

# AUDIT REPORT

OF

RED CROSS  
GOVT SWAMI ATMANAND P.G COLLEGE  
NARAYANPUR (C.G)  
DISTRICT - NARAYANPUR - 494661

F.Y 2022-2023

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MANISH SONI & ASSOCIATES

*Chartered Accountants*

*BAZAR PARA ROAD, Dist - KONDAGAON, C.G.*

*Ph.No. 8817121718*

GMAIL- CAMANISHSONI555@GMAIL.COM

**AUDITORS' REPORT**

We have audited the attached Balance Sheet of

**RED CROSS, GOVT. SWAMI ATMANAND P.G COLLEGE**

**DISTRICT- NARAYANPUR - 494661**

as on **31.03.2023** and also Receipts & Payment and Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our Audit.

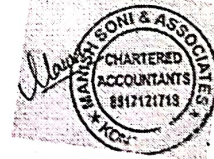
We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, 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; we believe that our audit provides a reasonable basis for our opinion.

We report that :

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account as required by law have been kept, so far as appears from our examination of those books.
3. The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.

In our opinion and to the best of our information and according to the explanation given to us, the said account subject to the observation attached herewith give a true and fair view in conformity with the accounting principles generally accepted in India.

1. In the case of Balance Sheet, of the state of affairs as at **31.03.2023**
2. In the case of Receipts & Payment Account and Income & Expenditure Account Surplus for the year ended on that date.



**CA. MANISH KUMAR SONI**  
Proprietor, M.N. 432568

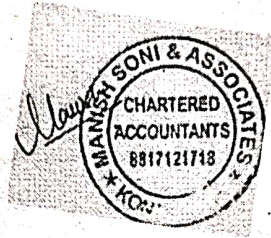
For, **MANISH SONI & ASSOCIATES**  
Chartered Accountants  
F.R.N. 022073C

**UDIN -**

Date- 15/10/2024  
Kondagaon

## ANNEXURE TO AUDITORS' REPORT

- 1 Cash system of accounting has been followed.
- 2 Discrepancies found during the audit is rectified during the course of audit.
- 3 Cash in Hand and at Bank is as certified by Management.
- 4 Record Necessary to verify Personal Nature of Exp has not maintained by assessee
- 5 Rules and regulation as drafted has not been followed by society
- 6 Cerified on basis of as information provided by assessee



**RED CROSS GOVT. SWAMI ATMANAND P.G COLLEGE**  
DISTRICT- NARAYANPUR - 494661

**RECEIPT AND PAYMENT ACCOUNT**  
for the year ending 31st March 2023

RECEIPT			PAYMENT		
TO <u>OPENING BALANCES</u>			By, <u>Expenses -</u>		9,503.00
CASH IN HAND	85,670.00		Audit Fees	7,500.00	-
CASH AT BANK	-	85,670.00	Bank charges	1121.00	
			Medicine Exp	882.00	
Fees received		44,120.00	By <u>CLOSING BALANCES</u>		123,094.00
			CASH IN HAND	3080.00	
Interest Received		2,807.00	CASH AT BANK	120014.00	
		<u>132,597.00</u>			<u>132,597.00</u>

As per our audit report of even date

President/Secretary



CA. Manish Kumar Soni  
(Proprietor)  
MN - 432568

For, Manish soni & Associates.  
Chartered Accountants  
FRN - 022073C

Place -Kondagaon  
Date- 15/10/2024

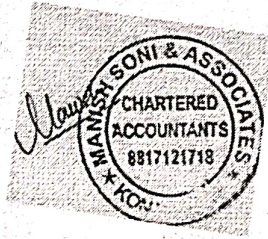
**RED CROSS, GOVT. SWAMI ATMANAND P.G COLLEGE**  
DISTRICT- NARAYANPUR - 494661

**INCOME AND EXPENDITURE ACCOUNT**

for the year ending 31st March 2023

EXPENDITURE		INCOME	
To, <u>EXPENSES -</u>		By, Interest received	2,807.00
<u>Audit Fees</u>	7,500.00		
<u>Bank charges</u>	1121.00	By Fees received	44,120.00
<u>Medicine Exp</u>	882.00		
To SURPLUS - EXCESS OF INCOME OVER EXPENDITURE	37,424.00		
	<u>46,927.00</u>		<u>46,927.00</u>

As per our audit report of even date



**CA. Manish Kumar Soni**  
(Proprietor)  
MN - 432568

Place - Kondagaon  
Date- 15/10/2024

For, Manish soni & Associates.  
Chartered Accountants  
FRN - 022073C

**RED CROSS, GOVT. SWAMI ATMANAND P.G COLLEGE**  
DISTRICT- NARAYANPUR - 494661

**BALANCE SHEET**  
as on 31st March 2023

LIABILITIES				
General Fund Opening Balances	85670.00	123,094.00	<b>FIXED ASSETS</b>	
<u>SURPLUS AS PER I&amp;E A/C</u>	<u>37424.00</u>		<b><u>CURRENT ASSETS</u></b>	
			<b>BANK BALANCES</b>	
			BANK BALANCES	120,014.00
			CASH IN HAND	3,080.00
		123,094.00		123,094.00

As per our audit report of even date



**CA. Manish Kumar Son**  
(Proprietor)  
MN - 432568

For, Manish soni & Associastes.  
Chartered Accountants  
FRN - 022073C

Place - Kondagaon  
Date- 15/10/2024

CONFIDENTIAL



**AUDITED FINANCIAL STATEMENTS**

**OF**

**JAN BHAGIDARI SAMITI**

**GOVT. SWAMI ATMANAND P.G COLLEGE**

**DISTRICT - NARAYANPUR - 494661**

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**FINANCIAL YEAR - 2022-23**

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**MANISH SONI & ASSOCIATES**  
CHARTERED ACCOUNTANTS

**AUDITORS' REPORT**

We have audited the attached Balance Sheet of

**JAN BHAGIDARI SAMITI**  
**DISTRICT - NARAYANPUR - 494661**

as on **31.03.2023** and also Receipts & Payment and Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our Audit.

