

CONFIDENTIAL

**AUDITED FINANCIAL STATEMENTS**

**OF**

**JAN BHAGIDARI SAMITI**

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

**DISTRICT - NARAYANPUR - 494661**

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**FINANCIAL YEAR - 2023-2024**

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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 **31.03.2024** 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 **31.03.2024**
2. In the case of Receipts & Payment Account and Income & Expenditure Account Surplus for the year ended on that date.



**CA. MANISH KUMAR SONI**

Place- Kondagaon  
Date - 21/10/2024

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

**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

Reciept 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 2024

RECIPT		₹	PAYMENT	₹
To	Opening Balances		By Bank Charges	118.00
	Cash in Hand	34100.00	Salary	1326231.00
	Cash at Bank	2025105.00	technology services	48800.00
	Interest	49482.00	Proffessional Fess	10700.00
	Fees Received	971150.00	Miscellenous	10900.00
			Seeting Fees	23280.00
			Food and Hotel Exp	1600.00
			Stationary and bookw	47936.00
			affilation Fees	10500.00
			By, Closing	
			Cash in Hand	0.00
			Cash at Bank	1599772.00
		<b>3079837.00</b>		<b>3079837.00</b>

As per our audit report of even date



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

Place - Kondagaon  
Date - 21/10/2024

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 2024

EXPENDITURE	₹	INCOME	₹
To, <u>EXPENSES</u> -		By, Interest	49,482.00
Bank Charges	118.00	By Fees Received	9,71,150.00
Salary	1326231.00		
technology services	48800.00		
Professional Fess	10700.00		
Miscellenous	10900.00		
Seeting Fees	23280.00		
Food and Hotel Exp	1600.00		
Stationary and bookw	47936.00		
affiliation Fees	10500.00		
To Defecit- Excess of Expenditure over income	(4,59,433.00)		
	<u>10,20,632.00</u>		<u>10,20,632.00</u>

As per our audit report of even date



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

Place - Kondagaon  
Date - 21/10/2024

For, MANISH SONI & ASSOCIATES  
Chartered Accountants

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

**BALANCE SHEET**  
as on 31st March 2024

LIABILITIES	₹	ASSETS	₹
<b>General Fund</b>		<b>FIXED ASSETS</b>	
Opening Balances 4061069.00		Construction	4,82,788.00
Add - Surplus - 459433	36,01,636.00	Furniture	12,19,528.00
		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	
		Cash at Bank	15,99,772.00
<b>TOTAL</b>	<b>36,01,636.00</b>	<b>TOTAL</b>	<b>36,01,636.00</b>

As per our audit report of even date



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

For, MANISH SONI & ASSOCIATES  
Chartered Accountants

Place - Kondagaon  
Date - 21/10/2024

# AUDIT REPORT

OF

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

F.Y 2023-2024

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MANISH SONI & ASSOCIATES

*Chartered Accountants*

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

*Ph.No. 8817121718*

GMAIL- CAMANISHSONI555@GMAIL.COM

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**AUDITORS' REPORT**

We have audited the attached Balance Sheet of

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

as on **31.03.2024** 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 statments based on our Audit.

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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 **31.03.2024**
2. In the case of Receipts & Payment Account and Income & Expenditure Account Surplus for the year ended on that date.



*Manish*

**CA. MANISH KUMAR SONI**

Proprietor, M.N. 432568

For, **MANISH SONI & ASSOCIATES**

Chartered Accountants

F.R.N. 022073C

**UDIN -**

Date- 21/10/2024  
Kondagaon



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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 2024

RECEIPT	₹	₹	PAYMENT	₹	₹
<u>TO OPENING BALANCES</u>					6,136.00
CASH IN HAND	3,080.00		By, <u>Expenses -</u>	5,664.00	-
CASH AT BANK	1,20,014.00	1,23,094.00	<u>Printing</u>	472.00	
			<u>Bank charges</u>		
Fees received		31,800.00	By <u>CLOSINGG BALANCES</u>		1,52,664.00
Interest Recived		3,906.00	CASH IN HAND	3140.00	
			CASH AT BANK	149524.00	
		<u>1,58,800.00</u>			<u>1,58,800.00</u>

As per our audit report of even date

President/Secretary

Place -Kondagaon  
Date: 21/10/2024



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

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

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

**INCOME AND EXPENDITURE ACCOUNT**

for the year ending 31st March 2024

EXPENDITURE	₹	INCOME	₹
To, <u>EXPENSES</u> -		By, Interest received	3,906.00
<u>Printing</u>	5,664.00	By Fees received	31,800.00
<u>Bank charges</u>	472.00		
To SURPLUS - EXCESS OF INCOME OVER EXPENDITURE	29,570.00		
	<u>35,706.00</u>		<u>35,706.00</u>

As per our audit report of even date



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

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

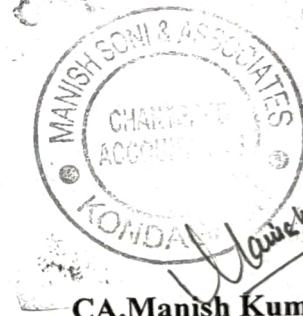
Place - Kondagaon  
Date- 21/10/2024

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

**BALANCE SHEET**  
 as on 31st March 2024

LIABILITIES	₹		₹
General Fund Opening Balances 123094.00	1,52,664.00	<b>FIXED ASSETS</b>	-
<b>SURPLUS AS PER I&amp;E A/C 29570.00</b>		<b>CURRENT ASSETS</b>	
		BANK BALANCES	1,49,524.00
		BANK BALANCES	3,140.00
		CASH IN HAND	
	1,52,664.00		1,52,664.00

As per our audit report of even date



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

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

Place - Kondagaon  
 Date- 21/10/2024