



ISO 9001:2015

DISHA COLLEGE, RAIPUR

Disha Park, Building 1, First Floor, Ram Nagar-Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.)-492010

Email: principal.dishacollege@dishamail.com
Web site: www.dcindia.in
Contact No. : 0771-4349400, 96300-09411



Academic and Administrative Audit

DISHA COLLEGE

Disha Park, Building 1, First Floor, Ram Nagar-Kota Marg,

Behind Hotel Piccadilli, Raipur



ACADEMIC AND ADMINISTRATIVE AUDIT (AAA)
2023-24



ISO 9001:2015

DISHA COLLEGE, RAIPUR

Disha Park, Building 1, First Floor, Ram Nagar Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010

E-mail: principal.dishacollege@dishamail.com
Web site: www.dcmindia.in
Contact No. : 0771-4349400, 96300-04411



Academic and Administrative Audit

About Academic and Administrative Audit

The purpose of the Academic and Administrative Audit is to evaluate the performance of the various departments and Institution and give suggestions for further improvement of the quality of teaching, research, administration, and curricular and extra-curricular activities.

Objectives of AAA: -

- Designing effective teaching and learning processes
- Evaluation of Course and Program Outcomes
- Developing student assessment
- Assuring quality education by implementation of co- curricular and extracurricular activities.

AAA Methodology: -

Institution has a committee to conduct and review activities at the department and institution.

Composition of AAA:

1. Principal
2. IQAC Coordinator
3. Representative from management
4. Representative from administration/Academics

Principal
Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)



ISO 9001:2015

DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar-Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dcindia.in
Contact No. : 0771 4349400, 96300-04411

Academic and Administrative Audit

Audit Team Members details:-

Si. No.	Name	Designation	Qualification
1	Dr. A.K. Tiwari	Principal and Management representative	PhD.
2	Dr. Prafulla Vyas	Administrative representative	PhD
3	Dr. Vandana Sharma	Administrative representative	PhD
4	Dr. Saumya Tiwari	Academics representative	PhD
5	Dr. Kamaljeet Kour	Academics representative	PhD
6	Mrs. Seema Pathak	Academics representative	MCA, M.Phil.(CS)
7	Mrs. A.Pooja Narayan	IQAC Coordinator	MBA

PrincipalDisha College, Ram Nagar
Kota Marg, Raipur (C.G.)



ISO 9001:2015

DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar, Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dcindia.in
Contact No.: 0771 4349400, 96300-04411

Academic and Administrative Audit

Dept : Director/ Principal
Auditee: Dr. A. K. TiwariDate: 18/12/2023
Auditor: Dr. P. Vyas

S. No.	Check Points	Observation with evidence	OK/ NC
1.	How frequently management Review meeting conducted?	Half yearly	
2.	Has management has provided any new resources during last six months?	Yes, on-demand basis	
3.	To check how management ensures competence of personnel performing teaching staff & other works.	Yes, On the basis of academic, co-curricular & related work result.	
4.	To check the working environment for, noise, temperature & pollution.	The building suits to the requirements of an educational institute and thus these factors doesn't affect.	
5.	Does the management keep track of Student's Feedback & Guardian's feedback analysis & if so check the subsequent action?	Yes, necessary action are taken.	
6.	Find the status of the nonperforming students and action taken by management?	The Counselling of such students is done in consultation & concern teaching staff.	
7.	Does the management keep the status of the corrective actions and its effectiveness?	Yes, by conducting extra Problem solving classes & the result thereafter	

Auditee's Sign

Auditor's Sign

Principal

Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)



ISO 9001:2015


DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar, Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dcmia.in
Contact No.: 0771-4349400, 96300-04411

Academic and Administrative Audit

Dept. : Director/ Principal
Auditee: Dr. A. K. TiwariDate: 18/12/2023
Auditor: Dr. P. Vyas

S. No.	Check Points	Observation with evidence	OK/ NC
8.	Does the management have provided the faculties as per university norm?	Yes	
9.	Has the training needs identified and if so check the training record & its effectiveness?	Yes, the requiring staff is provided the training etc. by professional speaker	
10.	Has management provided fire extinguishers & other safety devices at different places?	Yes	
11.	The status of NCs of last Internal/ external audit. i. No. of NCs recorded.	The ISO auditor's advice is followed	
12.	Does the management keep the status of the corrective actions and its effectiveness?	Yes	
13.	Find the status of quality objective matrix and continual improvement.	Available	

Auditee's Sign


Principal
Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)

Auditor's Sign



ISO 9001:2015

DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dondia.in
Contact No.: 0771 4349400, 96300 04411

