

AUDITED FINANCIAL STATEMENTS

OF

**JANBHAGIDARI LOCAL MANAGEMENT COMMITTEE
DONGARGARH (C.G.)**

Financial Year 2023-2024

Audited By:

JINESH JAIN,

JASS & ASSOCIATES,

Chartered Accountants,

Branch :- Near Jain Mandir, Gol Bazar, Dongargarh. (C.G.)

Mobile : 8319008801

E-mail : joinjineshjain@gmail.com

AUDITORS REPORT

We have examined the Receipt & Payment Account and Income & Expenditure Account for the year ended on 31.03.2024 of Janbhagidari Local Management Committee - Dongargarh. These financial statements are the responsibilities of the Management. Our responsibility is to express an opinion on these financial statements based on our Audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial statements are free from material mis-statements. An audit includes examining, on a text basis, evidence supporting the amounts and disclosures in the financial statement. We believe that our audit provides a reasonable basis for our opinion.

1. We report the following observations/comments/discrepancies :-
 1. Ledgers account has not been maintained.
 2. Cash system of accounting has been followed.
 3. The Receipt & Payment account has been compiled from the balance abstracted from the cash book & other record & information provided to us.
 4. 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.
 5. Our report is based on the basis of books, records & information provided to us by the office bearers of the committee.
 6. We are not in any way concerned with the proprietary part of the expenditure incurred.
 7. It is not possible for us to verify whether the payments in excess of the specified limit have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
2. Subject to above, we report there on as under :-
 - a. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of comparison.
 - b. In my opinion & to the best of our information and according to the explanation given to us, the said financial statements are correct as the documents produced before us :-
 1. In case of the balance sheet, of the state of the affairs of society as at 31st March 2024 and
 2. In case of Income and Expenditure Account of the society for the year ended on that date.
 3. In case of Receipt and Payment Account of the society for the year ended on that date.

FOR M/S JASS & ASSOCIATES
CHARTERED ACCOUNTANTS



JANBHAGIDARI LOCAL MANAGEMENT COMMITTEE

DONGARGARH (C.G.) 491 445

BALANCE SHEET AS ON 31ST MARCH, 2024

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>	
OPENING BALANCE	4641734.00	AQUAGUARD WATER FILTER	35890.00
ADD: SURPLUS FOR THE YEAR	<u>1288943.00</u>	SUBMERCIBLE PUMP	25490.00
	5930677.00	SOUND SYSTEM & MIKE	13550.00
		FURNITURE	1134340.00
		ADD: PURCHASE DURING THE YEAR	<u>295000.00</u>
		BUILDING	2234256.00
		GREEN BOARD	36400.00
		MUSIC INSTRUMENT	13000.00
		COOLER	6200.00
		MEDAL DYE	3500.00
		WATER COOLER	186257.00
		MODEM	2520.00
		BIO METRIC EXPENSES	10135.00
		SPORTS MATERIAL	40008.00
		TATA SKY	14880.00
		FURNITURE	45042.00
		SOLAR PANEL	258300.00
		CC TV CAMERA	150000.00
		<u>DEPOSITS</u>	
		FDR	262265.00
		<u>CLOSING BALANCE:-</u>	
		CASH IN HAND	88036.00
		CASH AT BANK	<u>1075608.00</u>
TOTAL	5930677.00	TOTAL	5930677.00

As per our annexed report of even date.

CERTIFICATE :That the above is a correct and complete statement of Liabilities and Assets of JANBHAGIDARI LOCAL MANAGEMENT COMMITTEE, DONGARGARH (C.G.) for the year ended on 31st March, 2024 and is in agreement with the book of account maintained.

