

AUDIT REPORT
OF
GOVT. PT.SHYAMACHARAN SHUKLA
COLLEGE (SHANKAR NAGAR) DHARSIWA

FOR THE YEAR ENDED 31/03/2021

GOYAL & GOLCHHA
CHARTERED ACCOUNTANTS

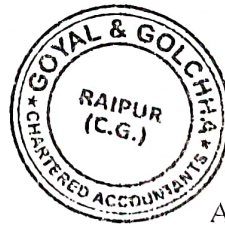
1st Floor, Excel Tower
Opp. Pujari Chamber (Axis Bank)
Dharam Nagar, Pachpedi Naka
Raipur (C.G.)
Mobile No.9827934310

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 SAMITI & PGDCA FEES OF GOVT. PT.SHIYAMACHARAN SHUKLA COLLEGE (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

Resel

AVADHESH KUMAR GABEL
(PARTNER)

M. No. - 410403
UDIN - 22410403AAAAAE1604

JAN BHAGIDARI SAMITI & PGDCA FEES
GOVT. PT. SHYAMACHARAN SHUKLA COLLEGE
SHANKAR NAGAR, RAIPUR
RECEIPT AND PAYMENT A/C
FOR THE PERIOD FROM 01/07/2020 TO 31/03/2021

RECIPT	AMT	PAYMENT	AMT
OPENING BALANCE:			
CASH	13753.00	SALARY	216051
BANK	<u>897773.09</u>	FEES TO INSPECTION GROUP	3000
	911526.09	STATIONARY	17020
FEES RECEIVED	1116500	REPAIR & MAINTANANCE	27950
PGDCA Fees	390000	PRSU	97800
Prospectus Income	105000	ELECTRICAL ITEMS	22855
INTERST RECEIVED	20500	INTERNET EXP	4000
		Printing Expense	158000
Received From Principal Govt College (Shankar Nagar) Dharsiwa Current A/c	75000	Medical & General Exp	31850
		WEBSITE EXPENSES	18250
		Vehicle Hire	500
		Fuel Charges	1450
		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
		<u>CLOSING BAL.</u>	
		CASH	111693.00
		BANK	<u>1688762.69</u>
TOTAL	2618526.09	TOTAL	1800455.69
			2618526.09

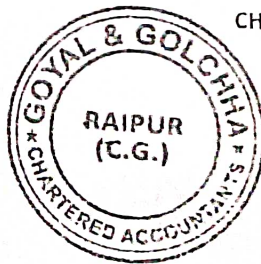
EXTRACTED & VERIFIED FROM BOOKS OF ACCOUNTS

(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)

PLACE: RAIPUR
DATE : 19-01-2022

(Signature)
Principal

Govt. Shyamacharan Shukla College
Shankar Nagar, Dharsiwa Raipur (C.G.)



FOR GOYAL & GOLCHHA
CHARTERED ACCOUNTANTS
FRN- 011242C

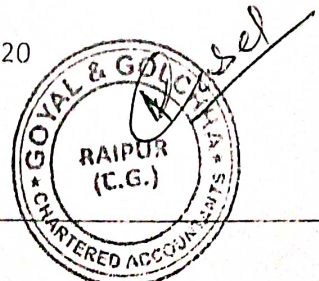
(Signature)
AVADHESH GABEL
PARTNER
M. NO. 410403

GENERAL FINDINGS & RECOMENDATIONS:

1. College has maintained the books of account on cash basis.
2. 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 cash 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 un-reconciled as on 31/03/2021.
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

Cl. Balance As Per Cash book	6393
Add: Totaling mistake	
Pg. No. 134 17/12/2020	100
Less: Cash Deposited but not recorded in Cash book	-61500
31/12/2020 24100	
31/12/2020 8400	
19/02/2021 1200	
19/02/2021 7800	
16/12/2020 20000	
Add: Cash Deposited recorded in Cash book but no deposit in bank	34400
30/12/2020 34400	
Less: Fees recorded twice in Cash book on 29/09/20	-7500
Add: Fees received as per Fee register but not recorded in Cash book	133300
Jan (Annexure- Bhagidari B) 112300	
PGDCA (Annexure- B) 21000	
Add: Op. Cash bal. Difference as per last year audit report	1200
(13753-2053= 11700 - Dep. During 20-21 10500/-)	
Add: Unexplained Expenditure on 27.11.2020	5300
 Actual Cl. Balance Cash book	 <u>111693</u>



[Signature]
Principal

Reconciliation for 31.03.2021

	cl. Bal as per pass books		1688762.69
	cl. Bal as per CASH books		1397133.00
	diff(LESS IN BOA V/S PB)		-291629.69
	Op. Diff	178459.09	
	Rectification entry of PY mistake dt 30-8-2019		
		24/02/2021	-25976
		24/02/2021	-25976
			126507.09
	c.y. Diff		-165122.60
add:	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
		19/02/2021	1200
		19/02/2021	7800
	L.Y. DIFF DEP.	23/03/2021	10500
		16/12/2020	20000
add:	Rs. 109161 wrongly deducted as rectification		109161
	entry in bank coloumn in cash book	24/02/2021	
less:	bank charges		
		12/09/2020	-17.7
		16/12/2020	-236
		16/01/2021	-897
		09/02/2021	-16
		23/02/2021	-189
		24/02/2021	-45
		15/03/2021	-17.7
	cahs Deposited in BOA but not deposited in Bank		
		30/12/2020	-34400
ADD:	C/F mistake in pg no. 120 (679128-673728)		5400
less:	C/F mistake in pg no. 131(612293-618413)		-6120
			0.00