



## SARDAR VALLABH BHAI PATEL GOVT. COLLEGE, KUKSHI, DISTRICT-DHAR [ M.P.]

E-mail ID: [hegckukdha@mp.gov.in](mailto:hegckukdha@mp.gov.in) and [govtcollegekukshi@gmail.com](mailto:govtcollegekukshi@gmail.com)

Affiliated to Devi Ahilya University, Indore [M.P.]

### College Photo





**SARDAR VALLABH BHAI PATEL GOVT. COLLEGE,  
KUKSHI, DISTRICT-DHAR [ M.P.]**

**E-mail ID: [hegckukdha@mp.gov.in](mailto:hegckukdha@mp.gov.in) and [govtcollegekukshi@gmail.com](mailto:govtcollegekukshi@gmail.com)**

**Affiliated to Devi Ahilya University, Indore [M.P.]**

**Declaration**

**This is to declare that the information reports, true copies and numerical data etc., furnished is the file as supporting document is verified by me.**

**Hence this certificate.**

  
**Principal**  
Sardar Vallabh Bhai Patel  
Govt. Collage, Kukshi  
(Dist. Dhar) M.P.

**Dr. R.L. Garg**



**SARDAR VALLABH BHAI PATEL GOVT. COLLEGE,  
KUKSHI, DISTRICT-DHAR [ M.P.]**

E-mail ID: [hegckukdha@mp.gov.in](mailto:hegckukdha@mp.gov.in) and [govtcollegekukshi@gmail.com](mailto:govtcollegekukshi@gmail.com)

Affiliated to Devi Ahilya University, Indore [M.P.]

***CRITERION IV- INFRASTRUCTURE AND  
LEARNING RESOURCES***

**KEY INDICATOR- 4.1 Physical Facilities**

4.1.2 Average percentage of expenditure for infrastructure development and augmentation, excluding Salary component during the last five years (INR in Lakhs)

  
Principal  
Sardar Vallabh Bhai Patel  
Govt. Collage, Kukshi  
(Dist. Dhar) M.P.

Dr. R.L. Garg



## SARDAR VALLABH BHAI PATEL GOVT. COLLEGE, KUKSHI, DISTRICT-DHAR [ M.P.]

E-mail ID: [hegckukdha@mp.gov.in](mailto:hegckukdha@mp.gov.in) and [govtcollegekukshi@gmail.com](mailto:govtcollegekukshi@gmail.com)

Affiliated to Devi Ahilya University, Indore [M.P.]

### Table of Content

INDEX		
Sr. No.	Description	Page Nos.
1.	At Glance	5
2	Data Template	6
3	Audit Reports 2018-19	7-9
4	Audit Reports 2019-20	10-17
5	Audit Reports 2020-21	18-25
6	Audit Reports 2021-22	26-28
7	Audit Reports 2022-23	29-21

At Glance

Year	2022-23	2021-22	2020-21	2019-20	2018-19
Percentage per year	0	3.95	1.02	34.89	1.86

Percentage=

$$\frac{\text{Total expenditure for insfranstructure development and augmentation excluding salary during the last five year}}{\text{Total expenditure excluding Salary}} \times 100$$

$$\text{Average\%} = \frac{41.72}{156.10} \times 100 = 26.72$$

  
Dr. R.K. Chouhan  
IQAC Co-ordinator  
Sardar Vallabh Bhai Patel  
Govt.College Kukshi, Dist.-Dhar

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

Data Template

4.1.2 Average percentage of expenditure for infrastructure development and augmentation, excluding Salary component during the last five years (INR in Lakhs)

Year	Budget allocated for infrastructure augmentation (INR in Lakhs)	Expenditure for infrastructure augmentation (INR in Lakhs)	Expenditure on maintenance of academic facilities excluding Salary for human resources (INR in Lakhs)	Expenditure on maintenance of physical facilities excluding Salary for human resources (INR in Lakhs)	Total expenditure excluding Salary (INR in Lakhs)
2022-23	0.00	0.00	1418352.00	0.00	1418352.00
2021-22	395419.00	395419.00	3169077.00	0.00	3564496.00
2020-21	102663.00	228228.00	229623.00	144397.00	602248.00
2019-20	3489184.00	3701940.00	2633810.00	0.00	3541281.00
2018-19	186378.00	186378.00	3354903.00	0.00	3541281.00

Highlighted Color Indication:

**Green Color:** Infrastructure Augmentation

**Pink Color:** Maintenance of Academic and Physical facilities

  
Dr. R.K. Chouhan  
IQAC Co-ordinator  
Sardar Vallabh Bhai Patel  
Govt. College Kukshi, Dist.-Dhar

