

# AUDIT REPORT

FINANCIAL YEAR 2024-25

## SAMADHAN COLLEGE (DEGREE & B.ED.) BEMETARA (C.G.)

*Salet*  
अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.)

*Bipin*  
सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.)

*Sharma*  
कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.) 491335



KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS  
OFF. NO.4047-4048, 4<sup>TH</sup> FLOOR,  
CURRENCY TOWER, VIP SQUARE  
TELIBANDHA, RAIPUR (C.G.)



## INDEPENDENT AUDITOR'S REPORT

To,  
The Members of  
Sarvatomukhi Samadhan Shiksha Sanskar Samiti, Bemetara (C.G.)

We have audited the attached Balance Sheet of Samadhan College (Degree & B.Ed.) Bemetara, run by "Sarvatomukhi Samadhan Shiksha Sanskar Samiti," as at 31<sup>st</sup> March 2025 and the Income Expenditure account for the year ended on that date annexed there to. These financial statements are the responsibility of the management of the Society. Our responsibility is expressing an opinion on these financial statement based on our audit.

We conducted our audit in accordance with auditing standard 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, financial supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principal used and significant estimates made by management, as well as evaluating the overall presentation on the financial statement. We believe that our audit provides a reasonable basis for our opinion.

Further to our comment in the Annexure referred o in paragraph (1) above, we report that:

- (a) We have obtained all the information referred and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears form our examination of those books.
  - (c) The balance Sheet and the Income and Expenditure account are in agreement with the books of account.
  - (d) In our opinion and our the best our informant and according our the explanation given to us, the Balance sheet and Income and Expenditure account read with the notes thereon and attached thereto give, a true and fair view in conformity with the principal generally accepted in India.
- (1) in the case of the Balance sheet, of the state of affairs of the society as at 31<sup>st</sup> March 2025 and
  - (2) In the case of the Income and Expenditure Account, of the deficit of income over expenditure for the year ended on that date.
  - (3) In the case of Receipt & Payment Account, for the period ended on that date.

FOR, SAMADHAN COLLEGE  
BEMETARA (C.G.)

PLACE: RAIPUR  
DATED: 08/10/2025

UDIN:- 25424483BMKSTF9323

*Salet*

अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.)

*Prateek*

सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.)

FOR, KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS

PRATEEK SONKAR  
PARTNER  
M.NO. 424483  
FRN:-010941C

*Prateek*

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

**SAMADHAN COLLEGE (DEGREE & B.ED.) BEMETARA (C.G.)**  
 (RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI, BEMETARA (C.G.)  
 ADD.:- SAMRIDHI VIHAR PHASE-1, VILL.-FARI, POST-BIJABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)  
**BALANCE SHEET AS AT 31ST MARCH 2025**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>General Fund</b>	71,73,395.00	<b>Fixed Assets</b>	
Balance as per last year	72,27,377.00	As per Annexure	"A" 59,47,653.00
Less:- TDS	654.00		
Add: Surplus/(Deficit)	(53,328.00)	<b>Current Assets</b>	
		Deposit and Loans & Advances	"C" 20,07,468.35
<b>Current Liabilities</b>	"B" 46,81,501.00	<b>Branch/Division/H.O.</b>	"D" 32,36,749.00
		<b>Closing Balance</b>	
		Cash in Hand	10,404.00
		Bank Balance	6,52,621.65
<b>TOTAL (Rs)</b>	<b>1,18,54,896.00</b>	<b>TOTAL (Rs)</b>	<b>1,18,54,896.00</b>

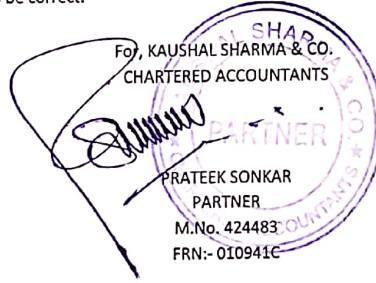
CERTIFICATE: On behalf of the governing body,  
 I hereby certify that the above figures shown  
 in the Financial Statement is correct.

