

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


Principal

**Govt. (Auto) Girls P.G.
College of Excellence Sagar**

REPORTING FORMAT

Annexure III

- 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 2019 TO SEPTEMBER 2019

- 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 World Bank Rules	Not Applicable
3.	Procedural Lapse (Compliance of Procurement Manual)	NIL
4.	Procedural Lapse (Compliance of Financial Manual)	NIL

1

प्रचार्य
 शास. प्रशास. एवं शैक्षी सुनायक
 उच्च शिक्षा विभाग
 सगर (म.प्र.)



Principal
 Govt. (Aut) Girls R A
 College of Excellence Sagar

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	-	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	

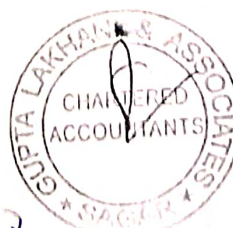
K. Budget

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. No.	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.



Principal
Govt. (Autonomous) College of Excellence Sagar

GUPTA LAKHANI ASSOCIATES
Chartered Accountants

STUP NO. 49, VILLAGE ...
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 2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE		CAPITAL EXPENSES	
Fund at World Bank	200000.00	New Sagar Shree	147379.00
		Aadarsn Enterprises	52143.00
		Round Off	-22.00
		CLOSING BALANCE	
		Fund at World Bank	0.00
TOTAL (Rs.)	200000.00	TOTAL (Rs.)	200000.00

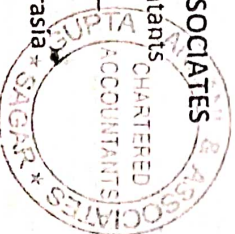
AUDIT REPORT

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.)

GUPTA LAKHANI & ASSOCIATES
Chartered Accountants
CA Snigdha Mody Chaurasia
Partner



Principal
Govt. (Auto) Girls R. a
College of Excellence Sagar

GUPTA LAKHANI ASSOCIATES
Chartered Accountants

SHOP NO. 28, CANAL STREETING
5, CIVIL LINES, SAGAR (M.P.) 470001
MO. : 9993519163, 7047895212
Ph. 07582-223628
Mail id : casnigdhmodychaurasia@gmail.com

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

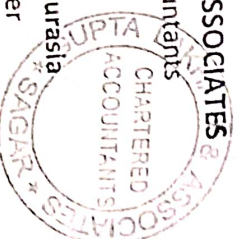
EXPENDITURE	AMOUNT	INCOME	AMOUNT
INDIRECT EXPENSES	200022.00	INDIRECT INCOME	200000.00
New Sagar Shree	147879.00	Fund Allocation by World Bank	200000.00
Aadarsh Enterprises	52143.00	Excess of Expenditure over Fund	22.00
TOTAL (Rs.)	200022.00	TOTAL (Rs.)	200022.00

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

CA Snigdha Mody Chaurasia
Partner



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

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

Principal
Govt. (Auto) Girls R.
College of Excellence Sagar

GUPTA LAKHANI ASSOCIATES
Chartered Accountants

SHOP NO.28, CANTT SHOPPING MALL
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
BALANCE SHEET AS ON 31 MARCH 2020

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

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.)

Principal
Govt. (Auto) Girls P.G. College of Excellence Sagar

SIR,
GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE,
SAGAR (M.P.)

GUPTA LAKHANI & ASSOCIATES
Chartered Accountants
CA Snigdha Mody Chaurasia
Partner

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,

CANTT SHOPPING MALL,

CIVIL LINES, SAGAR

Ph. 07582-223628, Mo. 9993519163

Mail ID : casnigdhamodychaurasia@gmail.com


Principal
Govt. (Auto) Girls P.G.
College of Excellence Sagar

- 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 World Bank Rules	Not Applicable
3.	Procedural Lapse (Compliance of Procurement Manual)	NIL
4.	Procedural Lapse (Compliance of Financial Manual)	NIL

1
 प्रमुख
 शास.कर्मचारी एकाईस
 उच्च शिक्षा महोदय
 सागर (म.प्र.)



