
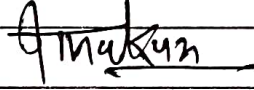


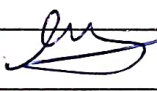
आंतरिक वार्षिक लेखा परीक्षण

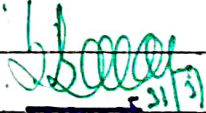
सत्र 2023-24

कार्यालय प्राचार्य चन्द्रपाल इइसेना शासकीय महाविद्यालय पिथौरा के आदेशानुसार महाविद्यालय के शासकीय केशवकु, जाव पत्र तथा बिल वहाउन्स का लेखा परीक्षण अप्रैल 2023 से मार्च 2024 तक की स्थिति में किया गया, जौच में समस्त अभिलेख एवं लेखा सही पाया गया।

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

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

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


प्राचार्य

चन्द्रपाल इइसेना 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 31.03.2024 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 2024 and
 2. In the case of Income & Expenditure Account, for the year ended on that date.

Place:- Raipur


Date:-28/11/2024

UDIN:- 24421607BKCZAK6270

Pooja Sharma & Co.
Chartered Accountants

Pooja Sharma
(Proprietor)
M.NO.421607

JANBHAGIDARI SAMITI
GOVT. MAHAVIDHYALAYA, PITHORA MAHASAMUND (C.G.)
RECEIPT AND PAYMENT ACCOUNT
(FOR THE YEAR ENDED 31ST MARCH 2024)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Honorarium paid	1,225,574.00
Cash Balance	200.00	Accounting charges	7,600.00
Jila Sahkari Bank SB	2,035,047.00	Audit Charges	5,000.00
Income		Bank Charges	72.00
Fees Received	1,608,650.00	Battery Purchase	19,600.00
Interest on SB Account	61,472.00	Books Purchase	97,810.00
Exam Fees Received	1000.00	Building Repair and Maintenance	24,815.00
		Computer Repair & Maintance	56,397.00
		Electrical Repair and Maintenance	65,950.00
		Flex Expenses	9,850.00
		Domain Charges	6,000.00
		DSC Expenses	1,000.00
		Income tax return filling chares	5,000.00
		Name plate Expenses	500.00
		N(List)Annual fees	5,950.00
		Photo & Photo Fream	6,000.00
		Plantation	2,600.00
		Travelling Expenses	36,000.00
		Prize & Memento	2,240.00
		Seal Expenses	120.00
		Printing and Stationery Expenses	91,915.00
		Refreshment Expenses	14,500.00
		Wages	10,050.00
		TDS Filling Charges	12,000.00
		Misc. Expenses	6,632.00
		Telephone Expenses	1,769.00
		FIXED ASSETS	-
		Chair Purchase	10,000.00
		Photo Copy Purchase	44,500.00
			-
		Closing Balance	
		Cash Balance	-
		Jila Sahkari Bank SB	1,936,925
Total	3,706,369	Total	3,706,369


POOJA SHARMA & CO.
Chartered Accountant

Pooja Sharma
No. 421607
UDIN- 24421607BKCZAK6270
Place: Raipur
Date: 28/11/2024

For, JANBHAGIDARI SAMITI


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

JANBHAGIDARI SAMITI
GOVT, MAHAVIDHYALAYA, PITHORA, MAHASAMUND (C.G.)
INCOME AND EXPENDITURE ACCOUNT
(FOR THE YEAR ENDED 31ST MARCH 2024)

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Honorarium paid	1,225,574.00	By Fees Received	1,608,650.00
To Accounting charges	7,600.00	By Exam Fees Received	1,000.00
To Audit Charges	5,000.00	By Interest on SB Account	61,472.00
To Bank Charges	72.00		
To Battery Purchase	19,600.00		
To Books Purchase	97,810.00	By Net Loss-Excess of Expenditure	184523.00
To Building Repair and Maintenance	24,815.00		
To Computer Repair & Maintance	56,397.00		
To Electrical Repair and Maintenance	65,950.00		
To Flex Expenses	9,850.00		
To Domain Charges	6,000.00		
To DSC Expenses	1,000.00		
To Income tax return filling chares	5,000.00		
To Name plate Expenses	500.00		
To N(List)Annual fees	5,950.00		
To Photo & Photo Fream	6,000.00		
To Plantation	2,600.00		
To Travelling Expenses	36,000.00		
To Prize & Memento	2,240.00		
To Seal Expenses	120.00		
To Printing and Stationery Expenses	91,915.00		
To Refreshment Expenses	14,500.00		
To Wages	10,050.00		
To TDS Filling Charges	12,000.00		
To Misc. Expenses	6,632.00		
To Telephone Expenses	1,769.00		
To Deperication	140,701.00		
Total	1,855,645	Total	1,855,645

POOJA SHARMA & CO.
Chartered Accountant

Pooja Sharma
M.No. 321607
Place: Raipur
Date: 28/11/2024

For, JANBHAGIDARI SAMITI


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

JANBHAGIDARI SAMITI
GOVT ,MAHAVIDHYALAYA,PITHORA, MAHASAMUND (C.G.)
BALANCE SHEET
(FOR THE YEAR ENDED 31ST MARCH 2024)

LIABILITIES		AMOUNT	ASSETS	AMOUNT
CAPITAL FUND			FIXED ASSETS:-	
OPENING BALANCE	2,968,661		FURNITURE & FIXTURE	652745.00
Less:- LOSS			DEPRECIATION 10%	<u>-64774.00</u>
TRF:- FROM INCOME & EXP. A/C	(184,523)	2,784,138.00		
			PLANT & MACHINERY	150281.00
			DEPRECIATION 15%	<u>-19204.00</u>
			COMPUTER & PRINTER	52742.00
			DEPRECIATION 40%	<u>-21097.00</u>
			BY LAB EQUIPMENTS	89065.00
			DEPRECIATION 40%	<u>-35626.00</u>
			TDS DEDUCTED A.Y. 23-24	43081.00
			CASH BALANCE	0.00
			BANK BALANCE	1936925.00
			CASH BALANCE	-
Total		2,784,138.00	Total	2,784,138.00



POOJA SHARMA & CO.
Chartered Accountant

Pooja Sharma
M.No.421607
UDIN:-24421607BKCZAK6270
Place: Raipur
Date: 28/11/2024

For, JANBHAGIDARI SAMITI

(Signature)
Principal
PRINCIPAL

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

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 2024 (Financial Year 2023-24)

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. BANK BALANCES

Bank balances are subject to confirmation.

7. CASH BALANCE

We have not verified physical cash balance available as on 31.03.2024, 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.



8. 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.
5. Depreciation not charged on Fixed Assets installed in the Samiti.

For, Pooja Sharma & Co.
Chartered Accountant



POOJA SHARMA
PROPRIETOR

M.NO. 421607

PLACE: RAIPUR

UDIN:- 24421607BKCZAK6270

DATE:- 28/11/2024

For, Jan Bhagidari Samiti


PRINCIPAL
PRINCIPAL

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