

CONFIDENTIAL

JANBHAGADARI SAMITI
GOVT. MAHARSHI VALMIKI P.G.
COLLEGE
BHANUPRATAPPUR

FY. 2023-24

AUDITORS:

Pravin Chouradiya & Associates

Chartered Accountants

Near Majisa Kirana Stores

Antagarh Road Bhanupratappur

PIN- 494669

Mob 9425228309

Email- rahulchhaged30@gmail.com

Dist. Kanker (CG)



CO-ORDINATOR (I/OAC)

Govt. Maharshi Valmiki P.G. College
Bhanupratappur, Dist. - U. S. Kanker

[Handwritten Signature]

Principal

Govt. College Bhanupratappur
Distt. - Kanker (C. G.) 494 660



**Pravin Chouradiya & Associates
Chartered Accountants**

Near Majisa Kirana Stores Antagarh Road Gurudwara Complex Bhanupratappur
Dist. Uttar Bastar Kanker (Chhattisgarh) 494669
Phone: 9425228309,7000446565
E-mail: rahulchhaged30@gmail.com

Auditors' Report

To,
The Members
Janbhagidari Samiti
Govt. Maharshi Valmiki College
Bhanupratappur Kanker (C.G.)

We have audited the attached Standalone Financial Statements of Janbhagidari Samiti working under Govt. Maharshi Valmiki P.G. College Bhanupratappur Dist. Kanker (C.G.) as at 31ST March, 2024, Income & Expenditure Account, Receipts and Payment account for the year ended on that date. These financial statements are the responsibility of the Entity's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have 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 of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management, as well as evaluating the overall financial Statement presentation.

Nothing has come to our attention other than the qualification mentioned below that causes us to believe that the financial statement produced before us are not true and fair view.

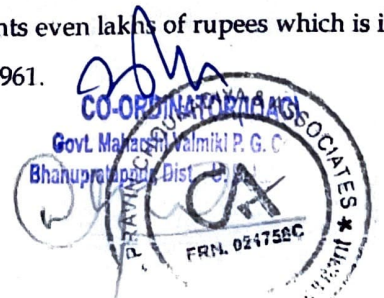
(i) Subject to comments mentioned below We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit :-

1. The samiti has not maintained the cash book and bank book properly there are several discrepancies were notices like the opening brought forward balances and not properly carried forwarded consequently incorrectly closing balances at several places. Further the contra entries are also not correctly made in the cash book.
2. The samiti has not produced any ledger accounts for verification before us and as informed to us that samiti has not maintained any ledger account for verification of personal balances.
3. The samiti is in regular practice of making the huge cash payments even lakhs of rupees which is in contravention of provision of section 40A(3) of Income Tax Act 1961.




Principal

Govt. College Bhanupratappur
Dist. - Kanker (C. G.) 494 660



JANBHAGIDARI SAMITI GOVT. MAHARSHI VALMIKI COLLEGE

BHANUPRATAPPUR

RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31st MARCH 2024

SOURCES OF FUND	Amt. (In Rs.)	Amt. (In Rs.)	APPLICATION OF FUND	Amt. (In Rs.)	Amt. (In Rs.)
OPENING BALANCE			PAYMENTS MADE		
Bank Balance	2,783,105		By Audit Fee & filling Exp and Tax Exp	79,420	
DEBIT BALANCE			By Salary Staff	945,300	
Capital Fund	241,247	3,024,352	By Telephone & Internet Exp	28,026	
			By University Affin & TA Exp.	65,975	
			By NAAC Exp Net	55,450	
		2,153,520	BY Examination Exp inc TADA	70,990	
		83,197	By Bank Charges	6,013	
			By Other Expenses	69,682	
			By Computer purchases	320,010	
			By Electricity Bill	36,380	
			By Stationary Expenses	11,260	
			By Bank Charges	6,013	
			By Construction of Toilet Building*	580,000	
			By Advance to Exam Dept	70,990	
			By Advance to RK Darro	40,000	
			By Repair & Maintenance	23,286	
			CLOSING BALANCE		
				2,852,274	2,408,795
					2,852,274
					5,261,069

*Construction of Toilet Building neither the Payment has been made in cash

AS PER BOOKS OF ACCOUNTS & DOCUMENTS PRODUCED BEFORE US

WITHIN OF OUR REPORT OF EVEN DATE ATTACHED

MANAGEMENT, GOVT. COLLEGE

Principal

Govt. College Bhanupratappur

Dist. - Kanker (C.G.) 494 669

DATE: 31.12.2024

SECRETARY

FOR, PRAVIN CHOURADIYA & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN : 021758C



CA RAHUL CHHAJED

PARTNER

M.No.440965

CO-ORDINATOR (QAC)

Govt. Maharshi Valmiki P. G. College
Bhanupratappur, Dist. - U. B.



