



कार्यालय प्राचार्य, शासकीय रानी अवंतीबाई लोधी महाविद्यालय,
घुमका, जिला-राजनांदगाँव (छ.ग.)

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Phone - 07744-296940

क्रमांक- 533/स्थापना/2024

घुमका, दिनांक - 28/11/2024

प्रति,


अपर संचालक,
उच्च शिक्षा संचालनालय
ब्लॉक-सी-3, द्वितीय तल एवं तृतीय तल
इन्द्रावती भवन, नवा रायपुर, अटल नगर रायपुर (छ.ग.)

- विषय :- जनभागीदारी मद एवं स्ववित्तीय योजना में प्राप्त राशि के आय-व्यय लेखा को अद्यतन करने बाबत।
- संदर्भ :- कार्यालय आयुक्त उच्च शिक्षा के पत्र क्रमांक 971/408/आउशि/सम./2024 नवा रायपुर, अटल नगर दिनांक 19.11.2024

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उपर्युक्त विषयान्तर्गत संदर्भित पत्र के परिपालन में लेख है, कि इस महाविद्यालय का सत्र 2023-24 की जनभागीदारी एवं स्ववित्तीय मद में विभिन्न स्रोतों से प्राप्त आय-व्यय के लेखाओं का ऑडिट रिपोर्ट आवश्यक कार्यवाही हेतु आपकी ओर सादर प्रेषित है।

संलग्न :- सत्र 2023-24 का ऑडिट रिपोर्ट।


(ज. सत्यदेव त्रिपाठी)

प्रभारी प्राचार्य
शासकीय रानी अवंती बाई लोधी महाविद्यालय,
घुमका, जिला-राजनांदगाँव (छ.ग.)



JANBHAGIDARI SAMITI

[Runs : Government Rani Avantibai Lodhi College , Ghumka]

Ghumka , Rajnandgaon (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



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 , Ghumka (C.G)

We have audited the accompanying financial statements of Janbhagidari Samiti ,Ghumka (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/ Observation/Comments/ Discrepancies

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
- c) We have not carried out physical verification of the works done at sites . The Expenditure has been considered on the basis of cash book and vouchers produced before us
- d) The major expenses has been incurred through cash , by withdrawing the cash from bank accounts it is strongly advisable for management to make the payments through bank accounts .

For, AYUSH SAHU AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 0342S4C

A. Sahu

(CA AYUSH SAHU)
M. No. - 467317



Place : Rajnandgaon
Dated : 23-11-2024
UDIN : 24467317BKGPHA1363

JANBHAGIDARI SAMITI, GHUMKA

[RUNs :- GOVERNMENT RANI AVANTIBAI LODHI COLLEGE ,GHUMKA(C.G)

BALANCE SHEET AS AT 31st MARCH 2024


FUND & LIABILITIES		AMOUNT	PROPERTIES & ASSET	AMOUNT
GENERAL FUND A/C				
Opening Balance	496891.00	555960.00	CYCLE STAND B/F	187517.00
Excess of Income over Expenditure	59068.00		PHOTOCOPY MACHINE B/F	111991.00
			WATER COOLER B/F	2600.00
			CLOSING BALANCE	
			CASH IN HAND	34261.00
			IN SAVING A/C WITH JSKB (602003071005)	219591.00
				253852.00
TOTAL		555960.00	TOTAL	555960.00

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

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


Principal
Govt. Rani Avantibai Lodhi College
GHUMKA, Distt. Rajnandgaon (C.G.)
FOR JANBHAGIDARI SAMITI GHUMKA

PLACE : RAJNANDGAON
DATED : 23-11-2024
UDIN : 24467317BKGPHA1363


(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317



JANBHAGIDARI SAMITI, GHUMKA

[RUNs :- GOVERNMENT RANI AVANTIBAI LODHI COLLEGE ,GHUMKA(C.G)]

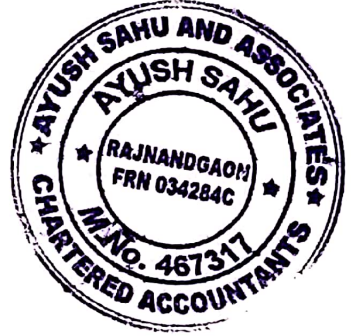
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

