



A A A P & Associates
Chartered Accountants

% Sunil Jain & Associates,
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9827183358

AUDITOR'S REPORT

TO,
THE MEMBERS,
JANBHAGIDARI SAMITI,
JANBHAGIDARI PRABANDHAN SAMITI SHASKIYA MAHAVIDHALAYA,
BORI, DIST.- DURG (C.G.)

We have audited the accompanying financial statements of "JANBHAGIDARI PRABANDHAN SAMITI SHASKIYA MAHAVIDHALAYA BORI, DURG (C.G.), which comprises of Receipt & Payment Accounts, Income & Expenditure account & Balance Sheet for the year ended 31st March 2025, 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:- Mercantile method of Accounting is followed by "JANBHAGIDARI SAMITI".





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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:


- a) In the case of the Receipt and Payment account, of the Receipts and Payments for the year ending on 31st March, 2025.
- b) In the case of the Income & Expenditure account, excess of the Income over Expenditure for the year ending on 31st March, 2025.
- c) In the case of the Balance sheet, of the state of affairs of the above named organization as at 31st March, 2025.

3) General Remarks :

- a) Cash balance and ledger balances are subject to confirmation.
- b) 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 samiti.

Place: Durg
Date : 12-11-2025

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


CA POONAM JAIN
M. NO : 422134
(Partner)

UDIN: 25422134BMIFXB4843



JANBHAGIDARI SAMITI BORI, DURG
JANBHAGIDARI PRABANDHAN SAMITI SHASKIYA MAHAVIDHALAYA
BORI, DIST.- DURG (C.G.)

BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES		AMOUNT	ASSETS		AMOUNT
GENERAL FUND			FIXED ASSETS		4,61,889.75
OPENING BALANCE	10,97,559.35	9,97,497.35	AS PER ANNEXURE-A	4,61,889.75	
LESS : DEFICIT	1,00,062.00				
PROVISIONS			CASH & CASH EQUIVALENTS		5,79,157.60
PAYABLE TO GOVT. COLLEGE BORI	43,550.00	43,550.00	CASH IN HAND	-	
			CG RAJYA GRAMIN BANK (61809)	5,79,157.60	
TOTAL RUPEES		10,41,047.35	TOTAL RUPEES		10,41,047.35

FOR,
 JANBHAGIDARI SAMITI BORI, DURG 14.11.25
 प्राचार्य
 शासकीय नवीन महाविद्यालय बोरी
 जिला - दुर्ग (छ.ग.)
 PRINCIPAL
 PLACE :- DURG
 DATE :- 12-11-2025

FOR, M/S A A P & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN : 018883C
 CA POONAM JAIN
 M.NO. 22134
 PARTNER
 UDIN : 25422134BMIFXB4843



JANBHAGIDARI SAMITI BORI, DURG
JANBHAGIDARI PRABANDHAN SAMITI SHASKIYA MAHAVIDHALAYA
BORI, DIST.- DURG (C.G.)

RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPT	AMOUNT	PAYMENT	AMOUNT
OPG. BAL.		EXPENSES	
CASH IN HAND		ADVERTISEMENT EXP.	2,000.00
CG RAJYA GRAMIN BANK (61809)	8,00,797.60	AFFILIATION FEES	22,990.00
	8,00,797.60	BANK CHARGES	540.00
INCOME		COMPUTER EXP.	14,400.00
FEES RECEIVED	4,19,500.00	EDUCATIONAL TOUR EXP.	3,000.00
GRANT RECEIVED	1,69,760.00	ELECTRICAL EXP.	12,616.00
BANK INTEREST	21,489.00	ELECTRICITY EXP.	80,970.00
	6,10,749.00	FUNCTION EXP.	5,920.00
		GARDENING EXP.	18,020.00
		INTERNET EXP.	20,132.00
		NURSERY EXP.	590.00
		OFFICE EXP.	6,970.00
		OTHER EXP.	3,930.00
		PRACTICAL EXAM EXP.	24,000.00
		PRINTING & STATIONERY EXP.	4,790.00
		PROFESSIONAL FEES	6,000.00
		REFRESHMENT EXP.	9,230.00
		REPAIR & MAINTENANCE EXP.	1,56,630.00
		SALARY EXP.	2,09,700.00
		TDS RETURN FILLING EXP.	4,836.00
		UNIVERSITY EXAM EXP.	4,130.00
		WEBSITE RENEWAL EXP.	6,000.00
		WAGES	27,300.00
		FIXED ASSETS PURCHASE	
		COOLER	5,000.00
		FURNITURE	67,000.00
		TABLE	24,000.00
		WATER COOLER	75,350.00
		WATER TANK	7,385.00
			1,78,735.00
		PROVISION	
		ACCOUNTING CHARGES 2023-24	5,000.00
		AUDIT FEES 2023.24	4,000.00
			9,000.00
		CASH & CASH EQUIVALENTS	
		CASH IN HAND	-
		CG RAJYA GRAMIN BANK (61809)	5,79,157.60
			5,79,157.60
TOTAL RUPEES	14,11,546.60	TOTAL RUPEES	14,11,546.60