For, J A S S & ASSOCIATES
CHARTERED ACCOUNTANTS

JANBHAGIDARI LOCAL MANAGEMENT COMMITTEE



(Handwritten Signature)

PRESIDENT

SECRETARY

(JINESH JAIN)
PARTNER

JANBHAGIDARI LOCAL MANAGEMENT COMMITTEE
DONGARGARH (C.G.) 491 445

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2024

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
SALARY & HONORARIUM	198000.00	FEES FROM STUDENTS	1410200.00
VEHICLE RENT	4000.00	BANK INTEREST	23443.00
ELECTRICAL MAINTENANCE	13430.00	OTHER RECEIPT	95465.00
WEBSITE RENEWAL EXPENSES	10000.00	DONATION FROM ALLUMUNI RECEIVED	220000.00
PRINTING, STATIONARY & FLEX BANNER EXPENSES	5040.00		
OTHER EXPENSES	8083.00		
HARDWARE MAINTENANCE	92300.00		
REFRESHMENT EXPENSES	4560.00		
AUDIT FEES	11800.00		
ANNUAL FUNCTION EXPENSES	108656.00		
CLEANING EXPENSES	4296.00		
SURPLUS :- Being Excess of Income Over Expenditure	1288943.00		
TOTAL	1749108.00	TOTAL	1749108.00

As per our annexed report of even date.

CERTIFICATE :That the above is a correct and complete statement of Income and Expenditure of JANBHAGIDARI LOCAL MANAGEMENT COMMITTEE, DONGARGARH (C.G.) for the year ended on 31st March, 2024 and is in agreement with the book of account maintained.

For, J A S S & ASSOCIATES
CHARTERED ACCOUNTANTS

JANBHAGIDARI LOCAL MANAGEMENT COMMITTEE

PRESIDENT

SECRETARY

PLACE : DONGARGARH (C.G.)

DATE : 03/12/2024



(JINESH JAIN)
PARTNER
M. No. 523693

JANBHAGIDARI LOCAL MANAGEMENT COMMITTEE
DONGARGARH (C.G.) 491 445
RECEIPTS & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPT	AMOUNT(Rs)	PAYMENT	AMOUNT(Rs)
OPENING BALANCE:-		SALARY & HONORARIUM	198000.00
Cash in Hand	0.00		
Cash at Bank	411966.00	VEHICLE RENT	4000.00
FEES FROM STUDENTS	1410200.00	ELECTRICAL MAINTENANCE	13430.00
BANK INTEREST	23443.00	WEBSITE RENEWAL EXPENSES	10000.00
OTHER RECEIPT	95465.00	PRINTING, STATIONARY & FLEX BANNER EXPENSES	5040.00
DONATION FROM ALLUMUNI RECEIVED	220000.00	OTHER EXPENSES	8083.00
		HARDWARE MAINTENANCE	92300.00
		REFRESHMENT EXPENSES	4560.00
		AUDIT FEES	11800.00
		ANNUAL FUNCTION EXPENSES	108656.00
		CLEANING EXPENSES	4296.00
		<u>CAPITAL NATURE ITEMS</u>	
		FURNITURE	295000.00
		F D R	242265.00
		CLOSING BALANCE:-	1163644.00
		Cash in Hand	88036.00
		Cash at Bank	1075608.00
TOTAL	2161074.00	TOTAL	2161074.00

CERTIFICATE :That the above is a correct and complete statement of Receipts and Payments of JANBHAGIDARI LOCAL MANAGEMENT COMMITTEE, DONGARGARH (C.G.) for the year ended on 31st March, 2024 and is in agreement with the book of account maintained.

As per our annexed report of even date.

For, J A S S & ASSOCIATES
CHARTERED ACCOUNTANTS

JANBHAGIDARI LOCAL MANAGEMENT COMMITTEE

PRESIDENT

SECRETARY

PLACE : DONGARGARH (C.G.)
DATE : 03/12/2024



(Handwritten Signature)

(JINESH JAIN)
PARTNER
M. No. 523693

AUDITED FINANCIAL STATEMENTS

OF

**RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE
DONGARGARH (C.G.)**

Financial Year 2023-2024

Audited By:

JINESH JAIN,

JASS & ASSOCIATES,

Chartered Accountants,

National Corporate Park, G.E.Road, Raipur (C.G.)