		In Rs	
EXPENDITURE	AMOUNT	INCOME	AMOUNT
EXPENSES :		BY INCOME :	
ONORARIUM (TEACHING STAFF)	370533.00	BY MISC. FEES & INCOME	852300.00
ONORARIUM (NON TEACHING STAFF)	319551.00	BY ADVANCE RECEIPT	81820.00
GENERAL REPAIR MAINTENANCE	3700.00	BY INTEREST FROM BANK	6714.00
AFFILIATION FEES	5900.00		
EVENT CELEBRATION & FLOWER EXP	19935.00		
ELECTRICITY BILL & TELEPHONE BILL	94118.00		
MISCELLANEOUS EXPENSES	38471.00		
INTERNET & COMPUTER EXPENSES	18660.00		
PRINTING & STATIONARY	10898.00		
EXCESS OF INCOME OVER EXPENDITURE (transferred to General Fund Acc.)	59068.00		
TOTAL	940834.00	TOTAL	940834.00

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

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

Asd



(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317

Principal
Principal
Govt. Rani Avantibai Lodhi College
GHUMKA, Distt. Rajnandgaon (C.G.)

FOR JANBHAGIDARI SAMITI GHUMKA

PLACE : RAJNANDGAON
DATED : 23-11-2024
UDIN : 24467317BKGPHA1363



JANBHAGIDARI SAMITI, GHUMKA

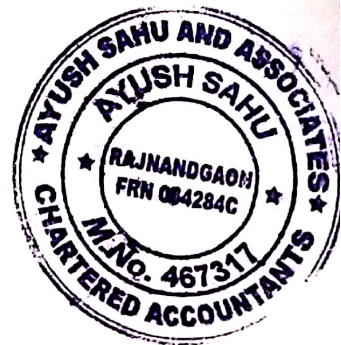
[RUNs :- GOVERNMENT RANI AVANTIBAI LODHI COLLEGE ,GHUMKA(C.G)

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

		In Rs	
RECEIPT	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCE		TO EXPENSES	
Cash in hand	28606.00	HONORARIUM (TEACHING STAFF)	370533.00
In SAVING A/c WITH JSKB (602003071005)	166178.00	HONORARIUM (NON TEACHING STAFF)	319551.00
		GENERAL REPAIR MAINTENANCE	3700.00
		AFFILIATION FEES	5900.00
RECEIPT		EVENT CELEBRATION & FLOWER EXP	19935.00
MISC. FEES & INCOME	852300.00	ELECTRICITY BILL & TELEPHONE BILL	94118.00
INTEREST FROM BANK	6714.00	MISCELLANEOUS EXPENSES	38471.00
ADVANCE RECEIPT (SAMAYOJAN)	81820.00	INTERNET & COMPUTER EXPENSES	18660.00
		PRINTING & STATIONARY	10898.00
		TO CLOSING BALANCE	
		Cash in hand	34261.00
		In SAVING A/c WITH JSKB (602003071005)	219591.00
TOTAL	1135618.00	TOTAL	1135618.00

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

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



AS

(CA AYUSH SAHU)
PROPRIETOR
M. NO. 467317

[Signature]
Principal
Govt. Rani Avantibai Lodhi College
GHUMKA, Distt. Rajnandgaon (C.G.)
FOR JANBHAGIDARI SAMITI GHUMKA

PLACE : RAJNANDGAON
DATED : 23-11-2024
UDIN : 24467317BKGPHA1363

JANBHAGIDARI SAMITI
GHUMKA 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 .

FOR JANBHAGIDARI SAMITI ,GHUMKA


Principal

Govt. Rani Avantibal Lodhi College
GHUMKA, Distt. Rajnandgaon (C.G.)

Place : Rajnandgaon

Date : 23-11-2024

UDIN :24467317BKGPFA1363

For, Ayush Sahu And Associates
CHARTERED ACCOUNTANT



(CA AYUSH SAHU)

PROPRIETOR

M.No. 467317

