

## आंतरिक वार्षिक लेखा परीक्षण

सत्र 2022-23

प्रचार्य चंद्रपाल डडसेना शासकीय महाविद्यालय पिथौरा के जोड़शानुसार महाविद्यालय के शासकीय केश बुक, आव पत्र, तथा बिल वहाऊचर का लेखा परीक्षण अप्रैल 2022 से मार्च 2023 तक की विधि में किया गया, जॉच में समस्त अफिलेख एवं लेखा सही पाया गया।

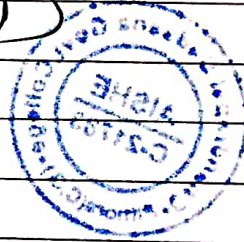
1. डा. सीमा अग्रवाल  
सहा. प्रा. (राजनीति विज्ञान)



2. श्री पीवीसिंग ठाकुर  
सहा. प्रा. (अर्थशास्त्र)



3. श्री व्हेर पटेल  
सहा. प्रा. (वाणिज्य)

प्रचार्य  
चंद्रपाल डडसेना शासकीय  
महाविद्यालय पिथौरा  
जिला-महासमुन्द(छ.ग.)

**JAN BHAGIDARI SAMITI**  
**GOVT. MAHAVIDHYALAY, PITHORS**  
Raipur (C.G.)



**POOJA SHARMA & CO.**  
G-16 Navkar Bhawan, Choubey Colony, Raipur (C.G.)



## AUDITOR'S REPORT

To,

THE PRINCIPAL,

JAN BHAGIDARI SAMITI GOVT.MAHAVIDHYALAY,

PITHORA, Dist MAHASAMUND (C.G.)

I have audited the attached Receipt and Payment accounts of of JAN BHAGIDARI SAMITI GOVT.MAHAVIDHYALAY PITHORA, Dist MAHASAMUND (C.G.) as at 31.03.2023 and Income & Expenditure Account for the year ended on that date annexed there to and report that:

- A. I have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purpose of the audit.
- B. The Receipt and Payment & Income & Expenditure Account referred to in this report are in agreement with the books of account.
- C. In my opinion and to the best of my information and according to the explanation given to me the statement attached herewith gives a true and fair view.
  1. In the case of Receipt and Payment, of the statement of affairs of the samiti as at 31<sup>st</sup> March 2023 and
  2. In the case of Income & Expenditure Account, for the year ended on that date.

Place:- Raipur  
Date:-10/11/2023

Pooja Sharma & Co.  
Chartered Accountants

  
Pooja Sharma  
(Proprietor)

M.NO.421607

UDIN:- 24421607BKCYVX6269



**JAN-BHAGIDARI SAMITI**  
**GOVT. MAHAVIDHYALAYA, PITHORA MAHASAMUND (C.G.)**  
**RECEIPT AND PAYMENT ACCOUNT**  
**(FOR THE YEAR ENDED 31 MARCH, 2023)**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
TO OPENING BALANCE(01.04.2022)		BY HONORARIUM	1189480.00
CASH BALANCE	0.00	BY WAGES	264300.00
BANK BALANCE	4679623.00	BY TDS DEDUCTED BY BANK	43081.00
TO VIKASH SHULKA RECEIVED	1431160.00	BY STATIONERY & PRINTING	171863.00
TO INTEREST INCOME	121663.00	BY BANK CHARGES	131.00
		ADVERTISEMENT	31900.00
		BY YOUTUB CLASSES	1215.00
		BY FURNITURE & FIXTURE & REPAIR	11590.00
		BY FURNITURE & FIXTURE PURCHASE	714161.00
		BY PROJECTOR PURCHASE	76948.00
		BY REPAIR & MAINTENANCE	112233.00
		BY ELECTRONICS & ELECTRICALS REPAIR	120330.00
		BY COMPUTER REPAIR	95328.00
		BY COMPUTER & PRINTER PURCHASE	87903.00
		BY BOOKS PURCHASE	66327.00
		BY BUILDING REPAIR & MANTANCE	338903.00
		BY GIFT & PRIZE	31034.00
		BY FLEX & SIGN BOARD EXPENCES	74234.00
		BY PLANTATION EXPENSES	14140.00
		BY PHOTO & PHOTO FREAM	37467.00
		BY PROFESSIONAL CHARGES	11000.00
		BY FIRST AID BOX	718.00
		BY FEED BACK PAPER	5000.00
		BY HOTEL & TRAVLING EXPENSES	45812.00
		BY JALI TAR	42432.00
		BY LAB EQUIPMENTS	148441.00
		BY STAMP & SEAL	4280.00
		BY ORIENTATION PROGRAM FEES	7000.00
		BY PARDA, CLOTH, FEBRIC ,DORMATE	108307.00
		BY TRANSPOT CHARGES	14850.00
		TO WEB SITE MAINTENANCE	5000.00
		BY AIR CONDITION PURCHASE	47500.00
		BY NAME PLATE CHARGES	3500.00
		BY TENT HOUSE EXPENSES	48000.00
		BY SWEET, FOOD & CATERING EXPENSES	100659.00
		BY REGISTRATION CHARGES	5000.00
		BY MISC.EXPENSES	83858.00
		BY WATER PURIFIER	10954.00
		BY TRAVLLING EXPENSES	18975.00
		BY FIRE BUCKET	3345.00
		BY CLOSING BALANCE(31.03.2023)	
		CASH BALANCE	200.00
		BANK BALANCE	2035047.00
<b>TOTAL</b>	<b>6232446.00</b>	<b>TOTAL</b>	<b>6232446.00</b>