Principal

Govt. College Bhanupratappur
Dist. - Kanker (C. G.) 494 669

**IANBHAGIDARI SAMITHI GOVT. MAHARSHI VALMIKI COLLEGE
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDING ON 31 MARCH 2024**

EXPENDITURE	Amt. (In Rs.)	INCOME	Amt. (In Rs.)
By Audit Fee & filling Exp and Tax Exp	79,420	By Fees Collection	2,153,520
By Salary Staff	945,300	By Bank Interest Income	83,197
By Telephone & Internet Exp	28,025		
By University Affin & TA Exp.	65,475		
By NAAC Exp Net	55,450		
BY Examination Exp inc TADA	70,590		
By Bank Charges	6,020		
By Other Expenses	69,680		
By Electricity Bill	36,380		
By Stationary Expenses	11,200		
By Bank Charges	6,010		
BY Advance to Exam Dept	70,990		
By Advance to RK Darro	40,000		
By Repair & Maintenance	23,280		
TO SURPLUS : TRF. TO FUND ACCOUNT	727,932		
TOTAL	2,236,717		2,236,717

"AS PER BOOKS OF ACCOUNTS & DOCUMENTS PRODUCED BEFORE US"

IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED.

FOR, GOVT. MV COLLEGE

Bsh
Principal
President
Govt. College Bhanupratappur
Dist. - Kanker (C. G.) 494 660
Secretary
DATE: 03.12.2024

FOR, PRAVIN CHOURADIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 021758C



Rahul Chhajed
RAHUL CHHAJED
PARTNER
M.No. 440965

[Signature]
CO-ORDINATOR (IQAC)
Govt. Maharshi Valmiki P. G. College
Bhanupratappur, Dist. - U. B. Kanker



Bsh
Principal
Govt. College Bhanupratappur
Dist. - Kanker (C. G.) 494 660

IANBHAGIDARI SAMITI GOVT. MAHARSHI VALMIKI COLLEGE

**BALANCE SHEET
AS ON 31st MARCH 2024**

LIABILITIES	Amt. (In Rs.)	ASSETS	Amt. (In Rs.)
TRUST FUND		FIXED ASSESTS	
CAPITAL BALANCE	6,356,522	Biomatric Machine	29,950
ADD: SURPLUS DURING THE YEAR	727,932	CCTV Camera	104,450
	7,084,454	Software	55,000
		Computers	131,700
		Projector	138,371
		Sollar Power Machine	325,692
		Furniture	111,649
		Photocopy Machine	16,500
		SpareMachine	1,800
		Printer	14,500
		Computers (CY)	320,010
		UPS	6,400
		Chair Tableset 300 pcs Purchase from Parv Buildcon	1,080,000
		Toilet Building, (CY)	580,000
		Cooler Purchase	42,570
		Cycle Stand Shed const, by Shalini Fabrication	923,610
		Slider & Door Purchase from Parv Buildcon	218,988
		BY Advance To Exam Dept.	70,990
		Advance to R.K. Darro	60,000
		CASH AND BANK BALANCES	
		Bank Balance (JSKB A/c 605018071121)	2,852,274
		Cash In Hand (As Certified by Office Berears)	-
TOTAL	7,084,454	TOTAL	7,084,454

"AS PER BOOKS OF ACCOUNTS & DOCUMENTS PRODUCED BEFORE US"

IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED.

FOR, GOVT. MV COLLEGE
Principal
Govt. College Bhanupratappu
Dist. - Kanker (C.G.) 494 669
DATE: 03.12.2024



FOR, PRAVIN CHOURADIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :021758C
CA RAHUL CHHAJED
PARTNER
M.No.440965

NOTES TO ACCOUNTS

1. ACCOUNTING POLICIES:

The Trust is following cash system of accounting wherein:-

- a) Incomes are accounted for on cash basis as and when received
- b) Expenses are accounted for on cash basis i.e as and when paid
- c) Ledgers are not maintained by the entity
- d) No internal control system for maintainence of daily cash receipts and expenses.
- f) Accured Interest on FDR has not been considered in the Financial Statements it is accounted on maturity basis.
- g) Figures have been rounded of to nearest rupee.
- h) Grouping of Expenses, Ledger ,Fund balances etc. have been re-arranged and regrouped wherever found necessary.
- i) Depreciation has not been provided in books of accounts and Fixed assets are stated at their Original Cost.

2. GENERAL:

- a) Our report is based on the basis of books , records & information provided to us by the management of the committee
- b) Cash in Hand is taken as certified by officer Boarers.

CO-ORDINATOR (IQAC)
Govt. Maharshi Valmiki P. G. College
Bhanupratappur, Dist. - U. B. Kanker

FOR, GOVT. MV COLLEGE
Principal
President
Govt. College Bhanupratappu
Dist. - Kanker (C.G.) 494 669
DATE: 03.12.2024



FOR, PRAVIN CHOURADIYA & ASSOCIATI
CHARTERED ACCOUNTANTS
FRN :021758C
CA RAHUL CHHAJED
PARTNER
M.No.440965

Principal
Govt. College Bhanupratappu
Dist. - Kanker (C.G.) 494 669