

JANBHAGIDARI SAMITI

Dongargaon (C.G)

Financial Statement

For

the year ended
31st March 2024



AYUSH SAHU AND ASSOCIATES

CHARTERED ACCOUNTANTS

RAJNANDGAON (C.G)

Mob No.8999999214

E-mail : caayushsahugst@gmail.com



INDEPENDENT AUDITOR'S REPORT

To the Members of Janbhagidari Samiti , Dongargaon (C.G)

We have audited the accompanying financial statements of Janbhagidari Samiti ,Dongargaon (C.G.) , which comprise the Balance Sheet as at **March 31,2024**, and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Chhattisgarh Society Registration Act'1973. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, 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 judgement, 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 internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 by the Act in the manner so required and 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 as on date **March 31, 2024**;
- (b) In the case of the Income & Expenditure Account, of the **surplus** for the year ended on that date

Place : Rajnandgaon
Dated : 18-06-2024
UDIN : 24467317BKGPEV3676

For, AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 034284C



(CA AYUSH SAHU)
M. No. - 467317



JANBHAGIDARI SAMITI , DONGARGAON

RUNs :- Government College , Dongargaon [C.G]

BALANCE SHEET AS AT 31st MARCH 2024

In Rs

FUND & LIABILITIES		AMOUNT	PROPERTIES & ASSET		AMOUNT
GENERAL FUND A/C			FURNITURE B/F	964106.00	
Opening Balance	11694009.26		Add : During the year	0.00	964106.00
Add : Excess of Income over Expen.	1325726.2	13019735.46	COMPUTER B/F	96196.00	
			Add : During the year	0.00	96196.00
PUSPA GANJIR		2970.00	BUILDING B/F	8852232.00	
			Add : During the year	504365.00	9356597.00
			AQUAGUARD B/F	37970.00	
			Add : During the year	0.00	37970.00
			EQUIPMENT	446192.00	
			Add : During the year	0.00	446192.00
			AIR CONDITION & COOLER	125300.00	
			Add : During the year	0.00	125300.00
			CLOSING BALANCE		
			CASH IN HAND	0.00	
			IN SAVING A/c WITH SBI COLLECTORATE	1088.65	
			IN SAVING A/c WITH CBI COLLECTORATE	1880255.81	
			FDR WITH SBI	115000.00	1996344.46
TOTAL		13022705.46	TOTAL		13022705.46

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT
FRN - 034284C

(Signature)

(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



(Signature)
PRINCIPAL

Govt Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)
FOR JANBHAGIDARI SAMITI DONGARGAON

PLACE : RAJNANDGAON
DATED : 18-06-2024
UDIN : 24467317BKGPEV3676

JANBHAGIDARI SAMITI, DONGARGAON

Runs :- GOVERNMENT COLLEGE, DONGARGAON (C.G)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

		In Rs	
EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO EXPENSES :		BY INCOME :	
HONORARIUM EXPENSES	479139.00	BY MISC. FEES & INCOME	2668560.00
ELECTRICITY EXPENSES	182350.00		
WAGES EXPENSES	171560.00	BY INTEREST FROM BANK	38841.00
REFRESHMENT EXPENSES	5040.00		
WEBSITE EXPENSES	11000.00		
COMPUTER REPAIR & MAINTENANCE	34200.00		
SECURITY SERVICES	168000.00		
AFFILIATION EXPENSES	40400.00		
PRINTING & STATIONARY	180708.00		
BANK CHARGES	188.80		
MISCELLANEOUS EXP	80749.00		
LEGAL FEES	28340.00		
EXCESS OF INCOME OVER EXPENDITURE	1325726.20		
TOTAL	2707401.00	TOTAL	2707401.00

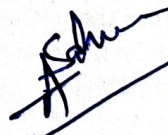
"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"


PRINCIPAL

Govt. Dr. B.S.B.A. P.G. College
Dongargaon, Distt. Rajnandgaon (C.G.)

FOR JANBHAGIDARI SAMITI DONGARGAON

For, AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT
FRN -034284C



(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



PLACE : RAJNANDGAON

DATED : 18-06-2024

UDIN : 24467317BKGPEV3676

JANBHAGIDARI SAMITI, DONGARGAON

[RUNs :- GOVERNMENT COLLEGE ,DONGARGAON (C.G)]

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

		In Rs	
RECEIPT	AMOUNT	PAYMENT	AMOUNT
BY OPENING BALANCE		TO EXPENSES	
Cash in hand	0.00	HONORARIUM EXPENSES	479139.00
IN SAVING A/c WITH SBI COLLECTORATE	1088.65	ELECTRICITY EXPENSES	182350.00
IN SAVING A/c WITH CBI COLLECTORATE	1184194.61	WAGES EXPENSES	171560.00
SBI FDR A/c	115000.00	REFRESHMENT EXPENSES	5040.00
		WEBSITE EXPENSES	11000.00
BY RECEIPT		COMPUTER REPAIR & MAINTENANCE	34200.00
MISC. FEES & INCOME	2668560.00	SECURITY SERVICES	168000.00
INTEREST FROM BANK	38841.00	AFFILIATION EXPENSES	40400.00
		PRINTING & STATIONARY	180708.00
		BANK CHARGES	188.80
		MISCELLANEOUS EXPENSES	80749.00
		LEGAL FEES	28340.00
		TO BUILDING MANAGEMENT EXPENSES	504365.00
		TO PURCHASE OF AC & COOLER	125300.00
		TO CLOSING BALANCE	
		Cash in hand	0.00
		IN SAVING A/c WITH SBI COLLECTORATE	1088.65
		IN SAVING A/c WITH CBI COLLECTORATE	1880255.81
		SBI FDR A/c	115000.00
TOTAL	4007684.26	TOTAL	4007684.26

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT
FRN - 034284C

PRINCIPAL

Govt. Dr. B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)

FOR JANBHAGIDARI SAMITI DONGARGAON

PLACE : RAJNANDGAON
DATED : 18-06-2024
UDIN : 24467317BKGPEV3676

(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



**JANBHAGIDARI SAMITI
DONGARGAON COLLEGE
DISTT – RAJNANDGAON (C.G)**

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2024 &
INCOME EXPENDITURE ACCOUNT FOR THE YEAR THEN ENDED.

SCHEDULE '1' - NOTES ON ACCOUNT :

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

- (A) **ACCOUNTING POLICY** :- The Financial Statement have been prepared under historical cost convention , in accordance with the generally accepted accounting principles adopted consistently by the concern . The concern is following CASH SYSTEM of accounting.
- (B) **FIXED ASSETS** :- The Fixed Assets has been Shown at Cost .
- (C) **DEPRECIATION** : Depreciation on the Fixed Assets is not charged .
- (D) **INVENTORIES** : Stock are valued at Coast (app.) ,however no stock lying at year end.
- (E) **CONTINGENT LIABILITIES** :- As informed by the management , there is no Contingent Liability as on date .
- (F) **CONFRIMATION OF BALANCES/ACCOUNTS** : Parties Balances and their Accounts are subject to Reconciliation and Confirmation .
- (G) **CASH** :- The Cash Balance has not been physically verified by us .
- (H) Ledger has not been maintained properly by Society. The ledger balances of some expenses are not matching with the cash book .
- (I) In Cash book there are various overwriting and cuttings which should be avoided . Overwriting have not been authenticated properly .