PLACE: RAIPUR  
DATE: 10/11/2023

FOR POOJA SHARMA & CO.  
CHARTERED ACCOUNTANTS

CA POOJA SHARMA  
(PROPRIETOR)

UDIN NO:-24421607BKC 76269



**JAN-BHAGIDARI SAMITI**  
**GOVT. MAHAYIDHIYALAYA, PITHORA, MAHASAMUND (C.G.)**  
**INCOME AND EXPENDITURE A/C**  
**( FOR THE YEAR ENDED 31 MARCH, 2023)**

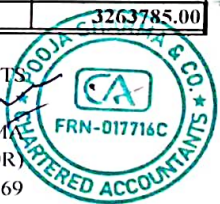
EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO HONORARIUM	1189480.00	BY VIKASHI SHULKA RECEIVED	1431160.00
TO WAGES	264300.00	BY INTEREST INCOME	121663.00
TO MISC. EXPENSES	83858.00		
TO FURNITURE PURCHASED & REPAIR	11590.00		
BY STATIONERY & PRINTING	171863.00		
TO REPAIR & MAINTANCE	451136.00		
TO PARDA, CLOTH, FEBRIC ,DORMATE	108307.00		
TO ELECTRONICS & ELECTRICALS REPAIR	120330.00		
TO COMPUTER REPAIR	95328.00		
TO WEB SITE MAINTENANCE	5000.00		
TO BOOKS PURCHASE	66327.00		
TO ADVERTISMENT CHARGES	31900.00	By Excess of Expenditurr over Income	1710962.00
TO PHOTO & PHOTO FREAM	37467.00		
TO HOTEL & TRAVLING EXPENSES	45812.00		
TO FLEX EXPENCES	74234.00		
TO REGISTRATION CHARGES	5000.00		
TO NAME PLATE	3500.00		
TO JALI TAR	42432.00		
TO ORIENTATION PROGRAM FEES	7000.00		
TO WATER PURIFIER	10954.00		
TO PLANTATION CHARGES	14140.00		
TO STAMP & SEAL	4280.00		
TO FEED BACK PAPER	5000.00		
TO TRANSPOT CHARGES	14850.00		
TO TRAVLLING EXPENSES	18975.00		
TO SWEET, FOOD & CATERING EXPENSES	100659.00		
TO TENT HOUSE EXPENSES	48000.00		
TO GIFT & PRIZE	31034.00		
TO FIRST AID BOX	718.00		
TO YOUTUB CHARGES	1215.00		
TO FIRE BUCKET	3345.00		
TO PROFESSIONAL CHARGES	11000.00		
TO BANK CHARGES	131.00		
TO DEPRECIATION	184620.00		
<b>Total</b>	<b>3263785.00</b>	<b>Total</b>	<b>3263785.00</b>