Academic and Administrative Audit

Dept. : Registrar/ Administrator
Auditee: Mr. Prashant BotkawarDate : 18/12/2023
Auditor: Dr. Vandana Sharma

S. No.	Check Points	Observation with evidence	OK/ NC
1.	Has the management has formed students association & if so check the names?	The University guidelines are adhered to	
2.	Has teacher appointed for the first year students, to avoid ragging & other teething troubles?	Yes, Anti Ragging Committee formed.	
3.	Does registrar maintain the teacher's Bio-Data for each faculty & if so it is updated after their fresh qualification?	Yes	
4.	Check the faculty's career assessment/ appraisal report & action taken by management.	The faculty appraisal report are proposed and necessary actions taken	
5.	To check the attendance record of the students & their performance report sent to their parents.	Attendance Record available and report send to parents where as needed.	
6.	To check the eligibility of the students admitted this year. Does it follow the documented process?	Yes	
7.	Check the admission form of few students & the availability of their transfer & character certificates	Randomly Checked and found in order	
8.	Has the student's feedback taken and being analysed/ summarized?	Yes	
9.	Is there any method of keeping identification & traceability the students and their present semester, branch & promotion status?	The details are available in the admission register and records.	
10.	To check the university results/ performance of the students & its analytical status.	The university results are tabulated and analysed	

Auditee's Sign

Principal
Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)

Auditor's Sign




ISO 9001:2015


DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar, Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dishaindia.in
Contact No.: 0771-4349400, 96300-04411

Academic and Administrative Audit

Dept. : Science Stream
Auditee : Dr. P. VyasDate: 18/12/2023
Auditor: Mrs. Seema Pathak

S.No.	Check Points	Observation with evidence	OK/ NC
1.	Does the HOD maintains the record of faculty's appraisal & if so has he identified their training need and actual training & assess the effectiveness of the training?	Maintained Centrally, Needs of training, effectiveness etc. are arranged by Dept. Head	
2.	Has the college calendar released with daily time table?	Programs/activities calendar including the various exam schedules namely mid-term, Pre-university etc are released	
3.	To check the attendance of the students, its annual summary & subsequent action.	Attendance is taken on daily basis corrective action taken for staff attendees.	
4.	Has the HOD a copy of university syllabus/ course followed in each semester and the education guidelines, for no. of theory & practical classes?	University Syllabus is being followed.	
5.	Is there any teaching plan and Dairy for any semester/ year and if so check the actual status against plan.	Yes, & found generally matched	
6.	Has the HOD released the fresh books & other annual requirements?	Yes, it is being done as per the procedure.	
7.	Check the project distribution & its submission/ progress records.	Checked & found generally in order	
8.	Does the practical/ Lab works conducted as per university syllabus?	Yes	
9.	Has the student's feedback taken and being analysed/ summarized?	Yes for improvement and intensive correction are assured whenever needed.	
10.	Check the status of unit, midterm & other internal test and its subsequent analysis & action.	These tests are conducted and properly analysed	
11.	Is the annual university results summarized?	Yes	
12.	Does HOD analyses the results of each semester/year?	Yes, for bringing about the betterment in the student especially the needy one	


 Auditee's Sign


Principal
 Disha College, Ram Nagar
 Kota Marg, Raipur (C.G.)


 Auditor's Sign



ISO 9001:2015

DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.)-492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dishaindia.in
Contact No. : 0771-4349400, 96300-04411

Academic and Administrative Audit

Dept. : Computer Science Stream

Auditee: Mrs. Seema Pathak

Date: 18/12/2023

Auditor: Dr. P. Vyas

Clause No.	Check Points	Observation with evidence	OK/ NC
1.	Does the HOD maintains the record of faculty's appraisal & if so has he identified their training need and actual training & assess the effectiveness of the training?	Maintained Centrally, Training needs are Certified by the Dept. Head.	
2.	Has the college calendar released with daily time table?	Program/activities Calendar including various exam schedule namely unit Test, mid-term etc are schedule.	
3.	To check the attendance of the students, its annual summary & subsequent action.	Attendance is taken on daily basis	
4.	Has the HOD a copy of university syllabus/ course followed in each semester and the education guidelines, for no. of theory & practical classes?	University Syllabus is being followed.	
5.	Is there any teaching plan and Dairy for any semester/ year and if so check the actual status against plan.	Yes, it is found and matched.	
6.	Has the HOD released the fresh books & other annual requirements?	Yes, it is being done as per the procedure.	
7.	Check the project distribution & its submission/ progress records.	Checked and found reasonably in order.	
8.	Does the practical/ Lab works conducted as per university syllabus?	Yes	
9.	Has the student's feedback taken and being analyzed/ summarized?	Yes	
10.	Check the status of unit, midterm & other internal test and its subsequent analysis & action.	These tests are conducted Analysis is done for taking Proper action.	
11.	Is the annual university results summarized?	Yes	
12.	Does HOD analyses the results of each semester/year?	Yes, for bringing about the betterment in the student especially the needy one.	