  
Principal  
Sardar Vallabh Bhai Patel  
Govt. College Kukshi, Dist.-Dhar

Audit Report 2018-19

**RAKESH A. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

CA RAKESH GUPTA

12, ANAND GANJ MANDI, KUKSHI (DHAR)  
Mob.09893121313, rakeshgupta333@gmail.com  
F.R.N.012203C, M.No.402835

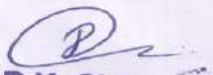


AUDIT REPORT

We have audited the attached **Balance sheet and Income & Expenditure account** for the year ended or 31.03.2019 of **Government College Kukshi- SCHEME: GOVT. CASHBOOK**, Kukshi, Dist. Dhar (MP) and report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion proper books of accounts have been kept so far as appears from our examination of the books.
3. The Financial statements are in agreement with books of accounts.
4. Cash System of accounting maintained during the year.
5. In our opinion and to the best of our information and according to the explanations given to us the said financial statements give true and fair view of the state of the affairs of the organization.
6. Ledger not maintained.
7. Classification of expenses is taken as provided by organisation.
8. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

PLACE: KUKSHI  
DATE : 11.06.2019

  
**Dr.R.K. Chouhan**  
IQAC - Coordinator

For **RAKESH A. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

  
**RAKESH GUPTA**  
(PROPRIETOR)  
(M.No.402835)

  
**Principal**  
**Sardar Vallabh Bhai Patel**  
Govt College Kukshi, Dist.-Dhar

GOVERNMENT COLLEGE, KUKSHI  
SCHEME NAME- GOVERNMENT CASHBOOK

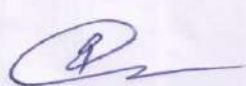
BALANCE SHEET  
AS ON 31st MARCH 2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>ADVANCES TAKEN :</b>		<b>ADVANCES :</b>	
Jan bhagidari Cashbook	111722.00	LF Cashbook	107386.00
		<b>CASH &amp; BANK BALANCE</b>	0.00
		<b>INCOME &amp; EXPENDITURE A/C:</b>	
		As per last year	4336.00
	111722.00		111722.00

As per our Report of even date  
For RAKESH A. GUPTA & CO.  
CHARTERED ACCOUNTANTS

  
RAKESH GUPTA  
Proprietor  
(M.N.402835)

PLACE : KUKSHI  
DATE : 11.06.2019

  
Dr.R.K. Chouhan  
IQAC - Coordinator

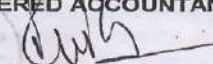
  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar



GOVERNMENT COLLEGE, KUKSHI  
SCHEME NAME- GOVERNMENT CASHBOOK  
INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31st MARCH 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Ganv ki beti chhatrvatti	215000.00	Ganv ki beti chhatrvatti	215000.00
Salary	8678659.00	Salary	8678659.00
HRA	210894.00	HRA	210894.00
Yatra Bhatta (TA)	43620.00	Yatra Bhatta (TA)	43620.00
SC ST Statinoary and Books	3354903.00	SC ST Statinoary and Books	3354903.00
Sambandhta Sulk	121500.00	Sambandhta Sulk	121500.00
Vardi	15708.00	Vardi	15708.00
Mahagai Bhatta	8684265.00	Mahagai Bhatta	8684265.00
Grate Pay	991200.00	Grate Pay	991200.00
Athiti Vidwan Mandey	1907920.00	Athiti Vidwan Mandey	1907920.00
FVC (Office exp)	26883.00	FVC (Office exp)	26883.00
Nek Mulyankan	421950.00	Nek Mulyankan	421950.00
Electricity and Telephone	155525.00	Electricity and Telephone	155525.00
Ansh Daan	63328.00	Ansh Daan	63328.00
Part Final	940000.00	Part Final	940000.00
Excess allotment lapsed	0.00		
	25831355.00		25831355.00

As per our Report of even date  
For RAKESH A. GUPTA & CO.  
CHARTERED ACCOUNTANTS

  
RAKESH GUPTA  
Proprietor  
(M.N.402835)

PLACE : KUKSHI  
DATE : 11.06.2019

  
Dr.R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

Audit Report 2019-20

**RAKESH A. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

CA RAKESH GUPTA

12, ANAND GANJ MANDI, KUKSHI (DHAR)  
Mob.09893121313, rakeshgupta333@gmail.com  
F.R.N.012203C, M.No.402835



