

MAHARSHI BHARAT & CO.

Chartered Accountants

Maharshi Bharat
B.Com. FCA DISA CAAT

Office:
Beside Bilaspur Nagarik Sahakari Bank
Opposite Chandra Park
Po/Distt: Bilaspur (C G)

(M) +91-9425540865/9827890071
email: camaharshibharat@gmail.com
Res:
Behind of Mission H S School
Rajendra Nagar
Po/Distt: Bilaspur (C G)

AUDIT REPORT

To
The Principal/President
Jan Bhagidari Samiti
Govt. College, Akaltara
Distt: Janjgir-Champa (C G)

Sub: Audit of Jan Bhagidari Samiti for the Year 2023-2024

Sir,

We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Jan Bhagidari Samiti of Govt. College, Akaltara, Distt: Janjgir-Champa (C G) for the period from 01.04.2023 to 31.03.2024

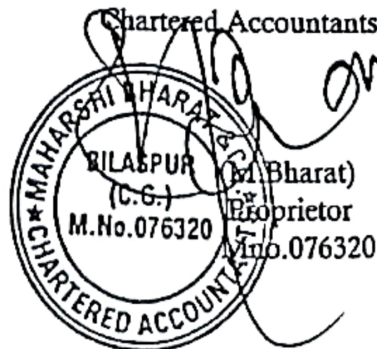
1 On the basis of examination of books of account and according to the information given to us. we report our following pbervation/comments :

- a The Samiti is registered with Register Firms and Societies Act.
- b The above statement are in agreement with the books of Account maintained.
- c Ledger account are not maintained
- d Cash in hand are taken as certified by the Principal
- e Cash at bank are subject to Bank reconciliation.
- f Collection from Students are taken as per Cash Book
- g TDS Provisions does not followed by the Janbhagidari Smiti
- h No Physical Verification has been done by us.
- i Cash System of Accounting is followed by the Samiti.
- j Meeting register have not been produce before us.
- k Advance are subject to Confirmation.

2 Subject to above, 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 the audit.
- (b) In our opinion and to the best of information and according to the explanations given to us, the Receipt & Payment Account of the Janbhagidari Samiti for the period covered under the audit is in agreement with the books of accounts maintained by the Janbhagidari Samiti.

For, MAHARSHI BHARAT & CO.
Chartered Accountants



Place: Bilapsur (C.G.)
Date : 16.06.2024

MAHARSHI BHARAT & CO.
Chartered Accountants

TILAK NAGAR, SHIVAJI CHOWK, BILASPUR (C.G.)
(M) +91-94255-40865 / 98278-90071

GOVT. COLLEGE AKALTARA
(GOVT. DR. INDRAJEET SINGH COLLEGE, AKALTARA)
AKALTARA, DISTT: JANJGIR-CHAMPA (C.G.)

RECEIPT AND PAYMENT ACCOUNT OF JANBHAGIDARI SAMITI
FOR THE YEAR ENDING ON 31st MARCH 2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>RECURRING EXPENSES</u>	
Cash in hand 12453.00		Remuneration 188210.00	
Cash at Bank		Computer Expenses 7000.00	
Central Bank of India 772205.00	784658.00	Office Expenses 23436.00	
<u>COLLECTION FROM STUDENTS</u>	396000.00	Stationery & Printing 12700.00	
<u>SAVING BANK INTEREST</u>	5122.00	Repairs & Maintainance 653351.00	884697.00
<u>ADVANCE RECOVERED</u>		<u>STAFF ADVANCE</u>	
Sunil Kumar Sahu 100000.00		Sunil Kumar Sahu 100000.00	
Ashutosh Sharma 100000.00	200000.00	Ashutosh Sharma 100000.00	200000.00
<u>OTAL</u>		<u>CLOSING BALANCE</u>	
ERTIFICATE	1385780.00	Cash in hand	
ertified that the figures shown in the above		Cash at bank 3696.00	
atement are true and correct		Central bank of India	
		SA NO.2022705490	
		<u>TOTAL</u>	297387.00
		<u>CERTIFICATE</u>	301083.00
		As per our report of even date.	1385780.00

(Signature)
PRINCIPAL
Govt. Dr. Indrajeet Singh
College, Akaltara
Distt. Janjgir-Champa (C.G.)

