

JAN BHAGIDARI SAMITI  
GOVT. GIRL'S P.G. COLLEGE  
AMBIKAPUR  
DISTT-AMBIKAPUR [C.G.]

Financial Statements  
And  
Audit Report

For the year ended on  
30<sup>th</sup> June 2021

2020 - 21

**Auditors :**  
**Ajay R Gupta & Company**  
Chartered Accountants  
Joda-Pipal, Church Road,  
Ambikapur Distt Surguja (C.G.)  
Ph.No.07774-223006,099265-33432  
E-Mail : [ajayca01@gmail.com](mailto:ajayca01@gmail.com)

**AUDITOR'S REPORT**

To,

The Members

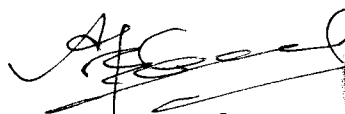
JAN BHAGIDARI SAMITI

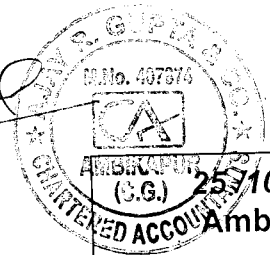
GOVT.GIRLS P.G COLLEGE

AMBIKAPUR DIST.SURGUJA{C.G}

- 1 We have examined the **Balance sheet as at 30<sup>st</sup> June 2021, Account Receipt and Payment Account** for the year ended on that date annexed hereto, of the Society to as above.
- 2 We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements; An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- 3 We further report:-
  - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit
  - b) In our opinion, proper book of accounts as required for the purpose of our audit have been kept so far as appears from our examination of the book.
  - c) In our opinion and to the best of information and according to explanations given to us, the said account gives true and fair view:
    - (i) In case of Receipts & Payment, of the state of affairs of the above named Society as on **30 st June 2021**.

**Ajay R Gupta & Company**  
Chartered Accountants

  
[Proprietor]  
CA. Ajay Kumar Gupta  
[M.No. 407874]

  
25/10/2021  
Ambikapur

**Ajay R Gupta & Company**  
Chartered Accountants

AT - Joda Pipal, Church Road, Ambikapur Distt. Suguja C.G Email: ajayca01@gmail.com, Mob.99265334

For 2020-2021

Bill No. Audit 19

Date 01/11/2021

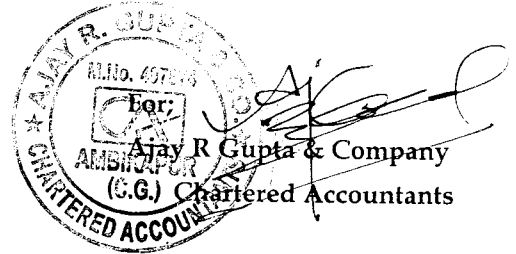
To The Principal  
Govt. Girl's P.G. College  
Ambikapur Distt. Surguja (CG).

Sub: Prep. Of Audit & Financial Statement for Jan Bhagidari Samiti Govt. Girl's  
P.G.College Ambikapur Distt. Surguja (CG).

Sr.No.	Discription of Services	Rate ( Rs.)	Amounts(Rs.)
1	Audit Report & Financial Statement For the period 1.07.2020 to 30.06.2021	14000.00	14000.00
<b>Total</b>		<b>Rs.</b>	<b>14000.00</b>

In Word Forteen Thousands Rs. Only.

Banking Details	
Bank Name:	State Bank of India
Branch	Collectorate Ambikapur
Account No.	32415226942
IFSC Code	SBIN0006262



CA. AJAY KUMAR GUPTA

**JAN BHAGIDARI SAMITI**  
Govt. Girls PG College  
Ambikapur Distt. Surguja Chattisgarh

**Receipt & Payment Account**

[ For the Period from 01.07.2020 to 30.06.2021 ]