For, Samadhan College (Degree & B.Ed) Bemetara (C.G.)

Date : 08/10/2025  
 Place : Bemetara(C.G.)

UDJN :- 25424483BMKSTF9323.

CERTIFIED : That the above figures shown in the Financial statement of Samadhan  
 College (Degree & B.Ed.) Bemetara (C.G.) for the year ending 31st March 2025, agree  
 with the books of accounts maintained which have been audited by us and are found  
 to be correct.



*Salet*

अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
 समाधान महाविद्यालय, समृद्धि-विहार  
 ग्राम-फरी, बेमेतरा (छ.ग.)

*Prateek*

सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
 समाधान महाविद्यालय, समृद्धि-विहार  
 ग्राम-फरी, बेमेतरा (छ.ग.)

*Prateek*

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
 समाधान महाविद्यालय, समृद्धि-विहार  
 ग्राम-फरी, बेमेतरा (छ.ग.) 491335

**SAMADHAN COLLEGE (DEGREE & B.ED.) BEMETARA (C.G.)**  
 (RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI, BEMETARA (C.G.)  
 ADD.-: SAMRIDHI VIHAR PHASE-1, VILL.-FARI, POST-BIJABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)

**INCOME AND EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31ST MARCH 2025**

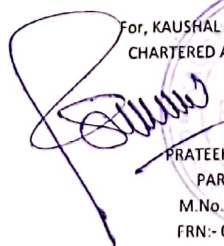
Expenditure	Amount	Income	Amount
		<u>By Receipts</u>	1,19,40,669.00
To Salary Expenses	71,53,218.00		
To Administration Expenses	13,654.00		
To Advertisement Pramotional Expenses	1,82,783.00		
To Affiliation Fees Expenses	4,38,220.00		
To Annual Social Expenses	5,400.00		
To Bank charges	2,200.00		
To Building repair & maintenance Expenses.	3,17,155.00		
To Computer & Software Expenses.	24,084.00		
To Conference and Research Expenses	86,134.00		
To Cultural activity Expenses	2,48,086.00	<u>By Deficit</u>	53,328.00
To Donation and Social Welfare Expenses	59,400.00		
To Education Expenses	1,07,136.00		
To Electricity Expenses	4,11,165.00		
To Epf Expenses	3,41,387.00		
To Esic Expenses	1,37,724.00		
To Event incentive Expenses	2,85,401.00		
To Exam Expenses	1,52,744.00		
To Incubation center Expenses	25,948.00		
To Inspection Expenses	46,000.00		
To Legal Expenses	72,986.00		
To Miscellaneous Expenses	3,920.00		
To NSS Expenses	30,000.00		
To Office and welfare Expenses.	2,98,428.00		
To Stationery & photo copy Expenses.	1,00,639.00		
To Telephone Expenses.	53,211.00		
To Transporting Expenses.	5,010.00		
To Travelling Expenses.	2,24,241.00		
To Depreciation	11,67,723.00		
<b>TOTAL (Rs)</b>	<b>1,19,93,997.00</b>	<b>TOTAL (Rs)</b>	<b>1,19,93,997.00</b>

CERTIFICATE: On behalf of the governing body,  
 I hereby certify that the above figures shown  
 in the Financial Statement is correct.

For, Samadhan College (Degree & B.Ed) Bemetara (C.G.)

Date : 08/10/2025  
 Place : Bemetara(C.G.)

CERTIFIED : That the above figures shown in the Financial statement of Samadhan  
 College (Degree & B.Ed.)Bemetara (C.G.) for the year ending 31st March 2025, agree  
 with the books of accounts maintained which have been audited by us and are found  
 to be correct.

For, KAUSHAL SHARMA & CO.  
 CHARTERED ACCOUNTANTS  
  
 PRATEEK SONKAR  
 PARTNER  
 M.No. 424483  
 FRN:- 010941C

*Salit*  
 अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
 समाधान महाविद्यालय, समृद्धि-विहार  
 ग्राम-फरी, बमेतरा (छ.ग.)