**AUDIT REPORT**

We have audited the attached **Balance sheet and Income & Expenditure account** for the year ended on **31.03.2020** of **Government College Kukshi- SCHEME: GOVT. CASHBOOK, Kukshi, Dist. Dhar (MP)** and report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion proper books of accounts have been kept so far as appears from our examination of the books.
3. The Financial statements are in agreement with books of accounts.
4. Cash System of accounting maintained during the year.
5. In our opinion and to the best of our information and according to the explanations given to us the said financial statements give true and fair view of the state of the affairs of the organization.
6. Ledger not maintained.
7. Classification of expenses is taken as provided by organisation.
8. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

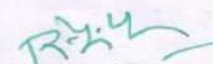
PLACE: KUKSHI  
DATE : 29.03.2024

For **RAKESH A. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

  
CA RAKESH GUPTA  
(PROPRIETOR)  
(M.No.402835)



  
Dr.R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

GOVERNMENT COLLEGE, KUKSHI  
SCHEME NAME- GOVERNMENT CASHBOOK

BALANCE SHEET  
AS ON 31st MARCH 2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b><u>INCOME &amp; EXPENDITURE A/C:</u></b>		<b><u>FIXED ASSETS:</u></b>	
Opening balance -4336.00		Plant & Machinery	64978.00
Add: Surplus for the year 314478.00	310142.00	<b><u>ADVANCES:</u></b>	
		LF Cashbook	107386.00
		Jabhagidari cashbook	137778.00
		<b><u>CASH &amp; BANK BALANCE</u></b>	0.00
	310142.00		310142.00

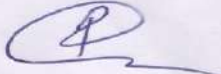
PLACE : KUKSHI  
DATE : 29.03.2024



As per our Report of even date  
For RAKESH A. GUPTA & CO.  
CHARTERED ACCOUNTANTS

CA RAKESH GUPTA  
Proprietor  
(M.N.402835)

UDIN-24402835BKESBH7795

  
Dr.R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

**GOVERNMENT COLLEGE, KUKSHI**  
**SCHEME NAME- GOVERNMENT CASHBOOK**

**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED ON 31st MARCH 2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Allowances and Bonus	1136801.00	Grant/Subsidies/Contribution	30826485.00
Electricity and power	104073.00		
Free Book Distribution	1004138.00		
Govt Scheme - Gao ki beti yojna	60000.00		
GPF Paid	4094000.00		
Laboratory expenses	3489184.00		
Mobile/Telephone, Broadband & Internet	47372.00		
Printing and Stationery	1416561.00		
Repairing & Maintenance	147878.00		
Salaries and Wages	18946767.00		
Travelling and Conveyance Expenses	65233.00		
Surplus	314478.00		
	30826485.00		30826485.00

As per our Report of even date.  
For RAKESH A. GUPTA & CO.  
CHARTERED ACCOUNTANTS



*[Handwritten Signature]*

CA RAKESH GUPTA  
Proprietor  
(M.N.402835)  
UDIN-24402835BKESBH7795

PLACE : KUKSHI  
DATE : 29.03.2024

*[Handwritten Signature]*

Dr.R.K. Chouhan  
IQAC - Coordinator

*[Handwritten Signature]*

Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

# GOVT COLLEGE KUKSHI

## DIVISION - INDORE

### INTERNAL AUDIT REPORT

Financial Year : 2019-2020  
Period : 01<sup>st</sup> Oct 2019 – 31<sup>st</sup> March 2020  
Date of Audit Report : 05/03/2022



**SONAM SUNIL JAIN & CO.**  
**SONAM JAIN**  
Chartered Accountants

Address: - The Aura Vill, 215 Zone 1 , M.P.Nagar Zone 1 Bhopal  
Ph No. 0755-4938831 ,Mob. 8109583831 ,6265012180

**Dr.R.K. Chouhan**  
BAC - Coordinator

Principal  
**Sardar Vallabh Bhai Patel**  
Govt. College Kukshi, Dist - Dhar



**SONAM SUNIL JAIN & CO.**  
CHARTERED ACCOUNTANT

**CA SONAM JAIN**  
ACA, B-COM

Head Office: 215, Zone-I, Aura VIII, M.P. Nagar, Near YES Bank, Bhopal (M.P.)  
E-mail: sonamjain28.ca@gmail.com  
Ph.: 0755-4938831, Mob.: 6265012180

Date:.....

Ref. No.

