



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

AUDIT REPORT

**FOR THE FINANCIAL YEAR
2019 – 2020**

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
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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 2019-2020.

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: 24449669BKGTJE4306

For K Shubham And Associates
Chartered Accountants

ANUPPUR
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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K SHUBHAM AND ASSOCIATES
Chartered Accountants

Notes to the Accounts:

(For the year ended on 31st March 2020)

(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

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

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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 2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		Payments:	
Cash in hand	50.00	Repairs & Maintenance Expenses	17,79,994.60
Balance at Bank (SBI A/c - 10724481880)	35,36,969.74	Remuneration & Honorarium Expenses	11,86,832.00
Receipts:		Payment for Sports Activities	5,46,675.00
Student Fees and Other Miscellaneous Receipts	20,87,852.00	Printing & Stationery Expenses	3,29,796.00
Guest Teacher Advance Recovered	7,90,000.00	Payment to APSU Rewa	2,25,048.60
Interest on Janbhagidari A/c	1,45,189.00	Advance to Employee	2,05,000.00
APSU Exam Fees	1,03,308.00	Payment for Exam Honorarium	1,99,990.00
Received for Yuva Utsav Celebration	15,000.00	Payment for Statue of Mahatma Gandhi	1,79,200.00
Received for TC	520.00	Internet Expenses	95,259.00
Received for RTI	30.00	Programme Expenses	92,585.00
		Annual Function Expenses	68,320.00
		General Expenses	40,521.00
		Audit Fees	33,300.00
		Refreshment Expenses	27,990.00
		Wages Expenses	26,802.00
		Payment for Books & Periodicals	26,547.00
		NSS Expenses	25,500.00
		Payment to Govt. College Rajnagar	25,000.00
		Exam Expenses	20,000.00
		Valuation Fees Paid to Engineer	19,000.00
		Payment for Medhavi Scholarship Scheme	18,372.00
		Payment for Yuva Utsav Celebration	15,000.00
		Advertisement Expenses	12,400.00
		NCC Expenses	10,000.00
		Food Expenses	9,800.00
		Payment for Student Insurance	8,540.00
		Telephone Expenses	8,507.00
		Payment to Gifts	4,000.00
		Bank Charges	2,979.50
		TA Payments	2,795.00
		Postage Expenses	1,000.00
		Closing Balance:	
		Cash in hand	50.00
		Balance at Bank (SBI A/c - 10724481880)	14,32,115.04
	66,78,918.74		66,78,918.74

For Govt. Tulsi College, Anuppur (M.P.)
Signing Authority
Anuppur (M.P.)

Place: Anuppur (M.P.)
Date: 07/02/2024
UDIN: 24449669BKGTJE4306

In terms of our attached report of even date

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

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Distt. Anuppur (M.P.)