FOR JANBHAGIDARI SAMITI , DONGARGAON


PRINCIPAL

**Govt.Dr.B.S.B.A. P.G. College ,
Dongargaon, Distt-Rajnandgaon (C.G.)**

Place : Rajnandgaon

Date : 18-06-2024

UDIN : 24467317BKGPEV3676

For, Ayush Sahu And Associates
CHARTERED ACCOUNTANT


(AYUSH SAHU)
PROPRIETOR
M.No. 467317



SELF-FINANCE

Govt. Dr. Baba Saheb Bhimrao Ambedkar College

Dongargaon (C.G)

Financial Statement

For

the year ended
31st March 2024



AYUSH SAHU AND ASSOCIATES

CHARTERED ACCOUNTANTS

RAJNANDGAON (C.G)

Mob No.8999999214

E-mail: caayushsahugst@gmail.com



INDEPENDENT AUDITOR'S REPORT

To the Principal,

We have audited the accompanying financial statements of SELF- FINANCE, GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE , DONGARGAON which comprise the Balance Sheet as at **March 31, 2024**, and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Chhattisgarh Society Registration Act'1973. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, 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 judgement, 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 internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 by the Act in the manner so required and 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 as on date **March 31, 2024**;
- (b) In the case of the Income & Expenditure Account, of the **surplus** for the year ended on that date

Place : Rajnandgaon
Dated : 17-06-2024
UDIN : 24467317BKGPER3140

For, AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 034284C



(CA AYUSH SAHU)
M. No. - 467317

SELF FINANCE

GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE , DONGARGAON

BALANCE SHEET AS AT 31st MARCH 2024

FUND & LIABILITIES		AMOUNT	PROPERTIES & ASSET		In Rs
GENERAL FUND A/C					AMOUNT
Opening Balance	3136504.23		FURNITURE B/F	485275.00	
Add : Excess of Income over Expen.	222307.00	3358811.23	Add : During the year	0.00	485275.00
			CCTV CAMERA B/F	36990.00	
			Add : During the year	0.00	36990.00
			BUILDING B/F	920018.00	
			Add : During the year	0.00	920018.00
			AQUAGUARD B/F	62500.00	
			Add : During the year	0.00	62500.00
			AIR CONDITION B/F	95399.00	
			Add : During the year	0.00	95399.00
			NETWORK CONNECTION B/F	230602.00	
			Add : During the year	0.00	230602.00
			EQUIPMENT	279583.00	
			Add : During the year	117850.00	397433.00
			<u>CLOSING BALANCE</u>		
			CASH IN HAND	0.00	
			BANK OF BARODA	1130594.23	1130594.23
TOTAL		3358811.23	TOTAL		3358811.23

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"


PRINCIPAL

Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)

For , Govt. Dr. Baba Saheb Bhimrao Ambedkar College

PLACE : RAJNANDGAON
DATED : 17-06-2024
UDIN : 24467317BKGPER3140

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT

FRN - 034284C



(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



SELF FINANCE

GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE , DONGARGAON
DISTT RAJNANDGAON

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

EXPENDITURE	AMOUNT	INCOME	In Rs
TO EXPENSES :		BY INCOME :	
HONORARIUM EXPENSES	1001901.00		
ELECTRICITY EXPENSES	10210.00	BY MISC. FEES & INCOME	1537425.00
COMPUTER REPAIR & MAINTENANCE	122270.00	BY INTEREST FROM BANK	45243.00
TELEPHONE EXPENCES	70838.00		
GENERAL EXPENSES	140642.00		
AFFILIATION EXPENSES	14500.00		
EXCESS OF INCOME OVER EXPENDITURE	222307.00		
TOTAL	1582668.00	TOTAL	1582668.00

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT
FRN - 034284C


PRINCIPAL

Govt.Dr.B.S.B.A. P.G. College
Jongargaon, Distt-Rajnandgaon (C.G.)

For , Govt. Dr. Baba Saheb Bhimrao Ambedkar College

PLACE : RAJNANDGAON
DATED : 17-06-2024
UDIN : 24467317BKGPER3140

(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



SELF FINANCE

GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE , DONGARGAON

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

			In Rs
RECEIPT	AMOUNT	PAYMENT	AMOUNT
BY OPENING BALANCE		TO EXPENSES	
CASH IN HAND	0.00	HONORARIUM EXPENSES	1001901.00
BANK OF BARODA	1026137.23	TELEPHONE EXPENSES	70838.00
		COMPUTER REPAIR & MAINTENANCE	122270.00
		GENERAL EXPENSES	140642.00
		ELECTRICITY EXPENSES	10210.00
		AFFILIATION EXPENSES	14500.00
BY RECEIPT			
MISC. FEES & INCOME	1537425.00		
INTEREST FROM BANK	45243.00		
		TO PURCHASE OF EQUIPMENT	117850.00
		TO CLOSING BALANCE	
		CASH IN HAND	
		BANK OF BARODA	1130594.23
TOTAL	2608805.23	TOTAL	2608805.23


"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT
FRN - 034284C


PRINCIPAL
Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)

For , Govt. Dr. Baba Saheb Bhimrao Ambedkar College

PLACE : RAJNANDGAON
DATED : 17-06-2024
UDIN : 24467317BKGPER3140


(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



SELF - FINANCE
Govt. Dr. Baba Saheb Bhimrao Ambedkar College
DISTT – RAJNANDGAON (C.G)

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2024 &
INCOME EXPENDITURE ACCOUNT FOR THE YEAR THEN ENDED.

SCHEDULE '1' - NOTES ON ACCOUNT:

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS:

- (A) **ACCOUNTING POLICY** :- The Financial Statement have been prepared under historical cost convention , in accordance with the generally accepted accounting principles adopted consistently by the concern . The concern is following CASH SYSTEM of accounting.
- (B) **FIXED ASSETS** :- The Fixed Assets has been Shown at Cost .
- (C) **DEPRECIATION**: Depreciation on the Fixed Assets is not charged.
- (D) **INVENTORIES**: Stock are valued at Cost (app.), however no stock lying at year end.
- (E) **CONTINGENT LIABILITIES** :- As informed by the management , there is no Contingent Liability as on date .
- (F) **CONFIRMATION OF BALANCES/ACCOUNTS**: Parties Balances and their Accounts are subject to Reconciliation and Confirmation.
- (G) **CASH** :- The Cash Balance has not been physically verified by us .

For Govt. Dr. Baba Saheb Bhimrao Ambedkar College


PRINCIPAL
Govt. Dr. B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G)

Place: Rajnandgaon
Date: 17/06/2024
UDIN: 24467317BKGPER3140

For, Ayush Sahu And Associates
CHARTERED ACCOUNTANT
(FRN – 034284C)



(AYUSH SAHU)
PROPRIETOR
M.No. 467317



o/c

JANBHAGIDARI SAMITI

Dongargaon (C.G)

Financial Statement

For

the year ended
31st March 2023



AYUSH SAHU AND ASSOCIATES

CHARTERED ACCOUNTANTS

RAJNANDGAON (C.G)

Mob No.8999999214

E-mail : caayushsahugst@gmail.com

AYUSH SAHU AND ASSOCIATES
Chartered Accountants



CA AYUSH SAHU

RAJNANDGAON (C.G.)
491 441

E-mail: caayushsahugst@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Janbhagidari Samiti , Dongargaon (C.G)

We have audited the accompanying financial statements of Janbhagidari Samiti ,Dongargaon (C.G.) , which comprise the Balance Sheet as at **March 31,2023**, and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Chhattisgarh Society Registration Act'1973. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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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 judgement, 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 internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 by the Act in the manner so required and 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 as on date **March 31, 2023**;
- (b) In the case of the Income & Expenditure Account, of the **surplus** for the year ended on that date

Place : Rajnandgaon
Dated : 18-06-2024
UDIN : 24467317BKGPEU7374

For, AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 034284C



(CA AYUSH SAHU)
M. No. - 467317



JAN BHAGIDARI SAMITI , DONGARGAON

RUNs :- Government College , Dongargaon [C.G]

BALANCE SHEET AS AT 31st MARCH 2023


FUND & LIABILITIES		AMOUNT	PROPERTIES & ASSET	In Rs	AMOUNT
GENERAL FUND A/C			FURNITURE B/F	764335.00	
Opening Balance	10836902.54		Add : During the year	199771.00	964106.00
Add : Excess of Income over Expen.	857106.72	11694009.26			
PUSPA GANJIR		2970.00	COMPUTER B/F	96196.00	
			Add : During the year	0.00	96196.00
			BUILDING B/F	5792787.00	
			Add : During the year	3059445.00	8852232.00
			AQUAGUARD B/F	37970.00	
			Add : During the year	0.00	37970.00
			EQUIPMENT	446192.00	
			Add : During the year	0.00	446192.00
			CLOSING BALANCE		
			CASH IN HAND	0.00	
			IN SAVING A/c WITH SBI COLLECTORATE	1088.65	
			IN SAVING A/c WITH CBI COLLECTORATE	1184194.6	
			FDR WITH SBI	115000.00	1300283.26
TOTAL		11696979.26	TOTAL		11696979.26

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT


PRINCIPAL
Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)
FOR JANBHAGIDARI SAMITI DONGARGAON

PLACE : RAJNANDGAON
DATED : 18-06-2024
UDIN : 24467317BKGPEU7374


(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



JANBHAGIDARI SAMITI, DONGARGAON

Runs :- GOVERNMENT COLLEGE, DONGARGAON (C.G)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023