Place: Bilaspur (C.G.)
Date: 16.06.2024

UDIN 24076320BKFWC2009
For, MAHARSHI BHARAT & CO.
Chartered Accountants



INCOME AND EXPENDITURE ACCOUNT OF JANBHAGIDARI SAMITI
FOR THE YEAR ENDING ON 31st MARCH 2024

EXPENDITURE		AMOUNT	INCOME	AMOUNT
RECURRING EXPENSES			COLLECTION FROM STUDENTS	396000.00
Remuneration	188210.00			
Computer Expenses	7000.00		SAVING BANK INTEREST	5122.00
Office Expenses	23436.00			
Stationery & Printing	12700.00			
Repairs & Maintenance	653351.00	884697.00		
EXCESS OF INCOME OVER EXPENDITURE				
Tr to General Fund		-483575.00		
TOTAL		401122.00	TOTAL	401122.00

BALANCE SHEET AS AT 31st MARCH 2024

FUND AND LIABILITIES		AMOUNT	ASSETS AND PROPERTIES		AMOUNT
GENERAL FUND			FIXED ASSETS		
B/f	3126999.00		Computer	59260.00	
Add:			Furniture & fixture	332892.00	392152.00
Excess of income over Expenditure	-483575.00	2643424.00	Building U/c.		1000000.00
CF 83 DT.12.12.2020		89381.00	FIXED DEPOSIT		
			No.3388866352 B/f	500000.00	
			Dt.07.01.2019	500000.00	1000000.00
			STAFF ADVANCES GIVEN		
RECEIVED FROM SELF FINANCE		48000.00	M L Paikra 09.12.2016	24000.00	
Dt.01.01.2020			M L Paikra 02.12.2016	24000.00	
			M L Paikra 23.12.2016	24000.00	72000.00
			WRONG RACTIFICATION OF MISTAKE		
			Dt.23.12.2020		
			Bank 15.10.2020		50.00
			CASTING DIFFERENCE		
			06.08.2022 -Cash	16000.00	
			20.09.2022-Cash	1500.00	17500.00
			COSTING DIFFERENCE		
Dt.17.07.2018-Cash			Total Expenses CF 125	43040.00	
As per CB	36472.00		B/f	43090.00	
Actual	34472.00	2000.00	Cash Increase by		50.00
Dt.28.06.2019-Cash			CLOSING BALANCE		
As per CB	89034.00		Cash in hand	3696.00	
Actual	89064.00	30.00	Cash at bank		
			Central bank of India	297387.00	301083.00
TOTAL		2782835.00	TOTAL		2782835.00

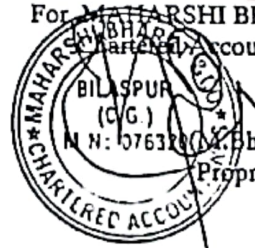
CERTIFICATE
 Certified that the figures shown in the above statement are true and correct

CERTIFICATE
 As per our report of even date.

(Signature)
PRINCIPAL
 Govt. College, Akaltara
 Distt. Janjgir-Champa (C.G.)

Place: Bilaspur (C.G.)
 Date: 16.06.2024

For **MATARSHI BHARAT & CO.**
 Chartered Accountants
 Bilaspur (C.G.)
 M N: 076318 (M. Bharat)
 Proprietor



BANK RECONCILIATION

BALANCE AS PER CASH BOOK

297387.00

ADD: BANK INTEREST NOT ENTERED IN THE CASH BOOK

022-23	25.02.2023	5196.00		
	27.05.2023	5089.00		
	26.08.2023	1746.00	12031.00	12031.00

LESS: BANK CHARGES

022-23	16.08.2023	1.70		
	24.08.2023	14.16		
	25.01.2023	5.10		
	20.03.2023	132.00		
	20.03.2024	23.00	175.96	-175.96

ADD: DIRFFRENCE IN DEPOSIT AMOUNT'

