



# SPP ASSOCIATES

Chartered Accountants

Kalimandir Road,  
Near Tahsil Office Chowk,  
Jharsuguda - 768202 (Odisha)  
Phone : 06645-271940,  
Mob. 94370 59940  
E-mail : panib2000@yahoo.com

**GOVT. COLLEGE, SUNDARGARH**

***B. Ed. College Wings***

**SUNDARGARH, ODISHA**

## **AUDIT REPORT**

We have audited the attached Balance Sheet of **GOVT. COLLEGE, SUNDARGARH, B.ED. COLLEGE WINGS, DIST.- SUNDARGARH, ODISHA.**, as at 31st March, 2023 and the Income and Expenditure accounts and Receipts & Payments accounts for the year ended 31-03-2023 and report that:-

- 1 We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- 2 In our opinion proper books of accounts have been kept by the above named Institution so far as appears from our examination of such books.
- 3 The Balance sheet and the income and Expenditure accounts referred to in this report are in agreement with the books of accounts.
- 4 In our opinion and to the best of our information and according to the accounts read together with the notes thereon give a true and fair view.
  - (i) In so far as it relates to the balance sheet of the state of affairs of the Institution as 31-03-2023.
  - (ii) In so far as it relates to the Income & Expenditure accounts of the Institution **Excess of Income Over Expenditure (Surplus)** for the year ended on that date.

Place: Jharsuguda,

Date: 31-8-2023



For **SPP ASSOCIATES**  
Chartered Accountants

CA. Bibek Ananda Paul  
Partner  
M.No.066785  
Firm Regd.No.322862E

UDIN:-23066785B6QVNL6761

  
2.09.23  
Principal  
Govt. College, Sundargarh



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## GOVT. COLLEGE, SUNDARGARH

*B. Ed. College Wings*

**SUNDARGARH, ODISHA**

### BALANCE SHEET AS ON : 31-03-2023.

#### LIABILITIES

General Fund

Add : Excess of Income

Over Expenditure

AMOUNT

1,63,03,611.46

13,85,545.83

1,76,89,157.29

#### A S S E T S

##### Fixed Assets

*As per Attached Annexure - A*

Opening Balance 24,52,847.52

Add: During the year 2,53,444.40

27,06,291.92

Less: Deduction

27,06,291.92

Less: Depreciation

4,27,691.35

22,78,600.57

##### Investment

1. Fixed Deposit at IDBI, Sundargarh 1,00,00,000.00

A/c. no.1685106000003339

2. TDS Deposit

i.) 2021-22 1,03,444.00

ii.) 2022-23 1,81,856.00

2,85,300.00

##### Closing Balance

Cash at Bank

IDBI-SB-Sng.-A/c.-0021517

51,25,256.72

Cash in Hand

NIL

51,25,256.72

1,76,89,157.29

1,76,89,157.29



For SPP ASSOCIATES  
Chartered Accountants

CA. Bibekahanda Pani  
Partner

M.No.066785

Firm Regd.No.322862F

  
2.09.23  
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## GOVT. COLLEGE, SUNDARGARH

### B. Ed. College Wings

#### SUNDARGARH, ODISHA

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED OF : 31-03-2023.

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To Salary to Staffs (Teaching)	14,47,193.00	By <u>Fees &amp; Fines Collection</u>	
To Salary to Staffs (Non-teaching)	4,79,976.00	1. Course Fees	38,19,664.00
To Office Contingency	21,914.00	2. Univesity Fees	22,867.00
To Guest Faculty	14,000.00	3. Government Fees	24,563.00
To Advertisement & Publication	11,973.82	4. Institution Fees	4,52,906.00
To Enrollement Fees	4,484.00	By Bank Interest	1,18,448.00
To Renewal of Affiliation	64,000.00	By F.D. Interest A/c.-003339	6,18,333.00
To Form Fillup	64,987.00		
To ROG of B.Ed.	4,905.00		
To Generator Fuel & Maintenance	9,000.00		
To Repair & Maintenance	2,880.00		
To Annual Athletic Meet	15,000.00		
To Meeting & Seminar	8,000.00		
To Internet Charges	36,843.00		
To T.A. & D.A. Exp.	2,590.00		
To Adm. Fees Ref. to Students	8,98,000.00		
To Computer Exp.	44,360.00		
To Fire Safety Certificate	9,713.00		
To Encumbance Certificete	2,725.00		
To Community Awareness Prog.	10,000.00		
To Library Software	60,000.00		
To 75th Azadi ka Mahotsav	15,800.00		
To Study Tour	15,200.00		
To Depreciation	4,27,691.35		
To Excess of Income			
Over Expenditure	13,85,545.83		
	<b>50,56,781.00</b>		<b>50,56,781.00</b>



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Chartered Accountants

CA. Bibekananda Pani  
Partner  
M.No.066785  
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Principal  
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## GOVT. COLLEGE, SUNDARGARH

### B. Ed. College Wings

#### SUNDARGARH, ODISHA

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED OF : 31-03-2023.

