INTERNAL AUDIT REPORT

(World Bank Project Fund to HEI)

of

Govt. Autonomous Girls Post Graduate Excellence

College, Sagar (M.P.)

For the period of April 2019 to September 2019

Submitted By

M/S GUPTA LAKHANI ASSOCIATES

Chartered Accountants

SHOP NO. 28, GROUND FLOOR,

CANTT SHOPPING MALL,

CIVIL LINES, SAGAR

Ph. 07582-223628, Mo. 9993519163

Mail ID: casnigdhamodychaurasia@gmail.com

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Principal
Govt. (Auto) Girts. R. 4.
College of Excellence Supp

REPORTING FORMAT

GUPTA LAKHANI & ASSOCIATES A. CA FIRM NAME

CA SNIGDHA MODY CHAURASIA B. CHARTERED ACCOUNTANTS

GOVT. AUTONOMOUS GIRLS POST GRADUATE C. COLLEGE NAME

EXCELLENCE COLLEGE, SAGAR, (M.P.)

REPORT OF INTERNAL AUDIT-

Based on the information available, observations made during our visits, and staff's explanation & information submitted to us our observations are summarized as under.

APRIL 2019 TO SEPTEMBER 2019 E. PERIOD

F. DISTRICT / DIVISIONS AUDITED : SAGAR (M.P.)

G. REGISTERS-

We have verified the following Registers/ Books/Records for the period under review:

Sr. No.	Name of Registers , Books / Records	Auditors Observations
	Physical registers	Register for Inward and Outward entries in the
1.	Inward / outward register	form of Cash Book maintained by the College
		Authorities Printed has been maintained and
2.	Fixed assets register	Fixed Assets Register has been maintained and updated by the College Authorities
		Advance Register has not been maintained by the
3.	Advance Register	College Authorities
1	and the same of th	Bill Register has been maintained and updated by
4.	Bill Register	the College Authorities

LEDGERS H.

Sr.	Creditors Ledger	Auditors Observations	1
No. 1.	All payments issued for Vendor payment are required to be adjusted bill to	Yes, Payment to vendors have been wise only with GST Inclusive	adjusted bill
2.	bill only. Disallowance of expenditure as per the World Bank Rules	Not Applicable	4
3.	Procedural Lapse (Compliance of Procurement Manual)	NIL NIL	
4.	Procedural Lapse (Compliance of Financial Manual)	NIL ASSO	•

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शास फर्या श्वकादी पुनातकोषर एक्ट्राय्ता महानियालय श्तमाव (स्ट प्र.)

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J. Expenses Analysis

We have verified all the Expenses during the period under review and our observations are as follows: Fund Wise Details: - World Bank.

Sr. No.	Expenses	Expense up to Previous Quarter	Expenses made in current Quarter	Total. Expenses	Remarks 🚙
1.	Renovation Bill of New Sagar Shree	-	74561.00	74561.00	Payment on 23/09/2019 inclusive GST
2.	Renovation Bill of New Sagar Shree	-	17858.00	17858.00	Payment on 23/09/2019 inclusive GST
3.	Renovation Bill of New Sagar Shree	-	55460.00	55460.00	Payment on 23/09/2019 inclusive GST
4.	Renovation Bill of Aadarsh Electricals	, B -	19588.00	19588.00	Payment on 23/09/2019 inclusive GST
5.	Renovation Bill of Aadarsh Electricals	•	32555.00	32555.00	Payment on 23/09/2019 inclusive GST
	TOTAL		200022.00	200022.00	No. of the last of

K. Budget

Budget were received for the period under review and the following are our observations:

Sr. No.	Name of Report	Audit Observations
1.	Is any Budget allotted during the period for any fund? if yes than given the fund wise details	Yes, Fund for the Renovation Rs 2.00 lacs have been allotted to the college.
2.	Is all allocated fund is utilized against the budget if not give reason why it is not utilized	Yes all allocated fund has been utilized for the purpose it was given
3.	if its pending than reason why it is pending	Not Applicable
4.	Utilization Certificate sent to S.P.D. office	Yes, Utilization Certificate has been sent to S.P.D. Office on 31.03.2020, but without certification from any external authorities.

L. AG Audit objection

Sr.	Name of Report	Audit Observations
1.	Is any AG audit conducted during this period if yes details	AG Audit for the period of 04/2010 to 01/2019 has been conducted from the duration of 08/02/2019 to 15/02/2019 of which Report has been submitted on 02/04/2019 by the AG Audit committee.

द्रमचीर्थः वासायाचा स्वरूपः स्वतंत्रक्षेत्रसः स्वरूपः सामित्रास्य सामरः (वा. म.) 3

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Principal
Govt. (Autol Glita R & College of Excellence Saur

2,	Is any AG audit Objection pending till date if yes, than details of pending objection and reason why it is pending	AG Andh objections have not been rectified by the College Amborities 1. Expense has been dishursed from other beat of the hand of the A.O.O.b.cs
		2. Pres tracks Expense in excess of Rs 3.23 has under Stationary Scheme 3. Purchase of Instruments or Exporments of Rs 13.45 bies without following the Purchase Procurement Kules
		A. Hon Deposit of Caution Money of Rs 3.10 lines into Covernment account 5. Tree Brooks Providing Scheme for Scheduled Caste and Scheduled Trib
		Students irregular expense of Rs 6.77 lacs 6. Non Utilization of Fund Received from University Grant Commission of Rs 53.3 lacs

M. General

Sr. No.	Name of Report	Audit Observations
1.	Admin password is not openly given to everyone.	Satisfactory
2.	Régular Backup is taken by authorized person	Satisfactory
3.	Physical and Computerized data is matching	Yes, Physical Data and Computerized Data is matching.
4.	Audit or track changes that affect the integrity of a transaction, such as changes made to Date, Ledger Masters	No such case found
5.	and Amounts If any fraud ,	Not Applicable
6.	Any other remarks	NIL

N. Process Gail

Sr. Name of Report		Audit Observations
No.	Process Name 1	NIL
2	Process Name 2	NIL
3.	Process Name 3	NIL

Govt. Autonomous Girls Post Graduate Excellence College Sagar (M.P.)

Principal
Date: 28/11/2020

Gupta Lakhani and Associates

Chartered Accountants

CA Snigdha Mody Chaurasia

Partner

धारा रचनाती स्थातकोतर धतृष्टता नृहाविद्यालय 'सागर (म. प्र.)

GOVL (Auto) GUER 12 College of Excellence Sag

Chartered Accountants

SHUP INU. 20, COINS 5, CIVIL LINES, SAGAR (M.P.) 470001

MO.: 9993519163, 7047895212 Ph. 07582-223628

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THE PRINCIPAL, GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE, SAGAR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 315T MARCH 2020

200000000		200000.00 TOTAL (Rs.)	200000.00	1 0	TOTAL (Rs.)
2000	4			İ	T
0.00	00.0	CLOSING BALANCE Fund at World Bank			••
	147879.00 52143.00 -22.00	New Sagar Shree Aadarsh Enterprises Round Off	41850	200000.00	Fund at World Bank
250000000		200000.00 CAPITAL EXPENSES	200000.00		OPENING BALANCE
AMOUNT		PAYMENTS	AMOUNT		RECEIRTS

AUDIT REPORT

We have checked the above Receipts & Payments. Account with the books of account & voucher found the same as drawn up.