Branch :- Near Jain Mandir, Gol Bazar, Dongargarh. (C.G.)

Mobile : 8319008801

E-mail : joinjineshjain@gmail.com

AUDITORS REPORT

We have examined the Receipt & Payment Account and Income & Expenditure Account for the year ended on 31.03.2024 of Red cross society of Govt Nehru PG College - Dongargarh. These financial statements are the responsibilities of the Management. Our responsibility is to express an opinion on these financial statements based on our Audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial statements are free from material mis-statements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. We believe that our audit provides a reasonable basis for our opinion.

1. We report the following observations/comments/discrepancies :-

1. Ledgers account has not been maintained.
2. Cash system of accounting has been followed.
3. The Receipt & Payment account has been compiled from the balance abstracted from the cash book & other record & information provided to us.
4. 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.
5. Our report is based on the basis of books, records & information provided to us by the office bearers of the committee.
6. We are not in any way concern with the proprietary part of the expenditure incurred.
7. The assessee has made some payments exceeding the limit of Rs.20,000.00 in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.

2. Subject to above, we report there on as under :-

- a. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of comparison.
- b. In my opinion & to the best of our information and according to the explanation given to us, the said financial statements are correct as the documents produced before us :-
 1. In case of the balance sheet, of the state of the affairs of society as at 31st March 2024 and
 2. In case of Income and Expenditure Account of the society for the year ended on that date.
 3. In case of Receipt and Payment Account of the society for the year ended on that date.

FOR M/S JASS & ASSOCIATES
CHARTERED ACCOUNTANTS



(Signature)

(JINESH JAIN)
PARTNER
M.NO. 523693

RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE

DONGARGARH (C.G.) 491 445

BALANCE SHEET AS ON 31ST MARCH, 2024

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
GENERAL FUND		FIXED ASSETS	
OPENING BALANCE	116393.00	FURNITURE	15280.00
LESS: DEFICIT FOR THE YEAR	<u>1912.00</u>		
	114481.00	CLOSING BALANCE:-	
		CASH IN HAND	0.00
		CASH AT BANK	<u>99201.00</u>
			99201.00
TOTAL	114481.00	TOTAL	114481.00

As per our annexed report of even date.

CERTIFICATE : That the above is a correct and complete statement of Liabilities and Assets of RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE, DONGARGARH (C.G.) for the year ended on 31st March, 2024 and is in agreement with the book of account maintained.

For, J A S S & ASSOCIATES
 CHARTERED ACCOUNTANTS

RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE



(Handwritten Signature)

(JINESH JAIN)
 PARTNER
 M. No. 523693

PRESIDENT

SECRETARY

PLACE : DONGARGARH (C.G.)

DATE : 03/12/2024

RECEIVED & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024
 DONGARGARH (C.G.) 491 445
 RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE

RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE
DONGARGARH (C.G.) 491 445
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2024

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
REFRESHMENT EXPENSES	1450.00	FEES FROM STUDENTS	80960.00
VEHICLE RENT	6000.00	BANK INTEREST	3111.00
BLAZER EXPENSES	45000.00	DEFICIT :- Being Excess of Expenditure Over Income	1912.00
OTHER EXPENSES	3888.00		
STATIONARY & FLEX BANNER EXPENSES	4925.00		
WAGES EXPENSES	24720.00		
TOTAL	85983.00	TOTAL	85983.00

CERTIFICATE :That the above is a correct and complete statement of Income and Expenditure of RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE, DONGARGARH (C.G.) for the year ended on 31st March, 2024 and is in agreement with the book of account maintained.

As per our annexed report of even date.