		In Rs	
EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO EXPENSES :		BY INCOME :	
HONORARIUM EXPENSES	737978.00	BY MISC. FEES & INCOME	2685100.00
WAGES EXPENSES	6000.00	BY OTHER RECEIPT	32517.00
SECURITY SERVICES	154000.00	BY INTEREST FROM BANK	52877.00
LEGAL FEES	22260.00		
ELECTRICITY EXPENSES	170701.04		
PROGRAMME EXPENSES	98622.00		
COMPUTER & REPAIRING	44098.00		
PRINTING & STATIONARY	14975.00		
NAAC EXPENSES	266387.00		
NET CHARGES	9483.00		
BANK CHARGES	1867.75		
MISCELLANEOUS EXPENSES	381015.49		
WEBSITE EXPENSES	6000.00		
EXCESS OF INCOME OVER EXPENDITURE	857106.72		
TOTAL	2770494.00	TOTAL	2770494.00

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For, AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT


PRINCIPAL
Govt. Dr. B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)
FOR JANBHAGIDARI SAMTI DONGARGAON

PLACE : RAJNANDGAON
DATED : 18-06-2024
UDIN : 24467317BKGPEU7374


(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



JAN BHAGIDARI SAMITI, DONGARGAON

[RUNs :- GOVERNMENT COLLEGE ,DONGARGAON (C.G)]

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

		In Rs	
RECEIPT	AMOUNT	PAYMENT	AMOUNT
BY OPENING BALANCE		TO EXPENSES	
Cash in hand	0.00	HONORARIUM EXPENSES	737978.00
Central Bank of India (3333889862)	3586303.89	WAGES EXPENSES	6000.00
IN SAVING A/c WITH SBI COLLECTORATE	1088.65	SECURITY SERVICES	154000.00
SBI FDR	115000.00	LEGAL FEES	22260.00
		ELECTRICITY EXPENSES	170701.04
		PROGRAMME EXPENSES	98622.00
BY RECEIPT		COMPUTER & REPAIRING	44098.00
MISC. FEES & INCOME	2685100.00	PRINTING & STATIONARY	14975.00
INTEREST FROM BANK	52877.00	NAAC EXPENSES	266387.00
OTHER RECEIPT	32517.00	NET CHARGES	9483.00
		BANK CHARGES	1867.75
		MISCELLANEOUS EXPENSES	381015.49
		WEBSITE EXPENSES	6000.00
		TO BUILDING MANAGEMENT EXPENSES	3059445.00
		TO FURNITURE	199771.00
		TO CLOSING BALANCE	
		Cash in hand	0.00
		Central Bank of India (3333889862)	1184194.61
		In Saving A/c with SBI Collectorate	1088.65
		SBI FDR	115000.00
TOTAL	6472886.54	TOTAL	6472886.54

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT

PRINCIPAL
Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)
FOR JANBHAGIDARI SAMITI DONGARGAON

PLACE : RAJNANDGAON
DATED : 18-06-2024
UDIN : 24467317BKGPEU7374

(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



JANBHAGIDARI SAMITI
DONGARGAON COLLEGE
DISTT – RAJNANDGAON (C.G)

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2023 &
ACCOUNT FOR THE YEAR THEN ENDED.

INCOME EXPENDITURE

SCHEDULE '1' - NOTES ON ACCOUNT :

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

- (A) **ACCOUNTING POLICY** :- The Financial Statement have been prepared under historical cost convention , in accordance with the generally accepted accounting principles adopted consistently by the concern . The concern is following CASH SYSTEM of accounting.
- (B) **FIXED ASSETS** :- The Fixed Assets has been Shown at Cost .
- (C) **DEPRECIATION** : Depreciation on the Fixed Assets is not charged .
- (D) **INVENTORIES** : Stock are valued at Coast (app.) ,however no stock lying at year end.
- (E) **CONTINGENT LIABILITIES** :- As informed by the management , there is no Contingent Liability as on date .
- (F) **CONFRIMATION OF BALANCES/ACCOUNTS** : Parties Balances and their Accounts are subject to Reconciliation and Confirmation .
- (G) **CASH** :- The Cash Balance has not been physically verified by us .
- (H) Ledger has not been maintained properly by Society. The ledger balances of some expenses are not matching with the cash book .Guidance regarding same has been given to the management .
- (I) In Cash book there are various overwriting and cuttings which should be avoided . Overwriting have not been authenticated properly .
- (J) The opening balance of State Bank Of India Account as well as FDR on State Bank of India has been transferred to Central Bank of India. The details regarding both accounts has not been provided by the management .

FOR JANBHAGIDARI SAMITI , DONGARGAON

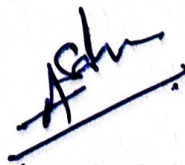

PRINCIPAL
Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)

Place : Rajnandgaon

Date : 18-06-2024

UDIN : 24467317BKGPEU7374

For, Ayush Sahu And Associates
CHARTERED ACCOUNTANT



(AYUSH SAHU)
PROPRIETOR
M.No. 467317



SELF-FINANCE

Govt. Dr. Baba Saheb Bhimrao Ambedkar College

Dongargaon (C.G)

Financial Statement

For

the year ended
31st March 2023



AYUSH SAHU AND ASSOCIATES

CHARTERED ACCOUNTANTS

RAJNANDGAON (C.G)

Mob No.8999999214

E-mail : caayushsahugst@gmail.com

AYUSH SAHU AND ASSOCIATES
Chartered Accountants



CA AYUSH SAHU

RAJNANDGAON (C.G.)
491 441

E-mail: caayushsahugst@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Principal ,

We have audited the accompanying financial statements of SELF- FINANCE GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE DONGARGAON (C.G.) , which comprise the Balance Sheet as at **March 31,2023**, and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Chhattisgarh Society Registration Act'1973. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, 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 judgement, 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 internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 by the Act in the manner so required and 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 as on date **March 31, 2023**;
- (b) In the case of the Income & Expenditure Account, of the **surplus** for the year ended on that date

Place : Rajnandgaon
Dated : 13-06-2024
UDIN : 24467317BKGPEQ7264

For, AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 034284C



(CA AYUSH SAHU)
M. No. - 467317



SELF FINANCE

GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE , DONGARGAON

BALANCE SHEET AS AT 31st MARCH 2023

FUND & LIABILITIES		AMOUNT	PROPERTIES & ASSET		AMOUNT
GENERAL FUND A/C			FURNITURE B/F	385281.00	
Opening Balance	2269773.23		Add : During the year	99994.00	485275.00
Add : Excess of Income over Expen.	866731.00	3136504.23	CCTV CAMERA B/F	36990.00	
			Add : During the year	0.00	36990.00
			BUILDING B/F	0.00	
			Add : During the year	920018.00	920018.00
			AQUAGUARD B/F	0.00	
			Add : During the year	62500.00	62500.00
			AIR CONDITION B/F	38999.00	
			Add : During the year	56400.00	95399.00
			NETWORK CONNECTION B/F	230602.00	
			Add : During the year	0.00	230602.00
			EQUIPMENT	34730.00	
			Add : During the year	244853.00	279583.00
			CLOSING BALANCE		
			CASH IN HAND	0.00	
			BANK OF BARODA (87450100000172)	1026137.23	1026137.23
TOTAL		3136504.23	TOTAL		3136504.23

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT

M. N. S.
PRINCIPAL

Govt. Dr. B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)

For , Govt. Dr. Baba Saheb Bhimrao Ambedkar College

PLACE : RAJNANDGAON
DATED : 13-06-2024
UDIN : 24467317BKGPEQ7264

A. S.
(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



SELF FINANCE

GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE , DONGARGAON
DISTT RAJNANDGAON

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

EXPENDITURE	AMOUNT	INCOME	In Rs
TO EXPENSES :		BY INCOME :	
HONORARIUM EXPENSES	751542.00	BY MISC. FEES & INCOME	1993838.00
TELEPHONE EXPENSES	46511.00		
PROGRAMME EXPENSES	92742.00	BY INTEREST FROM BANK	49299.00
ELECTRICITY EXPENSE	31515.00		
GENERAL EXPENSES	203149.00		
BANK CHARGES	472.00		
TET EXAM EXPENSES	50475.00		
EXCESS OF INCOME OVER EXPENDITURE	866731.00		
TOTAL	2043137.00	TOTAL	2043137.00

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"


PRINCIPAL

Govt.Dr.B.S.B.A. P.G. College

Dongargaon, Distt-Rajnandgaon (C.G.)