For:- Govt. Autonomous Girls Post Graduate Excellence College

Sagar (M.P.)

Place:-Sagar (M.P.) Dated:-28/11/2020

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MARKET WITH PRINCE रुवता महाविद्यालय सागर (म. म.)

GUPTA LAKHANI & ASSOCIATES

Chartefed Accountants CHARTERED

CA Snigdha Mody Chaurasia

Partner

Chartered Accountants

SHOP NO. 28, CAN I I SHOPFING IN 5, CIVIL LINES, SAGAR (M.P.) 470001 MO.:9993519163,7047895212

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THE PRINCIPAL, GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE, SAGAR

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON SIST MARCH 2020

TOTAL (Rs.)	•		New Sagar Shree Aadarsh Enterprises		INDIRECT EXPENSES	EXPENDITORE		
200022:00 10:00	SOCOSS ON TOTAL (Rs.)	Excess of Expenditure over Fund		147879 00 Fund Allocation by World Bank	200022.00 INDIRECT INCOME		AMOUNT INCOME	
ALIDIT BEBORT	200022.00			200000.00		200000.00		AMOUNT

We have checked the above Receipts & Payments. Account with the books of account & voucher found the same as drawn up.

AUDIT REPORT

For:- Govt. Autonomous Girls Post Graduate Excellence College GUPTA LAKHANI & ASSOCIATES Chartered Accountants

PREMIUS LEIGHS REAL BUT विकास महासंद्राहर समार (म. म.)

Dated:-28/11/2020 Place:-Sagar (M.P.)

Sagar (M.P.)

CA Snigdha Mody Chaurasia

Partner

Şagar (M.P.)

Place:-Sagar (M.P.) Dated:-28/11/2020 For:- Govt. Autonomous Girls Post Graduate Excellence College

Chartered Accountants GUPTA LAKHANI ASSOCIATES

> SHOP NO. 28, CANTT SHOPPING MALL 5, CIVIL LINES, SAGAR (M.P.) 470001

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THE PRINCIPAL, GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE, SAGAR

BALANCE SHEET AS ON 31 MARCH 2020

TOTAL (Rs.)	CAPITAL FUNDS Fund at World Bank	FUNDS & LIABILITIES
2000000.00 TOTAL (Rs.)	200000.00 Renovation of College Premises	AMOUNT ASSETS & PROPERTY
200000.00	200000.00	AMOUNT

AUDIT REPORT

We have checked the above Receipts & Payments. Account with the books of account & voucher found the same as drawn up.

श्रास्त्रा स्थाना स्थाना स्थानात्रा सन्तर (च. प्र.)

> GUPTA LAKHANI & ASSOCIATES Chartered/Accountants

CA Snigdha Mody Chaurasia PartneraR

INTERNAL AUDIT REPORT

(World Bank Project Fund to HEI)

of

Govt. Autonomous Girls Post Graduate Excellence

College, Sagar (M.P.)

For the period of October 2019 to March 2020

Submitted By

M/S GUPTA LAKHANI ASSOCIATES

Chartered Accountants
SHOP NO. 28, GROUND FLOOR,
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CIVIL LINES, SAGAR

Ph. 07582-223628, Mo. 9993519163

Mail ID: casnigdhamodychaurasia@gmail.com

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Principal
Govt. (Auto) Gitts & G.
Gollege of Excellence Sepr

REPORTING FORMAT

A. CA FIRM NAME

GUPTA LAKHANI & ASSOCIATES

B. CHARTERED ACCOUNTANTS

CA SNIGDHA MODY CHAURASIA

C. COLLEGE NAME

GOVT. AUTONOMOUS GIRLS POST GRADUATE

EXCELLENCE COLLEGE, SAGAR, (M.P.)

D. REPORT OF INTERNAL AUDIT-

Based on the information available, observations made during our visits, and staff's explanation & information submitted to us our observations are summarized as under.

E. PERIOD

OCTOBER 2019 TO MARCH 2020

F. DISTRICT / DIVISIONS AUDITED

SAGAR (M.P.)

G. REGISTERS-

We have verified the following Registers/ Books/Records for the period under review:

Sr. No.	Name of Registers , Books / Records	Auditors Observations
	Physical registers	
1.	Inward / outward register	Register for Inward and Outward entries in the form of Cash Book maintained by the College Authorities
2.	Fixed assets register	Fixed Assets Register has been maintained and updated by the College Authorities
3.	Advance Register	Advance Register has not been maintained by the College Authorities
4.	Bill Register •	Bill Register has been maintained and updated by the College Authorities

H. LEDGERS

Sr. No.	Creditors Ledger	Auditors Observations
1.	All payments issued for Vendor payment are required to be adjusted bill to bill only.	Yes, Payment to vendors have been adjusted bill wise only with GST Inclusive
2.	Disallowance of expenditure as per the	Not Applicable
*	World Bank Rules • •	du de
3.	Procedural Lapse (Compliance of Procurement Manual)	NIL
4.	Procedural Lapse (Compliance of Financial Manual)	NIL

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Principal
Govt. (Auto) Girts. R. G.
College of Excellence Sep

5.	All Purchase made under the M P	Purchase have been made under the M.P.
	Procurement Rule , if not give details	Procurement Rule
6.		No such entry of Discount / Penalty while
	To check Discount/ Penalty ,While making payment to Vendor	making payment to vendors have been found in
7.	Advance Given to any person and adjustment their off?	Not Applicable
8.	Debit balance Vendor a/c	NIL
9.	Whether it is reconciled with Vendor account or not.	Yes
10.	Suspense a/c: Suspense's account created by	Not Applicable
11.	Trial balance	
12.	Accounting books & records not maintained	Not Applicable
13.	Marking of Individual Fixed assets procured under world Bank fund and their verification.	Satisfactory
14.	Whether assets is properly used for the purpose for which it was purchased.	Yes

I. Payments (if any) Audit Observations required to be covered:

Sr. No.	Report Name	Auditors Remarks	Actions taken by HEI to rectify
1.	Treasury voucher expenses head classification	Satisfactory	Not Applicable
2.	Treasury vouchers authorizations and receiver signature	Satisfactory	Not Applicable
3.	Treasury vouchers serial no tallying with accounting system	Satisfactory	Not Applicable
4.	Treasury vouchers entered into software without approval	Not Applicable	Not Applicable
5.	Supporting documents with Treasury vouchers	Satisfactory	Not Applicable
6.	Treasury Expense head as per voucher and software account	Satisfactory	Not Applicable
7.	Petty cash payments made in Excess of specified limit (Let Rs 500.00)	No cash payment has been done	Not Applicable
8.	cash voucher Revenue stamp affixing as per State Govt. rules (if Required)	No Cash Vouchers found in records	Not Applicable
9.	Advance given to staff and its recovery process	No such case found	Not Applicable
10.	Treasury payment voucher filing system	Satisfactory	Not Applicable
11.	Reconciliation of Treasury expenses with books of accounts	Satisfactory	Not Applicable

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शास्त्रकारा एवशासी **एवाराकीतर** एक्ट्रप्टला महाविद्याम**र्य** यहार (न. प्र.) inter

CHATERO CONTINUES PRINCIPAL
GOVI. (Auto) Girts. R (A College of Excellence Secr

Expenses Analysis

We have verified all the Expenses during the period under review and our observations are as follows: Fund Wise Details: - World Bank.