Principal
 Govt. (Auto) Girls R.G.
 College of Excellence Sagar

5.	All Purchase made under the M P Procurement Rule , if not give details	Purchase have been made under the M.P. Procurement Rule
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 records
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

प्रमुख
उपस्थित महामन्त्री
गण (न. न.)

हस्ताक्षर



Principal
Govt. (Auto) Girls R. 12
College of Excellence, Sagar

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.					
2.					
3.		NIL			
4.					
5.					
	TOTAL				

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	No Budget has been allocated to the college during 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 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. 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. No.	Name of Report	Audit Observations
1.	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	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

गुप्ता लक्षणी एंड एसोसिएट्स
चार्टर्ड अकाउंटेंट्स
सगर (म.प्र.)

Gupta Lakhani and Associates
Chartered Accountants

CA Snigdha Mody Chaurasia
Partner

Principal
Govt. (Auto) Girls P.G. College of Excellence Sagar

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

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

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>OPENING BALANCE</u>			<u>CAPITAL EXPENSES</u>		
Fund at World Bank	2000000.00	2000000.00	New Sagar Shree	147879.00	
			Adarsh Enterprises	52143.00	
			Round Off	-22.00	
			<u>CLOSING BALANCE</u>		
			Fund at World Bank	0.00	0.00
TOTAL (Rs.)		2000000.00	TOTAL (Rs.)		2000000.00

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.)

GUPTA LAKHANI & ASSOCIATES

Chartered Accountants

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

[Signature]
Chartered Accountant
Sagar (M.P.)

[Signature]
CA Snigdha Mody Chaurasia
Partner

Principal
Govt. (Auto) Girls Post
Graduate College of Excellence Sagar

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

EXPENDITURE	AMOUNT	INCOME	AMOUNT
INDIRECT EXPENSES	200022.00	INDIRECT INCOME	200000.00
New Sagar Shree	147879.00	Fund Allocation by World Bank	200000.00
Adarsh Enterprises	52143.00	Excess of Expenditure over Fund	22.00
TOTAL (Rs.)	200022.00	TOTAL (Rs.)	200022.00

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.)

CA Sniigdha Mody Chaurasia
Partner

GUPTA LAKHANI & ASSOCIATES
Chartered Accountants
CA Sniigdha Mody Chaurasia
Partner

Principal
Govt. (Auto) Girls R. C.
College of Excellence, Sagar

GUPTA LAKHANI ASSOCIATES
Chartered Accountants

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

THE PRINCIPAL, GOVT. AUTONOMOUS GIRLS POST GRADUATE EXCELLENCE COLLEGE, SAGAR
BALANCE SHEET AS ON 31 MARCH 2020

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

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.)

GUPTA LAKHANI & ASSOCIATES

Chartered Accountants

CA Snigdha Mody Chaurasia

Partner



Principal
Govt. (Aut) Girls R G
College of Excellence, Sagar

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


Principal,
Govt. (Auto) Girls R &
College of Excellence, Sagar

REPORTING FORMAT

Annexure III

- 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. 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 per the 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
 12/10/20
 गुप्तलक्षणी एवं सहयोगी
 चार्टर्ड अकाउंटेंट्स
 सगर (म.प्र.)



Principal
 Govt. (Auto) Girls R. 12
 College of Excellence, Sagar

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 records
7.	Advance Given to any person and adjustment their off.?	
8.	Debit balance Vendor a/c	Not Applicable
9.	Whether it is reconciled with Vendor account or not.	NIL
10.	Suspense a/c: Suspense's account created by	Yes
11.	Trial balance	Not Applicable
12.	Accounting books & records not maintained	
13.	Marking of Individual Fixed assets procured under world Bank fund and their verification.	Not Applicable
14.	Whether assets is properly used for the purpose for which it was purchased.	Satisfactory
		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

2
प्रधान
सहायक शिक्षक
उच्च शिक्षा महविभाग
समस्त (म. प्र.)