Pathak
Auditee's Sign

Principal
Principal
Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)

Dr. P. Vyas
Auditor's Sign



ISO 9001:2015

DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dondia.in
Contact No. : 0771-4349400, 96300-04411

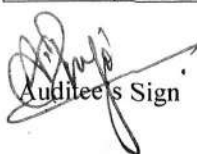
Academic and Administrative Audit


Dept. : Management Stream
Auditee : Mrs. A. Pooja Narayan:

Date: 19/12/2023

Auditor: Dr. Saumya
Tiwari

Clause No.	Check Points	Observation with evidence	OK/ NC
1.	Does the HOD maintains the record of faculty's appraisal & if so has he identified their training need and actual training & assess the effectiveness of the training?	It is maintained centrally, & Training needs are identified in consultation with dept. Head.	
2.	Has the college calendar released with daily time table?	Annual Calendar is released	
3.	To check the attendance of the students, its annual summary & subsequent action.	Attendance is taken on daily basis with period wise. In case of short attendance, corrective are taken.	
4.	Has the HOD a copy of university syllabus/ course followed in each semester and the education guidelines, for no. of theory & practical classes?	Yes, being done as per the requirements of the syllabus	
5.	Is there any teaching plan and Dairy for any semester/ year and if so check the actual status against plan.	Yes and found matched.	
6.	Has the HOD released the fresh books & other annual requirements?	It is being done as per the procedure.	
7.	Check the project distribution & its submission/ progress records.	Checked and found reasonably in order.	
8.	Does the practical/ Lab works conducted as per university syllabus?	—	
9.	Has the student's feedback taken and being analysed/ summarized?	Yes	
10.	Check the status of unit, midterm & other internal test and its subsequent analysis & action.	These tests are conducted, Analysis done for taking proper action.	
11.	Is the annual university results summarized?	Yes, the annual results are summarized.	
12.	Does HOD analyses the results of each semester/year?	Yes, for bringing about the betterment in the students especially the needy one.	


Auditee's Sign


Principal
Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)


Auditor's Sign



ISO 9001:2015

DISHA COLLEGE, RAIPURDisha Park, Building 3, First Floor, Ram Nagar-Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dishaindian.in
Contact No.: 0771 4339400, 96300 03411

Academic and Administrative Audit

Dept. : Education Stream
Auditee : Dr. Saumya Tiwari

Date: 19/12/2023

Auditor: A. Parag Narayan

S.No.	Check Points	Observation with evidence	OK/ NC
1.	Does the HOD maintains the record of faculty's appraisal & if so has he identified their training need and actual training & assess the effectiveness of the training?	Maintained Centrally, Training needs are Certified by the Dept. Head.	
2.	Has the college calendar released with daily time table?	Program/activities Calendar including various exam - schedule namely unit test, mid term etc are scheduled.	
3.	To check the attendance of the students, its annual summary & subsequent action.	Attendance is taken on daily basis	
4.	Has the HOD a copy of university syllabus/ course followed in each semester and the education guidelines, for no. of theory & practical classes?	University Syllabus is being followed.	
5.	Is there any teaching plan and Dairy for any semester/ year and if so check the actual status against plan.	Yes, it is found and matched.	
6.	Has the HOD released the fresh books & other annual requirements?	Yes, it is being done as Per the procedure.	
7.	Check the project distribution & its submission/ progress records.	Check and found reasonably in order	
8.	Does the practical/ Lab works conducted as per university syllabus?	Yes	
9.	Has the student's feedback taken and being analysed/ summarized?	Yes	
10.	Check the status of unit, midterm & other internal test and its subsequent analysis & action.	These tests are conducted. Analysis is done for taking Proper action.	
11.	Is the annual university results summarized?	Yes	
12.	Does HOD analyses the results of each semester/year?	Yes, for bringing about the betterment in the student especially the needy one.	