No.	Expenses	Expense up to Previous Quarter	Expenses made in current Quarter	Total Expenses	Remarks
2. 3.			NILL		
4. 5.			NIL		
	TOTAL	-	7	4	W-

K. Budget

Budget were received for the period under review and the following are our observations:

Sr.	Name of Report	Audit Observations
No.		
1.	Is any Budget allotted during the period	No Budget has been allocated to the college during
	for any fund? if yes than given the fund wise details	this period.
2.	Is all allocated fund is utilized against the budget if not give reason why it is not	
	utilized	Not Applicable
3.	if its pending than reason why it is	Not Applicable
	pending	,
4.	Utilization Certificate sent to S.P.D. office	Yes, Utilization Certificate has been sent to S.P.D.
		Office on 31.03.2020, but without certification from
		any external authorities.

L. AG Audit objection

Sr. No.	Name of Report	Audit Observations
1.	Is any AG audit conducted during this period if yes details	NO .
2.	Is any AG audit Objection pending till date if yes, than details of pending objection and reason why it is pending	Not Applicable

M. General

Sr.	Name of Report	Audit Observations
No. 1.	Admin password is not openly given to	Satisfactory
	everyone.	

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Govt. (Auto) Guts R (1 College of Excellence Set

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Ž,	Regular Backup is taken by authorized person	Satisfactory
3.	Physical and Computerized data is matching	Yes, Physical Data and Computerized Data is
4.	Audit or track changes that affect the integrity of a transaction, such as changes made to Date, Ledger Masters and Amounts	No such case found
5.	If any fraud,	Not Apply at 1
6,	Any other remarks	Not Applicable NIL

N. Process Gap

Sr. No.	Name of Report	Audit Observations
1.	Process Name 1	NIL
2.	Process Name 2	NIL
3.	Process Name 3	NIL .

Govt. Autonomous Girls Post Graduate Excellence College Sagar (M.P.)

Principal

Date: 28/11/2020

प्रदेशका हामानी स्थापनेय प्रदेशका हामानी स्थापनेय प्रदेशका हामानी

(म म) हामान

Gupta Lakhani and Associates Chartered Accountains

CA Snigdha Mody Chaurasia

Partner

Principal
Govt (Auto) Girts R (1
College of Excellence Sep-

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Chartered Accountants

5, CIVIL LINES, SAGAR (M.P.) 470001 MO.:9993519163,7047895212 SHOP NO. 20, CATE

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THE PRINCIPAL, GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE, SAGAR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

200000.00		 200000.00 TOTAL (Rs.)	200000.00		TOTAL (Rs.)
	***	٠.			
•	0.00	Fund at World Bank			
0.00		CLOSING BALANCE			
	-22.00	Round Off		9	
	52143.00	New Sagar Shree Aadarsh Enterprises		200000.00	Fund at World Bank
	7 7 9 7 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				
200000.00	•	200000.00 CAPITAL EXPENSES	200000.00		OPENING BALANCE
	-	PAYMENTS	AMOUNT		RECEIPTS
AMOUNT				•	

AUDIT REPORT

We have checked the above Receipts & Payments. Account with the books of account & voucher found the same as drawn up.

For:- Govt. Autonomous Girls Post Graduate Excellence College Sagar (M.P.)

Dated:-28/11/2020 Place:-Sagar (M.P.)

यान, प्राच्या स्थापानी प्रभावनिकार क्रमायक्ष्यम् ।।।ऽत्रेश क्षामर (म. म.)

GUPTA LAKHANI & ASSOCIATES

Chartered Accountants

CA Snigdha Mody Chaurasia Elmono 13

Chartered Accountants

SHOP NO. 28, CANTT SHOPPING MALL

MO.: 9993519163, 7047895212 5, CIVIL LINES, SAGAR (M.P.) 470001

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Mail id : casnigdhamodychaurasia@gmू

THE PRINCIPAL, GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE, SAGAR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020

200022.00						1
200022 00		200022.00 TOTAL (Rs.)	200022.00		TOTAL (Rs.)	1
22.00		Excess of Expenditure over Fund			C 3	-
				7		
	200000.00	Fund Allocation by World Bank		147879.00 52143 , 00	New Sagar Shree Aadarsh Enterprises	Ú.
200000.00		200022.00 INDIRECT INCOME	200022.00		INDIRECT EXPENSES	· ·
AMOUNI		INCOME	71410			
		PICO PAGE	AND INT		EXPENDITURE	

AUDIT REPORT

We have checked the above Receipts & Payments. Account with the books of account & voucher found the same as drawn up.

For:- Govt. Autonomous Girls Post Graduate Excellence College Sagar (M.P.)

Place:-Sagar (M.P.) Dated:-28/11/2020

GUPTA LAKHANI & ASSOCIATES

Chartered Accountants

CA Snigdha Mody Chaurasia

Partner

मिलाम्बर्धारम् ॥१३% केन् व्यक्तिक हास्त्र (१५१८,१३३ ११६-१)

(H H) MAIN

Chartered Accountants

SHOP NO. 28, CANTT SHOPPING MALL 5, CIVIL LINES, SAGAR (M.P.) 470001

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Mail id : casnigdhamodychaurasia@g

THE PRINCIPAL, GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE, SAGAR

BALANCE SHEET AS ON 31 MARCH 2020

		-	
	200000.00 TOTAL (Rs.)	*	TOTAL (Rs.)
200000.00	200000.00 Renovation of College Premises		Fund at World Bank
	CLOSING BALANCE		CAPITAL FUNDS
AMOUNT	AMOUNT ASSETS & PROPERTY	a AMI	FUNDS & LIABILITIES

AUDIT REPORT

We have checked the above Receipts & Payments. Account with the books of account & voucher found the same as drawn up.

For:- Govt. Autonomous Girls Post Graduate Excellence College Sagar (M.P.)

Dated:-28/11/2020 Place:-Sagar (M.P.)

महाविद्यास्य

GUPTA LAKHANI & ASSOCIATES

Chartered Accountants

CA Snigdha Mody Chaurasia
Partnero

Govt. (Auta) Glits.R (a. College of Excellence, Sa

INTERNAL AUDIT REPORT

(World Bank Project Fund to HEI)

of

Govt. Autonomous Girls Post Graduate Excellence

College, Sagar (M.P.)