For , Govt. Dr. Baba Saheb Bhimrao Ambedkar College

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT


(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



PLACE : RAJNANDGAON

DATED : 13-06-2024

UDIN : 24467317BKGPEQ7264

SELF FINANCE

GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE , DONGARGAON

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

			In Rs
RECEIPT	AMOUNT	PAYMENT	AMOUNT
BY OPENING BALANCE		TO EXPENSES	
CASH IN HAND	0.00	HONORARIUM EXPENSES	751542.00
BANK OF BARODA	1543171.23	TELEPHONE EXPENSES	46511.00
		PROGRAMME EXPENSES	92742.00
		ELECTRICITY EXPENSES	31515.00
		GENERAL EXPENSES	203149.00
		BANK CHARGES	472.00
BY RECEIPT		TET EXAM EXPENSES	50475.00
MISC. FEES & INCOME	1993838.00		
INTEREST FROM BANK	49299.00		
		BUILDING CONSTRUCTION	920018.00
		PURCHASE OF EQUIPMENT	186353.00
		PURCHASE OF FURNITURE	99994.00
		BIOMETRIC PURCHASE	58500.00
		PURCHASE OF AQUAGUARD	62500.00
		PURCHASE OF AIR CONDITION	56400.00
		TO CLOSING BALANCE	
		CASH IN HAND	0.00
		BANK OF BARODA	1026137.23
TOTAL	3586308.23	TOTAL	3586308.23

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For, AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT


PRINCIPAL

Govt. Dr. B. S. B. A. P. G. College


Dongargaon, Distt-Rajnandgaon (C.G.)

For, Govt. Dr. Baba Saheb Bhimrao Ambedkar College

PLACE : RAJNANDGAON

DATED : 13-06-2024

UDIN : 24467317BKGPEQ7264


(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



SELF - FINANCE
Govt. Dr. Baba Saheb Bhimrao Ambedkar College
DISTT – RAJNANDGAON (C.G)

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2023 &
INCOME EXPENDITURE ACCOUNT FOR THE YEAR THEN ENDED.

SCHEDULE '1' - NOTES ON ACCOUNT :

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

- (A) **ACCOUNTING POLICY** :- The Financial Statement have been prepared under historical cost convention , in accordance with the generally accepted accounting principles adopted consistently by the concern . The concern is following CASH SYSTEM of accounting.
- (B) **FIXED ASSETS** :- The Fixed Assets has been Shown at Cost .
- (C) **DEPRECIATION** : Depreciation on the Fixed Assets is not charged .
- (D) **INVENTORIES** : Stock are valued at Coast (app.) ,however no stock lying at year end.
- (E) **CONTINGENT LIABILITIES** :- As informed by the management , there is no Contingent Liability as on date .
- (F) **CONFRIMATION OF BALANCES/ACCOUNTS** : Parties Balances and their Accounts are subject to Reconciliation and Confirmation .
- (G) **CASH** :- The Cash Balance has not been physically verified by us .

For Govt. Dr. Baba Saheb Bhimrao Ambedkar College


PRINCIPAL

Govt.Dr.B.S.B.A. P.G. College
Dougargaon, Distt-Rajnandgaon (C.G.)

Place : Rajnandgaon

Date : 13/06/2024

UDIN : 24467317BKGPEQ7264

For, Ayush Sahu And Associates
CHARTERED ACCOUNTANT


(AYUSH SAHU)
PROPRIETOR
M.No. 467317



JANBHAGIDARI SAMITI

Dongargaon (C.G)

Financial Statement

For

the year ended
31st March 2022



AYUSH SAHU AND ASSOCIATES

CHARTERED ACCOUNTANTS

RAJNANDGAON (C.G)

Mob No.8999999214

E-mail : caayushsahugst@gmail.com

AYUSH SAHU AND ASSOCIATES
Chartered Accountants



RAJNANDGAON (C.G.)
491 441

CA AYUSH SAHU

E-mail: caayushsahugst@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Janbhagidari Samiti , Dongargaon (C.G)

We have audited the accompanying financial statements of Janbhagidari Samiti ,Dongargaon (C.G.) , which comprise the Balance Sheet as at **March 31,2022**, and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Chhattisgarh Society Registration Act'1973. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, 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 judgement, 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 internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

JAN BHAGIDARI SAMITI , DONGARGAON

RUNs :- Government College , Dongargaon [C.G]

BALANCE SHEET AS AT 31st MARCH 2022

FUND & LIABILITIES		AMOUNT	PROPERTIES & ASSET		AMOUNT
GENERAL FUND A/C			FURNITURE B/F	764335.00	
Opening Balance	9462681.10		Add : During the year	0.00	764335.00
Add : Excess of Income over Expen.	1374221.44	10836902.54			
PUSPA GANJIR			COMPUTER B/F	40196.00	
		2970.00	Add : During the year	56000.00	96196.00
			BUILDING B/F	4136874.00	
			Add : During the year	1655913.00	5792787.00
			AQUAGUARD B/F	37970.00	
			Add : During the year	0.00	37970.00
			EQUIPMENT	446192.00	
			Add : During the year	0.00	446192.00
			CLOSING BALANCE		
			CASH IN HAND	0.00	
			IN SAVING A/c WITH SBI COLLECTORATE	1088.65	
			Central Bank of India(3333889862)	3586303.89	
			FDR WITH SBI	115000.00	3702392.54
TOTAL		10839872.54	TOTAL		10839872.54

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT
FRN - 034284C

Ashu

(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



[Signature]
PRINCIPAL

Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)
FOR JANBHAGIDARI SAMITI , DONGARGAON

PLACE : RAJNANDGAON
DATED : 17-06-2024
UDIN : 24467317BKGPE57534

JAN BHAGIDARI SAMITI, DONGARGAON

Runs :- GOVERNMENT COLLEGE, DONGARGAON (C.G)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

		In Rs	
EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO EXPENSES :		BY INCOME :	
HONORARIUM EXPENSES	506364.00	BY MISC. FEES & INCOME	2426289.00
ELECTRICITY EXPENSES	163787.00		
COMPUTER REPAIR & MAINTENANCE	12325.00	BY INTEREST FROM BANK	108221.00
WAGES EXPENSE	24000.00		
GENERAL EXPENSES	5185.00		
INTERNET EXPENSES	29999.00		
SECURITY EXPENSES	77000.00		
AFFILIATION EXPENSES	35250.00		
WEBSITE MAINTENANCE	11000.00		
LEGAL EXPENSES	10680.00		
NAAC EXPENSES	88516.00		
PROGRAMME EXPENSES	29288.00		
PRINTING & STATIONARY	7410.00		
BANK CHARGES	483.56		
MISCELLANEOUS EXPENSES	159001.00		
EXCESS OF INCOME OVER EXPENDITURE	1374221.44		
TOTAL	2534510.00	TOTAL	2534510.00

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For, AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT
FRN -034284C


PRINCIPAL

Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)
For, JANBHAGIDARI SAMITI, DONGARGAON

PLACE : RAJNANDGAON
DATED : 17-06-2024
UDIN : 24467317BKGPE57534



(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



JAN BHAGIDARI SAMITI, DONGARGAON

[RUNS :- GOVERNMENT COLLEGE ,DONGARGAON (C.G)]

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

RECEIPT	AMOUNT	PAYMENT	In Rs AMOUNT
BY OPENING BALANCE		TO EXPENSES	
CASH IN HAND	0.00	HONORARIUM EXPENSES	506364.00
SBI SAVING COLLECTORATE	1088.65	ELECTRICITY EXPENSES	163787.00
Central Bank of India(3333889862)	3923995.45	COMPUTER REPAIR & MAINTENANCE	12325.00
SBI FDR	115000.00	WAGES EXPENSES	24000.00
		GENERAL EXPENSES	5185.00
BY RECEIPT		INTERNET EXPENSES	29999.00
MISC. FEES & INCOME	2426289.00	SECURITY EXPENSES	77000.00
INTEREST FROM BANK	108221.00	AFFILIATION EXPENSES	35250.00
		WEBSITE MAINTENANCE	11000.00
		LEGAL EXPENSES	10680.00
		NAAC EXPENSES	88516.00
		PROGRAMME EXPENSES	29288.00
		PRINITNG & STATIONARY	7410.00
		BANK CHARGES	483.56
		MISCELLANEOUS EXPENSES	159001.00
		TO BUILDING MANAGEMENT EXPENSES	1655913.00
		TO COMPUTER	56000.00
		TO CLOSING BALANCE	
		CASH IN HAND	0.00
		SBI SAVING COLLECTORATE	1088.65
		Central Bank of India(3333889862)	3586303.89
		SBI FDR	115000.00
TOTAL	6574594.10	TOTAL	6574594.10

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

Handwritten signature
PRINCIPAL

Govt.Dr.B.&B.A. P.G. College
Dongergaon, Dist-Rajnandgaon (C.G.)