RECEIPTS	Amount Rs.	Amount Rs.	PAYMENTS	Amount Rs.	Amount Rs.
<b>To OPNING BALANCES</b>			<b>By Fund Granted to Govt Girls College</b>		
Cash in Hand	0.00		<b>Ambikapur For</b>		
Cash at Bank	7,801,012.00	7,801,012.00	Website Development Cost		14000.00
CBI Namnakalan A/c 1681528277			Internet Setup for Online Classes		134455.00
			Books Purchased		58829.00
			<b>Administrative Expense :</b>		
<b>To Fees Reciept From Students</b>		2,732,000.00	Honorarium To Staff		460272.00
			Payment to Labour		15400.00
<b>To Interest received on Bank dep.</b>		219,999.00	Bank Charges	5.90	
			Rounded off	0.10	6.00
			<b>Repairing &amp; Maintainance :</b>		
			Electric Repairing & Maintainance Work		24555.00
			<b>By Closing Balances</b>		
			Cash In Hand	33500.00	
			Cash At-Bank	10011994.00	10045494.00
			CBI Namnakalan A/c 1681528277		
<b>Total (Rs.)</b>		<b>10,753,011.00</b>	<b>Total (Rs.)</b>		<b>10,753,011.00</b>

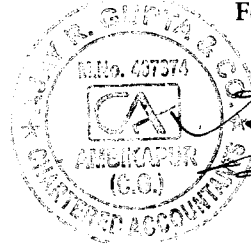
We Certify that above Receipts and Payments  
in Agreement with Books of Accounts maintained by  
**JAN BHAGIDARI SAMITI**  
Govt. Girls PG College  
Ambikapur Distt. Surguja Chattisgarh

Certified thate above statements is true & correct.  
*As Per our annexed report of even date*

**PRESIDENT      SECRETARY**

DATE :                      25/10/2021  
PLACE :                     Ambikapur

ICAI 'UDIN No.21407874AAAAGJ1385

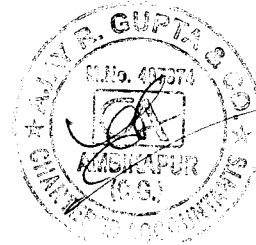


**For' Ajay R Gupta & Company**  
Chartered Accountants  
*(Signature)*  
Proprietor  
CA Ajay Kumar Gupta  
Memb.No.407874

JAN BHAI GIDARI SAMITI  
Govt. Girls PG College  
Ambikapur Distt. Surguja Chattisgarh

Bank Reconciliation  
01.07.2019 to 30.07.2020

	<u>Amounts ( Rs.)</u>
Bank Balance as per Book as on 30.06.2018	7801012.00
<b>Add:</b>	
1/ Cheque Issued by Payment But But not Clearing at bank till 30.06.2020	113820.00
2/ Cheque Issued by Payment But But not Clearing at bank till 30.06.2020	49500.00
<b>Balance as per Bank Book as on 30.06.2019</b>	<hr/> <hr/> <b>7964332.00</b>



Accounts and Significant Accounting Policies

3 to Account

**Bank Account** : It is advised to society members to transaction to be made through bank Account.

Accounting Policies

**1 METHOD OF ACCOUNTING**: The accounts are prepared under historical cost convention and on the basis of going concern employing cash system of accounting and materially comply with the mandatory Accounting Standards as applicable to the Institution, unless stated otherwise.

**2 INCOME RECOGNITION** : items of Income are recognized on cash basis, which are valued and certified by the Institutions. Interest received from bank of earlier Period , Entry has not been maintained in Cash book in earlier year but this year entry made all interest till the date..

**3 EXPENSES** : All significant expenses are accounted for on cash basis.

**4 CHANGE OVER PREVIOUS YEAR**: No Such changed .

**5 BALANCE OUTSTANDING**: Balance outstanding, if any are subject to reconciliation, confirmation and consequential adjustments.

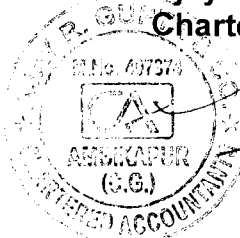
**( Bank Balance :Refer to Bank Reconciliation Sheet**

**6 OTHER ACCOUNTING POLICIES**: Other accounting policies which are not covered herein above are consistent with generally accepted accounting practices.

For –

JAN BHAGIDARI SAMITHI  
Govt.Girls PG College

For ' **Ajay R Gupta & Company**  
**Chartered Accountants**



*[Signature]*  
Proprietor  
[Ajay Kumar Gupta}