



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

**9893076404**

**Janbhagidari Cash Book 2018-19**

# **AUDIT REPORT**

**FOR THE FINANCIAL YEAR  
2018 – 2019**

**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  
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 2018-2019.

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: 24449669BKGTJD6452

**For K Shubham And Associates**  
**Chartered Accountants**

*CA Shubham Khemka*  
07/02/2024  
**CA Shubham Khemka**  
**Proprietor**  
**FRN – 029312C**  
**Membership No. – 449669**

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

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**K SHUBHAM AND ASSOCIATES**

**Chartered Accountants**

**Notes to the Accounts:**

**(For the year ended on 31<sup>st</sup> March 2019)**

**(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**

*(Signature)*  
**CA Shubham Khemka**  
Proprietor  
FRN - 029312C  
Membership No. - 449669

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

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

**JANBHAGIDARI ACCOUNT**

**(SBI A/C - 10724481880)**

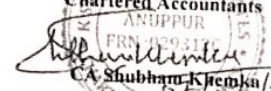
**RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED ON 31st MARCH 2019**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance:</b>		<b>Payments:</b>	
Cash in hand	50.00	Remuneration & Honorarium Expenses	8,65,752.00
Balance at Bank (SBI A/c - 10724481880)	50,86,324.65	Payment for Furniture & Fixtures	8,40,935.00
<b>Receipts:</b>		<b>Repairs &amp; Maintenance Expenses *</b>	<b>4,48,187.00</b>
Student Fees and Other Miscellaneous Receipts	13,32,175.33	Payment to APSU Rewa	4,15,014.75
Admission Fees	4,69,018.91	Printing & Stationery Expenses	3,58,646.00
Guest Teacher Advance Recovered	3,17,500.00	Payment for Sports Activities	2,59,860.00
Interest on Janbhagidari A/c	1,85,210.00	Programme Expenses	2,20,020.00
APSU Exam Fees	1,41,682.00	Electricity Expenses	1,40,600.90
Received for Electricity Expenses	95,301.00	Naac Rating Expenses	1,40,512.00
Govt. College Rajnagar Affiliation Fees Recovered	75,000.00	Audit Fees	1,05,000.00
Received for Seminar	64,450.00	Payment for Govt. College Rajnagar Affiliation Fees	75,000.00
Govt. College Venkatnagar Affiliation Fees Recovered	50,000.00	Wages Expenses	74,522.00
Received for Vivekanand Carrier Programme	45,000.00	Professional Fees	53,300.00
Received for Uva Utsav Celebration	15,000.00	Payment for Govt. College Venkatnagar Affiliation Fees	50,000.00
Received for Scrap Sale	2,500.00	Payment for Water Cooler	49,090.00
Received for Patrika	500.00	Refreshment Expenses	37,740.00
		Payment for Exam Honorarium	35,000.00
		Annual Function Expenses	33,700.00
		Internet Expenses	32,794.00
		General Expenses	31,934.00
		TA Payments	23,650.00
		Payment for Yuva Utsav Celebration	15,000.00
		Payment for Govt. College Bijuri	9,045.00
		Mobile Purchase	9,000.00
		Payment for Student Insurance	8,368.00
		Bank Charges	4,351.50
		Telephone Expenses	4,126.00
		Payment for Medhavi Scholarship Scheme	1,544.00
		<b>Closing Balance:</b>	
		Cash in hand	50.00
		Balance at Bank (SBI A/c - 10724481880)	35,36,969.74
	<b>78,79,711.89</b>		<b>78,79,711.89</b>

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

Place: Anuppur (M.P.)  
 Date: 07/02/2024  
 UDIN: 24449669BKGTJD6452

In terms of our attached report of even date

For M/s. K Shubham And Associates  
**Chartered Accountants**  
 ANUPPUR  
  
**CA. Shubham K Jemka**  
 Proprietor  
 FRN-029312C  
 Membership No.- 449669