For the period of April 2020 to September 2020

Submitted By

M/S GUPTA LAKHANI ASSOCIATES
Chartered Accountants
SHOP NO. 28, GROUND FLOOR,
CANTT SHOPPING MALL,

CIVIL LINES, SAGAR
Ph. 07582-223628, Mo. 9993519163

Mail ID: casnigdhamodychaurasia@gmail.com

Govi (Auto) Girts R a College of Excellence Sec

A. CA FIRM NAME

GUPTA LAKHANI & ASSOCIATES

B. CHARTERED ACCOUNTANTS

CA SNIGDHA MODY CHAURASIA 🖨

C. COLLEGE NAME

GOVT. AUTONOMOUS GIRLS POST GRADUATE

EXCELLENCE COLLEGE, SAGAR, (M.P.)

D. REPORT OF INTERNAL AUDIT-

Based on the information available, observations made during our visits, and staff's explanation & information submitted to us our observations are summarized as under.

E. PERIOD

APRIL 2020 TO SEPTEMBER 2020

F. DISTRICT / DIVISIONS AUDITED:

SAGAR (M.P.)

G. REGISTERS-

We have verified the following Registers/ Books/Records for the period under review:

Sr. No.	Name of Registers , Books / Records	Auditors Observations
	Physical registers	
1.	Inward / outward register	Register for Inward and Outward entries in the form of Cash Book maintained by the College Authorities
2.	Fixed assets register	Fixed Assets Register has been maintained and updated by the College Authorities
3.	Advance Register	Advance Register has not been maintained by the College Authorities
4.	Bill Register	Bill Register has been maintained and updated by the College Authorities

H. LEDGERS

Sr.	Creditors Ledger	Auditors Observations
No. 1.	All payments issued for Vendorpayment are required to be adjustedbill to bill only.	Yes, Payment to vendors have been adjusted bill wise only with GST Inclusive
2.	Disallowance of expenditure as perthe World Bank Rules	Not Applicable
3.	Procedural Lapse (Compliance of Procurement Manual)	NIL **
4.	Procedural Lapse (Compliance of Financial Manual)	NIL
5.	All Purchase made under the M P Procurement Rule , if not give details	Purchase have been made under the M.P Procurement Rule

1

शास्त्रकारः स्थापनी क्यासकीकर चरकृत्यात गर्छनिचानम्

प्रमाव (पा. भा.)

Principal
Govt. (Auto) Guts. R (2
College of Excellence, Sage

6.	To check Discount/ Penalty ,While making payment to Vendor	No such entry of Discount / Penalty while making payment to vendors have been found in
7.	Advance Given to any person and	records
400	adjustment their off	
8.		Not Applicable
9.	Debit balance Vendor a/c	NIL
٥.	Whether it is reconciled with Vendor	
10	account or not.	Yes
10.	Suspense a/c: Suspense's account created	T CS
	by	31.4.0.4.
11.	Trial balance	Not Applicable
12.		the second secon
	Accounting books & records not maintained	Not Applicable
13.	Marking of Individual Fixed assets procured	, or appropriate
	under world Bank fund and their verification.	Satisfactory
14.	Whether assets is properly used forthe	odustacióny
	purpose for which it was purchased.	Yes

I. Payments (if any) Audit Observations required to be covered:

Sr. No.	Report Name	Auditors Remarks	Actions taken by HEI to rectify
1.	Treasury voucher expenses head classification	Satisfactory	Not Applicable
2.	Treasury vouchers authorizations and receiver signature	Satisfactory	Not Applicable
3.	Treasury vouchers serial no tallying with accounting system	Satisfactory	Not Applicable
4.	Treasury vouchers entered into software without approval	Not Applicable	Not Applicable
5.	Supporting documents with Treasury vouchers	Satisfactory	Not Applicable
6.	Treasury Expense head as per voucher and software account	Satisfactory	Not Applicable
7.	Petty cash payments mede in Excess of specified limit (Let Re 500.00)	No cash payment has been done	ot Applicable
8.	cash voucher Revenue stamp affixing as per State Govt. rules (if Required)	No Cash Vouchers found in records	Not Applicable
9.	Advance given to staff and its recovery process	No such case found	Not Applicable
10.	Treasury payment voucher filing system	Satisfactory	Not Applicable
11.	Reconciliation of Treasury expenses with books of accounts	Satisfactory	Not Applicable

प्राचीयी राज्या क्याली काराकीकर जज्ञ्या महाविद्यासक समर (म. प्र.) "SAGATA A SO

Principal
Govt. (Auto) Gits R a
College of Excellence, Sage

J. Expenses Analysis

We have verified all the Expenses during the period under review and our observations are as follows: Fund Wise Details: - World Bank.

Sr. No.	Expenses	Expense up to Previous Quarter	Expenses made in current Quarter	Total Expenses	Remarks
1.	Sanitary Napkin Vending Machine Bill of Rays Enterprises	-	24865.00	24865.00	Payment on 15/06/2020 inclusive GST
2.	Tally Software Bill of Success Computer Accounting Solutions	•	20500.00	20500.00	Payment on 15/06/2020 inclusive GST
3.	Sanitary Napkin Incinerator Bill of Rays Enterprises	-	39599.00	39599.00	Payment on 15/06/2020 inclusive GST
	TOTAL		84964.00	84964.00	

K. Budget

Budget were received for the period under review and the following are our observations:

Sr. No. 1.	Is any Budget allotted during the period for any fund? if yes than given the fund wise details Is all allocated fund is utilized against the	Audit Observations Yes, Fund for the Sanitary Napkin, Incinerator and Accounting Software of Rs 1.50 lacs have been allotted to the college. Yes, Fund of Rs 84964.00 has been utilized for the purpose it was given, but Rs. 65036.00 could not be
3.	budget if not give reason why it is not utilized if its pending than reason why it is pending	utilized as sufficient fund was not available. Not Applicable No such Practice followed
4.	Utilization Certificate sent to S.P.D. office	No such Plactice followed

L. AG Audit objection

	41	Audit Observations
Sr.	Name of Report	
No.	this was	NO
1.	Is any AG audit conducted during this	
	period if yes details	
	Is any AG audit Objection pending till date	Not Applicable
2.	Is any AG audit Objection pending objection	
	if yes, than details of pending objection	
	and reason why it is pending	

3

ठार (गारा ए**न्सानी काल्यीहर्ट** कर्नु १९ सा महाविधासमा सामार **(ग**ा. प्री.) Lames

Principal
Govt (Auto) Gliss & a
College of Excellence, Sagre

M. General

Sr. No.	Name of Report	Audit Observations
៕. . •	Admin password is not openly given to everyone.	Satisfactory
2.	Regular Backup is taken by authorized person	Satisfactory
3.	Physical and Computerized data is matching	Yes, Physical Data and Computerized Data is matching.
4.	Audit or track changes that affect the integrity of a transaction, such as changes made to Date, Ledger Masters and Amounts	No such case found
5.	If any fraud,	Not Applicable
6.	Any other remarks	Status of Budget Distribution (DDO Wise) statement was matching with the Computerized Data available on the Online Portal except Available BCO Expenditure Limit Amount.