**INTERNAL AUDIT REPORT**

- A. CA FIRM NAME :- M/s Sonam Sunil Jain & Co.  
B. CHARTERED ACCOUNTANTS :- Sonam Jain  
C. COLLEGE NAME :- Govt College Kukshi Dhar  
(College Code - 2204)

**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 :- 01<sup>st</sup>October 2019 – 31<sup>st</sup>March 2020

- F. DISTRICT / DIVISIONS AUDITED - Kukshi/Dhar/Indore

**G. REGISTERS-**

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

S.no	Name of Registers/ Books/Records	Auditors Observations
	<b>Physical registers</b>	
01	Inward / outward register	Yes Verified, Separate register / Cash Book maintain for world bank fund .
02	Fixed assets register	Yes Maintain but no separate register maintain for the world bank fund .
03	Advance Register	No advance given under world bank fund .
04	Bill Register	Maintain

**H. LEDGERS**

S.no	Creditors Ledger	Auditors Observations
01	All payments issued for Vendor payment are required to be adjusted bill to bill only.	Yes , No such variance found

**Dr.R.K. Chouhan**  
IGAC - Coordinator

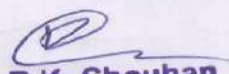
**Principal**  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist -Dhar

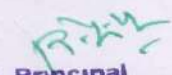
02	Disallowance of expenditure as per the World Bank Rules	No such expenses found which is disallowed
03	Procedural Lapse (Compliance of Procurement manual).	No procedural lapse found
04	Procedural Lapse (Compliance of Financial manual).	No procedural lapse found from financial manual
05	All Purchase made under the M P Procurement Rule , if not give details	Yes
06	To check Discount/ Penalty While making payment to Vendor	Yes officer incharge is paying amount after deducting penalty if applicable
07	Advance Given to any person and adjustment their off?	No advance given
08	Debit balance Vendor a/c	No Debit Balance
09	Whether it is reconciled with Vendor account or not.	NA
10	Suspense a/c: Suspense's account created by	No suspense account found
11	Trial balance:	Trail balance available.
12	Accounting books & records not maintained.	Properly maintain
13	Marking of Individual Fixed Assets procured under world Bank fund and their verification.	Yes, marking has been done properly on assets procured under world bank.
14	Whether assets are 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 Remark	Action taken By HEI to rectify
1	Treasury voucher expenses head classification	Properly Classified	
2	Treasury vouchers authorisations and receiver signature	Yes Properly authorized by DDO	
3	Treasury voucher Serial nos. tallying with Accounting system	Yes System generated serial no.	
4	Treasury vouchers without	No	

Page 2 | 5

  
Dr. R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

	approval entered in to software		
5	Supporting documents with Treasury Voucher	Yes	
6	Treasury Expense head as per voucher and software account	Yes proper head found	
7	Petty cash payments made in excess of specified limit( Let Rs 500)	No petty cash payment done	
8	cash voucher Revenue stamp affixing as per State Govt. rules (if required)	NA	
9	Advance given to staff and its recovery process	No advance given	
10	Treasury Payment voucher filing system	As per Government norms	
11	Reconciliation of Treasury expenses with books of accounts	Yes matched	

**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	Expenses up to previous Quarter ( Inc 2018-19)	Expenses made in current Quarter	Total Expenses	Remark
01	Student Tracking	0.00	0.00	0.00	
02	Renovation	0.00	147878.00	147878.00	
03	Remedial Classes	0.00	0.00	0.00	
04	Sanitary Napkin Machine	0.00	64878.00	64878.00	



  
Dr.R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar



**K. Budget**

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

Sr. No	Name of Report	Auditor Observations
01	Is any Budget allotted during the period for any fund ? if yes than given the fund wise details	Yes Rs 5,96,000/- budget has been received from MPHEQIP
02	Is all allocated fund is utilized against the budget if not give reason why it is not utilized	Rs 2,12,756/- is utilized against Rs 5,96,000/- allotted budget .
03	if its pending than reason why it is pending	NA
04	Utilisation Certificate sent to S.P.D. office	Yes

**L. AG Audit objection**

Sr. No	Name of Report	Auditor Observations
01	Is any AG audit conducted during this period if yes details	NIL
02	Is any AG audit Objection pending till date if yes, than details of pending objection and reason why it is pending	NIL

**M. General**

Sr. No	Name of Report	Auditor Observations
01	Admin passwords is not openly given to everyone.	Tally Software has been installed on the date of audit period and proper password has been set by admin.
02	Regular Backup is taken by authorized person	Yes
03	Physical and Computerized data is matching	Yes
04	Audit or track changes that affect the integrity of a transaction, such as changes made to Date, Ledger Masters and Amounts	Na
05	If any fraud ,	AS informed by management no fraud occurred during the audit period