For , JANBHAGIDARI SAMITI DONGARGAON

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT
FRN - 034284C

Handwritten signature
(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



PLACE : RAJNANDGAON
DATED : 17-06-2024
UDIN : 24467317BKGPE57534

JANBHAGIDARI SAMITI
DONGARGAON COLLEGE
DISTT – RAJNANDGAON (C.G)

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2022 &
INCOME EXPENDITURE ACCOUNT FOR THE YEAR THEN ENDED.

SCHEDULE '1' - NOTES ON ACCOUNT :

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

- (A) **ACCOUNTING POLICY** :- The Financial Statement have been prepared under historical cost convention , in accordance with the generally accepted accounting principles adopted consistently by the concern . The concern is following CASH SYSTEM of accounting.
- (B) **FIXED ASSETS** :- The Fixed Assets has been Shown at Cost .
- (C) **DEPRECIATION** : Depreciation on the Fixed Assets is not charged .
- (D) **INVENTORIES** : Stock are valued at Cost (app.) ,however no stock lying at year end.
- (E) **CONTINGENT LIABILITIES** :- As informed by the management , there is no Contingent Liability as on date .
- (F) **CONFIRMATION OF BALANCES/ACCOUNTS** : Parties Balances and their Accounts are subject to Reconciliation and Confirmation .
- (G) **CASH** :- The Cash Balance has not been physically verified by us .
- (H) Ledger has not been maintained properly by Society. The ledger balances of some expenses are not matching with the cash book .
- (I) In Cash book there are various overwriting and cuttings which should be avoided . Overwriting have not been authenticated properly .
- (J) The details regarding SBI account and FDR with SBI has not been provided by the management. The opening balances have been carried forward on the basis of previous audit report opening balances.

FOR JANBHAGIDARI SAMITI, DONGARGAON


PRINCIPAL
Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)

Place : Rajnandgaon

Date : 17-06-2024

UDIN : 24467317BKGPE57534

For, Ayush Sahu And Associates
CHARTERED ACCOUNTANT



(AYUSH SAHU)

PROPRIETOR

M.No. 467317



SELF-FINANCE

Govt. Dr. Baba Saheb Bhimrao Ambedkar College

Dongargaon (C.G)

Financial Statement

For

the year ended
31st March 2022



AYUSH SAHU AND ASSOCIATES

CHARTERED ACCOUNTANTS

RAJNANDGAON (C.G)

Mob No.8999999214

E-mail : caayushsahugst@gmail.com

AYUSH SAHU AND ASSOCIATES
Chartered Accountants



CA AYUSH SAHU

RAJNANDGAON (C.G.)
491 441

E-mail: caayushsahugst@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Principal,

We have audited the accompanying financial statements of SELF- FINANCE GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE DONGARGAON (C.G.) , which comprise the Balance Sheet as at **March 31,2022**, and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Chhattisgarh Society Registration Act'1973. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, 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 judgement, 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 internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 by the Act in the manner so required and 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 as on date **March 31, 2022**;
- (b) In the case of the Income & Expenditure Account, of the **surplus** for the year ended on that date

Place : Rajnandgaon
Dated : 13-06-2024
UDIN : 24467317BKGPEO8538

For, AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 034284C



(CA AYUSH SAHU)
M. No. - 467317



SELF FINANCE

GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE , DONGARGAON

BALANCE SHEET AS AT 31st MARCH 2022

In Rs

FUND & LIABILITIES	AMOUNT	PROPERTIES & ASSET	AMOUNT
GENERAL FUND A/C		FURNITURE B/F	385281.00
Opening Balance	1501444.63	Add : During the year	0.00
Add : Excess of Income over Expen.	768328.60		385281.00
	2269773.23	CCTV CAMERA B/F	36990.00
		Add : During the year	0.00
			36990.00
		NETWORK CONNECTION B/F	230602.00
		Add : During the year	0.00
			230602.00
		FAN B/F	9730.00
		AIR CONDITION B/F	38999.00
		LANGUAGE TRANSLATION MACHINE	25000.00
		CLOSING BALANCE	
		CASH IN HAND	0.00
		BANK OF BARODA	1543171.23
			1543171.23
TOTAL	2269773.23	TOTAL	2269773.23

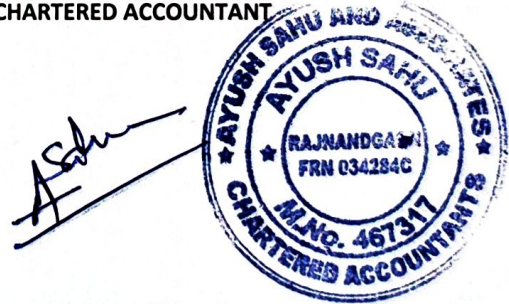
"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT


PRINCIPAL

Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)

For , Govt. Dr. Baba Saheb Bhimrao Ambedkar College



(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317

PLACE : RAJNANDGAON
DATED : 13-06-2024
UDIN : 24467317BKGPEO8538

SELF FINANCE

GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE , DONGARGAON
DISTT RAJNANDGAON

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

		In Rs	
EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO EXPENSES :		BY INCOME :	
HONORARIUM EXPENSES	622236.00	BY MISC. FEES & INCOME	1442650.00
MISCELLANEOUS EXPENSES	22220.00		
COMPUTER REPAIR & MAINTENANCE	20317.00	BY INTEREST FROM BANK	28548.00
TELEPHONE EXPENSE	33163.00		
PRINTING & STATIONARY	4425.00		
BANK CHARGES	508.40		
EXCESS OF INCOME OVER EXPENDITURE	768328.60		
TOTAL	1471198.00	TOTAL	1471198.00

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

W. S. B. A.
PRINCIPAL

Govt. Dr. B. S. B. A. P. G. College
Dongargaon, Distt-Rajnandgaon (C.G.)

For , Govt. Dr. Baba Saheb Bhimrao Ambedkar College

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT

AShu

(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



PLACE : RAJNANDGAON

DATED : 13-06-2024

UDIN : 24467317BKGPEO8538

SELF FINANCE

GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE , DONGARGAON

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

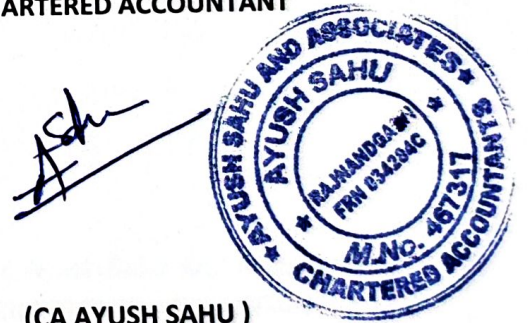
			In Rs
RECEIPT	AMOUNT	PAYMENT	AMOUNT
BY OPENING BALANCE		TO EXPENSES	
CASH IN HAND	0.00	HONORARIUM EXPENSES	622236.00
BANK OF BARODA	774842.63	MISCELLANEOUS EXPENSES	22220.00
		COMPUTER REPAIR & MAINTENANCE	20317.00
		TELEPHONE EXPENSES	33163.00
		PRINTING & STATIONARY	4425.00
		BANK CHARGES	508.40
BY RECEIPT		TO CLOSING BALANCE	
MISC. FEES & INCOME	1442650.00	CASH IN HAND	0.00
INTEREST FROM BANK	28548.00	BANK OF BARODA	1543171.23
TOTAL	2246040.63	TOTAL	2246040.63

"COMPARED WITH BOOKS OF ACCOUNT PRODUCED
BEFORE ME & FOUND IN AGREEMENT THERE WITH"

For , AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANT


PRINCIPAL
Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)
For , Govt. Dr. Baba Saheb Bhimrao Ambedkar College

PLACE : RAJNANDGAON
DATED : 13-06-2024
UDIN : 24467317BKGPEO8538



(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317

SELF - FINANCE
Govt. Dr. Baba Saheb Bhimrao Ambedkar College
DISTT – RAJNANDGAON (C.G)

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2022 &
INCOME EXPENDITURE ACCOUNT FOR THE YEAR THEN ENDED.

