

MAHARSHI BHARAT & CO.
Chartered Accountants

Maharshi Bharat
B.Com FCA DISA CAAT
Office:
Beside Bilaspur Nagarik Sahakari Bank
Opposite Chandra Park
Po/Distt: Bilaspur (C G)

(M) +91-9425540865/9827890071
email: camaharshibharat@gmail.com
Res:
Behind of Mission H S School
Rajendra Nagar
Po/Distt: Bilaspur (C G)

AUDIT REPORT

To
The Principal/ President
Self Finance Scheme
Govt. College, Akaltara
Distt: Janjgir-Champa (C G)

Sub: Audit of Self Finance Scheme for the Year 2021-2022

Sir,
We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of **Self Finance Scheme of Govt. College, Akaltara, Distt: Janjgir-Naila (C G)** for the period from 01.04.2021 to 31.03.2022

1 On the basis of examination of books of account and according to the information given to us, we report our following observation/comments :

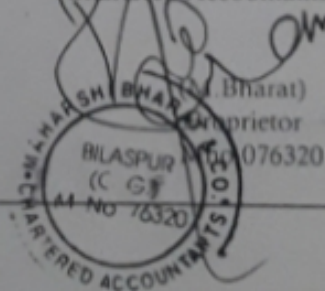
- a The above statement are in agreement with the books of Account maintained.
- b Ledger account are not maintained
- c Cash in hand are taken as certified by the Principal
- d Cash at bank are subject to Bank reconciliation
- e Collection from Students are taken as per Cash Book
- f TDS Provisions does not followed by the Self Finance Scheme account.
- h Cash System of Accounting is followed by the Samiti.
- i Meeting register have not been produce before us.

2 Subject to above, we report that:

- (a) 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.
- (b) In our opinion and to the best of information and according to the explanations given to us, the Receipt & Payment Account of the Self Finance Scheme for the period covered under the audit is in agreement with the books of accounts maintained by the College.

Place: Bilaspur (C G)
Date :28.08.2022

UDIN 22076320AQHMYL8997
For, MAHARSHI BHARAT & CO.
Chartered Accountants



MAHARSHI BHARAT & CO.
Chartered Accountants

TILAK NAGAR, SHIVAJI CHOWK, BILASPUR (C.G.)
(M) +91-94255-40865 / 98278-90071

GOVT. COLLEGE AKALTARA
(GOVT DR.INDRAJEET SINGH COLLEGE, AKALTARA)
AKALTARA, DISTT: JANJGIR CHAMPA (C.G.)

SELF FINANCE 2021-2022

RECEIPT AND PAYMENT ACCOUNT OF SELF FINANCE SCHEME
FOR THE YEAR ENDING ON 31st MARCH 2022

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>RECURRING EXPENSES</u>	
Cash in hand	3503.00	Remuneration	467906.00
Cash at Bank		Affiliation Fee	20500.00
Central Bank of India	952050.00	Computer Expenses	20788.00
	955553.00	Office Expenses	31763.00
		NAAC Registration fee	29500.00
		Stationery and Printing	48195.00
		Repairs & Maintainanc	68620.00
		Audit fee	10000.00
			697272.00
<u>RECEIVED FROM STUDENTS.</u>	760497.00	<u>FIXED ASSETS</u>	
		Computer System	319389.00
<u>SAVING BANK INTEREST.</u>	25991.00		
		<u>CLOSING BALANCE.</u>	
		Cash in hand	72.00
		Cash at bank	
		Central bank of India	
		SA No.3633230773	725308.00
			725380.00
<u>TOTAL</u>	1742041.00	<u>TOTAL</u>	1742041.00

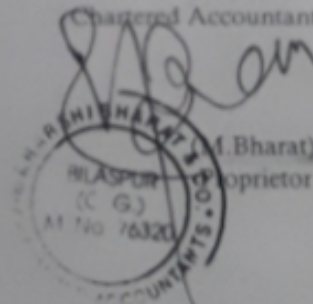
CERTIFICATE

Certified that the figures shown in the above
statement are true and correct

CERTIFICATE

As per our report of even date.

For, MAHARSHI BHARAT & CO.
Chartered Accountants



PRINCIPAL

Govt. College, Akaltara
Distt: Janjgir Champa (C.G.)

Place: Bilaspur (C.G.)
Date :28.08.2022

Handwritten signature of the Principal

GOVT. COLLEGE AKALTARA
 (GOVT.DR.INDRAJEET SINGH COLLEGE, AKALTARA)
 AKALTARA, DISTT: JANJGIR-CHAMPA (C.G.)