Page 4 | 5

  
**Dr.R.K. Chouhan**  
IQAC - Coordinator

  
**Principal**  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Bhar

Audit Report 2020-21

**RAKESH A. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

CA RAKESH GUPTA

12, ANAND GANJ MANDI, KUKSHI (DHAR)  
Mob.09893121313, rakeshgupta333@gmail.com  
F.R.N.012203C, M.No.402835



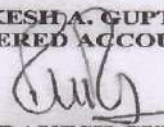
**AUDIT REPORT**

We have audited the attached **Balance sheet and Income & Expenditure account** for the year ended on **31.03.2021** of **Government College Kukshi- SCHEME: GOVT. CASHBOOK**, Kukshi, Dist. Dhar (MP) and report that:


1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion proper books of accounts have been kept so far as appears from our examination of the books.
3. The Financial statements are in agreement with books of accounts.
4. Cash System of accounting maintained during the year.
5. In our opinion and to the best of our information and according to the explanations given to us the said financial statements give true and fair view of the state of the affairs of the organization.
6. Ledger not maintained.
7. Classification of expenses is taken as provided by organisation.
8. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

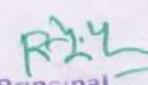
PLACE: KUKSHI  
DATE : 29.03.2024

For RAKESH A. GUPTA & CO.  
CHARTERED ACCOUNTANTS

  
CA RAKESH GUPTA  
(PROPRIETOR)  
(M.No.402835)



  
Dr.R.K: Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

**GOVERNMENT COLLEGE, KUKSHI**  
**SCHEME NAME- GOVERNMENT CASHBOOK**


**BALANCE SHEET**  
**AS ON 31st MARCH 2021**

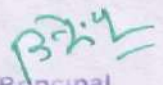
LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b><u>INCOME &amp; EXPENDITURE A/C:</u></b>		<b><u>FIXED ASSETS :</u></b>	
Opening balance	310142.00	Electrical Installation and equipment	125788.00
Add: Surplus for the year	473784.00	Sports Equipments	150000.00
	783926.00	Computer	197996.00
		Plant & Machinery	64978.00
		<b><u>ADVANCES:</u></b>	
		LF Cashbook	107386.00
		Jabhagidari cashbook	137778.00
		<b><u>CASH &amp; BANK BALANCE</u></b>	0.00
	783926.00		783926.00

As per our Report of even date  
For **RAKESH A. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

CA RAKESH GUPTA  
Proprietor  
(M.N.402835)  
UDIN-24402835BKESBI4472

PLACE : KUKSHI  
DATE : 29.03.2024

  
Dr.R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist. Dhar

GOVERNMENT COLLEGE, KUKSHI  
SCHEME NAME- GOVERNMENT CASHBOOK  
INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31st MARCH 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Affiliation fees	143370.00	Grant/Subsidies/Contribution	25981266.00
Contribution to GIS	423210.00		
Contribution to Other Fund	470000.00		
Electricity and power	54724.00		
Govt Scheme - Gao ki beti yojna	180000.00		
GPF Paid	885835.00		
Laboratory expenses	49663.00		
Library Exp	53100.00		
Medical facility	97881.00		
Mobile/Telephone, Broadband & Internet	48360.00		
Printing and Stationery	98202.00		
Remedial Classes Expenses	99200.00		
Repairing & Maintenance	144397.00		
Retirement and Terminal Benefits	865180.00		
Salaries and Wages	21824504.00		
Software and Website Expenses	27344.00		
Travelling and Conveyance Expenses	24612.00		
Surplus	473784.00		
	25981266.00		25981266.00

As per our Report of even date  
For RAKESH A. GUPTA & CO.  
CHARTERED ACCOUNTANTS

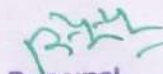
CA RAKESH GUPTA  
Proprietor  
(M.N.402835)

UDIN-24402835BKESBI4472



PLACE : KUKSHI  
DATE : 29.03.2024

  
Dr.R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

# GOVT COLLEGE KUKSHI

## DIVISION - INDORE

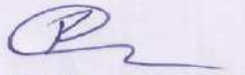
### INTERNAL AUDIT REPORT

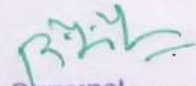
Financial Year : 2020-2021  
Period : 01<sup>st</sup> Apr 2020 – 30<sup>th</sup> Sep 2020  
Date of Audit Report : 05/03/2022