SCHEDULE '1' - NOTES ON ACCOUNT :

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

- (A) **ACCOUNTING POLICY** :- The Financial Statement have been prepared under historical cost convention , in accordance with the generally accepted accounting principles adopted consistently by the concern . The concern is following CASH SYSTEM of accounting.
- (B) **FIXED ASSETS** :- The Fixed Assets has been Shown at Cost .
- (C) **DEPRECIATION** : Depreciation on the Fixed Assets is not charged .
- (D) **INVENTORIES** : Stock are valued at Coast (app.) ,however no stock lying at year end.
- (E) **CONTINGENT LIABILITIES** :- As informed by the management , there is no Contingent Liability as on date .
- (F) **CONFIRMATION OF BALANCES/ACCOUNTS** : Parties Balances and their Accounts are subject to Reconciliation and Confirmation .
- (G) **CASH** :- The Cash Balance has not been physically verified by us .

For Govt. Dr. Baba Saheb Bhimrao Ambedkar College


PRINCIPAL
Govt.Dr.B.S.B.A. P.G. College
Dongargaon, Distt-Rajnandgaon (C.G.)

Place : Rajnandgaon

Date : 13/06/2024

UDIN : 24467317BKGPEO8538

For, Ayush Sahu And Associates
CHARTERED ACCOUNTANT



(AYUSH SAHU)
PROPRIETOR
M.No. 467317



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st March, 2021

JANBHAGIDARI SAMITI

DONGARGAON COLLEGE,

Dist : RAJNANDGAON (C.G.)

PARAS CHHAJED & CO.
CHARTERED ACCOUNTANTS
OPP. GAUSHALA, AZAD CHOWK
RAJNANDGAON (C.G.) 491 441
Ph. : (07744) 224246, 403903
Mobile : 94252-40246, 94252-86047
E-mail : paraschhajed@gmail.com

PARAS CHHAJED & CO.
Chartered Accountants



CA Paras Chhajed
B.Com., FCA, DISA (ICA) (Mobile 9425240246)
CA Ajay Kumar Jain
B.Com., FCA, (Mobile 9425286047)

Opp. Gaushala, Azad Chowk
RAJNANDGAON (C.G.)
491 441
Phone (07744) 224246; 403903
E-mail: paraschhajed@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Janbhagidari Samiti, Dongargaon (C.G.)

We have audited the accompanying financial statements of Janbhagidari Samiti, Dongargaon (C.G.), which comprise the Balance Sheet as at **March 31, 2021**, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Chhattisgarh Society Registration Act'1973. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, 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 judgement, 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 internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 by the Act in the manner so required and 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 Society as at **March 31, 2021**;
- (b) In the case of the Income and Expenditure Account, of the **Surplus** for the year ended on that date ;

Place : Rajnandgaon
Dated : 09/02/2022

VJLN - 22072368 ADFDJH 6755



For, PARAS CHHAJED & CO.
Firm Registration No. 003302C
CHARTERED ACCOUNTANTS

PARASMAL JAIN
(Partner)
M. No. 072368

JAN BHAGIDARI SAMITI, DONGARGAON
[RUNS :- GOVERNMENT COLLEGE, DONGARGAON (G.G.)]

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD
01.04.2020 TO 31.03.2021

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
BY OPENING BALANCE			TO EXPENSE		
CASH IN HAND	0.00		HONORARIUM EXPENSES	379712.00	
IN SAVING A/c WITH SBI COLLECTRATE	1088.65		LAB EXPENSE	35220.00	
IN SAVING A/c WITH CBI COLLECTRATE	3292596.95		PROGRAMME EXPESE	19632.00	
SBI FDR A/C	115000.00	3408685.60	BANK CHARGES	283.50	
BY INTEREST FROM BANK		100969.00	WAGES EXPENSE	119266.00	
BY MISC. FEES & INCOME		1294969.00	LEGAL FEES	33908.00	
			MISCELLENOUS EXPENSES	33590.00	
			ELECTRICITY BILL	137278.00	758889.50
BY RECEIPT FROM GOVT.		55280.00	TO BUILDING MANAGEMENT EXPENSES		60930.00
			TO CLOSING BALANCE		
			CASH IN HAND	0.00	
			IN SAVING A/c WITH SBI COLLECTRATE	1088.65	
			IN SAVING A/c WITH CBI COLLECTRATE	3923995.45	
			SBI FDR A/C	115000.00	4040084.10
TOTAL		4859903.60	TOTAL		4859903.60

For, JAN BHAGIDARI SAMITI, DONGARGAON

AS PER OUR REPORT OF EVEN DATE
For, PARAS CHHAJED & CO.
CHARTERED ACCOUNTANTS

PRESIDENT

SECRETARY

शास.डी.बाबा साहेब भीमराव अम्बेडकर
स्नातकोत्तर महाविद्यालय, डोंगरगाँव

PARASMAL JAIN
(Partner)
M. No. 072368

PLACE : RAJNANDGAON
DATE : 09/02/2022

UDLN- 22072368ADFDJH 6755



JAN BHAGIDARI SAMITI, DONGARGAON

(RUNS :- GOVERNMENT COLLEGE, DONGARGAON (C.G.)]

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD
01.04.2020 TO 31.03.2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
BY OPENING BALANCE		TO EXPENSE	
CASH IN HAND 0.00		HONORARIUM EXPENSES 379712.00	
IN SAVING A/c WITH SBI COLLECTRATE 1088.65		LAB EXPENSE 35220.00	
IN SAVING A/c WITH CBI COLLECTRATE 3292596.95		PROGRAMME EXPESE 19632.00	
SBI FDR A/C 115000.00	3408685.60	BANK CHARGES 283.50	
		WAGES EXPENSE 119266.00	
BY INTEREST FROM BANK	100969.00	LEGAL FEES 33908.00	
		MISCELLENOUS EXPENSES 33590.00	
BY MISC. FEES & INCOME	1294969.00	ELECTRICITY BILL 137278.00	758889.50
		TO BUILDING MANAGEMENT EXPENSES	60930.00
BY RECEIPT FROM GOVT.	55280.00		
		TO CLOSING BALANCE	
		CASH IN HAND 0.00	
		IN SAVING A/c WITH SBI COLLECTRATE 1088.65	
		IN SAVING A/c WITH CBI COLLECTRATE 3923995.45	
		SBI FDR A/C 115000.00	4040084.10
TOTAL	4859903.60	TOTAL	4859903.60

For, JAN BHAGIDARI SAMITI, DONGARGAON

AS PER OUR REPORT OF EVEN DATE
For, PARAS CHHAJED & CO.
CHARTERED ACCOUNTANTS

PRESIDENT

SECRETARY

शा.स.डी.बाबा साहेब भीमराव अम्बेडकर
स्नातकोत्तर महाविद्यालय, डोंगरगाँवPARASMAL JAIN
(Partner)
M. No. 072368PLACE : RAJNANDGAON
DATE : 09/02/2022

UDEN- 22072368ADFDJH 6755



JAN BHAGIDARI SAMITI, DONGARGAON

[RUNs :- GOVERNMENT COLLEGE, DONGARGAON (C.G.)]

BANK RECONCILIATION AS ON 31.03.2021

BALANCE AS PER CASH BOOK

3923995.45

ADD:

CHEQUE ISSUED BUT NOT PRESENT FOR PAYMENT IN BANK

CH. NO. 086759

6990.00

CH. NO. 086760

15760.00

BANK BALANCE AS ON 31.03.2020

3946745.45

For, JAN BHAGIDARI SAMITI, DONGARGAON

PRESIDENT

SECRETARY

कास.डॉ.बाबा साहेब भोसलेकर
स्नातकोत्तर महाविद्यालय, डोंगरगाँव

AS PER OUR REPORT OF EVEN DATE

For, PARAS CHHAJED & CO.

CHARTERED ACCOUNTANTS



PARASMAL JAIN

(Partner)

M. No. 072368

PLACE : RAJNANDGAON

DATE 09-02-2022

UDIN- 22072368ADEFJH675J



JANBHAGIDARI SAMITI
DONGARGAON COLLEGE,
DIST - RAJNANDGAON (C.G.)

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2021 & INCOME
AND EXPENDITURE ACCOUNT FOR THE YEAR THEN ENDED.

SCHEDULE '1' - NOTES ON ACCOUNTS :

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

1. METHOD OF ACCOUNTING :

Accounts relating to carrying out an educational institution activities of the concern are maintained on Cash Basis .

2. FIXED ASSETS :

Fixed Assets are stated at cost.

3. DEPRECIATION :

Depreciation on the Fixed Assets is not charged.

4. INVENTORIES :

Stocks are valued at Cost (app.), however no stock lying at the year end.

5. CONTINGENT LIABILITIES :

There is no system to estimate Contingent Liabilities .

