



**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: [hegtcdano@mp.gov.in](mailto:hegtcdano@mp.gov.in)



9893076404

# **AUDIT REPORT**

**FOR THE FINANCIAL YEAR  
2022 – 2023**

**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](mailto:cashubhamkhemka@gmail.com)  
Mobile: 7000755800, 7879933944

  
PRINCIPAL  
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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 2022-2023.

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: 24449669BKGJTJH1895

For K Shubham And Associates  
Chartered Accountants

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

Address: Ward No.-05, Near Old Post Office Road, Anuppur, Distt. Anuppur (M.P.) 484224  
Phone: 7879933944, 7000755800 | E-Mail: [cashubhamkhemka@gmail.com](mailto:cashubhamkhemka@gmail.com)

  
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**K SHUBHAM AND ASSOCIATES**  
**Chartered Accountants**

**Notes to the Accounts:**

**(For the year ended on 31<sup>st</sup> March 2023)**

**(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. Since auditee has prepared Consolidated Receipt and Payment Account (of Janbhagidari Cash Book SBI A/c- 10724481880), also records related to bifurcation of total receipts and payments under AF, ED/PD, Janbhagidari, Exams, TC etc. have not been maintained by the auditee for previous four years (FY18-19, 19-20, 20-21, 21-22) hence we are unable to verify and comment on opening and closing balances of different heads for FY22-23 and therefore same has been taken from the cash books as maintained by the auditee.
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**

  
CA Shubham Khemka  
Proprietor

**FRN – 029312C**  
**Membership No. – 449669**

**Address: Ward No.-05, Near Old Post Office Road, Anuppur, Distt. Anuppur (M.P.) 484224**  
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**GOVT. TULSI COLLEGE, ANUPPUR (M.P.)**

**JANBHAGIDARI ACCOUNT**

**(SBLA/C - 10724481880)**

**RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED ON 31st MARCH 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance:</b>		<b>Payments for AF:</b>	
Cash in hand	-	Repairs & Maintenance Expenses	1,17,095.00
Balance at Bank (SBI A/c - 10724481880)	25,25,482.82	Payment for Furniture & Fixtures	70,817.00
- AF Balance - 6,28,327.00		Payment for Battery Purchase	17,528.00
- ED Balance - 18,06,694.00		Payment for Inverter Purchase	13,294.00
- Janbhagidari Balance - 90,461.82		Payment for FDR	4,361.00
- TC - 0.00		Printing & Stationery Expenses	2,285.00
- Exam - 0.00		<b>Payments for ED/PD:</b>	
- Other - 0.00		Sports Expenses	4,49,027.00
<b>Receipts for AF:</b>		Payment for Identity Card	73,750.00
Student Fees and Other Miscellaneous Receipts	1,66,531.00	Printing & Stationery Expenses	19,756.00
<b>Receipts for ED/PD:</b>		Repairs & Maintenance Expenses	16,014.00
Student Fees and Other Miscellaneous Receipts	10,55,754.00	Payment for Student Insurance	10,752.00
<b>Receipts for Janbhagidari:</b>		Website Expenses	5,900.00
Student Fees and Other Miscellaneous Receipts	19,87,546.00	<b>Payments for Janbhagidari:</b>	
Received/TRF from Principal Account	14,14,094.00	Payment to APSU Rewa	8,52,350.00
Recovered for Advances Given (Seminar Exp.)	2,24,975.00	Remuneration & Honararium Expenses	5,87,217.00
Govt. Girls College Affiliation Fees Recovered	1,89,500.00	Programme Expenses	2,58,854.00
Interest on Janbhagidari A/c	81,449.00	Seminar Expenses	2,24,975.00
Received for RTI	8.00	Payment for Govt. Girls College Affiliation Fees	1,89,500.00
<b>Receipts for Exam:</b>		Exam Expenses	1,86,484.00
Received from APSU Rewa	3,89,617.00	Repairs & Maintenance Expenses	1,13,558.00
<b>Receipts for TC:</b>		Printing & Stationery Expenses	54,453.00
Received from Students	3,550.00	Payment for Inverter Purchase	45,460.00
<b>Receipts for Other:</b>		Internet Expenses	43,184.00
Student Fees and Other Miscellaneous Receipts	1,30,285.00	Office Expenses	33,383.00
		Payment for Sports Activites	30,000.00
		Payment for Computer Repairs	22,068.00
		Payment for Printer Purchase	19,200.00
		Professional Fees	15,000.00
		Payment for BSW Exam	12,000.00
		Repairs & Maintenance Expenses (Building)	11,590.00
		General Expenses	9,870.00
		Payment for Gifts	6,460.00
		Payment for Alumini Registration	5,100.00
		Fees Returned to Students	3,544.00
		Postage Expenses	2,000.00
		TA Payments	2,000.00
		Bank Charges	177.00



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	<b>Payments for Exam:</b>	
	Exam Expenses	3,69,616.00
	Payment for Exam Honararium	20,000.00
	<b>Closing Balance:</b>	
	Cash in hand	-
	Balance at Bank (SBI A/c - 10724481880)	42,50,169.82
	- AF Balance - 5,69,478.00	
	- ED Balance - 22,87,249.00	
	- Janbhagidari Balance - 12,59,606.82	
	- TC - 3,550.00	
	- Other - 1,30,285.00	
	- Exam - 1.00	
	<b>81,68,791.82</b>	<b>81,68,791.82</b>

*[Handwritten Signature]*

शास. तुल्सी महाविद्यालय अनुपपुर  
For Govt. Tulsi College, Anuppur (M.P.)  
Signing Authority अनुपपुर (M.P.)

Place: Anuppur (M.P.)  
Date: 07/02/2024  
UDIN: 24449669BKCTJH1895

In terms of our attached report of even date

For M/s. K Shubham And Associates  
Chartered Accountants

*[Handwritten Signature]*  
CA Shubham Khemka  
Proprietor  
FRN - 029312C  
Membership No.- 449669

*[Handwritten Signature]*  
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