



**A A A P & Associates**  
Chartered Accountants

% Sunil Jain & Associates,  
1st Floor, Deshpande Building,  
Opp. Press Complex,  
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9827183358

## AUDITOR'S REPORT

TO,  
THE MEMBERS,  
JANBHAGIDARI PRABANDHAN SAMITI,  
GOVT. NAVEEN COLLEGE, BERLA  
BERLA DIST. DURG (C.G)

We have audited the accompanying financial statements of "Janbhagidari Prabandhan Samiti, Berla (C.G)", which comprises of Receipt & Payment Accounts, Income & Expenditure account & Balance Sheet for the year ended 31<sup>st</sup> March 2024, which are in agreement with the books of account maintained.

### *Management Responsibility for the Financial Statements*

Management is responsible for the preparation of these financial statements that gives a true and fair view of the financial position, financial performance of the Auditee in accordance with Accounting Standards issued by Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation & presentation of the financial statements that gives a true & fair view and is free from material misstatement whether due to fraud or error.

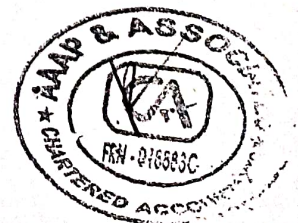
### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India which includes test checks, as well as evaluating the overall presentation of the financial statements.

### **A. Significant Accounting Policies:-**

#### 1) Accounting method:-

1. Cash method of Accounting is followed by "Janbhagidari Prabandhan Samiti".
2. Since the organization is Non-Profit in nature, depreciation has not been charged on Fixed Assets for the current year as per accounting policies.





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2) Cash & Bank Balances:-


Balance of Cash in hand is considered as per information provided to us and Balance in Bank Account is considered as per Bank Statements produced before us.

In our opinion and according to information and explanation given to us and subject to verification of Contribution collection Receipt Book, Bank Deposit Slip, Document of sanction for transfer of Fund for approved expenditure in conformity to objective of Organization and Utilization Certificate from respective Department/agencies the said financial statements read with the accounting policies and notes thereon, give a true and fair view of subject to:

- a) In the case of the Receipt and Payment account, of the Receipts and Payments for the year ending on 31<sup>st</sup> March, 2024.
- b) In the case of the Income & Expenditure account, excess of the Income over Expenditure for the year ending on 31<sup>st</sup> March, 2024.
- c) In the case of the Balance sheet, of the state of affairs of the above named organization as at 31<sup>st</sup> March, 2024.
- d) In case where payee receipts, acknowledgement, supporting and evidence are not available, the amount has been assumed as spent for the purpose of the affairs of the society
- e) Amount received in the bank directly is not accounted in cash books.

Place: Durg  
Date : 11.12.2024

For, M/S A A A P & Associates  
Chartered Accountants  
F.R.N - 018883C

  
CA POONAM JAIN  
(Partner)

M.No. 422134

UDIN: 24422134BKFPFO7061





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**Recommendation:**

1. Member should strengthening the Internal Control system
2. Maintain cash book reconciling with bank entries.
3. Auditing should be done with limited time gap to ensure proper accounting policy.



**Janbhagidari Prabhandh Samiti**  
**Govt. Naveen College Berla**

**Receipt & Payment account for the year ended as on 31st March 2024**

<b>Receipts</b>		<b>Amt (Rs.)</b>	<b>Payments</b>		<b>Amt (Rs.)</b>
<b>Opening Balance</b>			<b>Current Liabilities</b>		
Bank of Baroda (05277)	6,83,733.83	6,83,733.83	PD A/C	10,000.00	10,000.00
Cash-in-Hand	-				
<b>Incomes</b>			<b>Expenses</b>		
Fees Received	7,14,670.00	7,64,864.01	Affiliation Fees	10,200.00	6,13,498.00
Bank Interest	23,719.01		Cleaning Exps.	8,640.00	
Grant received	26,475.00		Affiliation Fees	20,000.00	
			Computer Repair & Main. Exp	50,370.00	
			Construction Exp.	16,400.00	
			Electrical Exp.	15,992.00	
			Electricity Exp.	48,710.00	
			Energy Audit Fees	5,200.00	
			Examination Exp.	20,155.00	
			Function Exp.	13,080.00	
			Mobile Recharge	300.00	
			Naac Exp.	11,129.00	
			News Paper Exp.	1,800.00	
			Office Exp.	13,902.00	
			Other Exps.	850.00	
			Physical Deveopment Fees	63,300.00	
			Printing & Statio. Exp.	42,804.00	
			Refreshment Exp.	11,850.00	
			Repair & Main Exp.	1,020.00	
			Salary Exp.	2,50,282.00	
			TDS Filling Fees	7,114.00	
			Travelling Exp.	400.00	
			<b>Closing Balance</b>		
			Bank of Baroda (05277)	8,25,099.84	8,25,099.84
			Cash-in-Hand	-	
<b>Total Rupees</b>		<b>14,48,597.84</b>	<b>Total Rupees</b>		<b>14,48,597.84</b>