N. Process Gap

Sr. No.	Name of Report	# 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Audit Observations	
1.	Process Name 1		NIL	the second
2.	Process Name 2		NIL	
3.	Process Name 3	2	NIL	

शासासः । एकासी स्वातन्त्रीयर एक्ट्रस्टाता महाविधासय शागर (म. प्र.)

Govt. Autonomous Girls Post Graduate Excellence College Sagar (M.P.)

Principal Date: 28/11/2020

Gupta Lakhani and Associates Chartered Accountants CHARTERE

CA Snigdha Mody Chaurasia

Partner

Principal GOVL (Auto) Girts R (A College of Excellence Sage

INTERNAL AUDIT REPORT

(World Bank Project Fund to HEI)

of

Govt. Autonomous Girls Post Graduate Excellence

College, Sagar (M.P.)

For the period of September 2020 to March 2021

Submitted By

M/S GUPTA LAKHANI ASSOCIATES
Chartered Accountants
SHOP NO. 28, GROUND FLOOR,
CANTT SHOPPING MALL,

CIVIL LINES, SAGAR

Ph. 07582-223628, Mo. 9993519163

Mail ID: casnigdhamodychaurasia@gmail.com

Principal
Govt. (Auto) Guts. R (A

A. CA FIRM NAME

GUPTA LAKHANI & ASSOCIATES

B. CHARTERED ACCOUNTANTS

CA SNIGDHA MODY CHAURASIA

C. COLLEGE NAME

GOVT. AUTONOMOUS GIRLS POST GRADUATE

EXCELLENCE COLLEGE, SAGAR, (M.P.)

D. REPORT OF INTERNAL AUDIT-

Based on the information available, observations made during our visits, and staff's explanation & information submitted to us our observations are summarized as under.

E. PERIOD

OCTOBER 2020 TO MARCH 2021

F. DISTRICT / DIVISIONS AUDITED:

SAGAR (M.P.)

G. REGISTERS-

We have verified the following Registers/ Books/Records for the period under review:

Sr.	Name of Registers , Books / Records	Auditors Observations
No.		
	Physical registers	
1.	Inward / outward register	Register for Inward and Outward entries in the form of Cash Book maintained by the College Authorities
2.	Fixed assets register	Fixed Assets Register has been maintained and updated by the Gollege Authorities
3.	Advance Register	Advance Register has not been maintained by the College Authorities
4.	Bill Register	Bill Register has been maintained and updated by the College Authorities

H. LEDGERS

Sr. No.	Creditors Ledger	Auditors Observations
1.	All payments issued for Vendorpayment are required to be adjusted bill to bill only.	Yes, Payment to vendors have been adjusted bill wise only with GST Inclusive
2.	Disallowance of expenditure as perthe World Bank Rules	Not Applicable
3.	Procedural Lapse (Compliance of Procurement Manual)	NIL
4.	Procedural Lapse (Compliance of Financial Manual)	NIL
5.	All Purchase made under the M P Procurement Rule , if not give details	Purchase have been made under the M.P. Procurement Rule

1

Govi (Auto) Girts. R ...

6.	To check Dis	•
	To check Discount/ Penalty ,While making payment to Vendor	No such entry of Discount / Penalty while
7.	Advance Given to any	making payment to vendors have been found in records
8.	and off A	No. A. D.
9.	Debit balance Vendor a/c	Not Applicable
	Whether it is reconciled with Vendor account or not.	NII.
10.	Suspense a/c: Suspense's account created by	Yes
11.		N. A. H. A.
2.	Trial balance	Not Applicable
	Accounting books & records not maintained	
3.	Marking of Individual Fixed asset	Not Applicable
4.	- World Dalik jung and their verse	Satisfactory
	Whether assets is properly used forthe purpose for which it was purchased.	
	which it was purchased.	Yes

I. Payments (if any) Audit Observations required to be covered:

Sr.	Report Name	176	.a.
No.		Auditors Remarks	Actions taken by
1.	Treasury voucher expenses head		HEI to rectify
	classification	Satisfactory	
2.	Treasury vouchers authorizations and	Satisfactory	Not Applicable
	receiver signature	Satisfactory	N
3.	Treasury vouchers serial no tallying with	odistrictory	Not Applicable
	accounting system	Satisfactory	No. A. B. L.
4.	Treasury vouchers entered into software	- Sunstitution y	Not Applicable
	without approval	Not Applicable	Not Applicate
5.	Supporting documents with Treasury	The state of the s	Not Applicable
	vouchers	Satisfactory	Not Applicate
6.	Treasury Expense head as per voucher and		Not Applicable
	software account	Satisfactory	Not Applicable
7.	Petty cash payments made in Excess of	No cash payment has been	
	specified limit (Let Rs 500.00)	done	Not Applicable
8.	cash voucher Revenue stamp affixing as	No Cash Vouchers found in	
	per State Govt. rules (if Required)	records	Not Applicable
9.	Advance given to staff and its recovery		110t Applicable
	process	No such case found	Not Applicable
10.	Treasury payment voucher filing system	Satisfactory	
11.	Reconciliation of Treasury expenses with		Not Applicable
	books of accounts	Satisfactory	Not Applicable
			Applicable

2

Lawy.

College of Excellence Secretary

J. Expenses Analysis

We have verified all the Expenses during the period under review and our observations are as follows:

Sr.	Expenses				and follows:
No.	Mask/ Sanitizer/Sanitizer	Expense up to Previous Quarter	Expenses made in current Quarter	Total Expenses	Remarks
	Pump Pedal Stand Bill of Sagar Associates	-	15250.00	15250.00	Payment on
2.	Other Covid 19 Items Bill of Sagar Associates	•-	14750.00	14750.00	23/11/2020 inclusive GST Payment on
3.	Emoluments paid to		* 4		23/11/2020 inclusive GST
	Professors for Remedial Classes		250000.00	250000.00	Payment on 18/02/2021
4.	Emoluments paid to				inclusive GST
	Professors for Special Lectures	-	36000,00	36000.00	Payment on 23/02/2021
5.	Webinar Items for				inclusive GST
	NAAC Bill of Active Computers		18426.00	18436.00	Payment on 26/03/2021
6.	Research Documents Printing Bill of M/s Bright Offset Jawaharganj	-	46600.00	46600.00	inclusive GST Payment on • 26/03/2021 inclusive GST
	TOTAL		381036.00	381036.00	

K. Budget

Budget were received for the period under review and the following are our observations:

