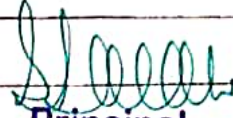


आंतरिक वार्षिक लेखा
परीक्षाण पंजी

"आंतरिक वार्षिक लेखा परीक्षण फंजी"
प्रमाणित किया जाता है कि इस फंजी में पृष्ठ 01 से 38
तक प्रबंधांकन किया गया है।



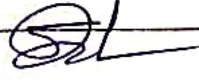
Principal

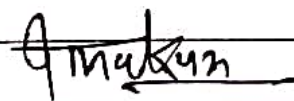
Chandrapal Dadsena Govt.
College Pithora,
Distt-Mahasamund(C.G.)

आंतरिक वार्षिक लेखा परीक्षण

वर्ष 2023-24

कार्यालय प्राचार्य चंद्रपाल इंद्रेना शासकीय महाविद्यालय पिथौरा के आदेशानुसार महाविद्यालय के शासकीय कर्मचारी, जाब पत्र तथा बिल वडाउचर का लेखा परीक्षण अप्रैल 2023 से मार्च 2024 तक की स्थिति में किया गया, जौन में समस्त अभिलेख एवं लेखा सही पाया गया।

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

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

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


प्राचार्य

चंद्रपाल इंद्रेना 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,

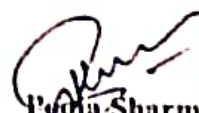
PITHORA, Dist MAHASAMUND (C.G.)

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 31st 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:- 24421607BKCYYN6269



JAN-BHAGIDARI SAMITHI
GOVT. MAHAVIDYALAYA, 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 YOUTUBE 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 & MAINTENANCE	338903.00
		BY GIFT & PRIZE	31034.00
		BY ELUX & SIGN BOARD EXPENSES	74234.00
		BY PLANTATION EXPENSES	14140.00
		BY PHOTO & PHOTO FRAME	37467.00
		BY PROFESSIONAL CHARGES	11000.00
		BY FIRST AID BOX	718.00
		BY FEED BACK PAPER	5000.00
		BY HOTEL & TRAVELING EXPENSES	45812.00
		BY JAIL FARE	42432.00
		BY LAB EQUIPMENTS	148441.00
		BY STAMP & SEAL	4280.00
		BY ORIENTATION PROGRAM FEES	7000.00
		BY PARDI, CLOTH, FABRIC, DORMATE	108307.00
		BY TRANSPORT CHARGES	14850.00
		TO WEBSITE 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 TRAVELING EXPENSES	18975.00
		BY FIRE BUCKET	3345.00
		BY CLOSING BALANCE (31.03.2023)	
		CASH BALANCE	200.00
		BANK BALANCE	2035047.00
TOTAL	6232446.00	TOTAL	6232446.00

PLACE RAIPUR
DATE 10/11/2023

FOR POOJA SHARMA & CO.
CHARTERED ACCOUNTANTS

CA POOJA SHARMA
(PROPRIETOR)
UPIN NO-244216070KCY



JAN-BHAGIDARI SAMITHI
GOVT. MAHAVIDHYALAYA, 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 VIKASH SHUKLA 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, FIBRIC, 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 Expenditure over Income	1710962.00
TO PHOTO & PHOTO FRAME	37467.00		
TO HOTEL & TRAVEL EXPENSES	45812.00		
TO TEXT EXPENSES	74234.00		
TO REGISTRATION CHARGES	5000.00		
TO NAME PLATE	3500.00		
TO JAIL 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 TRANSPORT CHARGES	14850.00		
TO TRAVELLING 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 YOUTH CHARGES	1215.00		
TO FIRE BUCKET	3345.00		
TO PROFESSIONAL CHARGES	11000.00		
TO BANK CHARGES	131.00		
TO DEPRECIATION	184620.00		
Total	3263785.00	Total	3263785.00

DATE: 10/11/2023

CHARTERED ACCOUNTANT

CA PRADEEP K. SHARMA
 (PROPRIETOR)

UDIN NO. 24421607HKCVX6269



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

DATE: 10/11/2023

CHARTERED ACCOUNTANT


CA. POOJA SHARMA
 (PROPRIETOR)
 UDIN NO.-24421607DKCYV



NOTES TO THE FINAL AUDIT OF JAN BHAGIDARI SAMITI

GOVT MAHAVIDHYALAYA PITHORA

DIST. MAHASAMUND (C.G.)

