



AUDITOR'S REPORT

- (1) We have audited the attached Balance Sheet of BHILAI MAHILA MAHAVIDYALAYA-SELF FINANCING COLLEGE (A Unit of Bhilai Education Trust), Hospital Sector, Bhilai, District: Durg, Chhattisgarh-490009 as at 31st March 2023 and the related Income and Expenditure Account and Cash Flow Statement for the year ended on that date annexed thereto, which we have signed under reference to this report. These financial statements are the responsibility of the College's Management. Our responsibility is to express an opinion on these financial statements based on our audit.
- (2) We conducted our audit in accordance with the 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 amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management in the preparation of the financial statements, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- (3) We further report that:-
- (i) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) In our opinion, the accounts are maintained properly so far as appears from our examination of the books.

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[Signature]
Principal
Bhilai Mahila Mahavidyalaya
Bhilai Nagar (C.G.)
27/12/23



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- (iii) The Balance Sheet, Income and Expenditure Account and Cash Flow Statement dealt with by this report are in agreement with the books of accounts.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the statements *subject to the fact mentioned in paragraph 1 and 2 of "B-Notes on Accounts" of Note-17* and read with the Significant Accounting Policies and other Notes on Accounts forming part of financial statements give a true and fair view:
- (a) In the case of Balance Sheet, of the state of affairs of the College as at 31st March 2023;
- (b) In the case of Income and Expenditure Account, of deficit (excess of expenditure over income) of the College for the year ended on that date and;
- (c) In the case of Cash Flow Statement, of the cash flows of the College for the year ended on that date.

Place : Bhilai

For BIJOY BARIK & CO.
CHARTERED ACCOUNTANTS
(Firm Regn No. 014295C)



(BIJOY KUMAR BARIK)
Membership No.058565
Proprietor

Date : October 17, 2023
UDIN:23058565BGWZGS1340

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Handwritten signature and date: 27/12/23

Principal
Bhilai Mahila Mahavidyalaya
Bhilai Nagar (C.G.)

BHILAI MAHILA MAHAVIDYALAYA (SELF FINANCING)
(An Unit of Bhilai Education Trust)

NOTE FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2022-23

Note-5 : Fixed Assets	Rate of Depn as per IT Act	WDV as on 01.04.2022	Addition upto 03.10.2022	Addition after 03.10.2022	Total	Depn for the Year	As at 31.03.2023	As at 31.03.2022
Description of Assets		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Tangible Fixed Assets:								
Buildings-On Leasehold Land	10%	86,40,150	-	-	86,40,150	8,64,015	77,76,135	86,40,150
Furniture & Fixture	10%	23,36,596	4,68,153	2,28,580	30,33,329	2,91,905	27,41,424	23,36,596
Plants, Machinery & Equipment	15%	10,84,958	-	45,720	11,30,678	1,66,173	9,64,505	10,84,958
Office Equipment	15%	6,14,772	54,000	1,22,937	7,91,709	1,09,537	6,82,172	6,14,772
Electrical Appliances	15%	4,508	-	-	4,508	676	3,832	4,508
Computer and Peripherals	40%	89,096	-	1,86,800	2,75,896	72,998	2,02,898	89,096
Library Books	15%	4,58,649	1,120	25,060	4,84,829	70,845	4,13,984	4,58,649
Science Equipments	15%	4,62,884	-	-	4,62,884	69,433	3,93,451	4,62,884
Sports Equipments	15%	84,955	-	-	84,955	12,744	72,211	84,955
Tubewell & Water Supply System	15%	15,739	-	-	15,739	2,361	13,378	15,739
Total of Current Year		1,37,92,307	5,23,273	6,09,097	1,49,24,677	16,60,687	1,32,63,990	1,37,92,307
Total of Previous Year		1,54,89,947	62,540	-	1,55,52,487	17,60,180	1,37,92,307	1,54,89,947



[Signature]
Principal
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Bhilai Nagar (C.G.)