**SONAM SUNIL JAIN & CO.**  
**SONAM JAIN**  
Chartered Accountants

Address: - The Aura Vill, 215 Zone 1 , M.P.Nagar Zone 1 Bhopal  
Ph No. 0755-4938831 ,Mob. 8109583831 ,6265012180

  
**Dr. R. K. Chouhan**  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar



**SONAM SUNIL JAIN & CO.**  
CHARTERED ACCOUNTANT

**CA SONAM JAIN**  
ACA, B-COM

Head Office: 215, Zone-I, Aura Vill, M.P. Nagar, Near YES Bank, Bhopal (M.P.)  
E-mail: sonamjain28.ca@gmail.com  
Ph.: 0755-4938831, Mob.: 8265012180

Ref. No.

Date:.....

**INTERNAL AUDIT REPORT**

- A. CA FIRM NAME :- M/s Sonam Sunil Jain & Co.  
B. CHARTERED ACCOUNTANTS :- Sonam Jain  
C. COLLEGE NAME :- Govt College Kukshi Dhar  
(College Code - 2204)

**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 :- 01<sup>st</sup> April 2020 – 30<sup>th</sup> September 2021

- F. DISTRICT / DIVISIONS AUDITED - Kukshi/Dhar/Indore  
G. REGISTERS-

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

S.no	Name of Registers/ Books/Records	Auditors Observations
<b>Physical registers</b>		
01	Inward / outward register	Yes Verified, Separate register / Cash Book maintain for world bank fund .
02	Fixed assets register	Yes Maintain but no separate register maintain for the world bank fund .
03	Advance Register	No advance given under world bank fund .
04	Bill Register	Maintain

**H. LEDGERS**

S.no	Creditors Ledger	Auditors Observations
01	All payments issued for Vendor payment are required to be adjusted bill to bill only.	Yes , No such variance found
02	Disallowance of expenditure as per	No such

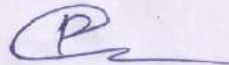
**Dr.R.K. Chouhan**  
IQAC - Coordinator

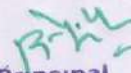
**Principal**  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

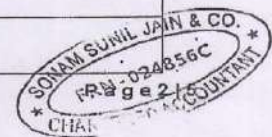
	the World Bank Rules	found which is disallowed
03	Procedural Lapse (Compliance of Procurement manual).	No procedural lapse found
04	Procedural Lapse (Compliance of Financial manual).	No procedural lapse found from financial manual
05	All Purchase made under the M P Procurement Rule , if not give details	Yes
06	To check Discount/ Penalty While making payment to Vendor	Yes officer incharge is paying amount after deducting penalty if applicable
07	Advance Given to any person and adjustment their off?	No advance given
08	Debit balance Vendor a/c	No Debit Balance
09	Whether it is reconciled with Vendor account or not.	NA
10	Suspense a/c: Suspense's account created by	No suspense account found
11	Trial balance:	Trial balance available.
12	Accounting books & records not maintained.	Properly maintain.
13	Marking of Individual Fixed Assets procured under world Bank fund and their verification.	Yes, marking has been done properly on assets procured under world bank.
14	Whether assets are 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 Remark	Action taken By HEI to rectify
1	Treasury voucher expenses head classification	Properly Classified	
2	Treasury vouchers authorisations and receiver signature	Yes Properly authorized by DDO	
3	Treasury voucher Serial nos. tallying with Accounting system	Yes System generated serial no.	
4	Treasury vouchers without approval entered in to software	No	

  
Dr. R.K. Chouhan  
IQAC - Coordinator.

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi. Dist.-Dhar



5	Supporting documents with Treasury Voucher	Yes	
6	Treasury Expense head as per voucher and software account	Yes proper head found	
7	Petty cash payments made in excess of specified limit( Let Rs 500)	No petty cash payment done	
8	cash voucher Revenue stamp affixing as per State Govt. rules (if required)	NA	
9	Advance given to staff and its recovery process	No advance given	
10	Treasury Payment voucher filing system	As per Government norms	
11	Reconciliation of Treasury expenses with books of accounts	Yes matched	

**J. EXPENSES ANALYSIS**

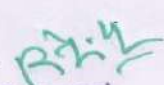
We have verified all the Expenses during the period under review and our observations are as follows:

Fund Wise Details: - World Bank.