SELF FINANCE 2021-2022

INCOME AND EXPENDITURE ACCOUNT OF SELF FINANCE SCHEME
 FOR THE YEAR ENDING ON 31st MARCH 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
RECURRING EXPENSES		RECEIVED FROM STUDENTS	760497.00
Remuneration	467906.00		
Affiliation Fee	20500.00	SAVING BANK INTEREST	25991.00
Computer Expenses	20788.00		
Office Expenses	31763.00		
NAAC Registration fee	29500.00		
Stationery and Printing	48195.00		
Repairs & Maintainanc	68620.00		
Audit fee	10000.00		
	697272.00		
EXCESS OF INCOME OVER EXPENDITURE			
Tr to General Fund	89216.00		
TOTAL	786488.00	TOTAL	786488.00

BALANCE SHEET OF SELF FINANCE SCHEME
 AS AT 31st MARCH 2022

FUND AND LIABILITIES	AMOUNT	ASSETS AND PROPERITIES	AMOUNT
GENERAL FUND		FIXED ASSETS	
B/f	1108380.00	Books Purchase	10047.00
Add:		Computer System	414169.00
Excess of income oevr Expenditure	89216.00		424216.00
	1197596.00	TRF TO JANBHAGIDARI SAMITI	
		Dt.01.01.2020	48000.00
		CLOSING BALANCE	
		Cash in hand	72.00
		Cash at bank	
		Central bank of India	
		SA No.3633230773	725308.00
TOTAL	1197596.00	TOTAL	1197596.00

CERTIFICATE

Certified that the figures shown in the above
 statement are true and correct

[Signature]

PRINCIPAL
 Govt. College, Akaltara
 Distt: Janjgir-Champa (C G)

Place: Bilaspur (C.G.)
 Date: 28.08.2022

CERTIFICATE

As per our report of even date.

For MAHARSHI BHARAT & CO.
 Chartered Accountants

[Signature]


GOVT. COLLEGE WALATARA
GOVT. DEPARTMENT SINGH COLLEGE, WALATARA
WALATARA, DISTT. SHARDA (CHHATTISGARH, C.G.)

SELF-DECLARATION

BANK RECONCILIATION STATEMENT
CENTRAL BANK OF INDIA (IN TWO INSTANTS)
BALANCE AS PER BANK BOOK

BALANCE AS PER BANK (CENTRAL BANK OF INDIA IN TWO INSTANTS)

TOTAL

CERTIFICATE

Certified that the figures shown in the above
statement are true and correct.

CERTIFICATE

In my capacity as a teacher.

For: MANAGEMENT BOARD

REMARKS

Govt. College, Walatara
Distt. Sharda (C.G.)

Date: 20/11/2020

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Carthage

MAHARSHI BHARAT & CO.

Chartered Accountants

Maharshi Bharat
B.Com. FCA DISA CAAT

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AUDIT REPORT

To
The Principal/President
Jan Bhagidari Samiti
Govt. College, Akaltara
Distt: Janjgir-Champa (C G)

Sub: Audit of Jan Bhagidari Samiti for the Year 2021-2022

Sir,
We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of **Jan Bhagidari Samiti** of Govt. College, Akaltara, Distt: Janjgir-Champa (C G) for the period from 01.04.2021 to 31.03.2022

1 On the basis of examination of books of account and according to the information given to us, we report our following pbervation/comments :

- a The Samiti is registered with Register Firms and Societies Act.
- b The above statement are in agreement with the books of Account maintained.
- c Ledger account are not maintained
- d Cash in hand are taken as certified by the Principal
- e Cash at bank are subject to Bank reconciliation.
- f Collection from Students are taken as per Cash Book
- g TDS Provisions does not followed by the Janbhagidari Smiti
- h No Physical Verification has been done by us.
- i Cash System of Accounting is followed by the Samiti.
- j Meeting register have not been produce before us.
- k Advance are subject to Confirmation.

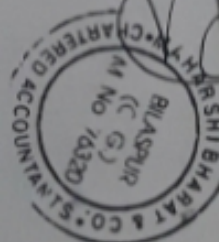
2 Subject to above, we report that:

- (a) 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.
- (b) In our opinion and to the best of information and according to the explanations given to us, the Receipt & Payment Account of the Janbhagidari Samiti for the period covered under the audit is in agreement with the books of accounts maintained by the Janbhagidari Samiti.

UDIN 22076320AQHMCM7998
For MAHARSHI BHARAT & CO.
Chartered Accountants

(M. Bharat)
Proprietor
Mno.076320

Place: Bilapsur (C.G.)
Date : 28.08.2022



MAHARSHI BHARAT & CO.
Chartered Accountants

TILAK NAGAR, SHIVAJI CHOWK, BILASPUR (C.G.)
(M) +91-94255-40865 / 98278-90071

GOVT. COLLEGE AKALTARA
(GOVT DR INDRAJEET SINGH COLLEGE, AKALTARA)
AKALTARA, DISTT: JANJIR-CHAMPA (C.G.)

RECEIPT AND PAYMENT ACCOUNT OF JANBHAGIDARI SAMITI
FOR THE YEAR ENDING ON 31st MARCH 2022

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>RECURRING EXPENSES</u>	
Cash in hand 3322.00		Remuneration 141000.00	
Cash at Bank		Computer Expenses 2500.00	
Central Bank of India 789103.00	792425.00	Office Expenses 8010.00	
		Stationery & Printing 640.00	
<u>COLLECTION FROM STUDENTS</u>	418750.00	Audit fee 10000.00	
		Repairs & Maintainance 18245.00	180395.00
<u>SAVING BANK INTEREST</u>	17729.00		
		<u>CLOSING BALANCE</u>	
		Cash in hand 2072.00	
		Cash at bank	
		Central bank of India	
		SA NO 2022705490 1046437.00	1048509.00
<u>TOTAL</u>	1228904.00	<u>TOTAL</u>	1228904.00

CERTIFICATE

Certified that the figures shown in the above
statement are true and correct

CERTIFICATE

As per our report of even date.