Sr.	Name of Report	Audit Observations
No.		
1.	Is any Budget allotted during the period	Yes, Fund for the Sanitary Napkin, Incinerator and
	for any fund? if yes than given the fund	Accounting Software of Rs 1.50 lacs have been
	wise details	allotted to the college.
2.	Is all allocated fund is utilized against the	Yes, Fund of Rs 84964.00 has been utilized for the
	budget if not give reason why it is not	purpose it was given, but Rs. 65036.00 could not be
	utilized	utilized as sufficient fund was not available.
3.	if its pending than reason why it is	Not Applicable
	pending	
4.	Utilization Certificate sent to S.P.D. office	No such Practice followed

L. AG Audit objection

Sr. No.	Name of Report	Audit Observations
1.	Is any AG audit conducted during this period if yes details	NO

College of Excellence Sent (Auto) Girtz & (4)

3

Is any AG audit Objection pending till date Not Applicable if yes, than details of pending objection and reason why it is pending

M. General

Sr.	Name of Days 1	•
No.	Name of Report	Audit Observations
1.		* · · ·
١.	Admin password is not openly given to	Satisfactory
	everyone.	
2.	Regular Backup is taken by authorized	Satisfactory
	person	
3.	Physical and Computerized data is	Yes, Physical Data and Computerized Data is
	matching	matching.
4.	Audit or track changes that affect the	No such case found
İ	integrity of a transaction, such as	
	changes made to Date, Ledger Masters	
	and Amounts	
5.	If any fraud ,	Not Applicable
6.	Any other remarks	Status of Budget Distribution (DDO Wise) statement
		was matching with the Computerized Data available
		on the Online Portal except Available BCO
	•	Expenditure Limit Amount.

N. Process Gap

Sr.	Name of Report		Audit Observations	
No.				
1.	Process Name 1		NIL -	
2.	Process Name 2	,74	NIL	
3.	Process Name 3		NIL	

Govt. Autonomous Girls Post Graduate Excellence College Sagar (M.P.)

Principal

Date: 10/11/2021

Gupta Lakhani and Associates Chartered Accountants.

CA Snigdha Mody Chaurasia

Partner

Principal Govt. (Auto) Girts.R 13 College of Excellence Sage

SHOP NO. 28, CANTT SHOPPING MALL

GUPTA, LAKHANI ASSOCIATES Chartered Accountants

5, CIVIL LINES, SAGAR (M.P.) 470001 MO.: 9993519163, 7047895212

Ph. 07582-223628

Mail id:casnigdhamodychaurasia@gmail.com

THE PRINCIPAL, GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE, SAGAR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

					TIMITON
		ANDLINI PAYMENTS	PAYMENTS		AIVIOUINI
RECEIPLS		AINIOOINI			
OPENING BALANCE		466000.00	466000.00 CAPITAL EXPENSES		20500.00
Find at World Bank	466000.00		SCH.4-FIXED ASSETS- OTHERS		
		•	Tally Software Bill of Success		
		•	Computer Accounting Solutions	20500.00	
			INDIRECT EXPENSES		
			SCH.14- ACADEMIC EXPENSES		286000.00
			Emoluments paid to Professors		
			for Remedial Classes	286000.00	
			SCH.15- ADMINISTRATIVE AND		
			GENERAL EXPENSE		159500.00
		•	Sanitary Napkin Vending Machine		
			Rays Enterprises	24865.00	
			Sanitary Napkin Incinerator Bill of		
			Rays Enterprises	39599.00	•
			Sagar Associates	30000.00	
			M/s Bright Offset Jawaharganj	46600.00	
			Active Computers	18436.00	
		•	CLOSING BALANCE		0.00
			Fund at World Bank	0.00	
		000000	TOTAL (Rs.)		466000.00
		400000.00			-

AUDIT REPORT

We have checked the above Receipts & Payments. Account with the books of account & voucher found the same as drawn up.

GUPTA LAKHANI & ASSOCIATES Chartered Accountants Tand

For:- Govt. Autonomous Girls Post Graduate Excellence College

CA Snigdha Mody Chaurasia

Partner >

Dated:-10/11/2021 Place:-Sågar (M.P.)

Sagar (M.P.)

Chartered Accountants

SHOP NO. 28, CANTT SHOPPING MILES, CIVIL LINES, SAGAR (M.P.) 470001 MO.: 9993519163, 7047895212 Ph. 07582-223628 Mail id: casnigdhamodychaurasia@gmail.com

THE PRINCIPAL, GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE, SAGAR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021

EXPENDITURE		AMOUNT	INCOME		AMOUNT	
INDIRECT EXPENSES		1 42	INDIRECT INCOME			466000.00
SCH.14- ACADEMIC EXPENSES Emoluments paid to Professors for		286000.00	286000.00 Fund Allocation by World Bank	466000.00		
Remedial Classes SCH.15- ADMINISTRATIVE AND	286000.00					
GENERAL EXPENSE	á.	159500.00	,			
Sallitary Napkin Vending Machine Rays Enterprises	24865.00			•	•	•
Sanitary Napkin Incinerator Bill of Rays			_			
Enterprises	39599.00					
Sagar Associates	30000.00		. 4.7.			
M/s Bright Offset Jawaharganj	46600.00			T		
Active Computers	18436.00					
Excess of Income over Expenditure	20500.00	20500.00		•	•	
TOTAL (BS.)		00 000997	# # # # # # # # # # # # # # # # # # #			•
		400000.00	IOIAL (KS.)			
						466000 001

We have checked the above Receipts & Payments. Account with the books of account &

AUDIT REPORT

voucher found the same as drawn up.

GUPTA LAKHANI & ASSOCIATES

Chartered Accountants

CA Snigdha Mody Chaurasia

. Dated:-10/11/2021

For:- Govt. Autonomous Girls Post Graduate Excellence College

Sagar (M.P.)

GUPTA LAKHANI ASSOCIATES Chartered Accountants

5, CIVIL LINES, SAGAR (M.P.) 470001 MO.: 9993519163, 7047895212 SHOP NO. 28, CANTT SHOPPING. Ph. 07582-223628

Mail id : casnigdhamodychaurasia@gmall.com

THE PRINCIPAL, GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE, SAGAR

BALANCE'SHEET AS ON 31 MARCH 2021

FUNDS & LIABILITIES	-	AMOUNT	VEGET 6 DECEMBER 1			
			ASSELS & PROPERLY		AMOUNT	
CAPITAL FUNDS						
•			CLOSING BALANCE		•	
Capital Account				•		•
Loans (Liability)		•	SCH.4- Fixed Assets- Others			20500.00
SCH.3-CURRENT LIABILITIES &		•	Intangible Assets			
PROVISIONS			: :			
Duties & Taxes	•		Tangible Assets			
Creditors			I ALLY SOFTWARE	20500.00		
Excess of income over			,		•	
expenditure		20500.00		•		
Opening Balance		•	2			•
Current Period	20500.00					
TOTAL (Rs.)		20500.00	0500.00 TOTAL (Rs.)			