For, J A S S & ASSOCIATES
CHARTERED ACCOUNTANTS

RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE

PRESIDENT

SECRETARY

PLACE : DONGARGARH (C.G.)
DATE : 03/12/2024



(JINESH JAIN)
PARTNER
M. No. 523693

RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE
DONGARGARH (C.G.) 491 445
RECEIPTS & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPT	AMOUNT(Rs)	PAYMENT	AMOUNT(Rs)
OPENING BALANCE:-		REFRESHMENT EXPENSES	1450 00
Cash in Hand	0.00	VEHICLE RENT	6000 00
Cash at Bank	116393.00	BLAZER EXPENSES	45000 00
FEES FROM STUDENTS	80960.00	OTHER EXPENSES	3888 00
BANK INTEREST	3111.00	STATIONARY & FLEX BANNER EXPENSES	4925 00
		WAGES EXPENSES	24720 00
		<u>CAPITAL NATURE ITEMS</u>	
		FURNITURE	15280 00
		CLOSING BALANCE:-	
		Cash in Hand	0 00
		Cash at Bank	99201.00
TOTAL	200464.00	TOTAL	- 200464.00

CERTIFICATE :That the above is a correct and complete statement of Receipts and Payments of RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE, DONGARGARH (C.G.) for the year ended on 31st March, 2024 and is in agreement with the book of account maintained.

As per our annexed report of even date.

For, **J A S S & ASSOCIATES**
CHARTERED ACCOUNTANTS

RED CROSS SOCIETY OF GOVERNMENT NEHRU PG COLLEGE

PRESIDENT

SECRETARY

PLACE : DONGARGARH (C.G.)

DATE : 03/12/2024



(JINESH JAIN)
PARTNER
M. No. 523693

AUDITORS REPORT

We have examined the Receipt & Payment Account and Income & Expenditure Account for the year ended on 31.03.2024 of Swa Vittiya Government Nehru PG College - Dongargarh. These financial statements are the responsibilities of the Management. Our responsibility is to express an opinion on these financial statements based on our Audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial statements are free from material mis-statements. An audit includes examining, on a text basis, evidence supporting the amounts and disclosures in the financial statement. We believe that our audit provides a reasonable basis for our opinion.

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4. 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.
5. Our report is based on the basis of books, records & information provided to us by the office bearers of the committee.
6. We are not in any way concern with the proprietary part of the expenditure incurred.
7. The assessee has made some payments exceeding the limit of Rs.20,000.00 in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.

2. Subject to above, we report there on as under :-

- a. We have obtained all the information and explanations which, to the best, of our knowledge and belief, were necessary for the purposes of comparison.
- b. In my opinion & to the best of our information and according to the explanation given to us, the said financial statements are correct as the documents produced before us :-
 1. In case of the balance sheet, of the state of the affairs of society as at 31st March 2024 and
 2. In case of Income and Expenditure Account of the society for the year ended on that date.
 3. In case of Receipt and Payment Account of the society for the year ended on that date.



SWA VITTIYA GOVERNMENT NEHRU PG COLLEGE

DONGARGARH (C.G.) 491 445

BALANCE SHEET AS ON 31ST MARCH, 2024

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)	
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>		
OPENING BALANCE	224403.54	T V	7000 00	
ADD: SURPLUS FOR THE YEAR	<u>9500.50</u>	233904.04	BIO METRIC	8800 00
			COMPUTER	73136 00
			<u>CLOSING BALANCE:-</u>	
			CASH IN HAND	0.00
			CASH AT BANK	<u>144968.04</u>
TOTAL	233904.04	TOTAL	233904.04	

As per our annexed report of even date.

CERTIFICATE :That the above is a correct and complete statement of Liabilities and Assets of SWA VITTIYA GOVERNMENT NEHRU PG COLLEGE, DONGARGARH (C.G.) for the year ended on 31st March, 2024 and is in agreement with the book of account maintained.