Auditee's Sign

Principal

Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)

Auditor's Sign



ISO 9001:2015

DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar, Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010Email: principal.dishacollege@dishamail.com
Web site: www.dishaindia.in
Contact No.: 0771-4349400, 96300-04411

Academic and Administrative Audit

Dept. : Commerce Stream
Auditee : Dr. Kamaljeet KaurDate: 19/12/2023
Auditor: Mrs. A. Pooja
Narayan

S.No.	Check Points	Observation with evidence	OK/ NC
1.	Does the HOD maintains the record of faculty's appraisal & if so has he identified their training need and actual training & assess the effectiveness of the training?	Maintained Centrally, Training needs are Certified by the Dept. Head.	
2.	Has the college calendar released with daily time table?	Program/activities Calendar including various exam schedule namely unit test, mid-term etc are Schedule.	
3.	To check the attendance of the students, its annual summary & subsequent action.	Attendance is taken on daily basis	
4.	Has the HOD a copy of university syllabus/ course followed in each semester and the education guidelines, for no. of theory & practical classes?	University Syllabus is being followed.	
5.	Is there any teaching plan and Dairy for any semester/ year and if so check the actual status against plan.	Yes, it is found and matched.	
6.	Has the HOD released the fresh books & other annual requirements?	Yes, it is being done as per the Procedure.	
7.	Check the project distribution & its submission/ progress records.	Checked and found reasonably in order	
8.	Does the practical/ Lab works conducted as per university syllabus?	Yes	
9.	Has the student's feedback taken and being analyzed/ summarized?	Yes	
10.	Check the status of unit, midterm & other internal test and its subsequent analysis & action.	These tests are conducted. Analysis is done for taking Proper action.	
11.	Is the annual university results summarized?	Yes	
12.	Does HOD analyses the results of each semester/year?	Yes, for bringing about the betterment in the student especially the needy one.	

Kamaljeet
Auditee's SignPrincipal
Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)A. Pooja
Auditor's Sign



ISO 9001:2015

DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar, Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dcindia.in
Contact No.: 0771-4349400, 96300-04411

Academic and Administrative Audit

Dept. : Purchase & Store
Auditee: Mr. Ashish Sahu/ Mr. Vijay ChandraDate: 19/12/2023
Auditor: Dr. P. Vyas

Clause No.	Check Points	Observation with evidence	OK/ NC
1.	To check the purchase indent & its follow up actions of; i. enquiry, ii. quotation review, iii. purchase order & iv. material receipt record	Record maintained monthly and in order.	
2.	To check the approved supplier list for the material approved.	List maintained	
3.	Has any new supplier registered since last audit, if so its evaluation & registration done?	No	
4.	Has the old supplier evaluated annually & action taken?	Yes	
5.	Store receipt record i. Incoming Goods Register.	Maintained	
6.	Does store get the material inspected/ approved by the user/ indenter?	Yes	
7.	Does store maintain identification & trace ability of the storage goods.	Yes	
8.	Verification of store item. Status of shelf life items & its review system.	verified, as being done on a regular basis.	

Auditee's Sign

Principal

Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)

Auditor's Sign



ISO 9001:2015

DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar, Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010Email: principal.dishacollege@dishamail.com
Web site: www.dcindia.in
Contact No. : 0771-4349400, 96300-03411

Academic and Administrative Audit

Dept. : Library


Auditee: Mr. Vijay Chandra/ Mrs. Lovely Gupta

Date: 19/12/2023

Auditor: Dr. P. Vyas

S.No	Check Points	Observation with evidence	OK/ NC
1.	Check the requisition of Books, by the respective departmental HOD.	Checked	
2.	To check the following; i. Enquiry & quotation ii. Purchase Order against the departmental requirements. iii. Actual status of requisition.	It is maintained	
3.	Does the instruction & rules of library displayed and understood by students?	Yes, Properly displayed	
4.	Does the librarian have the master list of reference books, if so the location of books mentioned in the list?	Yes, available in library	
5.	To check the issue status of a few Books.	Checked	
6.	Has the librarian keep track of the books, to be returned within due date & if so, what action being taken?	Yes, fine is imposed	
7.	Has any book lost since last audit, if so what action taken?	Yes, the lost book were replaced by a new one or cost was recovered.	

Auditee's Sign


Principal
 Disha College, Ram Nagar
 Kota Marg, Raipur (C.G.)