We have checked the above Receipts & Payments. Account with the books of **AUDIT REPORT**

account & voucher found the same as drawn up.

GUPTA LAKHANI & ASSOCIATES

Chartered Accountants

for:- Govt. Autonomous Girls Post Graduate Excellence College Sagar (M.P.) CA Snigdha Mody Chaurasia

Dated:-10/11/2021 Plara .. Cagar IAA D 1

Govt Auto Girls PG College Income And Expenditure Account

Particulars	Govt	1-Apr-2019	Xpenditure Account 9 to 31-Mar-2020		
Direct Expenses	1. Ana na	0012	10 31-Mar-2020		
Books Writing Mistake	1-Apr-2019 to	31-Mar-2020		Cout A	
Cash Book Diffrence (Fotaling)	1	270905315.70	Particulars Direct Incomes	Govt Auto Girls	PG College
FVC (34-001)	4307 00		Grant	1-Apr-2019 to :	
Fvc Goods (34-009)	9.00	i	Grant From Government		311318420 30
GAO KLDOTO =	2000 00		GRANT FOR NPS(UGC)		40
GAO KI BITTI YOUNA PAID	2000.00		Sales of Cantton Foods Scrap Sales	1894465 00	
Pratibhakaran Yojna Paid	10800000 00		TDS on RD Refund		
Purchase of Raw Material (Cantlen)	610000 00		Grant From Gov	112776 00	
rooms raig	1583148 00		Academic- Income	100264864 00	
TENDER	17436.00		Income from Investment	44889200 30	
Swabiltya Cash Book Paid	del		GRANT REC FOR ADMISSION FEE	1227761.00	
Academic Expenses			GRANT FOR CPF(UGC)	23417864 00	
Administrative and General Expenses	4884835 00		Grant Rec for Canteen	301511.00	
t-Admination Expenses	7245210 70		GRANT REC FOR EXAM FUND	434269.00 18714990.00	
Repair and Maintenance	863821 00		GRANT REC FOR FBF	93733.00	
Salary and Staff Welfare	831359 00		Grant Rec for Fvc Goods	6500 00	
Transportation Expenses	99829179 00		GRANT REC FOR GIS	417358 00	
BHOOL PRABISSTHI			GRANT REC FORM WORLD BANK		
KASHAN MONEY RETURN	554098 00		GRANT REC FOR NPS III IV	652263 00	
ADMISSION FEES RETURN PAID	78920 00	G P	Grant Rec for Sandhi Sah Yojana	•	
Advance Paid	225504.00		Grant Rec for Sah Bachat Insurence		
Alumini Fee Paid	487059.00	1	GRANT REC FOR SCHOOLERSHIP GAO KI B	10800000 00	
COLLEGE EX BILL PAID			GRANT REC FOR UNIVERSITY (NSS)	199665.00	
DAILY WAGES PAID	5125108 00		Hostel Income for Girls	2419886 00	
Earn Leave Paid	8300714.00		Intrest Rec for Bank		
	1183820 00		Canleen Cash Rec	972429 00	
EMEPLOYE FINAL PAYMENT PAID FEP PAID	18102590.00	-	Check Bounce	-5212,00	
	93733 00	1	GRANT FOR GPF PART FINAL REC	12656786 00 34872 00	
Fix Deposit	68995 00		Grant for Sc Books	5368314 00	
Grant Paid for Sc Books	17436 00		GRANT RCE FOR DPF III IV	120342.00	
Hostel Expences Paid	216521.00	1 5	Grant Rec for Advance GRANT REC FOR ARIER	1417726.00	
Library Book Paid	117528.00		Grant Rec for CAG GWALIOR	400000.00	
MEDIANI STUDENT FEES PAID	745316 00	7	GRANT REC FOR CM JANKALYAN YOJNA	971285.00	
MEDICAL ALLOWNCES PAID NEWS PAPER BILL PAID	19602.00	Ç#	Grant Rec for College Exp	15294.00	
	1283554 00	-	GRANT REC FOR CPF	511944 00	
NPS III IV PAID	610000.00	- 1	GRANT REC FOR CUMULATIVE LEAVE	70064 00	
Pratibhakaran Schoolership Paid	300251 00		Grant Rec for Daily Wages		
Sabji Bazaar Exp SCHOOLER SHIP PAID GAO KI BETT	10800000 00		Grant Rec for Earn Leave	3836072.00	7-
Sport Exp Advances Paid	30000 00		GRANT REC FOR ELECTRICITY BILL	679509 00	
SPORT MATERIAL PURCHASE PAID	13970.00		GRANT REC FOR EMPLOYE FINAL PAYMEN	21124584.00	
	318258.00	1,117	GRANT REC FOR EMPLOYE INSURANCE	1500000 00	
Stationary Paid	45332.00		GRANT REC FOR ENVIROMENT WELFAIR	10000.00	
Student Insurance Ex Paid YOUTH Festival Advance	-45000.00	1	GRANT REC FOR GPF LAND II	12982034.00	1
Administrative and General Expenses	64806 00		GRANT REC FOR GPF III	10873588.00	
	5819372 00		GRANT REC FOR GPF IV	507050 00	
ARIER PAID	11222 22		GRANT REC FOR GPF(UGC)	113822524 00	
Bank Charges	1455501 00		GRANT REC FOR GUST FACULTY	9092640.00	
Canteen Expense	453479 00		Grant Rec for HRA		
Canteen Gas Reffling Exp	44000 00		Grant Rec for Janbhagidari Samayojan		
C.A. Service Fees Paid	-542173 00		GRANT REC FOR KASHAN MONEY	83920 00	1
Cash Paid for Canteen Bank Ac	283594 00		Grant Rec for Library Book	2021.00	
College Activity Bill Paid	489899 00		GRANT REC FOR MEDIAVI STUDENT FEES	117528.00	
College Event Bill Paid	255972 00		GRANT REC FOR MEDICAL	741116 00	
GPF III PAID	and a region of the world		GRANT REC FOR NPS II	699334 00	1
CPF UGC PAID	979058 00		GRANT REC FOR NPS(UGC)	7958109 00	
CUMULATIVE LEAVE PAID	70064 00	1	Grant Rec for Pariwar Kalyan Nidhi	1	N
Daily Wages EPEpaid DPE PAID III IV	E2000 / C 00		GRANT REC FOR PROGRAME	60000 00	/ . 1
SOL PAID III IV	5360976.00	1	Civilli riso, citi riso.	•	mm) /

मस्य क्या स्वयंति स्वास्त्रवेश उत्पृष्टमा महाविशासक समाव १५, प्र.) Principal
Govt. (Auto) Girts. R. a.
College of Excellence, Sap-