For, J A S S & ASSOCIATES
 CHARTERED ACCOUNTANTS

SWA VITTIYA GOVERNMENT NEHRU PG COLLEGE



(Handwritten signature)

PRESIDENT SECRETARY

(JINESH JAIN)
 PARTNER
 M. No. 523693

PLACE : DONGARGARH (C.G.)
 DATE : 03/12/2024

SWA VITTIYA GOVERNMENT NEHRU PG COLLEGE
DONGARGARH (C.G.) 491 445
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2024

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
SALARY & HONORARIUM	255000.00	FEES FROM STUDENTS	611300.00
COMPUTER MAINTENANCE	9000.00	BANK INTEREST	7529.00
SIDDHI COMPUTER	93500.00		
ELECTRICAL MAINTENANCE	32750.00		
EXAM EXPENSES	100000.00		
GARDENING EXPENSES	5000.00		
PRINTING, STATIONARY AND FLEX EXPENSES	54950.00		
GIFT EXPENSES	40190.00		
TELEPHONE AND INTERNET EXPENSES	10754.00		
BANK CHARGES	324.50		
OTHER EXPENSES	7860.00		
DEFICIT :- Being Excess of Income Over Expenditure	9500.50		
TOTAL	618829.00	TOTAL	618829.00

As per our annexed report of even date.

CERTIFICATE :That the above is a correct and complete statement of Income and Expenditure of SWA VITTIYA GOVERNMENT NEHRU PG COLLEGE, DONGARGARH (C.G.) for the year ended on 31st March, 2024 and is in agreement with the book of account maintained.

For, J A S S & ASSOCIATES
CHARTERED ACCOUNTANTS

SWA VITTIYA GOVERNMENT NEHRU PG COLLEGE

PRESIDENT

SECRETARY

PLACE : DONGARGARH (C.G.)

DATE : 03/12/2024



(JINESH JAIN)
PARTNER
M No 523693

J A S S & ASSOCIATES

CHARTERED ACCOUNTANTS

NEAR JAIN MANDIR, GOL BAZAR
DONGARGARH (C.G.) 491 445**SWA VITTIYA GOVERNMENT NEHRU PG COLLEGE**
DONGARGARH (C.G.) 491 445
RECEIPTS & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPT	AMOUNT(Rs)	PAYMENT	AMOUNT(Rs)
OPENING BALANCE:-		SALARY & HONORARIUM	255000 00
Cash in Hand	0.00	COMPUTER MAINTENANCE	102500.00
Cash at Bank	217403.54	ELECTRICAL MAINTENANCE	32750.00
FEES FROM STUDENTS	611300.00	EXAM EXPENSES	100000.00
BANK INTEREST	7529.00	GARDENING EXPENSES	5000.00
		PRINTING, STATIONARY AND FLEX EXPENSES	54950.00
		GIFT EXPENSES	40190 00
		TELEPHONE AND INTERNET EXPENSES	10754.00
		BANK CHARGES	324.50
		OTHER EXPENSES	7860.00
		<u>CAPITAL NATURE ITEMS</u>	
		BIO METRIC PURCHASED	8800.00
		COMPUTER PURCHASED	73136.00
		CLOSING BALANCE:-	
		Cash in Hand	0 00
		Cash at Bank	144968.04
TOTAL	836232.54	TOTAL	836232.54

CERTIFICATE :That the above is a correct and complete statement of Receipts and Payments of SWA VITTIYA GOVERNMENT NEHRU PG COLLEGE, DONGARGARH (C.G.) for the year ended on 31st March, 2024 and is in agreement with the book of account maintained.

As per our annexed report of even date.

For, J A S S & ASSOCIATES
CHARTERED ACCOUNTANTS

SWA VITTIYA GOVERNMENT NEHRU PG COLLEGE

PRESIDENT

SECRETARY

PLACE : DONGARGARH (C.G.)

DATE : 03/12/2024



(JINESH JAIN)
PARTNER
M. No. 523693