

Affiliated to Awadhesh Pratap Singh University Rewa (MP)

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

E-mail: hegtdcano@mp.gov.in

9893076404

Janbhagidari Account 2021-2022

# AUDIT REPORT

FOR THE FINANCIAL YEAR 2021 – 2022

OF

# JANBHAGIDARI ACCOUNT

OF

# <u>GOVT. TULSI COLLEGE,</u> <u>ANUPPUR (M.P.)</u>



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

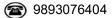
PRINCIPAL Govt. Tulsi College Anuppur N Distt. Anuppur (M.P.)



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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:

Place: Anuppur (M.P.)

UDIN: 24449669BKGTJG8673

Date: 07/02/2024

- 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.
- 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.

For K Shubham And Associates Chartered Accountants

wille CA Shubham Khenka 2/ 2024 Proprietor ACCOV FRN - 029312C Membership No. – 449669

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

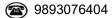
Address: Ward No.-05, Near Old Post Office Road Annual Phone: 797002201



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# K SHUBHAM AND ASSOCIATES

Chartered Accountants

#### Notes to the Accounts:

(For the year ended on 31<sup>st</sup> March 2022) (Forming part of our report of even date attached)

- 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.
- We have relied upon auditee's authentication and internal vouchers as produced before us for verification where external supportings were not available.
- 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.
- 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.

For K Shubham And Associates Chartered Accountants

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

toplande CA Shubham Khemka 2/2024 Proprietor ACCO FRN - 029312C Membership No. - 449669

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 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:         Cash in hand         Balance at Bank (SBI A/c - 10724481880)         Receipts:         Student Fees and Other Miscellaneous Receipts         Received for Open Exam (APSU Rewa)         Guest Teacher Advance Recovered         Interest on Janbhagidari A/c         Employee Advance Recovered         Received for PSC Exam         Canteen Recovered         Received for TC	50.00 19,30,036.78 35,17,570.00 4,00,000.00 70,000.00 39,737.00 30,000.00 11,840.00 3,000.00 20.00	Payments:         Repairs & Maintenance Expenses         Remuneration & Honorarium Expenses         Exam Expenses         Payment to APSU Rewa         Payment for Sports Activities         Payment for Canteen Construction         Payment for Rojgaar Mela         Professional Fees         Internet Expenses         Proframme Expenses         Printing & Stationery Expenses         Payment for Student Insurance         Advertisement Expenses         Payment for Medhavi Scholarship Scheme         Payment to Speaker         Website Expenses         Pool Expenses         Bank Charges         Closing Balance:         Cash in hand         Balance at Bank (SBI A/c - 10724481880)	16,05,568,00           6,20,553,00           4,53,012,00           2,83,525,96           1,60,000,00           66,750,00           45,000,00           42,650,00           41,869,00           40,050,00           13,445,00           10,792,00           7,500,00           4,000,00           4,000,00           4,000,00           4,000,00           4,000,00           25,25,482,82           60,02,253,78
	60,02,253.78		-

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· 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 Jes! thentile CA Shubham Khemka/ hin Proprietor FRN.- 029312C

Membership No.- 449669