Principal
Govt. (Auto) Girls R. G.
College of Excellence, Sagor

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.	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 Sanitary Napkin, Incinerator and Accounting Software of Rs 1.50 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, Fund of Rs 84964.00 has been utilized for the purpose it was given, but Rs. 65036.00 could not be utilized as sufficient fund was not available.
3.	if its pending than reason why it is pending	Not Applicable
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
2.	Is any AG audit Objection pending till date if yes, than details of pending objection and reason why it is pending	Not Applicable

3



Principal
Govt. (Auto) Girls R a
College of Excellence, Sagar

M. General

Sr. No.	Name of Report	Audit Observations
1.	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	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

Gupta Lakhani and Associates
Chartered Accountants

CA Snigdha Mody Chaurasia
Partner

शा.स.प.स. विभागीय कार्यालय
उत्तराखण्ड सरकार
शा.स.प.स. (म. प्र.)

Principal
Govt. (Auto) Girls R. A.
College of Excellence, Sec-14

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) Girls P.G. College of Excellence, Sagar

REPORTING FORMAT

Annexure III

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.)

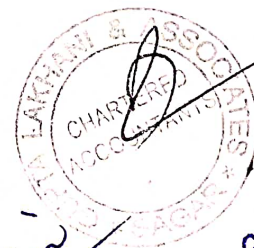
G. REGISTERS-

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

Sr. 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 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 per the 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



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 College of Excellence Sagar

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 records
7.	Advance Given to any person and adjustment their off ?	
8.	Debit balance Vendor a/c	Not Applicable
9.	Whether it is reconciled with Vendor account or not.	NIL
10.	Suspense a/c: Suspense's account created by	Yes
11.	Trial balance	Not Applicable
12.	Accounting books & records not maintained	
13.	Marking of Individual Fixed assets procured under world Bank fund and their verification.	Not Applicable
14.	Whether assets is properly used for the purpose for which it was purchased.	Satisfactory
		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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College of Excellence, Sagr

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.	Mask/ Sanitizer/Sanitizer Pump Pedal Stand Bill of Sagar Associates	-	15250.00	15250.00	Payment on 23/11/2020 inclusive GST
2.	Other Covid 19 Items Bill of Sagar Associates	-	14750.00	14750.00	Payment on 23/11/2020 inclusive GST
3.	Emoluments paid to Professors for Remedial Classes	-	250000.00	250000.00	Payment on 18/02/2021 inclusive GST
4.	Emoluments paid to Professors for Special Lectures	-	36000.00	36000.00	Payment on 23/02/2021 inclusive GST
5.	Webinar Items for NAAC Bill of Active Computers	-	18436.00	18436.00	Payment on 26/03/2021 inclusive GST
6.	Research Documents Printing Bill of M/s Bright Offset Jawaharganj	-	46600.00	46600.00	Payment on 26/03/2021 inclusive GST
	TOTAL		381036.00	381036.00	

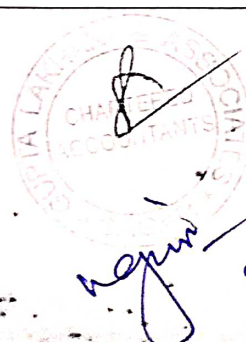
K. Budget

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

Sr. 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 Sanitary Napkin, Incinerator and Accounting Software of Rs 1.50 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, Fund of Rs 84964.00 has been utilized for the purpose it was given, but Rs. 65036.00 could not be utilized as sufficient fund was not available.
3.	if its pending than reason why it is pending	Not Applicable
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



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

Sr. No.	Name of Report	Audit Observations
1.	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	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 : 10/11/2021