		•			
BY INSURANCE PAID	1500000.00	is.			
NVIROMENT WELFAIR EXPENSES	10000.00		GRANT REC FOR SALARY	243734 00	
Fram Activity Expense	3299521 00		Grant Rec for Samuh Booms	2437344 00	
Examination Fees Paid	2729347.00		GRANT REC FOR SPORTS	35500.00	
Fund Transfer to Other Bank Ac			Grant Rec for State Employee Insurence	333333	
Five Goods Paid	6500 00		Grant Rec for Stationary	2500 00	
GIS PAID	834716.00		Grant Rec for St Free Stationary	100585 00	* * * *
GPF III PAID	9987700 00		Grant Rec for Student Insurence	26424 00	
GPF IV PAID	1791178 00		Grant Rec for Swashashi Fund	30000 00	
GPF PAID LAND II	13129102.00		Grant Rec for TDS Return		49
GPF PART FINAL PAID	1		Grant Rec for Vivekanand Prakost		
GPF-UGC PAID	3020000 00		Grant Rec for Youth Festival	103551.00	
GPS III PAID	104739786.00		GRANT REC VEVIKANAND EMPLYOMENT SQ	60000.00	
GUST FACULTY SALARY PAID	1230212.00		Hostal Addmision Form Fess		
HRA Paid	24259346.00		Interest on Savings Bank Accounts	1383655 00	
Janbhagidaeri Tdr Fee Paid			Janbhagidari Mad. Rec		
Kranti Doot Book Ex			LIBRERY BOOKS INCOMES	1196 00	
LIBRARY EXP PAID			Mark sheet, certificate T.C FEE	6616 00	
	426806 00		MPTC Right to Information Fee Rec	6652.00	
MPTC Right to Information Fee Paid	6652 00		NIRDHAN SCHOLARSHIP REC	544729 00	
Nirdhan Sciolarsnip Paid	208658 00		Payment Return	33030 00	1
NPS II PAID	1711312.00		Rec for Bank Intrest		
NPS UGC PAID	5382038 00		Rec for Sport Advance	100000 00	
NSS EVENT BILL PAID	227324 00		To Cash Rec		
PADMACHARYA PROGRAMME EX❤	30500 00	•	Transaction Fail Entery	•	
Pariwar Kalyal Nidhi Paid	1.		Vivekanand Empolyee Training Rec	90000 00	837412.00
PD GRANT EXPENCES PAID	593374.00		Indirect Incomes		837412.00
RENOVATION EXPENSES (WORLD BAN	400000 00		Income from Investment	1227761.00	
Sabdhi Sah Yojana Paid			Other Income	540470.00	
Sah Bachat Insurence Paid	10.04		Cash Paid for Canteen Bank Ac	542173.00	
SALARY PAID	5719422.00				
Sambaddata Fee Universiti Paid	1 1 1 1 1 1				1 4
Sanrik Fee Paid for University	9667000 00		◆		
SECURITY SERVICE MEN SALLARY PAI	108456.00				
Sport Activity Ex Paid	128997 00		A STATE OF THE STA		
Sport Bill Payment	743054 00		A STATE OF THE STA		
State Employee Insurence Paid					
Stationary St Paid	160585.00				
Swami Vivekanand Prakost Paid					
Swashashi Prakosth Paid	55355 00	•	•	•	
T.A.D.A.PAID	2400.00		100000000000000000000000000000000000000		
TDS Return Exp. Paid	1. 10			17.7	
VEVIKANAND EMPLYOMENT SCHME EX	60000.00				
Vivekanand Employee Trining Paid	90000 00			1	- L
Vivekanand Prakost Ex Paid					
1			, and a second s		
World Bank Exp. Paid YOUTH FESTIVAL ADVANCE PAID	45000 00				
	99079.00				
Youth Festival Fund Paid	243300.00			Le	
Youth Festival Paid for University	2,400000	3806993.22		220-1-	
Indirect Expenses	200000 00	5500000,22	65 61° 11 1		
College Constraction Expenses					
Administrative and General Expenses	7245210.70				
Finance Cost	10372 22				_
Repair and Maintenance	831359 00				
Bank Charge	722.70				
Renovation Expences	98805 00				
Wi Fi Con Charge					
Excess of Income over Expenditure	1	37443523.38		E. A. A. A. A. A. B.	
Total	•	312155832.30	Total	6.	312155832.3

कारा दरन्या स्वयास्त समझकोतार छत्तृष्टता मझवित्राकाम सामर (स. प्र.)

Principal
Govt. (Auto) Gits.R 4
College of Excellence Sec-

Govt Auto Girls PG College

Balance Sheet 1-Apr-2019 to 31-Mar-2020

Liabilities	as at 24	LM			
Capital Account	20 4(3)	-Mar-2020	Assets	as at 31.	Mar-2020
Cash Book Difference Interest on Saveing Account Interest on Savings Bank Accounts	(-)5,00,000.00 5,95,835.00 13,83,655.00	95,835.00	Fixed Assets Computer Material Fire Safty Material Furniture	98,288.00 1,126.00 4,10,030.00	5,23,414.00
Loans (Liability) CO - SAVING PAID - Eam Leave Paid (FINAL PYMENT)	(-)3,55,636.00 (-)26,52,252.00	3,76,07,227.00	Sport Equipments	13,970.00	
FBF PAID FINAL PAYMENT PAID GRANT REC FOR CO- SAVING GRANT REC FOR FBF (1974)	(-)93,733.00 (-)1,21,69,548.00 3,55,636.00		Current Assets Interest Accured Closing Stock	32,807.00	19,44,00,477.65
GRANT REC FOR GIS (1985) Transfer Fro HDFC Bank UGC Cash Book	93,733.00 4,17,358.00 1,21,15,569.00 (-)40,06,419.00	•	Deposits (Asset) Loans & Advances (Asset) Cash-in-Hand Bank Accounts	1,08,33,275.00 4,54,12,943.00 9,91,29,932.35 3,89,22,525.30	•
HOSTEL CASHBOOK P.D. CASHBOOK PRAVESH CASH BOOK	(-)1,22,98,499,18 (-)4,09,58,665,00 21,89,776,43		Investment	68,995.00	
GIS PAID GPF PART FINAL PAID GRANT FOR GPF PART FINAL REC	(-)15,00,000.00 (-)8,34,716.00 (-)30,20,000.00 1,26,56,786.00		•		
Grant Rec for Earn Leave GRANT REC FOR EMPLOYE FINIL PAYMEN! GRANT REC FOR EMPLOYE INSURANCE	38,36,072.00 2,11,24,584.00 15,00,000.00				
Current Liabilities Other Current Liabilities	60,000.00	60,000.00	•		, , , , , , , , , , , , , , , , , , ,
Suspense A/c Difference in Cash Book Total Socks Offrence Due to Addion & Substriction	69,50,200.00 12,309.00	69,62,509.00		.e ^r	a. The state of th

11,27,54,797.27

3,74,43,523.38

19,49,23,891.65

3,74,43,523.38

Difference in opening balances

Profit & Loss A/c Opening Balance Current Period

Total

शास.यन्या स्वाशासी श्वाहरुकेचर उत्कृष्टता महाविधानम्ब सागर (म. प्र.)

Total

19,49,23,891.65