

### AUDITORS REPORT

Members,  
Jan Bhagidari Samiti,  
Fingeshwar Nath Govt. College,  
Fingeshwar, Distt. Gariaband (C. G.)

We have audited the attached Receipts and Payment Account, Income and Expenditure Account and Balance Sheet of Jan Bhagidari Samiti, Fingeshwar Nath Govt. College Fingeshwar, Distt. Gariaband (C. G.) as at 31<sup>st</sup> Dec 2024 annexed thereto. This financial statements are the responsibility of Jan Bhagidari Samiti, Fingeshwar Nath Govt. College, Fingeshwar Distt. Gariaband (C. G.). Our responsibility is to express an opinion on these financial statements based on our audit.

We conduct our audit in accordance with auditing standard generally accepted in India. These standards require the auditor to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In view of our comments in the annexure referred to above, we report that :-

Ledger account not maintained by college, only cashbook is maintained by college.  
Expenses vouchers are checked as test check basis.

Jan Bhagidari Fees receipts is online deposited in Bank of Baroda account of College. Thereafter college transferred a Lum sum amount in Jila Sahkari Kendriya Bank Maryadit account of Janbhagidari samiti. So we have taken the same amount as fees receipts of Janbhagidari account in our statement.

- we have obtained all information and explanation, which to the Best of our knowledge and belief were necessary for the purpose of our audit.
- in our opinion proper Books of account as required by law have been Kept by the College so far as appears from our Examination of those Books.
- the Receipts and Payment Account, Income and Expenditure Account and Balance Sheet are in agreement with the Books of accounts.
- in our opinion and to the best of our information and according to the explanations given to us, the attached statement give a true and fair view.

Place : Raipur  
Dated : 04.10.2024  
UDIN:- 24075909BKCIFL5238

For, P. K. Arawalia & Co.  
Chartered Accountants



( P. K. Arawalia )  
Proprietor  
M. No. 075909