## **AUDIT REPORT**

OF

## GOVT. PT.SHYAMACHARAN SHUKLA COLLEGE (SHANKAR NAGAR) DHARSIWA

FOR THE YEAR ENDED 31/03/2021

# GOYAL & GOLCHHA CHARTERED ACCOUNTANTS

I<sup>st</sup> Floor, Excel Tower Opp. Pujari Chamber (Axis Bank) Dharam Nagar, Pachpedi Naka Raipur (C.G.) Mobile No.9827934310

We have examined the Receipt & Payment Account for the period 01.07.2020 to 31.03.2021 on the basis of Books of Accounts produced before us of JAN BHAGIDARI (SHANKAR NAGAR) DHARSIWA RAIPUR (C.G.)

On the basis of our examination we report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of audit.
- b) The accounts have been prepared on the basis of Memorandum Books.
- c) In our opinion and to the best of our information & according to the explanation given to us, the said accounts give a true and fair view in the case of Receipt & Payment Account for the year ended as on date subject to "Annexure-A".

Place: - Raipur Date: - 19.01.2022

For, GOYAL & GOLCHHA CHARTED ACCOUNTANTS FRN - 011242C

AVADHESH KUMAR GABEL (PARTNER)

M. No. – 410403 UDIN - **22410403AAAAAE1604** 

#### JAN BHAGIDARI SAMITI & PGDCA FEES GOVT. PT.SHYAMACHARAN SHUKLA COLLEGE SHANKAR NAGAR, RAIPUR

RECEIPT AND PAYAMENT A/C
FOR THE PERIOD FROM 01/07/2020 TO 31/03/2021

RECIEPT		AMT			
ENING BALANCE:		731411	PAYAMENT		AMT
511	13753.00				1
NK	897773.09	014505	SALARY		216051
	697773.09	911526.09	FEES TO INSPECTION GROUP		3000
ES RECEIVED			STATIONARY		17020
EDCA Fees		1116500	REPAIR & MAINTANANCE		27950
		390000			97800
rospectus Income		105000	ELECTRICAL ITEMS		22855
INTERST RECEIVED		20500	INTERNET EXP		4000
			Printing Expense		158000
Received From Principal Govt Colle	ege (Shankar				
Nagar)Dharsiwa Current A/c		75000	Medical & General Exp		31850
		1	WEBSITE EXPENSES		18250
			Vehicle Hire		500
			Fuel Charges		1.450
			Examination Related exp		1200
			CLEANING EXP	,	7500
			NCC	,	12846
			ELECTRICITY EXP		119080
			Function Expenses		29840
			CURTAINS		900
			News agency		2160
			BOREWELLS & PUMPS EXPENSE		8500
			PROFESSIONAL FEES		30000
			Library Exp.		. 5900
			BANK CHARGES		1418.4
			CLOSING BAL.		
			CASH	111693.00	
			BANK	1688762.69	1800455.6
TOTAL		2618526.09	TOTAL		2618526.0

EXTRACTED & VERIFIED FROM BOOKS OF ACCOUNTS

(ON BEHALF OF GOVERNING BODY I DO HERE BY CERTIFY THAT THE ABOVE STATEMENT IS TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF)

RAIPUR

(C.G.)

PLACE: RAIPUR DATE: 19-01-2022

Principal

Govi A Shyamacharan Shukla College Shankar Nagar) Dharsiwa Rainur (C.G.) FOR GOYAL & GOLCHHA

CHARTERED ACCOUNTANTS

FRN- 011242C/

AVADHESH GABEL PARTNER M. NO. 410403

# GOVI. PI.SHYAMACHARAN SHUKLA COLLEGE, RAIPUR(C.G.)

# GENERAL FINDINGS & RECOMENDATIONS:

- 1. College has maintained the books of account on cash basis.
- TDS has not been deducted on Printing Expenses of Rs.158000.
- 3. During the Audit we have found that the opening balance (as on 01.07.2020) of bank as per eash book and bank statement has a difference of Rs.178459.09. The difference of Rs.51952 has been rectified during the year and remaining of Rs.126507.09 was remain
- 4. During the Audit we have found that the opening balance (as on 01.07.2020) of cash as per cash book and previous auditor's report has a difference of Rs.11700. The difference of Rs.10500 has been deposited during the year and remaining of Rs.1200 was remain not deposited as on 31/03/2021.
- 5. There are some unrecorded transaction and mistakes in cash book, due to which the correct closing cash balance (as on 31.03.2021) would be:-

### Computation of correct Cash Book Balance as on 31.03.2021

	ce As Per Cash boo	k	6393
Add: Totaling	mistake		0333
	Pg. No. 134	17/12/2020	100
ess: Cash Depo	sited but not record	ded in Cash book	-61500
31/12/20	20	24100	
31/12/20	20	8400	
19/02/20	21	1200	
19/02/20	21	7800	
16/12/202	20	20000	
.dd: Cash Deposi	ited recorded in Ca	sh book but no deposit in bank	24400
30/12/202	.0	34400	34400
	ed twice in Cash bo		-7500
dd: Fees receive	d as per Fee registe	er but not recorded in Cash book	133300
Jan	(Annexure-		
Jan Bhagidari	B)	112300	
		112300 21000	
Bhagidari PGDCA	B) (Annexure- B)	21000	1200
Bhagidari PGDCA I: Op. Cash bal.	B) (Annexure- B) Difference as per la		1200
Bhagidari PGDCA d: Op. Cash bal. (13753-2053	B) (Annexure- B)  Difference as per la 3= 11700 - Dep. Du	21000 ast year audit report ring 20-21 10500/-)	
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Bhagidari PGDCA d: Op. Cash bal. (13753-2053 : Unexplained E	B) (Annexure- B)  Difference as per la 3= 11700 - Dep. Du	21000 ast year audit report ring 20-21 10500/-)	

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Reconcilation	for	31.03.2021	
* Keconchation	101	31.03.2021	

	cl. Bal as per pass boo	ks		
	cl. Bal as per CASH boo	oks		1688762.6
				1397133.0
	diff(LESS IN BOA V/S PE	3)		204.500
	Op. Diff		178459.09	-291629.69
ectificat	ion entry of PY mistake dt 3	0-8-2019	178439.09	
		24/02/2021	-25976	
		24/02/2021	-25976	126507.09
	c.y. Di	ff		-165122.60
ld:	Intt not recorded in book			
		02/08/2020		6758
		02/11/2020		5779
		01/02/2021		7963
	cash deposit not recorded	in cash books		
		31/12/2020		24100
		31/12/2020		8400
	1	9/02/2021		1200
		9/02/2021		7800
	L.T. DITT DEL	3/03/2021		10500
	1	6/12/2020		20000
dd:	Rs. 109161 wrongly deducte			109161
	entry in bank coloumn in ca	sh book 24/0	02/2021	
ess:	bank charges	2/00/2020		47.5
		2/09/2020 5/12/2020		-17.7
		5/01/2021		-236 -897
		0/02/2021		-16
		3/02/2021		-189
	24	/02/2021		
		/03/2021		-45 -17.7
	cahs Deposited in BOA but n	ot deposited in Ra	nk	
			.2/2020	-34400
DD:	C/F mistake in pg no. 120 (67	9129 672720		
				5400
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