Janbhagidari Prabandh Samiti Berla

Principal

*P. Bhand*

Principal

Govt. Naveen College

Place : Durberla, Dist. Bemetara

Date : 11/12/2024

For, M/s A A P & Associates  
Chartered Accountants  
F.R.N. 018883C

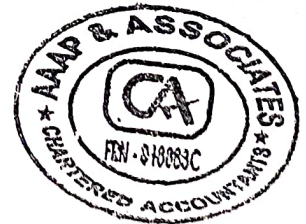
*CA Poonam Jain*

CA Poonam Jain

(Partner)

M.No. 422134

UDIN : 24422134BKFPFO7061



**Janbhagidari Prabhandh Samiti**  
**Govt. Naveen College Berla**

**Income & Expenditure account for the year ended as on 31st March 2024**

<u>Expenditure</u>	<u>Amt (Rs.)</u>	<u>Income</u>	<u>Amt (Rs.)</u>
<b>Expenses</b>	<b>6,13,498.00</b>	<b>Income</b>	<b>7,64,864.01</b>
Affiliation Fees	10,200.00	Fees Received	7,14,670.00
Cleaning Exps.	8,640.00	Bank Interest	23,719.01
Affiliation Fees	20,000.00	Grant received	26,475.00
Computer Repair & Main. E	50,370.00		
Construction Exp.	16,400.00		
Electrical Exp.	15,992.00		
Electricity Exp.	48,710.00		
Energy Audit Fees	5,200.00		
Examination Exp.	20,155.00		
Function Exp.	13,080.00		
Mobile Recharge	300.00		
Naac Exp.	11,129.00		
News Paper Exp.	1,800.00		
Office Exp.	13,902.00		
Other Exps.	850.00		
Physical Development Fees	63,300.00		
Printing & Statio. Exp.	42,804.00		
Refreshment Exp.	11,850.00		
Repair & Main Exp.	1,020.00		
Salary Exp.	2,50,282.00		
TDS Filling Fees	7,114.00		
Travelling Exp.	400.00		
<b>Excess of Income over Expenditure</b>	<b>1,51,366.01</b>		
<b>Total Rupees</b>	<b>7,64,864.01</b>	<b>Total Rupees</b>	<b>7,64,864.01</b>

Janbhagidari Prabandh Samiti Berla

Principal

*P. Baur*

**Principal**

**Govt. Naveen College**

**Berla, Dist. Bomstara**

Place : Durg  
Date : 11/12/2024

For, M/s A A A P & Associates  
Chartered Accountants  
F.R.N. 018883C

*P. Jain*  
CA Poonam Jain  
(Partner)

M.No. 422134

UDIN : 24422134BKFPFO7061



**Janbhagidari Prabhandh Samiti  
Govt. Naveen College Berla**

**Balance Sheet as on 31st March 2024**

Liability	Amt (Rs.)	Assets	Amt (Rs.)
<b>Capital A/c</b>		<b>Current liabilities</b>	12,920.00
Opening Balance	9,18,942.83	PD A/C	
Add : Surplus	1,51,366.01		3,48,214.00
<b>Current Liabilities</b>		<b>Fixed Assets</b>	
College Current A/c	1,15,925.00	Books Purchase	50,116.00
		Computer	99,320.00
		Cooler and Exhaust Fan	8,300.00
		Fan	4,725.00
		Lab Equipment	1,39,799.00
		Green Board	45,954.00
			8,25,099.84
		<b>Current Assets</b>	
		Bank of Baroda (05277)	8,25,099.84
		Cash-in-Hand	-
<b>Total Rupees</b>	<b>11,86,233.84</b>	<b>Total Rupees</b>	<b>11,86,233.84</b>

Janbhagidari Prabandh Samiti Berla

Principal

*P. B. Jain*

Principal

Govt. Naveen College

Place : Dufferin, Berla, Dist. Bometara

Date : 11/12/2024

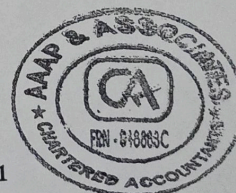
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BERLA DIST

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me.....	881510
Date.....	
Class	Adm
70222	
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