Sr. no.	Expenses	Expenses up to previous Quarter (inc 2019-20)	Expenses made in current Quarter	Total Expenses	Remark
01	Remedial Classes	0.00	99200.00	99200.00	
02	NAAC	0.00	0.00	0.00	
03	Renovation	0.00	52121.00	52121.00	
04	Financial Management Software	0.00	27344.00	27344.00	

SONAM SONIL JAIN & CO.  
PAN-024856C  
ACCOUNTANT  
Page 3 | 5

  
**Dr.R.K. Chouhan**  
IQAC - Coordinator

  
**Principal**  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar



**K. Budget**

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

Sr. No	Name of Report	Auditor Observations
01	Is any Budget allotted during the period for any fund ? if yes than given the fund wise details	Yes Rs 5,96,000/- budget has been received from MPHEQIP
02	Is all allocated fund is utilized against the budget if not give reason why it is not utilized	Rs 1,78,665/- is utilized against Rs 5,96,000/- allotted budget .
03	if its pending than reason why it is pending	NA
04	Utilisation Certificate sent to S.P.D. office	Yes

**L. AG Audit objection**

Sr. No	Name of Report	Auditor Observations
01	Is any AG audit conducted during this period if yes details	NIL
02	Is any AG audit Objection pending till date if yes, than details of pending objection and reason why it is pending	NIL

**M. General**

Sr. No	Name of Report	Auditor Observations
01	Admin passwords is not openly given to everyone.	Tally Software has been installed on the date of audit period and proper password has been set by admin.
02	Regular Backup is taken by authorized person	Yes
03	Physical and Computerized data is matching	Yes
04	Audit or track changes that affect the integrity of a transaction, such as changes made to Date, Ledger Masters and Amounts	Na
05	If any fraud ,	AS informed by management no fraud occurred during the audit period
06	Any other remarks	No

Page 4 | 5

  
**Dr.R.K. Chouhan**  
IQAC - Coordinator

  
**Principal**  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

Audit Report 2021-22

**RAKESH A. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

CA RAKESH GUPTA

12, ANAND GANJ MANDI, KUKSHI (DHAR)  
Mob.09893121313, rakeshgupta333@gmail.com  
F.R.N.012203C, M.No.402835



**AUDIT REPORT**

We have audited the attached **Balance sheet and Income & Expenditure account** for the year ended on **31.03.2022** of **Government College Kukshi- SCHEME: GOVT. CASHBOOK, Kukshi, Dist. Dhar (MP)** and report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion proper books of accounts have been kept so far as appears from our examination of the books.
3. The Financial statements are in agreement with books of accounts.
4. Cash System of accounting maintained during the year.
5. In our opinion and to the best of our information and according to the explanations given to us the said financial statements give true and fair view of the state of the affairs of the organization.
6. Ledger not maintained.
7. Classification of expenses is taken as provided by organisation.
8. One expenses voucher of Rs.9230 for travelling expenses not found during our test check.
9. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

PLACE: KUKSHI  
DATE : 29.03.2024

  
**Dr.R.K. Chouhan**  
IQAC - Coordinator

For **RAKESH A. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

  
CA RAKESH GUPTA  
(PROPRIETOR)  
(M.No.402835)



  
Principal  
**Sardar Vallabh Bhai Patel**  
Govt College Kukshi, Dist.-Dhar

GOVERNMENT COLLEGE, KUKSHI  
SCHEME NAME- GOVERNMENT CASHBOOK

BALANCE SHEET  
AS ON 31st MARCH 2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b><u>INCOME &amp; EXPENDITURE A/C :</u></b>		<b><u>FIXED ASSETS :</u></b>	
Opening balance	783926.00	Plant & Machinery	64978.00
Add: Surplus for the year	377441.00	Electrical Installation and equipment	125788.00
	1161367.00	Sports Equipments	325000.00
		Computer	197996.00
		<b><u>ADVANCES :</u></b>	
		LF Cashbook	107386.00
		Jabhagidari cashbook	340219.00
		<b><u>CASH &amp; BANK BALANCE</u></b>	0.00
	1161367.00		1161367.00


As per our Report of even date  
For RAKESH A. GUPTA & CO  
CHARTERED ACCOUNTANTS

CA RAKESH GUPTA  
Proprietor  
(M.N.402835)

UDIN-24402835BKESBJ3954



PLACE : KUKSHI  
DATE : 29.03.2024

  
Dr.R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi. Dist.-Dhar

GOVERNMENT COLLEGE, KUKSHI  
SCHEME NAME- GOVERNMENT CASHBOOK

INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31st MARCH 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Allowances and Bonus	6000.00	Grant/Subsidies/Contribution	32626163.00
Electricity and power	69634.00		
Free Book Distribution	3044242.00		
Govt Scheme - Gao ki beti yojna	570000.00		
GPF Paid	4783534.00		
Leave Incashment	1362039.00		
Medical facility	400000.00		
Mobile/Telephone, Broadband & Internet	49006.00		
Printing and Stationery	52992.00		
Salaries and Wages	21443973.00		
Travelling and Conveyance Expenses	71883.00		
World Bank Exp	395419.00		
Surplus	377441.00		
	32626163.00		32626163.00