Gupta Lakhani and Associates
Chartered Accountants

CA Snigdha Mody Chaurasia
Partner

Principal
Govt. (Auto) Girls R. G.
College of Excellence Sagar

GUPTA LAKHANI ASSOCIATES

Chartered Accountants

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

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE		CAPITAL EXPENSES	
Fund at World Bank	466000.00	SCH.4-FIXED ASSETS- OTHERS	20500.00
		Tally Software Bill of Success	
		Computer Accounting Solutions	
		INDIRECT EXPENSES	
		SCH.14- ACADEMIC EXPENSES	286000.00
		Emoluments paid to Professors	
		for Remedial Classes	
		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
TOTAL (Rs.)		TOTAL (Rs.)	466000.00

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

CA Snigdha Mody Chaurasia

Partner

For:- Govt. Autonomous Girls Post Graduate Excellence College

Sagar (M.P.)

Dated:-10/11/2021

Place:-Sagar (M.P.)

Principal
Govt. (Auto) Girls Post Graduate
College of Excellence Sagar

GUPTA LAKHANI ASSOCIATES

Chartered Accountants

SHOP NO. 28, CANTT SHOPPING MARKET
5, CIVIL LINES, SAGAR (M.P.) 470001
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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		INDIRECT INCOME	
SCH.14- ACADEMIC EXPENSES		Fund Allocation by World Bank	466000.00
Emoluments paid to Professors for Remedial Classes	286000.00		
SCH.15- ADMINISTRATIVE AND GENERAL EXPENSE			
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		
Excess of Income over Expenditure	20500.00		
TOTAL (Rs.)	466000.00	TOTAL (Rs.)	466000.00

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.)

GUPTA LAKHANI & ASSOCIATES
Chartered Accountants

Dated:-10/11/2021

CA Snigdha Mody Chaurasia

Principal
Govt. (Auto) Girls Post Graduate Excellence College, Sagar

GUPTA LAKHANI ASSOCIATES

Chartered Accountants

SHOP NO. 28, CANTT SHOPPING
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 2021

FUNDS & LIABILITIES	AMOUNT	ASSETS & PROPERTY	AMOUNT
<u>CAPITAL FUNDS</u>		<u>CLOSING BALANCE</u>	
Capital Account		SCH.4- Fixed Assets- Others	
Loans (Liability)		Intangible Assets	
SCH.3-CURRENT LIABILITIES & PROVISIONS		Tangible Assets	
Duties & Taxes		TALLY SOFTWARE	20500.00
Creditors			
Excess of income over expenditure	20500.00		
Opening Balance			
Current Period			
TOTAL (Rs.)	20500.00	TOTAL (Rs.)	20500.00

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.)

GUPTA LAKHANI & ASSOCIATES

Chartered Accountants

Dated:-10/11/2021

Place:-Sagar (M.P.)

CA Smita Mody Chaurasia

Principal
Govt. (Auto) Girls P.G.
College of Excellence, Sagar

Govt Auto Girls PG College
Income And Expenditure Account
 1-Apr-2019 to 31-Mar-2020