DATE: 10/11/2023

CHARTERED ACCOUNTANTS

CA POOJA SHARMA  
(PROPRIETOR)

UDIN NO:-24421607BKCYVX6269



**JAN-BHAGIDARI SAMITI**  
**GOVT. MAHAVIDYALAYA, PITHORA, MAHASAMUND (C.G.)**  
**BALANCE SHEET**  
**( FOR THE YEAR ENDED 31 MARCH, 2023)**

LIABILITY	AMOUNT	ASSETS	AMOUNT
GENERAL FUND 4679623.00		<b>FIXED ASSETS:-</b>	
ADD-		FURNITURE & FIXTURE 714161.00	
Surplus during the year (1710962.00)	2,968,661.00	DEPRECIATION 10% -71416.00	642,745.00
		PLANT & MACHINERY 124448.00	
		DEPRECIATION 15% -18667.00	105,781.00
		COMPUTER & PRINTER 87903.00	
		DEPRECIATION 40% -35161.00	52,742.00
		BY LAB EQUIPMENTS 148441.00	
		DEPRECIATION 40% -59376.00	89065.00
		TDS DEDUCTED A.Y. 23-24	43081.00
		CASH BALANCE	200.00
		BANK BALANCE	2035047.00
<b>TOTAL</b>	<b>2,968,661.00</b>	<b>TOTAL</b>	<b>2,968,661.00</b>

DATE: 10/11/2023

CHARTERED ACCOUNTANTS

CA POOJA SHARMA  
 (PROPRIETOR)

UDIN NO:-24421607BKCYVX6269



NOTES TO THE FINAL AUDIT OF JAN BHAGIDARI SAMITI

GOVT MAHAVIDHYALAYA PITHORA

DIST. MAHASAMUND (C.G.)

For the statement of Accounting as on 31<sup>st</sup> March 2023 (Financial Year 2022-23)

**1. ACCOUNTING POLICY**

The College is employed cash system of accounting.

**2. FIXED ASSETS AND DEPRICIATION**

Depreciation has been provided on Fixed Assets as per Diminishing Balance Method.

**3. CONTIGENT LIABILITIES**

There is no system ascertain for contingent liabilities.

**4. EVENT OCCURING AFTER THE BALANCE SHEET DATE**

There are no significant items.

**5. CHANGES IN ACCOUNTING POLICIES**

As explained to us, there are no changes in accounting policies as compared to previous year.

There is no system ascertain for contingent liabilities, but the society has not deducted Income Tax TDS and GST TDS as the govt agency have to deduct GST TDS on bill of Rs 250000/- and above.

**6. EXTRA ORDINARY ITEMS**

This year, the institution has spent on various items for NAAC evaluation.

**7. BANK BALANCES**

Bank balances are subject to confirmation.

**8. CASH BALANCE**

We have not verified physical cash balance available as on 31.03.2023, however, that have been certified by the principle.

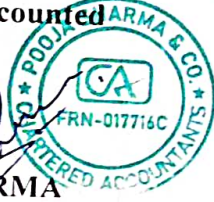
In case where payee receipts, acknowledgement, supporting and evidence are available, the amount has been assumed as spent for the purpose of affairs of the society.

**9. INCOME AND EXPENDITURE**

We confirm that, the financial statements of samiti disclosed all material transactions which are recurring in nature and the results for the year were not materially affected by.

1. Transaction of the nature not usually undertaken by the Samiti;
2. Circumstances of an exceptional or non-recurring nature;
3. Charges or credit related to previous year;
4. Changes in accounting policy.

For, Pooja Sharma & Co.  
Chartered Accountants



POOJA SHARMA  
PROPRIETOR  
M.NO. 421607  
PLACE: RAIPUR  
UDIN:- 24421607BKCYVX6269  
DATE:- 10/11/2023

For, Jan Bhagidari Samiti

A handwritten signature in green ink, appearing to be 'S. Pringrao'.

PRINGRAO

चन्द्रपाल उडसेना शासकीय  
महाविद्यालय पिथौरा  
जिला-महासमुन्द(छ.ग.)