As per our Report of even date  
For RAKESH A. GUPTA & CO  
CHARTERED ACCOUNTANTS

CA RAKESH GUPTA  
Proprietor  
(M.N.402835)

UDIN-24402835BKESBJ3954



PLACE : KUKSHI  
DATE : 29.03.2024

  
Dr.R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

Audit Report 2022-23

**RAKESH A. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

CA RAKESH GUPTA

12, ANAND GANJ MANDI, KUKSHI (DHAR)  
Mob.09893121313, rakeshgupta333@gmail.com  
F.R.N.012203C, M.No.402835



**AUDIT REPORT**

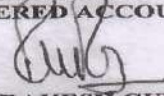
We have audited the attached **Balance sheet and Income & Expenditure account** for the year ended on 31.03.2023 of Government College Kukshi- SCHEME: GOVT. CASHBOOK, Kukshi, Dist. Dhar (MP) and report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion proper books of accounts have been kept so far as appears from our examination of the books.
3. The Financial statements are in agreement with books of accounts.
4. Cash System of accounting maintained during the year.
5. In our opinion and to the best of our information and according to the explanations given to us the said financial statements give true and fair view of the state of the affairs of the organization.
6. Ledger not maintained.
7. Classification of expenses is taken as provided by organisation.
8. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

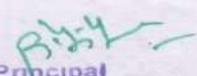
PLACE: KUKSHI  
DATE : 29.03.2024

  
**Dr.R.K. Chouhan**  
IQAC - Coordinator

For **RAKESH A. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

  
**CA RAKESH GUPTA**  
(PROPRIETOR)  
(M.No.402835)



  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

GOVERNMENT COLLEGE, KUKSHI  
SCHEME NAME- GOVERNMENT CASHBOOK

BALANCE SHEET  
AS ON 31st MARCH 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b><u>INCOME &amp; EXPENDITURE A/C :</u></b>		<b><u>FIXED ASSETS :</u></b>	
Opening balance	1161367.00	Plant & Machinery	64978.00
Add Surplus for the year	1472406.00	Electrical Installation and equipment	125788.00
	2633773.00	Sports Equipments	630850.00
		Computer	1010807.00
		Furniture, Fixtures & Fittings	353745.00
		<b><u>ADVANCES :</u></b>	
		LF Cashbook	107386.00
		Jabhagidari cashbook	340219.00
		<b><u>CASH &amp; BANK BALANCE</u></b>	0.00
	2633773.00		2633773.00

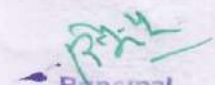
As per our Report of even date  
For RAKESH A. GUPTA & CO.  
CHARTERED ACCOUNTANTS

CA RAKESH GUPTA  
Proprietor  
(M.N.402835)  
UDIN-24402835BKESBK5497



PLACE : KUKSHI  
DATE : 29.03.2024

  
Dr. R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar

GOVERNMENT COLLEGE, KUKSHI  
SCHEME NAME- GOVERNMENT CASHBOOK  
INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31st MARCH 2023


EXPENDITURE	AMOUNT	INCOME	AMOUNT
Electricity and power	79691.00	Grant/Subsidies/Contribution	30921896.00
Free Book Distribution Expenses	1189708.00		
Govt Scheme - Gao ki beti yojna	680000.00		
GPF Paid	1192997.00		
Insurance Exp	448917.00		
Medical facility	362199.00		
Printing and Stationery	18048.00		
Repairing & Maintenance	194636.00		
Salaries and Wages	25267334.00		
Travelling and Conveyance Expenses	15960.00		
Surplus	1472406.00		
	30921896.00		30921896.00

PLACE : KUKSHI  
DATE : 29.03.2024

As per our Report of even date  
For RAKESH A. GUPTA & CO.  
CHARTERED ACCOUNTANTS

  
CA RAKESH GUPTA  
Proprietor  
(M.N.402835)  
UDIN-24402835BKESBK5497



  
Dr.R.K. Chouhan  
IQAC - Coordinator

  
Principal  
Sardar Vallabh Bhai Patel  
Govt College Kukshi, Dist.-Dhar