Particulars		Govt Auto Girls PG College		Particulars		Govt Auto Girls PG College	
Direct Expenses		1-Apr-2019 to 31-Mar-2020		Direct Incomes		1-Apr-2019 to 31-Mar-2020	
Books Writing Mistake	4307 00	270905315.70		Grant From Government		311318420 30	
Cash Book Difference (Totaling)	-9 00			GRANT FOR NPS(UGC)			
FVC (34-001)	2000 00			Sales of Canteen Foods	1894465 00		
Fvc Goods (34-009)	2000 00			Scrap Sales			
GAO KI BETI YOJNA PAID	10800000 00			TDS on RD Refund	112776 00		
Pratibhakaran Yojna Paid	610000 00			Grant From Gov	100264864 00		
Purchase of Raw Material (Canteen)	1583148 00			Academic- Income	44889260 30		
SC Books Paid	17436 00			Income from Investment	1227761 00		
TENDER				GRANT REC FOR ADMISSION FEE	23417864 00		
Swabilliya Cash Book Paid				GRANT FOR CPF(UGC)	301511 00		
Academic Expenses	4884835 00			Grant Rec for Canteen	434269 00		
Administrative and General Expenses	7245210 70			GRANT REC FOR EXAM FUND	18714990 00		
Examination Expenses	863821 00			GRANT REC FOR FBF	93733 00		
Repair and Maintenance	831359 00			Grant Rec for Fvc Goods	6500 00		
Salary and Staff Welfare	99829179 00			GRANT REC FOR GIS	417358 00		
Transportation Expenses				GRANT REC FORM WORLD BANK			
BHOO PRABISSTHI	554098 00			GRANT REC FOR NPS III IV	652263 00		
KASHAN MONEY RETURN	78920 00			Grant Rec for Sandhi Sah Yojana			
ADMISSION FEES RETURN PAID	225504 00			Grant Rec for Sah Bachat Insurance			
Advance Paid	487059 00			GRANT REC FOR SCHOOLERSHIP GAO KI B	10800000 00		
Alumni Fee Paid				GRANT REC FOR UNIVERSITY (NSS)	199665 00		
COLLEGE EX BILL PAID	5125108 00			Hostel Income for Girls	2419886 00		
DAILY WAGES PAID	8300714 00			Intrest Rec for Bank			
Earn Leave Paid	1183820 00			Canteen Cash Rec	972429 00		
EMPLOYEE FINAL PAYMENT PAID	18102590 00			Check Bounce	-5212 00		
FBP PAID	93733 00			GRANT FOR GPF PART FINAL REC	12656786 00		
Fix Deposit	68995 00			Grant for Sc Books	34872 00		
Grant Paid for Sc Books	17436 00			GRANT RCE FOR DPF III IV	5368314 00		
Hostel Expenses Paid	216521 00			Grant Rec for Advance	120342 00		
Library Book Paid				GRANT REC FOR ARIER	1417726 00		
MEDHAVI STUDENT FEES PAID	117528 00			Grant Rec for CAG GWALIOR	400000 00		
MEDICAL ALLOWNCES PAID	745316 00			GRANT REC FOR CM JANKALYAN YOJNA	971285 00		
NEWS PAPER BILL PAID	19602 00			Grant Rec for College Exp	15294 00		
NPS III IV PAID	1283554 00			GRANT REC FOR CPF	511944 00		
Pratibhakaran Schoolership Paid	610000 00			GRANT REC FOR CUMULATIVE LEAVE	70064 00		
Sabji Bazaar Exp	300251 00			Grant Rec for Daily Wages			
SCHOOLER SHIP PAID GAO KI BETI	10800000 00			Grant Rec for Earn Leave	3836072 00		
Sport Exp Advance Paid	30000 00			GRANT REC FOR ELECTRICITY BILL	679509 00		
SPORT MATERIAL PURCHASE PAID	13970 00			GRANT REC FOR EMPLOYEE FINAL PAYMEN	21124584 00		
Stationary Paid	318258 00			GRANT REC FOR EMPLOYEE INSURANCE	1500000 00		
Student Insurance Ex Paid	45332 00			GRANT REC FOR ENVIROMENT WELFAIR	10000 00		
YOUTH Festival Advance	-45000 00			GRANT REC FOR GPF I AND II	12982034 00		
Administrative and General Expenses	64806 00			GRANT REC FOR GPF III	10873588 00		
ARIER PAID	5819372 00			GRANT REC FOR GPF IV	507050 00		
Bank Charges	11222 22			GRANT REC FOR GPF(UGC)	113822524 00		
Canteen Expencc	1455501 00			GRANT REC FOR GUST FACULTY	9092640 00		
Canteen Gas Refilling Exp	453479 00			Grant Rec for HIRA			
C A Service Fees Paid	44000 00			Grant Rec for Janbhagidari Samayojan			
Cash Paid for Canteen Bank Ac	-542173 00			GRANT REC FOR KASHAN MONEY	83920 00		
College Activity Bill Paid	283594 00			Grant Rec for Library Book	2021 00		
College Event Bill Paid	489899 00			GRANT REC FOR MEDHAVI STUDENT FEES	117528 00		
CPF III PAID	255972 00			GRANT REC FOR MEDICAL	741116 00		
CPF UGC PAID	979058 00			GRANT REC FOR NPS II	699334 00		
CUMULATIVE LEAVE PAID	70064 00			GRANT REC FOR NPS(UGC)	7958109 00		
Daily Wages FPF paid				Grant Rec for Parwar Kalyan Nidhi			
DPF PAID III IV	5360976 00			GRANT REC FOR PROGRAME	60000 00		