FOR,
 JANBHAGIDARI SAMITI BORI, DURG
 प्राचार्य
 सशकीय नवीन महाविद्यालय बोरी
 जिला -दुर्ग (छ.ग.)
 PRINCIPAL
 PLACE :- DURG
 DATE :-12-11-2025

FOR, M/S A A A P & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN: 018883C

CA POONAM JAIN
 M.NO.422134
 PARTNER
 UDIN : 25422134BMIFXB4843



JANBHAGIDARI SAMITI BORI, DURG
JANBHAGIDARI PRABANDHAN SAMITI SHASKIYA MAHAVIDHALAYA
BORI, DIST.- DURG (C.G.)

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH 2025

EXPENSES	AMOUNT	INCOME	AMOUNT
	7,10,811.00		4,10,749.00
ADVERTISEMENT EXP.	2,000.00	FEES RECEIVED	4,19,500.00
AFFILIATION FEES	22,950.00	GRANT RECEIVED	1,69,760.00
BANK CHARGES	540.00	BANK INTEREST	21,489.00
COMPUTER EXP.	14,400.00		
EDUCATIONAL TOUR EXP.	3,000.00		
ELECTRICAL EXP.	12,616.00		
ELECTRICITY EXP.	80,970.00		
FUNCTION EXP.	5,920.00		
GARDNING EXP.	18,020.00		
INTERNET EXP.	20,132.00		
NURSERY EXP.	590.00		
OFFICE EXP.	6,970.00		
OTHER EXP.	3,930.00		
PRACTICAL EXAM EXP.	24,000.00		
PRINTING & STATIONERY EXP.	4,790.00		
PROFESSIONAL FEES	6,000.00		
REFRESHMENT EXP.	9,230.00		
REPAIR & MAINTENANCE EXP.	1,56,630.00		
SALARY EXP.	2,09,700.00		
TDS RETURN FILLING EXP.	4,836.00		
UNIVERSITY EXAM EXP.	4,130.00		
WEBSITE RENEWAL EXP.	6,000.00		
WAGES	27,300.00		
DEPRECIATION	66,157.00	EXCESS OF EXPENDITURE OVER INCOME	1,00,062.00
TOTAL RUPEES	7,10,811.00	TOTAL RUPEES	7,10,811.00

FOR,

JANBHAGIDARI SAMITI BORI, DURG

(Signature)
 प्राचार्य 14.11.25

PRINCIPAL

शस्कीय नवीन महाविद्यालय बोरी
 जिला -दुर्ग (छ.ग.)

PLACE :- DURG

DATE :- 12-11-2025

FOR, M/S A A P & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN / 018883C

(Signature)

CA POOJANAM JAIN

M.NO.421134

PARTNER

UDIN : 25422134BMIFXB4843



JANBHAGIDARI SAMITI BORL, DURG
JANBHAGIDARI PRABANDHAN SAMITI SHASKIYA MAHAVIDHALAYA
BORL, DIST.- DURG (C.G.)

ANNEXURE - A
FIXED ASSETS

SR.	PARTICULARS	OPENING BALANCE	ADDITION		TOTAL	RATE	DEPRECIATION	CLOSING BALANCE
			BEFORE SEP	AFTER SEP			AMOUNT	
1	COMPUTER	9,028.70	-	-	9,028.70	0.40	3,611.00	5,417.70
2	COOLER	-	5,000.00	-	5,000.00	0.15	750.00	4,250.00
3	ELECTRIC GOODS	22,155.25	-	-	22,155.25	0.15	3,323.00	18,832.25
4	FURNITURE	-	-	67,000.00	67,000.00	0.10	3,350.00	63,650.00
5	INVERTOR	16,868.25	-	-	16,868.25	0.15	2,530.00	14,338.25
6	JALI	1,63,049.55	-	-	1,63,049.55	0.15	24,457.00	1,38,592.55
7	LAPTOP	18,292.85	-	-	18,292.85	0.15	2,744.00	15,548.85
8	MOBILE	7,504.65	-	-	7,504.65	0.15	1,126.00	6,378.65
9	OFFICE EQUIPMENTS	39,102.55	-	-	39,102.55	0.15	5,865.00	33,237.55
10	TABLE	-	-	24,000.00	24,000.00	0.10	1,200.00	22,800.00
11	WATER COOLER	-	-	75,350.00	75,350.00	0.15	5,651.00	69,699.00
12	WATER TANK	-	-	7,385.00	7,385.00	0.15	554.00	6,831.00
13	WRITING BOARD	73,309.95	-	-	73,309.95	0.15	10,996.00	62,313.95
	TOTAL	3,49,311.75	5,000.00	1,73,735.00	5,28,046.75		66,157.00	4,61,889.75