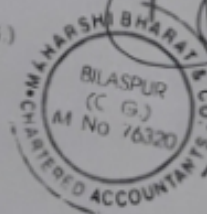
For, MAHARSHI BHARAT & CO.
Chartered Accountants

PRINCIPAL

Govt. College, Akaltara
Distt: Janjgir-Champa (C.G.)

Place: Bilaspur (C.G.)
Date: 28.08.2022

(M. Bharat)
Proprietor



Carthage

GOVT. COLLEGE AKALTARA
(GOVT DR INDRAJEET SINGH COLLEGE, AKALTARA)
AKALTARA, DISTT: JANJGIR-CHAMPA (C.G.)

INCOME AND EXPENDITURE ACCOUNT OF JANBHAGIDARI SAMITI
FOR THE YEAR ENDING ON 31st MARCH 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
RECURRING EXPENSES		COLLECTION FROM STUDENTS	418750.00
Remuneration	153000.00		
Computer Expenses	2500.00	SAVING BANK INTEREST	17729.00
Office Expenses	8010.00		
Stationery & Printing	640.00		
Audit fee	10000.00		
Repairs & Maintainance	18245.00		
	192395.00		
EXCESS OF INCOME OVER EXPENDITURE			
Tr to General Fund	244084.00		
TOTAL	436479.00	TOTAL	436479.00

BALANCE SHEET
AS AT 31st MARCH 2022

FUND AND LIABILITIES	AMOUNT	ASSETS AND PROPERTIES	AMOUNT
GENERAL FUND		FIXED ASSETS	
B/f	3117266.00	Computer	59260.00
Add:		Furniture & fixture	332892.00
Excess of income over Expenditure	244084.00	Building U/c	1000000.00
	3361350.00		
CF 83 DT. 12.12.2020	89381.00	FIXED DEPOSIT	
		No.3388866352 B/f	500000.00
		Dt.07.01.2019	500000.00
			1000000.00
RECEIVED FROM SELF FINANCE		STAFF ADVANCES GIVEN	
Dt. 01.01.2020	48000.00	M L Paikra 09.12.2016	24000.00
		M L Paikra 02.12.2016	24000.00
		M L Paikra 23.12.2016	24000.00
			72000.00
		WRONG RACTIFICATION OF MISTAKE	
		Dt.23.12.2020	
		Bank 15.10.2020	50.00
COSTING DIFFERENCE		COSTING DIFFERENCE	
Dt.17.07.2018-Cash		Total Expenses CF 125	43040.00
As per CB	36472.00	B/f	43090.00
Actual	34472.00	Cash Increase by	50.00
	2000.00		
Dt.28.06.2019-Cash		CLOSING BALANCE	
As per CB	89034.00	Cash in hand	2072.00
Actual	89064.00	Cash at bank	
	30.00	Central bank of India	1046437.00
TOTAL	3500761.00	TOTAL	3512761.00

CERTIFICATE

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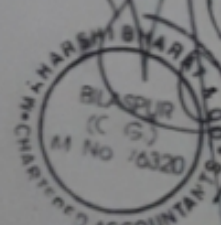
[Signature]

Govt. College, Akaltara
Distt: Janjgir-Champa (C.G.)

CERTIFICATE

As per our report of even date

For MAHARSHI BHARAT & CO
Chartered Accountants



Place: Bilaspur (C.G.)
Date: 28.08.2022

GOVT. COLLEGE AKALTARA
(GOVT DR INDRAJEET SINGH COLLEGE, AKALTARA)
AKALTARA, DISTT. JANJGIR-CHAMPA (C.G.)

BANK RECONCILIATION

BALANCE AS PER CASH BOOK				1046437.00
ADD: BANK INTEREST NOT ENTERED IN THE CASH BOOK				
2021-2022	30.11.2021	7505		
	28.02.2022	7463	14968	14968.00
BALANCE AS PER BANK : CENTRAL BANK OF INDIA SA NO 2022705490				1061405.00

CERTIFICATE

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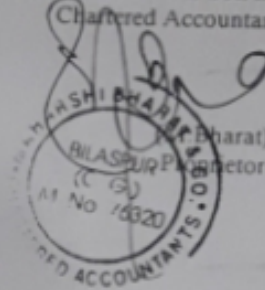
CERTIFICATE

As per our report of even date.

PRINCIPAL
Govt. College, Akaltara
Distt: Janjgir Champa (C.G.)

Place: Bilaspur (C.G.)
Date : 28.08.2022

For, MAHARSHI BHARAT & CO
Chartered Accountants



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