile expense	1007.00		
Industrial Visit Fund	✓ 18570.00		
Canteen expense	16890.00		
Telephone Bill Expense	1946.00		
PGDCA examination	✓ 48000.00		
BBA EVS Paper fee	✓ 15600.00		
Phone Expense	3653.00		
PTA Fee	44800.00		
Depreciation	193906.14		
Exess of income over expenditure	516511.86		
Total	3831647.00	Total	3831647.00

Date :

Place

As per our Separate date of even date

For Ajay Wadhawan & Company
Chartered Accountants
(CA. Ajay Wadhawan)

HIGHER EDUCATION INSTITUTE SOCIETY, GOVT. COLLEGE GHUMARWIN
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

EXPENDITURE	AMOUNT(RS)	INCOMES	AMOUNT(RS)
TA/DA	4213.00	Fee Income	3365365.00
Advertisement exp	67282.00	Bank Interest	282968.00
Affiliation fee	130000.00		
Electercial expenses	266935.00		
Security Expense	7000.00		
Examination Fee	23950.00		
Internet Expence	171680.00		
Other Allowences	3068.00		
Annual prize function	9707.00		
Fee Refund	27900.00		
Printing & stationary	35638.00		
Registration fee	12556.00		
Remuneration	198509.00		
Repair & Maintenance	9550.00		
Staff salary	1620717.00		
Tour & travel	23988.00		
Library security	89184.00		
Magazine fee	21150.00		
Sports Fee	24840.00		
House Exam fee	7600.00		
PTA fee	41400.00		
Canteen expense	21810.00		
PGDCA examination Fee	22800.00		
Mobile Expense	425.00		
Audit Fee	12500.00		
Book Writing Fee	9000.00		
Depreciation	232834.00		
Exess of income over expenditure	552097.00		
Total	3648333.00	Total	3648333.00

Date :
Place

As per our Separate date of every date