023-24	14.12.2023	CASH BOOK	300.00	
		BANK	3000.00	2700.00

BALANCE AS PER BANK : CENTRAL BANK OF INDIA SA NO.2022705490

311942.04

CERTIFICATE

Certified that the figures shown in the above statement are true and correct

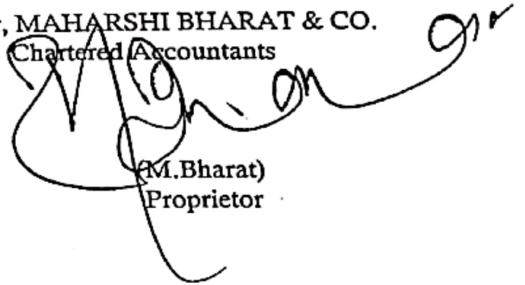


PRINCIPAL
 Govt. Indrajeet Singh
 College, Akal Tara
 Distt. Janjgir-Champa (C.G.)

CERTIFICATE

As per our report of even date.

For, MAHARSHI BHARAT & CO.
 Chartered Accountants



Place: Bilaspur (C.G.)
 Date : 16.06.2024

(M. Bharat)
 Proprietor

5-
MAHARSHI BHARAT & CO.
Chartered Accountants

Maharshi Bharat
B.Com. FCA DISA CAAT
Office:
Beside Bilaspur Nagarik Sahakari Bank
Opposite Chandra Park
Po/Distt: Bilaspur (C G)

(M) +91-9425540865/9827890071
email: camaharshibharat@gmail.com
Res:
Behind of Mission H S School
Rajendra Nagar
Po/Distt: Bilaspur (C G)

AUDIT REPORT

To
The Principal/President
Self Finance Scheme
Govt. College, Akaltara
Distt: Janjgir-Champa (C G)

Sub: Audit of Self Finance Scheme for the Year 2023-2024

Sir,

We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Self Finance Scheme of Govt. College, Akaltara, Distt: Janjgir-Nail (C G) for the period from 01.04.2023 to 31.03.2024

1 On the basis of examination of books of account and according to the information given to us. we report our following pbervation/comments :

- a The above statement are in agreement with the books of Account maintained.
- b Ledger account are not maintained
- c Cash in hand are taken as certified by the Principal
- d Cash at bank are subject to Bank reconciliation
- e Collection from Students are taken as per Cash Book
- f TDS Provisions does not followed by the Self Finance Scheme account.
- h Cash System of Accounting is followed by the Samiti.
- i Meeting register have not been produce before us.

2 Subject to above, 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 the audit.
- (b) In our opinion and to the best of information and according to the explanations given to us, the Receipt & Payment Account of the Self Finance Scheme for the period covered under the audit is in agreement with the books of accounts maintained by the College.

Place: Bilaspur (C.G.)
Date :16.06.2024



(M. Bharat)
Proprietor
Mno.076320

GOVT. COLLEGE AKALTARA
(GOVT.DR.INDRAJEET SINGH COLLEGE, AKALTARA)
AKALTARA, DISTT: JANJGIR-CHAMPA (C.G.)

SELF FINANCE 2023-2024

RECEIPT AND PAYMENT ACCOUNT OF SELF FINANCE SCHEME
FOR THE YEAR ENDING ON 31st MARCH 2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>RECURRING EXPENSES</u>	
Cash in hand	1318.00	Remuneration	572702.00
Cash at Bank		Stationery and Printing	20870.00
Central Bank of India	319814.50	Office Expenses	18546.00
	321132.50	Electrical Exp	3470.00
<u>RECEIVED FROM STUDENTS</u>	483000.00	Bank Charges	59.00
		Repairs & Maintainanc	17370.00
<u>SAVING BANK INTEREST</u>	15012.00	Audit fee	27750.00
			660767.00
		<u>CLOSING BALANCE</u>	
		Cash in hand	102318.00
		Cash at bank	
		Central bank of India	
		SA No.3633230773	56059.50
<u>TOTAL</u>	819144.50	<u>TOTAL</u>	819144.50

CERTIFICATE

I certify that the figures shown in the above statement are true and correct

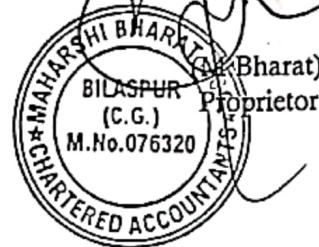
CERTIFICATE

As per our report of even date.