For the statement of Accounting as on 31st 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 Accountant



POOJA SHARMA
PROPRIETOR

M.NO. 421607

PLACE: RAIPUR

UDIN:- 24421607BKCYVX6269

DATE:- 10/11/2023

For, Jan Bhagidari Samiti

PRINCIPAL

बन्धुपाल उदरसेना शासकीय
महाविद्यालय पिथौरा
जिला-महासमुन्द(छ.ग.)

Acknowledgement Number: 606262590311223

Date of filing : 31-Dec-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT(Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 (SUGAM), ITR-5, ITR-6, ITR-7 filed and verified)
(Please see Rule 12 of the Income-tax Rules, 1962)Assessment
Year
2023-24

PAN	AAZAS8345N		
Name	SHASKIYA KALA MAHAVIDYALAYA STHANIV JANBHAGIDARI SAMITI PITHORA		
Address	JAN BHAGIDARI SAMITI ..GOVT MAHAVIDHYALAYA PITHORA , PITHORA , MAHASAMUND , 33-Chhattisgarh, 91-INDIA, 493551		
Status	AOP/BOI	Form Number	ITR-5
Filed u/s	139(4)-Related	e-Filing Acknowledgement Number	606262590311223

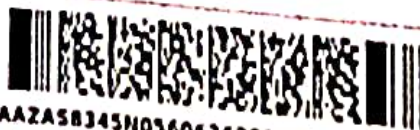
Taxable Income and Tax Details

Current Year business loss, if any	1	17,10,963
Total Income	2	0
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	0
Interest and Fee Payable	6	0
Total tax, interest and Fee payable	7	0
Taxes Paid	8	46,318
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 46,320

Accreted Income and Tax Detail

Accreted Income as per section 115TD	10	0
Additional Tax payable u/s 115TD	11	0
Interest payable u/s 115TE	12	0
Additional Tax and interest payable	13	0
Tax and interest paid	14	0
(-) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return submitted electronically on 31-Dec-2023 18:51:52 from IP address 49.36.18.175 and
 verified by (DR. SHIVSHARAN TIWARI) having PAN ABUPT2365A on 31-Dec-2023
 using paper ITR-Verification Form /Electronic Verification Code 74LRKPBYE1 generated through Aadhaar
 OTP mode

System Generated
Barcode/QR Code

AAZAS8345N056062625903112236bcb505acn7a6b35a65a0b390092af4f00b436b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee

Address

E-Mail

Status

Ward

PAN

Residential Status

Nature of Business

Filing Status

Return Filed On

Bank Name

Tele.

SHASKIYA KALA MAHAVIDYALAYA STHANIY JANBHAGIDARI SAMITI
PITHORAJAN BHAGIDARI SAMITI ..GOVT MAHAVIDHYALAYA
PITHORA,PITHORA,MAHASAMUND,CHHATTISGARH,493551

govtcollege.pithora@gmail.com

AOP

Assessment Year

2023-2024

Year Ended

31 3 2023

Formation Date

03/10/1997

AAZAS8345N

Resident

EDUCATION SERVICES-Higher education(17004)

Original

31/12/2023

Acknowledgement No.: 606262590311223

AXIS BANK, , A/C NO.624022002375 ,Type: Saving ,IFSC: UTIB0JSBR01

Mob:9425216489

Computation of Total Income

Income from Business or Profession (Chapter IV D)

-1526342

Profit as per Profit and Loss a/c

-1710962Add:

Depreciation Debited in P&L A/c

184620

Total

-1526342Allowable depreciation is Rs. 184621/- but restricted to Rs.
0/- available profits.**Gross Total Income**Gross Total Income as -ve figure is not allowed in return
form.**-1526342****0****Total Income**

Round off u/s 288 A

0

Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.