6. There are no extraordinary items or material events occurring after the balance sheet date.

7. CONFIRMATION OF BALANCES/ACCOUNTS :

Parties Balances and their Accounts are subject to Reconciliation and Confirmation .

Signature to Schedules '1' to '1'

For, Janbhagidari Samiti, Rajnandgaon

PRESIDENT

SECRETARY

श्री. डी. भावा रावेंद्र भोसले काबेडकर
स्नातकोत्तर महाविद्यालय, डोंगरगाँव





INDEPENDENT AUDITOR'S REPORT

To the Principal,

We have audited the accompanying financial statements of, **SELF - FINANCE GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE DONGARGAON (C.G.)**, which comprise the Balance Sheet as at **March 31, 2021**, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, 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 judgement, 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 internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 by the Act in the manner so required and 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 Society as at **March 31, 2021**;
- (b) In the case of the Income and Expenditure Account, of the **Surplus** for the year ended on that date ;

Place : Rajnandgaon

Dated : 07.09.2021

07/09/2021

UDDN- 21072368AAAA7D9142



For, PARAS CHHAJED & CO.
Firm Registration No. 003302C
CHARTERED ACCOUNTANTS

PARASMAL JAIN
(Partner)
M. No. 072368

SELF - FINANCE
GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE, DONGARGAON
 DISTT. RAJNANDGAON
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD
01.04.2020 TO 31.03.2021

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
BY OPENING BALANCE			TO CONTINGENCIES		
CASH IN HAND	0.00		HONORARIUM EXPENSES	349184.00	
IN SAVING A/c WITH SBI COLLECTRATE	592732.33	592732.33	COMPUTER REPAIRING MAINTENANCE EXP.	35306.00	
BY INTEREST FROM BANK		18044.00	WIFI EXPENSES(BSNL)	29005.00	
BY MISC. FEES & INCOME		579620.00	BANK CHARGES	58.70	
BY ADVANCE RECEIPT FROM A F P D A/C		161676.00	MISCELLANEOUS EXPENSES	2000.00	415553.70
			TO ADVANCE RETURN TO A F P D A/C		161676.00
			TO CLOSING BALANCE		
			CASH IN HAND	0.00	
			IN SAVING A/c WITH SBI COLLECTRATE	774842.63	774842.63
TOTAL		1352072.33	TOTAL		1352072.33

For, Govt. Dr. Baba Saheb Bhimrao Ambedkar College

AS PER OUR REPORT OF EVEN DATE
 For, PARAS CHHAJED & CO.
 CHARTERED ACCOUNTANTS

Prady
 प्राधाय
 शास. डॉ. बाबा साहेब भीमराव
 अम्बेडकर महाविद्यालय डोंगरगाँव



Paras
 PARASMAI JAIN
 (Partner)
 M. No. 072368

PLACE : RAJNANDGAON
 DATE : 07.09.2021

07/09/2021

SELF - FINANCE
GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE, DONGARGAON
 DISTT. RAJNANDGAON (C.G.)
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD
01.04.2020 TO 31.03.2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO CONTINGENCIES		BY INTEREST FROM BANK	18044.00
HONORARIUM EXPENSES	349184.00		
COMPUTER REPAIRING MAINTENANCE EXP.	35306.00	BY MISC. FEES & INCOME	579620.00
WIFI EXPENSES(BSNL)	29005.00		
BANK CHARGES	58.70		
MISCELLANEOUS EXPENSES	2000.00		
TO SURPLUS DURING THE YEAR	182110.30		
TOTAL	597664.00	TOTAL	597664.00

For, Govt. Dr. Baba Saheb Bhimrao Ambedkar College

Prady
 प्राध्यापक
 शास. डॉ. बाबा साहेब भीमराव
 अम्बेडकर महाविद्यालय डोंगरगाँव



AS PER OUR REPORT OF EVEN DATE
 For, PARAS CHHAJED & CO.
 CHARTERED ACCOUNTANTS

Prady
 PARASMAL JAIN
 (Partner)
 M. No. 072368

PLACE : RAJNANDGAON
 DATE : 07.08.2021

07/09/2021

SELF - FINANCE
GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE, DONGARGAON
 DISTT. RAJNANDGAON (C.G.)
BALANCE SHEET AS AT 31.03.2021

FUND & LIABILITIES		AMOUNT	PROPERTIES & ASSETS	AMOUNT
GENERAL FUND B/F	1319334.33	1501444.63	FURNITURE B/F	385281.00
SURPLUS DURING THE YEAR	182110.30		Add: during the year	0.00
				385281.00
			C C TV CAMERA	36990.00
			ADD: DURING THE YEAR	0.00
				36990.00
			NETWORK CONECTION	230602.00
			ADD : DURING THE YEAR	0.00
				230602.00
			FAN	9730.00
			LANGUAGE TRANSLATION MACHINE	25000.00
			A C B/F	38999.00
			CLOSING BALANCE	0.00
			CASH IN HAND	774842.63
			IN SAVING A/c WITH SBI COLLECTRATE	774842.63
TOTAL		1501444.63	TOTAL	1501444.63

For, Govt. Dr. Baba Saheb Bhimrao Ambedkar College

AS PER OUR REPORT OF EVEN DATE
 For, PARAS CHHAJED & CO.
 CHARTERED ACCOUNTANTS

(Signature)
 प्रा. वि. यं
 शास. डॉ. बाबा साहेब भीमराव
 अम्बेडकर महाविद्यालय, डोंगरगाँव



(Signature)
 PARASMAL JAIN
 (Partner)
 M. No. 072368

PLACE : RAJNANDGAON
 DATE : 07.09.2021

07/09/2021

SELF - FINANCE
GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE, DONGARGAON

BANK RECONSILASION AS ON 31.03.2021

BALANCE AS PER CASH BOOK 774842.63


ADD:

CHQUE ISSUED BUT NOT CLEAR IN BANK
CH. NO. 925504 DATE 31.03.2021 2772/-
CH. NO. 925505 DATE 31.03.2021 42500/- 45272

BANK BALANCE AS ON 31.03.2021

820114.63

For, Govt. Dr. Baba Saheb Bhimrao Ambedkar College


प्रचार्य
शास. डॉ. बाबा साहेब भीमराव
अम्बेडकर महाविद्यालय डोंगरगाँव

AS PER OUR REPORT OF EVEN DATE
For, PARAS CHHAJED & CO.
CHARTERED ACCOUNTANTS


PARASMAL JAIN
(Partner)
M. No. 072368

PLACE: RAJNANDGAON
DATE: 07.09.2021

07/09/2021



SELF - FINANCE
GOVT. DR. BABA SAHEB BHIMRAO AMBEDKAR COLLEGE, DONGARGAON
DISTT. RAJNANDGAON (C.G.)

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2021 & INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR THEN ENDED.

SCHEDULE '1' - NOTES ON ACCOUNTS :

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

1. METHOD OF ACCOUNTING :

Accounts relating to carrying out an educational institution activities of the concern are maintained on Cash Basis .

2. FIXED ASSETS :

Fixed Assets are stated at cost.

3. DEPRECIATION :

Depreciation on the Fixed Assets is not charged.

4. INVENTORIES :

Stocks are valued at Cost (app.), however no stock lying at the year end.

5. CONTINGENT LIABILITIES :

There is no system to estimate Contingent Liabilities .

6. There are no extraordinary items or material events occurring after the balance sheet date.


7. CONFIRMATION OF BALANCES/ACCOUNTS :

Parties Balances and their Accounts are subject to Reconciliation and Confirmation .

8. In Cash book there are various overwritings and cuttings which should be avoided. Overwriting have not been authenticated properly.

9. Ledger has not been maintained properly by Society.

Signature to Schedules '1' to '1'
For, Govt. Dr. Baba Saheb Bhimrao Ambedkar College


प्रधान
शास. डॉ. बाबा साहेब भीमराव
अम्बेडकर महाविद्यालय डोंगरगाँव



PARAS CHHAJED & CO.
Chartered Accountants



Opp. Gaushala, Azad Chowk

RAJNANDGAON (C.G.)

491 441

Phone (07744) 224246; 403903

E-mail: paraschhajed@gmail.com

CA Paras Chhajed

B.Com., FCA, DISA (ICA) (Mobile 9425240246)

CA Ajay Kumar Jain

B.Com., FCA, (Mobile 9425286047)

INDEPENDENT AUDITOR'S REPORT

To the Members of Janbhagidari Samiti, Dongargaon (C.G.)