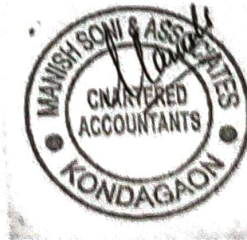
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We report that :

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account as required by law have been kept, so far as appears from our examination of those books.
3. The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.

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1. In the case of Balance Sheet, of the state of affairs as at **31.03.2023**
2. In the case of Receipts & Payment Account and Income & Expenditure Account Surplus for the year ended on that date.



**CA. MANISH KUMAR SONI**

For, **MANISH SONI & ASSOCIATES**  
Chartered Accountants  
M.No - 432568

Place- Kondagaon  
Date - 15/10/2024



ANNEXURE TO AUDITORS' REPORT

STATEMENTS OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES OF ACCOUNTS  
NOTES FORMING PART OF ACCOUNTS

**GENERAL**

Jan Bhagidari Samiti is run under Govt Swami Atmaanad P.G College

**ACCOUNTING**

The School is Following Cash System of Accounting

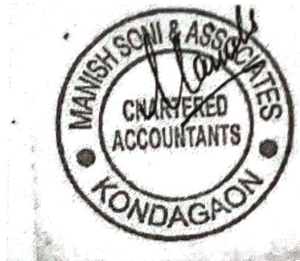
**FIXED ASSETS**

Fixed assets has been acquired at Historical cost method and depreciation has been charged on Fixed assets

Receipt and Salary Exp is as accepted as provided by managements, internal created voucher presented

Physical Verification Has not Been Conducted in The Process of Audit

Opening Balance is taken from Previous year audit Report'



**JAN BHAGIDARI SAMITI**  
DISTRICT - NARAYANPUR - 494661

**RECIPT AND PAYMENT ACCOUNT**  
for the Year Ended 31 March 2023

RECIPT		PAYMENT		
To	Opening Balances		By Bank Charges	441.00
	Cash in Hand	0.00		
	Cash at Bank	2198584.00	Salary	854618.00
			Computer	14261.00
	Interest	59187.00	cloth and shoes	571604.00
			Professionel Fess	31000.00
	Fees Received	1913230.00	Miscellenous	52001.00
			Furniture and fixture	354491.00
			Travelling Exp	30800.00
			Food Exp	12703.00
			Stationary	5890.00
			Registrar	150500.00
			CCTV	96087.00
			By, Closing	
			Cash in Hand	34100.00
			Cash at Bank	1962505.00
		4171001.00		4171001.00

As per our audit report of even date



**CA. MANISH KUMAR SONI**  
(Proprietor)

Place - Kondagaon  
Date - 15/10/2024

For, MANISH SONI & ASSOCIATES  
Chartered Accountants  
M.no - 432568

**JAN BHAGIDARI SAMITI**  
DISTRICT - NARAYANPUR - 494661

**INCOME AND EXPENDITURE ACCOUNT**  
for the Year Ended 31 March 2023

EXPENDITURE		INCOME	
To, <u>EXPENSES -</u>		By, Interest	59,187.00
Bank Charges	441.00	By Fees Received	1,913,230.00
Salary	854618.00		
cloth and shoes	571604.00		
Proffesional Fess	31000.00		
Miscellenous	52001.00		
Travelling Exp	30800.00		
Food Exp	12703.00		
Stationary	5890.00		
Registrar	150500.00		
To Defecit- Excess of Expenditure over income	262,860.00		
	<u>1,972,417.00</u>		<u>1,972,417.00</u>

As per our audit report of even date



**CA. MANISH KUMAR SONI**  
(Proprietor)

For, MANISH SONI & ASSOCIATES  
Chartered Accountants

Place - Kondagaon  
Date - 15/10/2024

**JAN BHAGIDARI SAMITI**  
DISTRICT - NARAYANPUR - 494661

**BALANCE SHEET**

as on 31st March 2023

LIABILITIES		ASSETS	
<b>General Fund</b>		<b>FIXED ASSETS</b>	
Opening Balances	3735612.00		
Add - Surplus	262860.00	Construction	482,788.00
		Furniture	1,219,528.00
		Computer	89,501.00
		Water cooler	51,000.00
		Fan	2,050.00
		Assesories	57,825.00
		Crockery	3,085.00
		CCTV	96,087.00
		<b>Bank Balances</b>	
		Cash In Hand	34,103.00
		Cash at Bank	1,962,505.00
<b>TOTAL</b>	<b>3,998,472.00</b>	<b>TOTAL</b>	<b>3,998,472.00</b>

As per our audit report of even date



**CA. MANISH KUMAR SONI**  
(Proprietor)

For, MANISH SONI & ASSOCIATES  
Chartered Accountants

Place - Kondagaon  
Date - 15/10/2024