*Birendra*

सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
 समाधान महाविद्यालय, समृद्धि-विहार  
 ग्राम-फरी, बमेतरा (छ.ग.)

*Prateek*

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
 समाधान महाविद्यालय, समृद्धि-विहार  
 ग्राम-फरी, बमेतरा (छ.ग.) 491335

**SAMADHAN COLLEGE (DEGREE & B.ED.) BEMETARA (C.G.)**  
 (RUN BY SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI, BEMETARA (C.G.)  
 ADD:- SAMRIDDI VIHAR PHASE-1, VILL.-FARI, POST-BIJABHAT, THE BEMETARA, DIST., BEMETARA (C.G.)  
**RECEIPTS AND PAYMENT ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b>		<b>General Fund</b>	
Cash in Hand	5,390.00	Salary Expenses	71,53,218.00
Bank Balances	2,19,804.00	Administration Expenses	13,654.00
		Advertisement Promotional Expenses	1,82,783.00
<b>Receipts</b>	1,19,40,669.00	Affiliation Fees Expenses	4,38,220.00
		Annual Social Expenses	5,400.00
<b>Decrease in Current Liabilities</b>		Bank charges	2,200.00
As per Annexure "C"	40,096.00	Building repair & maintenance Expenses.	3,17,155.00
		Computer & Software Expenses.	24,084.00
		Conference and Research Expenses	86,134.00
		Cultural activity Expenses	2,48,086.00
		Donation and Social Welfare Expenses	59,400.00
		Education Expenses	1,07,136.00
		Electricity Expenses	4,11,165.00
		Epf Expenses	3,41,387.00
		Esic Expenses	1,37,724.00
		Event Incentive Expenses	2,85,401.00
		Exam Expenses	1,52,744.00
		Incubation center Expenses	25,948.00
		Inspection Expenses	46,000.00
		Legal Expenses	72,986.00
		Miscellaneous Expenses	3,920.00
		NSS Expenses	30,000.00
		Office and welfare Expenses.	2,98,428.00
		Stationery & photo copy Expenses.	1,00,639.00
		Telephone Expenses.	53,211.00
		Transporting Expenses.	5,010.00
		Travelling Expenses.	2,24,241.00
			-
		<b>Increase in Current Assets</b>	2,28,164.35
		As per Annexure "C"	
		<b>Fixed Assets</b>	
		As per Annexure "A"	12,73,003.00
		<b>Branch/Division/H.O.</b>	
		As per Annexure "D"	(7,85,162.00)
		<b>Genral Fund</b>	654.00
		<b>Closing Balance</b>	6,63,025.65
		Cash In Hand	10,404.00
		Bank Balances	6,52,621.65
<b>TOTAL (Rs)</b>	<b>1,22,05,959.00</b>	<b>TOTAL (Rs)</b>	<b>1,22,05,959.00</b>

CERTIFICATE: On behalf of the governing body,  
I hereby certify that the above figures shown  
in the Financial Statement is correct.

CERTIFIED : That the above figures shown in the Financial statement of Samadhan  
College (Degree & B.Ed.) Bemetara (C.G.) for the year ending 31st March 2025, agree  
with the books of accounts maintained which have been audited by us and are found  
to be correct.

For, Samadhan College (Degree & B.Ed) Bemetara (C.G.)

For, KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS  
  
PRATEEK SONKAR  
PARTNER  
M.No. 424483  
FRN:- 010941C

Date : 08/10/2025  
Place : Bemetara(C.G.)

*Gautam*  
अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.)

*Birendra*  
सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.)