सहसंचालक
 उत्तर प्रदेश शासन
 लखनऊ

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 Govt. (Auto) Girls & a
 College of Excellence, Sec-

GOVT INSURANCE PAID	1500000.00			
ENVIRONMENT WELFAIR EXPENSES	10000.00			
Exam Activity Expense	3299521.00			
Examination Fees Paid	2729347.00			
Fund Transfer to Other Bank Ac				
Inv Goods Paid	6500.00			
GIS PAID	834716.00			
GPF III PAID	9987700.00			
GPF IV PAID	1791178.00			
GPF PAID I AND II	13129102.00			
GPF PART FINAL PAID	3020000.00			
GPF UGC PAID	104739786.00			
GPS III PAID	1230212.00			
GUST FACULTY SALARY PAID	24259346.00			
HRA Paid				
Janbhagidaan Tdr Fee Paid				
Kranti Doot Book Ex				
LIBRARY EXP PAID	426806.00			
MPTC Right to Information Fee Paid	6652.00			
Nirdhan Scholarship Paid	208658.00			
NPS II PAID	1711312.00			
NPS UGC PAID	5382038.00			
NSS EVENT BILL PAID	227324.00			
PADMACHARYA PROGRAMME EX	30500.00			
Parwar Kalyal Nidhi Paid				
PD GRANT EXPENCES PAID	593374.00			
RENOVATION EXPENSES (WORLD BAN	400000.00			
Sabdm Sah Yojana Paid				
Sah Bachat Insurance Paid				
SALARY PAID	5719422.00			
Sambaddata Fee Universiti Paid				
Sannk Fee Paid for University	1667000.00			
SECURITY SERVICE MEN SALLARY PA	108456.00			
Sport Activity Ex Paid	128997.00			
Sport Bill Payment	743054.00			
State Employee Insurance Paid				
Stationary St Paid	160585.00			
Swami Vivekanand Prakost Paid				
Swashashi Prakosth Paid	55355.00			
T A D A PAID	2400.00			
TDS Return Exp Paid				
VEVIKANAND EMPLOYMENT SCHME EX	60000.00			
Vivekanand Employee Trining Paid	90000.00			
Vivekanand Prakost Ex Paid				
World Bank Exp Paid				
YOUTH FESTIVAL ADVANCE PAID	45000.00			
Youth Festival Fund Paid	99079.00			
Youth Festival Paid for University	243300.00			
Indirect Expenses		3806993.22		
College Constraction Expenses	200000.00			
Administrative and General Expenses	7245210.70			
Finance Cost	1037222			
Repair and Maintenance	831359.00			
Bank Charge	722.70			
Renovation Expences	98805.00			
W fi Con Charge				
Excess of Income over Expenditure		37443523.38		
Total		312155832.30	Total	312155832.30