 Auditor's Sign



ISO 9001:2015

DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar-Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dcindia.in
Contact No. : 0771-4349400, 96300 04411

Academic and Administrative Audit

Deptt. : Maintenance of Infrastructure

Auditee: Mr. Yogendra Sao, Mr. Nokhram, Mr. Krishna Rao

Date: 19/12/2023

Auditor: Dr. P. Vyas

S. No.	Check Points	Observation with evidence	OK/ NC
1.	Does the fire extinguisher provided at key fire prone areas?	Yes	
	To check the working environment in the institute.	Good	
2.	Does the preventive maintenance of the major equipments defined & if so check the preventive maintenance status?	Yes, the responsible person taken due case of equipment	
3.	Is the downtime of the equipments recorded & if so what corrective action taken, to avoid reoccurrences?	Yes, Proper Case is taken to avoid re-occurrence	
4.	Has target set for the consumption of spares for the year? To check the actual status.	No Such equipments are required. These are provided as and when needed.	
5.	Has measuring & monitoring instruments identified and if so check its calibration status & next due date of calibration?	Such equipments are calibrated twice in a year.	
6.	Does the master instruments identified & calibrated from the external agency?	Not required	
7.	Check the record of internal calibration & its work instruction.	Available	

Auditee's Sign

Principal

Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)

Auditor's Sign



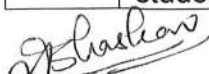
ISO 9001:2015


DISHA COLLEGE, RAIPURDisha Park, Building 1, First Floor, Ram Nagar, Kota Marg,
Behind NIT and Hotel Piccadilly, Raipur (C.G.) 492010E-mail: principal.dishacollege@dishamail.com
Web site: www.dcindia.in
Contact No.: 0771 4349400, 96300 04411

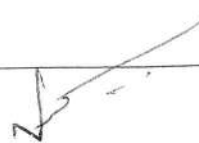
Academic and Administrative Audit

Dept. : Sports & Cultural Activities
Auditee: Mrs. Anjali BhaskarDate: 19/12/2023
Auditor: Dr. Vandana Sharma

S.No.	Check Points	Observation with evidence	OK/ NC
1.	To find out no. of students participated in sports activity; A) Indoor games B) Outdoor games C) Inter-college activities D) University level activities	Students involved in various activities	
2.	Has any student participated above inter-state/ national activities?	Sports teacher has been hired to train students in various sports.	
3.	Has any management employed trainer for development of any sport?	Yes, sports items have been provided for indoor/outdoor games.	
4.	Has management provided any sports items during the year?	Yes, as per the requirements	
5.	Had the purchase indent raised for the year?	Yes	
6.	To check the sports register & availability of the sports utilities.	Found okay	
7.	Has any cultural events organized in the year, since last audit? a) Solo Singing b) Dance competition c) Mimicry show	Yes Yes -	
8.	Has any academic events organized: a) Seminars b) Debate competition c) Slogan writing d) Model Show etc.	Yes Yes Yes	
9.	Has any annual function organized & prize being distributed to encourage the students?	No	


 Auditee's Sign


Principal
 Disha College, Ram Nagar
 Kota Marg, Raipur (C.G.)


 Auditor's Sign



Ref. No.

Date

INDEPENDENT AUDITOR'S REPORT

TO Management of Disha College

Report on the Financial Statements

Opinion

We have examined the Balance Sheet of Disha College, Raipur(CG) as at 31st March'2024 And the Income & Expenditure Account for the year ended on that date which is in our Opinion and to the best of our information and according to the explanations given to us, The financial Statements give the information required in the manner so required give a true and fair view in conformity With the accounting principles generally accepted in India:

(a) in the case of the balance sheet, of the state of affairs of the above named College as at 31stMarch, 2024 and

(b) in the case of the income and expenditure account, of the surplus of its accounting year ending on 31st March,2024.

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 College in accordance with the general accepted Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that gives a true and fair view and is free from materialmisstatement 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 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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures

in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers


Principal
Disha College, Ram Nagar
Kota Mang, Raipur (C.G.)



V B M & COMPANY

CHARTERED ACCOUNTANTS

H.O. : Ganga Maiyya Colony, Behind Stadium Ward No-11, Balod (C.G.) 491226
B.O. : Shop No. 211, 2nd Floor, Lalganga Business Park, Pachpedi Naka, Raipur (C.G.) 492001
Off: 0771 4076111, Mob.: 9827192111 E mail: vbmco2014@gmail.com

Ref. No.

Date

internal control relevant to the company's preparation and fair presentation of the 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 the entity's internal

control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on Other Legal and Regulatory Requirements

1. We report that:

- (a) We have obtained all the information and explanations 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 College so far as appears from our examination of those books;
- (c) the Balance sheet, income & Expenditure Account dealt with by this Report are in agreement with the books of account.

Place: Raipur

Date: 20.09.2024

For V B M & COMPANY
Chartered Accountants
(Firm Regn No.: 015128C)



(Signature)
(SHATAK KUMAR VERMA)
PARTNER
Membership No: 410942

Principal

Disha College, Ram Nagar
Kota Marg, Raipur (C.G.)