<u>RECEIPTS</u>		<u>AMOUNT</u>	<u>PAYMENTS</u>		<u>AMOUNT</u>
<u>To Opening Balance</u>			<u>By Salary to Staffs</u>		
<u>Cash at Bank</u>			1. Teaching		14,47,193.00
IDBI-SB-Sng.-A/c.-0021517		37,47,319.94	2. Non-teaching		4,79,976.00
<u>Cash in Hand</u>			By Office Contingency		21,914.00
		NIL	By Guest Faculty		14,000.00
		37,47,319.94	By Advertisement & Publication		11,973.82
<u>To Fees &amp; Fines Collection</u>			By Enrollement Fees		4,484.00
1. Course Fees		38,19,664.00	By Renewal of Affiliation		64,000.00
2. Univesity Fees		22,867.00	By Form Fillup		64,987.00
3. Government Fees		24,563.00	By ROG of B.Ed.		4,905.00
4. Institution Fees		4,52,906.00	By Generator Fuel & Mair tenance		9,000.00
<u>To Bank Interest</u>		1,18,448.00	By Repair & Maintenance		2,880.00
<u>To F.D. Interest A/c.-003339</u>		6,18,333.00	By Annual Athletic Meet		15,000.00
<u>To Cancelled Chq.</u>			By Meeting & Seminar		8,000.00
1. Submission. of PAR for		5,000.00	By Submissi. of PAR - 2020-21		5,000.00
Session-2020-21			By Internet Charges		36,843.00
			By T.A. & D.A. Exp.		2,590.00
			By Adm. Fees Ref. to Students		8,98,000.00
			By Computer Exp.		44,360.00
			By Fire Safety Certificate		9,713.00
			By Encumbance Certificet		2,725.00
			By Community Awareness Prog.		10,000.00
			By Library Software		60,000.00
			By 75th Azadi ka Mahotsav		15,800.00
			By Study Tour		15,200.00
			By T.L.M.		90,362.00
			By Computer Set		1,63,082.40
			By TDS Deposit		1,81,856.00
<u>By Closing Balance</u>			<u>Cash at Bank</u>		
			IDBI-SB-Sng.-A/c.-0021517		51,25,256.72
			Cash in Hand		NIL
					51,25,256.72
		<u>88,09,100.94</u>			<u>88,09,100.94</u>



  
Principal  
Govt. College, Sundargarh

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**GOVT. COLLEGE, SUNDARGARH**  
**B. Ed. College Wings**  
**SUNDARGARH, ODISHA**

**SCHEDULE OF FIXED ASSETS AS ON : 31-03-2023.**

Sl. No.	Particulars	WDV as on 01.04.2022	Addition	Deduction	Total	Rate of Depreciation	Depreciation	WDV as on 31.03.2023
1	Furniture	6,05,684.40			6,05,684.40	10%	60,568.44	5,45,115.96
2	Computer	5,119.20	1,63,082.40		1,68,201.60	40%	67,280.64	1,00,920.96
3	Xerox Machine	13,687.06			13,687.06	40%	5,474.82	8,212.24
4	Library Books	65,596.13			65,596.13	25%	16,399.03	49,197.10
5	Electrical Fitting	5,322.25			5,322.25	15%	798.34	4,523.91
6	Office Equipment	6,527.52			6,527.52	15%	979.13	5,548.39
7	Sewing Machine	5,742.06			5,742.06	15%	861.31	4,880.75
8	Magnetic Board	49,222.12			49,222.12	15%	7,383.32	41,838.80
9	Mike Set	6,135.73			6,135.73	15%	920.36	5,215.37
10	Virtual Class Room Equipment	16,89,811.05			16,89,811.05	15%	2,53,471.66	14,36,339.39
11	T.L.M.		90,362.00		90,362.00	15%	13,554.30	76,807.70
	<b>Total</b>	<b>24,52,847.52</b>	<b>2,53,444.40</b>		<b>27,06,291.92</b>		<b>4,27,691.35</b>	<b>22,78,600.57</b>



FOR SPP ASSOCIATES  
Chartered Accountants

CA. Bibekanda Pani

Partner

M.No.066785

Firm Regd.No.322862E

*(Signature)*  
2.09.23

Principal

Govt. College, Sundargarh