GRANT REC FOR SALARY	243734.00	
Grant Rec for Samuh Boerna		
GRANT REC FOR SPORTS	35500.00	
Grant Rec for State Employee Insurance		
Grant Rec for Stationary	2500.00	
Grant Rec for St Free Stationary	105585.00	
Grant Rec for Student Insurance	26424.00	
Grant Rec for Swashashi Fund	30000.00	
Grant Rec for TDS Return		
Grant Rec for Vivekanand Prakost		
Grant Rec for Youth Festival	103551.00	
GRANT REC VEVIKANAND EMPLOYMENT SC	60000.00	
Hostal Admision Form Fess		
Interest on Savings Bank Accounts	1383655.00	
Janbhagidan Mad Rec		
LIBRARY BOOKS INCOMES	1196.00	
Mark sheet, certificate T.C FEE	6616.00	
MPTC Right to Information Fee Rec	6652.00	
NIRDHAN SCHOLARSHIP REC	544729.00	
Payment Return	33030.00	
Rec for Bank Intrest		
Rec for Sport Advance	100000.00	
To Cash Rec		
Transaction Fail Entery		
Vivekanand Empolyee Training Rec	90000.00	
Indirect Incomes		837412.00
Income from Investment	1227761.00	
Other Income		
Cash Paid for Canteen Bank Ac	542173.00	

Principal
Govt. (Auto) Gita R u
College of Excellence Sap

Govt Auto Girls PG College

Balance Sheet

1-Apr-2019 to 31-Mar-2020

Liabilities

as at 31-Mar-2020

Capital Account

Cash Book Difference	(-)5,00,000.00
Interest on Saving Account	5,95,835.00
Interest on Savings Bank Accounts	13,83,655.00

95,835.00

Loans (Liability)

3,76,07,227.00

CO - SAVING PAID	(-)3,55,636.00
Earn Leave Paid (FINAL PYMENT)	(-)26,52,252.00
FBF PAID	(-)93,733.00
FINAL PAYMENT PAID	(-)1,21,69,548.00
GRANT REC FOR CO- SAVING	3,55,636.00
GRANT REC FOR FBF (1974)	93,733.00
GRANT REC FOR GIS (1985)	4,17,358.00
Transfer Fro HDFC Bank	1,21,15,569.00
UGC Cash Book	(-)40,06,419.00
HOSTEL CASHBOOK	(-)1,22,98,499.18
P.D. CASHBOOK	(-)4,09,58,665.00
PRAVESH CASH BOOK	21,89,776.43
EMPLOYEE INSURANCE PAID	(-)15,00,000.00
GIS PAID	(-)8,34,716.00
GPF PART FINAL PAID	(-)30,20,000.00
GRANT FOR GPF PART FINAL REC	1,26,56,786.00
Grant Rec for Earn Leave	38,36,072.00
GRANT REC FOR EMPLOYEE FINAL PAYMENT	2,11,24,584.00
GRANT REC FOR EMPLOYEE INSURANCE	15,00,000.00

Current Liabilities

60,000.00

Other Current Liabilities	60,000.00
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Suspense A/c

69,62,509.00

Difference in Cash Book Total	69,50,200.00
Errors Difference Due to Addition & Substraction	12,309.00

Difference in opening balances

11,27,54,797.27

Profit & Loss A/c

3,74,43,523.38

Opening Balance	
Current Period	3,74,43,523.38

Total

19,49,23,891.65

Assets

as at 31-Mar-2020

Fixed Assets

5,23,414.00

Computer Material	98,288.00
Fire Safty Material	1,126.00
Furniture	4,10,030.00
Sport Equipments	13,970.00

Investments

Current Assets

19,44,00,477.65

Interest Accured	32,807.00
Closing Stock	
Deposits (Assel)	1,08,33,275.00
Loans & Advances (Asset)	4,54,12,943.00
Cash-in-Hand	9,91,29,932.35
Bank Accounts	3,89,22,525.30
Investment	68,995.00

Total

19,49,23,891.65

शा. क. महाविद्यालय
उत्कृष्टता महाविद्यालय
सागर (म. प्र.)

Principal
G. R. A.