For, MAHARSHI BHARAT & CO.
Chartered Accountants

Principal
Govt. College Akaltara
Distt. Janjgir-Champa (C.G.)
Janjgir-Champa (C.G.)

Place: Bilaspur (C.G.)
Date :16.06.2024



GOVT. COLLEGE AKALTARA
(GOVT. DR. INDRAJEET SINGH COLLEGE, AKALTARA)
AKALTARA, DISTT: JANJIR-CHAMPA (C.G.)

INCOME AND EXPENDITURE ACCOUNT OF SELF FINANCE SCHEME
FOR THE YEAR ENDING ON 31st MARCH 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
RECURRING EXPENSES		RECEIVED FROM STUDENTS	483000.00
Remuneration	572702.00		
Stationery and Printing	20870.00	SAVING BANK INTEREST	15012.00
Office Expenses	18546.00		
Electrical Exp	3470.00		
Bank Charges	59.00		
Repairs & Maintainanc	17370.00		
Audit fee	27750.00		
	660767.00		
EXCESS OF INCOME OVER EXPENDITURE			
Tr to General Fund	-162755.00		
TOTAL	498012.00	TOTAL	498012.00

BALANCE SHEET OF SELF FINANCE SCHEME
AS AT 31st MARCH 2024

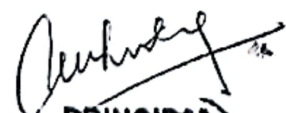
FUND AND LIABILITIES	AMOUNT	ASSETS AND PROPERITIES	AMOUNT
GENERAL FUND		FIXED ASSETS	
B/I	796448.50	Books Purchase	10047.00
Add:		Computer System	414169.00
Excess of income		Furniture & Fixture	3100.00
oevr Expenditure	-162755.00		427316.00
	633693.50	TRF TO JANBHAGIDARI SAMITI	
		Dt.01.01.2020	48000.00
		CLOSING BALANCE	
		Cash in hand	102318.00
		Cash at bank	
		Central bank of India	
		SA No.3633230773	56059.50
TOTAL	633693.50	TOTAL	158377.50
			633693.50

CERTIFICATE

Certified that the figures shown in the above statement are true and correct

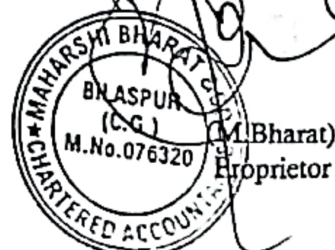
CERTIFICATE

As per our report of even date.


PRINCIPAL
Govt. Dr. Indrajeet Singh
College, Akaltara
Distt: Janjgir-Champa (C.G.)

Place: Bilaspur (C.G.)
Date :16.06.2024

For, MAHARSHI BHARAT & CO.
Chartered Accountants



GOVT. COLLEGE AKALTARA
(GOVT. DR. INDRAJEET SINGH COLLEGE, AKALTARA)
AKALTARA, DISTT: JANJGIR-CHAMPA (C.G.)

BANK RECONCILIATION STATEMENT
CENTRAL BANK OF INDIA SA NO.3633230773
BALANCE AS PER CASH BOOK

	56059.50
BALANCE AS PER BANK : CENTRAL BANK OF INIDA SA NO.3633230773	56059.50


CERTIFICATE

Cerified that the figures shown in the above statement are true and correct

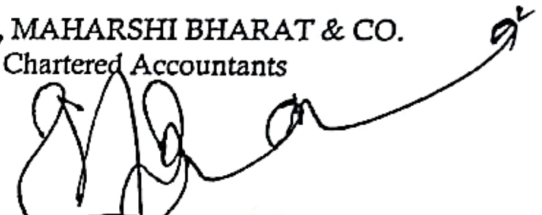
CERTIFICATE

As per our report of even date.

For, MAHARSHI BHARAT & CO.
Chartered Accountants


PRINCIPAL
Govt. Dr. Indrajeet Singh College Akaltara
Dist. Janjgir-Champa (C.G.)

Place: Bilaspur (C.G.)
Date :16.06.2024


MAHARSHI BHARAT & CO.
Proprietor
BILASPUR (C.G.)
M.No.076320
CHARTERED ACCOUNTANTS