*Sharma*  
कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

## Annexure "A"

Statements of Fixed Assets as on 31st March 2025

Sl. No.	Particulars	Rate of Dep.	W.D.V. As on 01.04.24	Put to Use for 180 days or more	Put to Use for less than For 180 days	Sold during The Year	Gross Total	Dep. For The Year	W.D.V. As on 31.03.2025
1	Block @10%	10%	17,11,991.00	2,24,000.00	-	-	19,35,991.00	1,93,599.00	17,42,392.00
2	Block @15%	15%	36,11,518.00	4,89,406.00	16,700.00	-	41,17,624.00	6,16,394.00	35,01,230.00
3	Block @40%	40%	5,18,864.00	2,08,023.00	3,34,874.00	-	10,61,761.00	3,57,730.00	7,04,031.00
	<b>Total (Rs.)</b>		<b>58,42,373.00</b>	<b>9,21,429.00</b>	<b>3,51,574.00</b>	<b>-</b>	<b>71,15,376.00</b>	<b>11,67,723.00</b>	<b>59,47,653.00</b>

## Annexure "B"

STATEMENTS OF CURRENT LIABILITIES FOR THE YEAR ENDED ON 31 MARCH 2025

Sl No.	Particulars	Balance as on 1st April 2024	Creditors During the year	Paid During the year	Net Increase/ (Decrease)	Balance as on 31st March 25
A	<u>Current Liabilities</u>	46,41,405.00	75,29,456.00	74,89,360.00	40,096.00	46,81,501.00
	<b>Total (Rs)</b>	<b>46,41,405.00</b>	<b>75,29,456.00</b>	<b>74,89,360.00</b>	<b>40,096.00</b>	<b>46,81,501.00</b>

## Annexure "C"

STATEMENTS OF DEPOSIT AND LOAN &amp; ADVANCES THE YEAR ENDED ON 31 MARCH 2025

Sl No.	Particulars	Balance as on 1st April 2024	Addition During the year	Receive During the year	Net Increase/ (Decrease)	Balance as on 31st March 25
A	<u>Current Assets</u>	17,79,304.00	11,37,426.35	9,09,262.00	2,28,164.35	20,07,468.35
	<b>Total (Rs)</b>	<b>17,79,304.00</b>	<b>11,37,426.35</b>	<b>9,09,262.00</b>	<b>2,28,164.35</b>	<b>20,07,468.35</b>

## Annexure "D"

STATEMENTS OF INTER GROUP TRANSACTION THE YEAR ENDED ON 31 MARCH 2025

Sl No.	Particulars	Balance as on 1st April 2024	CR	DR	Net Changes during the Year	Balance as on 31st March 25
A	<u>Branch/Division/H.O.</u>	40,21,911.00	15,25,965.00	7,40,803.00	(7,85,162.00)	32,36,749.00
	<b>Total (Rs)</b>	<b>40,21,911.00</b>	<b>15,25,965.00</b>	<b>7,40,803.00</b>	<b>(7,85,162.00)</b>	<b>32,36,749.00</b>



*Sabat*

अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.)

*B. P. K.*

सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.)

*Sharma*

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

## ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

### A. SIGNIFICANT ACCOUNTING POLICES:

- (1) Accounts are prepared on historical cost convention basis and in accordance with generally accepted accounting principal.
- (2) Fixed Assets: Fixed assets are stated at cost of acquisition less depreciation.
- (3) Depreciation: The firm has provide depreciation as rates prescribed in Income Tax Act, 1961 on W.D. V. basis
- (4) Revenue Recognition: Mercantile method of accounting has been employed unless otherwise specifically sated elsewhere in this schedule However where the amount is immaterial/ negligible and/ or establishment of accruals/ determination of amount is not possible, no entry is made for the accruals.
- (5) Legal Expenses: All the payment of ESI & PF Expenses is paid after the due date.

### B. NOTES ON ACCOUNTS:

- I) The Society is registered under M.P. Society Registered Adhiniyam, 1973.

FOR, SAMADHAN COLLEGE  
BEMETARA (C.G.)

FOR, KAUSHAL SHARMA & CO.  
CHARTERED ACCOUNTANTS

PLACE: RAIPUR  
DATED: 08/10/2025

  
  
PRATEEK SONKAR  
(Partner)  
M.NO.424483  
FRN:- 010941C




अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.)



सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.)



कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति  
समाधान महाविद्यालय, समृद्धि-विहार  
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

