



OFFICE, PRINCIPAL GOVERNMENT TULSI COLLEGE, ANUPPUR

Affiliated to Awadhesh Pratap Singh University Rewa (MP)

Registered Under Section 2 (F) & 12 (B) of UGC Act

E-mail: hegtcno@mp.gov.in

9893076404

Janbhagidari Account 2021-2022

AUDIT REPORT

**FOR THE FINANCIAL YEAR
2021 – 2022**

OF

JANBHAGIDARI ACCOUNT

OF

**GOVT. TULSI COLLEGE,
ANUPPUR (M.P.)**



AUDITOR:

**K SHUBHAM AND ASSOCIATES
CHARTERED ACCOUNTANTS**

**WARD NO. 05, NEAR OLD POST OFFICE ROAD, ANUPPUR,
DISTT. ANUPPUR, MADHYA PRADESH, 484224**

**E-Mail: cashubhamkhemka@gmail.com
Mobile: 7000755800, 7879933944**

**PRINCIPAL
Govt. Tulsi College Anuppur
Distt. Anuppur (M.P.)**



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K SHUBHAM AND ASSOCIATES
Chartered Accountants

REPORT OF THE AUDITOR

We have audited the attached Receipt and Payment Account of "JANBHAGIDARI CASH BOOK" of Govt. Tulsi College, Anuppur (M.P.) for the financial year 2021-2022.

The preparation of above Receipt and Payment Account is responsibility of auditee management, our responsibility is to express an opinion on the same based on our audit.

We have conducted our audit in accordance with the Standards on Auditing generally accepted in India. Those Standards requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit includes examining on a test check basis, performing procedures to obtain audit evidences about the amounts and the disclosures in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. We have obtained all the information and the explanations, which is to the best of our knowledge and belief, were necessary for the purpose of our audit.
2. In our opinion and to the best of our information and according to the explanation given to us, the attached Statements of Accounts read with notes to accounts gives a true and fair view:-
 - a) In case of Receipt and Payment Account, of the Receipts and Payments made during the year.

Place: Anuppur (M.P.)
Date: 07/02/2024
UDIN: 24449669BKGTJG8673

For K Shubham And Associates
Chartered Accountants
ANUPPUR
CA Shubham Khemka
Proprietor
FRN - 029312C
Membership No. - 449669

PRINCIPAL
Govt. Tulsi College Anuppur
Distt. Anuppur (M.P.)

Address: Ward No.-05, Near Old Post Office Road, Anuppur
Phone: 7870033000



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K SHUBHAM AND ASSOCIATES
Chartered Accountants

Notes to the Accounts:

(For the year ended on 31st March 2022)

(Forming part of our report of even date attached)

1. General Ledger Book is not maintained by the auditee hence bifurcation of receipts and payments head has been verified from the cash book and records/supporting documents maintained and available to us to the best of our efforts. Also receipts and payments head have not been clearly/completely mentioned in cash book.
2. Auditee has prepared Consolidated Receipt and Payment Account (of Janbhagidari Cash Book SBI A/c- 10724481880) as records related to bifurcation of total receipts and payments under AF, ED/PD, Janbhagidari, Exams, TC etc. have not been maintained by the auditee hence we are unable to verify the total receipts and payments under different heads and also unable to comment on opening and closing balances of different heads.
3. We have relied upon auditee's authentication and internal vouchers as produced before us for verification where external supportings were not available.
4. Closing balance of Cash in hand is taken as per cash book maintained and certified by the auditee. We have not done any physical verification of cash.
5. IT-TDS provisions of Income Tax Act 1961 have not been complied with completely which must be complied with strictly.
6. GST-TDS provisions of Goods and Service Tax Laws have not been complied with completely which must be complied with strictly.
7. Refer Annexure-I: Audit findings and general observations/suggestions as a whole.

Place: Anuppur (M.P.)

Date: 07/02/2024

**For K Shubham And Associates
Chartered Accountants**

ANUPPUR

029312C

CA Shubham Khemka

Proprietor

FRN - 029312C

Membership No. - 449669

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Distt. Anuppur (M.P.)

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GOVT. TULSI COLLEGE, ANUPPUR (M.P.)

JANBHAGIDARI ACCOUNT

(SBI A/C - 10724481880)

RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED ON 31st MARCH 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		Payments:	
Cash in hand	50.00	Repairs & Maintenance Expenses	16,05,568.00
Balance at Bank (SBI A/c - 10724481880)	19,30,036.78	Remuneration & Honorarium Expenses	6,20,553.00
		Exam Expenses	4,53,012.00
Receipts:		Payment to APSU Rewa	2,83,525.96
Student Fees and Other Miscellaneous Receipts	35,17,570.00	Payment for Sports Activities	1,60,000.00
Received for Open Exam (APSU Rewa)	4,00,000.00	Payment for Canteen Construction	66,750.00
Guest Teacher Advance Recovered	70,000.00	Payment for Rojgaar Mela	45,000.00
Interest on Janbhagidari A/c	39,737.00	Professional Fees	42,650.00
Employee Advance Recovered	30,000.00	Internet Expenses	41,869.00
Received for PSC Exam	11,840.00	Programme Expenses	40,336.00
Canteen Recovered	3,000.00	Printing & Stationery Expenses	40,050.00
Received for TC	20.00	Payment for Exam Honorarium	27,848.00
		General Expenses	13,445.00
		Payment for Student Insurance	10,792.00
		Advertisement Expenses	7,500.00
		Payment for Medhavi Scholarship Scheme	4,392.00
		Payment to Speaker	4,000.00
		Website Expenses	4,000.00
		Postage Expenses	3,500.00
		Food Expenses	1,567.00
		Bank Charges	413.00
		Closing Balance:	
		Cash in hand	-
		Balance at Bank (SBI A/c - 10724481880)	25,25,482.82
	60,02,253.78		60,02,253.78

For Govt. Tulsi College, Anuppur (M.P.)
Principal
Distt. Anuppur (M.P.)

Place: Anuppur (M.P.)
Date: 07/02/2024
UDIN: 24449669BKGTJG8673

In terms of our attached report of even date

For M/s. K Shubham And Associates
Chartered Accountants

CA Shubham Khemka
Proprietor
FRN.- 029312C
Membership No.- 449669