0

Tax Due

T.D.S./T.C.S

0

Refundable (Round off u/s 288B)

46318**-46318****46320****T.D.S./ T.C.S. From**

Non-Salary(as per Annexure)

Due Date for filing of Return July 31, 2023

46318**Statement of Current Year Loss Adjustment**

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted					
House Property	NIL				
Business	NIL		1710963		
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL

NAME OF ASSESSEE : SHASKIYA KALA MAHAVIDYALAYA STHANIY JANBHAGIDARI SAMITI PITHORA A.Y.
 2023-2024 PAN : AAZAS8345N Code 111

Other Sources	NIL	NIL	NIL	NIL	NIL
Total Loss Set off		NIL	NIL	NIL	
Loss Remaining after set off		NIL	1710963	NIL	

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
Current Year Loss			184621
Total	0	0	184621

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture	10%	0	714161	0	714161	0	0	714161	71416	642745
PLANT AND MACHINERY	15%	0	124448	0	124448	0	0	124448	18667	105781
Computer	40%	0	87903	0	87903	0	0	87903	35161	52742
PLANT AND MACHINERY	40%	0	148441	0	148441	0	0	148441	59376	89065
Total		0	1074953	0	1074953	0	0	1074953	184620	890333

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	AXIS BANK		624022002375		UTIBOJSBR01	Saving(Primary)

Details of Interest From Bank

S.NO.	PARTICULARS	AMOUNT
1	JILA SAHKARI KENDRIYA BANK MARYADIT	121663
	TOTAL	121663

Details of T.D.S. on Non-Salary(26 AS Import Date:28 Dec 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/Credited	Total Tax deducted	Amount out of (5) claimed for this year
1	JILA SAHKARI KENDRIYA BANK MARYADIT RAIPUR CG	JBPJ00341F	2315915	46318	46318
	TOTAL		2315915	46318	46318

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
NA	194N	2315915			
	Total	2315915			46318
					46318

Details of Taxpayer Information Summary (TIS)

S NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Cash deposits	1430060		
2	Cash withdrawals	4153987		
3	Interest from savings bank	121663		
	Business receipts			
	Trading Account > Sales/ Gross receipts of business		1431100	

Profit and Loss
 Account->Other income

121663

1652823

1652823

Details of Members of AOP

S. No.	Name of Member	PAN	Share %
1	MRS USHA PATEL	AFTPP7955E	0.00
2	DR SHIVSHARAN TIWARI	ABUPT2365A	0.00
3	MR RAMASHANKAR TIWARI		0.00
4	MR TARUN PANDEY		0.00
5	MR MANRAKHAN THAKUR		0.00
6	MR SUMIT SINGHAL		0.00
7	MR RAMESH PRADHAN		0.00
8	MR SURESH MALIK		0.00
9	MR DEV SINGH NISAD		0.00
10	MR RAJA BAGGA		0.00
11	MR MAHENDRA SAW		0.00
12	MR VALMIKI PRADHAN		0.00
13	MRS LATA THAKUR		0.00
14	MR J K MAHAPATRA		0.00
15	MR A R BARIHA		0.00
16	DR SEEMA AGRAWAL		0.00
17	DR S S DWAN		0.00

Signature

(DR. SHIVSHARAN TIWARI)

For SHASKIYA KALA MAHAVIDYALAYA
 STHANIY JANBHAGIDARI SAMITI
 PITHORA

Date-06.01.2024

CompuTax : 111 [SHASKIYA KALA MAHAVIDYALAYA STHANIY JANBHAGIDARI SAMITI PITHORA]