We have audited the accompanying financial statements of **Janbhagidari Samiti, Dongargaon (C.G.)**, which comprise the Balance Sheet as at **March 31, 2020**, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Chhattisgarh Society Registration Act'1973. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, 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 judgement, 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 internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 by the Act in the manner so required and 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 Society as at **March 31, 2020**;
- (b) In the case of the Income and Expenditure Account, of the **Surplus** for the year ended on that date ;

For, **PARAS CHHAJED & CO.**
Firm Registration No. 003302C
CHARTERED ACCOUNTANTS

Place : Rajnandgaon
Dated : 05/02/2022

U.DIN-22072368A)FBXX 8195




PARASMAL JAIN
(Partner)
M. No. 072368

JAN BHAGIDARI SAMITI, DONGARGAON

(RUNS :- GOVERNMENT COLLEGE, DONGARGAON (G.G.))

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD
01.04.2019 TO 31.03.2020

RECEIPTS

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
BY OPENING BALANCE			TO EXPENSE		
CASH IN HAND	0.00		HONORARIUM EXPENSES	355250.00	
IN SAVING A/c WITH SBI COLLECTRATE	1088.65		WAGES EXPENSE	14978.00	
IN SAVING A/c WITH CBI COLLECTRATE	1948889.90		AUDIT FEES	15000.00	
SBI FDR A/C	115000.00	2064978.55	PROGRAMME EXPENSE	7076.00	
			LAB EXPENSE	27035.00	
BY INTEREST FROM BANK		78299.00	PRINTING EXPENSE	69000.00	
			AFFILIATION FEES	62923.00	
BY MISC. FEES & INCOME		2398179.00	ELECTRICITY EXPENSES	247246.00	
			BANK CHARGES	356.95	
BY ADVANCE RECEIVED		366009.00	MISCELLANEOUS EXPENSES	4385.00	803249.95
BY RECEIPT FROM GOVT.		97388.00	TO ADVANCE PAID		366009.00
			TO BUILDING CONSTRUCTION		426909.00
			TO CLOSING BALANCE		
			CASH IN HAND	0.00	
			IN SAVING A/c WITH SBI COLLECTRATE	1088.65	
			IN SAVING A/c WITH CBI COLLECTRATE	3292596.95	
			SBI FDR A/C	115000.00	3408685.60
TOTAL		5004853.55	TOTAL		5004853.55

For, JAN BHAGIDARI SAMITI, DONGARGAON

AS PER OUR REPORT OF EVEN DATE
For, PARAS CHHAJED & CO.
CHARTERED ACCOUNTANTS

PRESIDENT

प्राचार्य
पारसजीबाबा **SECRETARY** श्रीमन्मन्मन् अम्बेडकर
इन्स्रुतकोल्लर महाविद्यालय, डोंगरगाँव

PARASMAL JAIN
(Partner)
M. No. 072368

PLACE : RAJNANDGAON
DATE : 05/02/2022

U D I N - 22072368ADFBXx8195



JAN BHAGIDARI SAMITI, DONGARGAON
[RUNs :- GOVERNMENT COLLEGE, DONGARGAON (C.G.)]

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD
01.04.2019 TO 31.03.2020

EXPENDITURE		AMOUNT	INCOME		AMOUNT
TO: EXPENSE			BY		
HONORARIUM EXPENSES		355250.00	MISC. FEES & INCOME		2398179.00
WAGES EXPENSE		14978.00	BY	INTEREST FROM BANK	78299.00
AUDIT FEES		15000.00	BY	RECEIPT FROM GOVT.	97388.00
PROGRAMME EXPESE		7076.00			
LAB EXPENSE		27035.00			
PRINTING EXPENSE		69000.00			
AFFILIATION FEES		62923.00			
ELECTRICITY		247246.00			
BANK CHARGES		356.95			
MISCELLENOUS EXPENSES		4385.00			
TO SURPLUS DURING THE YEAR		1770616.05			
TOTAL		2573866.00	TOTAL		2573866.00

For, JAN BHAGIDARI SAMITI, DONGARGAON

AS PER OUR REPORT OF EVEN DATE
For, PARAS CHHAJED & CO.
CHARTERED ACCOUNTANTS

PRESIDENT

[Signature]
प्रतिपद
शास.डी.बाबा साहेब शिंदे मराठवाडा अकादेमिक
स्नातकोत्तर महाविद्यालय, डोंगरगाँव
SECRETARY

[Signature]

PARASMAL JAIN
(Partner)
M. No. 072368

PLACE : RAJNANDGAON
DATE : 05/02/2022

UDIN- 22072368ADFBXX519J



JAN BHAGIDARI SAMITI, DONGARGAON

[RUNS :- GOVERNMENT COLLEGE, DONGARGAON (C.G.)]

BALANCE SHEET AS AT 31.03.2020

FUND & LIABILITIES		AMOUNT	PROPERTIES & ASSETS		AMOUNT
GENERAL FUND B/f	6999736.55		FURNITURE B/f	764335.00	
Add : SURPLUS DURING THE YEAR	1770616.05	8770352.60	Add: during the year	0.00	764335.00
PUSHPA GANJIR		2970.00	COMPUTER B/f	40196.00	
			Add: during the year	0.00	40196.00
			BUILDING B/f	3649035.00	
			Add: during the year	426909.00	4075944.00
			AQUAGUARD B/f	37970.00	
			Add: during the year	0.00	37970.00
			EQUIPMENT	446192.00	
			Add: during the year	0.00	446192.00
			CLOSING BALANCE		
			CASH IN HAND	0.00	
			IN SAVING A/c WITH SBI COLLECT	1088.65	
			IN SAVING A/c WITH CBI COLLECT	3292596.95	
			SBI FD A/C	115000.00	3408685.60
		8773322.60	TOTAL		8773322.60

AS PER OUR REPORT OF EVEN DATE
For, PARAS CHHAJED & CO.
CHARTERED ACCOUNTANTS

[Signature]
SECRETARY
शास.डॉ.बाबा साहब भिमराव अम्बेडकर
स्नातकोत्तर महाविद्यालय, डोंगरगाँव

[Signature]
PARASMAL JAIN
(Partner)
M. No. 072368

UDDN-22072368AD FRXX8195

Rajenderan
Date - 05/02/2022



JAN BHAGIDARI SAMITI, DONGARGAON

[RUNs :- GOVERNMENT COLLEGE, DONGARGAON (C.G.)]

BANK RECONCILIATION AS ON 31.03.2020

BALANCE AS PER CASH BOOK

3292596.95

**ADD: CHEQUE ISSUED BUT NOT PRESENT FOR PAYMENT IN BANK
CH. NO. 075224**

11770.00

BANK BALANCE AS ON 31.03.2020

3304366.95


#REF!

PRESIDENT

SECRETARY

**दास.डी.बाबा साहेब भीमराव अम्बेडकर
स्नातकोत्तर महाविद्यालय, डोंगरगाँव**

**AS PER OUR REPORT OF EVEN DATE
For, PARAS CHHAJED & CO.
CHARTERED ACCOUNTANTS**


**PARASMAL JAIN
(Partner)
M. No. 072368**

**PLACE : RAJNANDGAON
DATE : 05/02/2020**

UDDN-22072368ADFBXX8195



JANBHAGIDARI SAMITI
DONGARGAON COLLEGE,
DIST - RAJNANDGAON (C.G.)

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2020 & INCOME
AND EXPENDITURE ACCOUNT FOR THE YEAR THEN ENDED.

SCHEDULE '1' - NOTES ON ACCOUNTS :

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

1. METHOD OF ACCOUNTING :

Accounts relating to carrying out an educational institution activities of the concern are maintained on Cash Basis .

2. FIXED ASSETS :

Fixed Assets are stated at cost.

3. DEPRECIATION :

Depreciation on the Fixed Assets is not charged.

4. INVENTORIES :

Stocks are valued at Cost (app.), however no stock lying at the year end.

5. CONTINGENT LIABILITIES :

There is no system to estimate Contingent Liabilities .

6. There are no extraordinary items or material events occurring after the balance sheet date.

7. CONFIRMATION OF BALANCES/ACCOUNTS :

Parties Balances and their Accounts are subject to Reconciliation and Confirmation .

Signature to Schedules '1' to '1'

For, Janbhagidari Samiti, Rajnandgaon



PRESIDENT

SECRETARY
श.स.डी.बाबा साहेब भीमराव अम्बेडकर
स्नातकोत्तर महाविद्यालय, डोंगरगाँव