

**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

Jan Bhagidari Samiti

Govt Pt S S Mishra College

Po: Deobhoj, Distt: Gariyaband (C.G.)

**Sub: Audit of Jan Bhagidari Samiti for the Year 2020-2021**

Sir,

We have audited the attached Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Jan Bhagidari Samiti of Govt.Pt.S S Mishra College, Deobhoj, distt: Gariyaband (C G) for the period from 01.04.2020 to 31.03.2021

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 Cash at bank are subject to Bank reconciliation, as per Annexure B
- d Collection from Students are taken as per Cash Book
- e TDS Provisions does not followed by the Janbhagidari Smiti
- f Cash System of Accounting is followed by the Samiti.
- g In some cases Payment of more than Rs.10000/- are done by cash.

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 22076320AYZHMN2970  
For, MAHARSHI BHARAT & CO.  
Chartered Accountants

Place: Bilapsur (C.G.)

Date : 04.10.2022



(M.Bharat)  
Proprietor  
Mno.076320

GOVT. PT. S S MISHRA COLLEGE, DEOBHOJ  
PO/DISTT: GARIYABAND (C.G.)

YEAR 2020-21

RECEIPT AND PAYMENT ACCOUNT OF JANBHAGIDARI SAMITI  
FOR THE YEAR ENDING ON 31st MARCH 2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>RECURRING EXPENSES</u>	
Cash in hand 233500.00		Miscellanoues Expenses 9060.00	
Cast at bank		Remuneration 209226.00	218286.00
Bank of Baroda No.87540100002526 661809.65	895309.65		
<u>FEES COLLECTION FROM STUDENTS</u>	388800.00	<u>CLOSING BALANCE</u>	
		Cash in hand 364708.00	
		Cast at bank	
		Bank of Baroda	
		No.87540100002526 701115.65	1065823.65
<b>TOTAL</b>	<b>1284109.65</b>	<b>TOTAL</b>	<b>1284109.65</b>

0.00

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.Pt.S S Mishra College  
PO: Deobhoj, Distt: Gariyaband (C.G.)

Place: Bilaspur (C.G.)  
Date : 04.10.2022

(M.Bharat)  
Proprietor



INCOME AND EXPENDITURE ACCOUNT OF JANBHAGIDARI SAMITI  
FOR THE YEAR ENDING ON 31st MARCH 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>RECURRING EXPENSES</b>		<b>FEES COLLECTION FROM STUDENTS</b>	
Miscellanoues Expenses	9060.00		388800.00
Remuneration	209226.00		
	218286.00		
<b>EXCESS OF INCOME OVER EXPENDITURE</b>			
Tr.to general Fund	170514.00		
<b>TOTAL</b>	<b>388800.00</b>	<b>TOTAL</b>	<b>388800.00</b>

0.00

BALANCE SHEET OF JANBHAGIDARI SAMITI  
AS AT 31st MARCH 2021

FUND AND LIABILITIES	AMOUNT	ASSETS AND PROPRITIES	AMOUNT
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
B/f	1648338.65	Furniture & Fixture	
Add: Excess of Income over Expenditure		B/f	687444.00
Tr.from General Fund	170514.00	Addition	0.00
	1818852.65		687444.00
		Laptop	
		B/f	69085.00
		Addition	0.00
			69085.00
<b>COSTING DIFFERENCE</b>		<b>COSTING DIFFERENCE</b>	
Dt.19.07.2019-Cash		Dt.01.07.20217-Cash	
Balance as per Cash Book	17500.00	Balance as per Cash Book	8442.00
Actual balance	13800.00	Actual Balance	8642.00
	3700.00		200.00
		<b>CLOSING BALANCE</b>	
		Cash in hand	364708.00
		Cast at bank	
		Bank of Baroda	
		No.87540100002526	701115.65
			1065823.65
<b>TOTAL</b>	<b>1822552.65</b>	<b>TOTAL</b>	<b>1822552.65</b>

0.00

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.Pt.S S Mishra College  
PO: Deobhoj, Distt: Gariyaband (C.G.)

Place: Bilaspur (C.G.)  
Date : 04.10.2022

(M.Bharat)  
Proprietor



ANNEXURE A: BANK RECONCILIATION

BALANCE AS PER CASH BOOK				701115.65
ADD: AMOUNT DEBITED IN THE BANK BUT NOT ENTERED IN THE CASH BOOK				
DATE	NO		AMOUNT	
16.02.2021	10897		28100	-28100
LESS: BANK CHARGES RECOVERED BY THE BANK				
11.03.2021			17.7	-17.7
BALANCE AS PER BANK				672997.95

CERTIFICATE

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