



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

E-mail ID: hegckukdha@mp.gov.in and govtcollegekukshi@gmail.com

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

College Photo





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

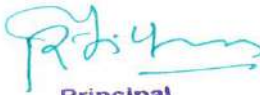
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Affiliated to Devi Ahilya University, Indore [M.P.]

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



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

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CRITERION IV- INFRASTRUCTURE AND LEARNING RESOURCES

KEY INDICATOR- 4.4 MAINTENANCE OF CAMPUS INFRASTRUCTURE

QNM – 4.4.1

Average percentage of expenditure incurred on maintenance of Infrastructure (physical and academic support facilities) 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



**OFFICE, PRINCIPAL, SARDAR VALLABH BHAI PATEL
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At Glance

Year	2022-23	2021-22	2020-21	2019-20	2018-19
Percentage per year	14.18	31.69	3.74	26.33	33.54

Formula

Percentage per year=

$$\frac{\text{Expenditure on maintenance of academic physical facilities(excluding salary for human resources)}}{\text{Total expenditure excluding Salary}} \times 100$$

$$\text{Average\%} = \frac{109.48}{110.98} \times 100 = 98.64$$


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

4.4.1: Average percentage of expenditure incurred on maintenance of Infrastructure (physical and academic support facilities) 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

Indication: Highlighted in Color in Audit Report

1. Green Color: For Infrastructure Augmentation
2. Pink Color: for 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

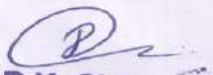


AUDIT REPORT

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)

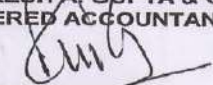

Principal
Sardar Vallabh Bhai Patel
Govt College Kukshi, Dist.-Dhar

GOVERNMENT COLLEGE, KUKSHI
SCHEME NAME- GOVERNMENT CASHBOOK

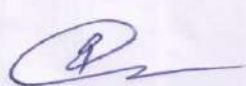
BALANCE SHEET
AS ON 31st MARCH 2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
ADVANCES TAKEN :		ADVANCES :	
Jan bhagidari Cashbook	111722.00	LF Cashbook	107386.00
		CASH & BANK BALANCE	0.00
		INCOME & EXPENDITURE A/C:	
		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

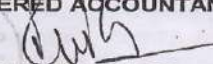

Principal
Sardar Vallabh Bhai Patel
Govt College Kukshi, Dist.-Dhar

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.

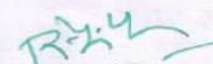
PLACE: KUKSHI
DATE : 29.03.2024

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
<u>INCOME & EXPENDITURE A/C:</u>		<u>FIXED ASSETS:</u>	
Opening balance -4336.00		Plant & Machinery	64978.00
Add: Surplus for the year 314478.00	310142.00	<u>ADVANCES:</u>	
		LF Cashbook	107386.00
		Jabhagidari cashbook	137778.00
		<u>CASH & BANK BALANCE</u>	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 : 01st Oct 2019 – 31st 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

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 :- 01stOctober 2019 – 31stMarch 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
	Physical registers	
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

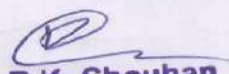
Principal
Sardar Vallabh Bhai Patel
Govt College Kukshi, Dist -Dhar

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	

SONAM SUNIL JAIN & CO.
TAX-0248556
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	

(Stamp: SONAM SUNEJ JAIN & CO. PAN-024856C)
* Page 3 | 5

(Signature)
Dr.R.K. Chouhan
IQAC - Coordinator

(Signature)
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



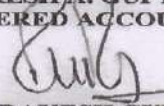
AUDIT REPORT

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.
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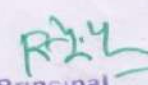
PLACE: KUKSHI
DATE : 29.03.2024

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

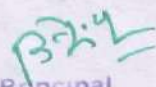
LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>INCOME & EXPENDITURE A/C:</u>		<u>FIXED ASSETS:</u>	
Opening balance	310142.00	Electrical Installation and equipment	125788.00
Add: Surplus for the year	473784.00	Sports Equipments	150000.00
	783926.00	Computer	197996.00
		Plant & Machinery	64978.00
		<u>ADVANCES: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

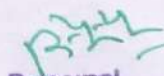
CA RAKESH GUPTA
Proprietor
(M.N.402835)

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

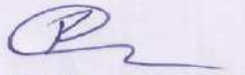
INTERNAL AUDIT REPORT

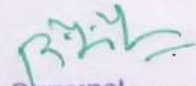
Financial Year : 2020-2021
Period : 01st Apr 2020 – 30th Sep 2020
Date of Audit Report : 05/03/2022



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 :- 01st April 2020 – 30th 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
Physical registers		
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

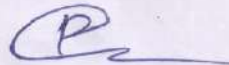
Dr.R.K. Chouhan
IQAC - Coordinator

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

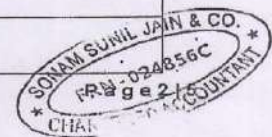
	the World Bank Rules	found which is disallowed
03	Procedural Lapse (Compliance of Procurement manual).	No procedural lapse found
04	Procedural Lapse (Compliance of Financial manual).	No procedural lapse found from financial manual
05	All Purchase made under the M P Procurement Rule , if not give details	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

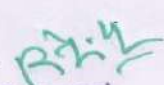
We have verified all the Expenses during the period under review and our observations are as follows:

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

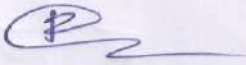
L. AG Audit objection

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

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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.

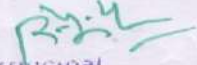
PLACE: KUKSHI
DATE : 29.03.2024


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
<u>INCOME & EXPENDITURE A/C :</u>		<u>FIXED ASSETS :</u>	
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
		<u>ADVANCES :</u>	
		LF Cashbook	107386.00
		Jabhagidari cashbook	340219.00
		<u>CASH & BANK BALANCE</u>	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

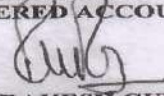
We have audited the attached **Balance sheet and Income & Expenditure account** for the year ended on **31.03.2023** of **Government College Kukshi- SCHEME: GOVT. CASHBOOK, Kukshi, Dist. Dhar (MP)** and report that:

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.

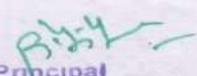
PLACE: KUKSHI
DATE : 29.03.2024


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
<u>INCOME & EXPENDITURE A/C :</u>		<u>FIXED ASSETS :</u>	
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
		<u>ADVANCES :</u>	
		LF Cashbook	107386.00
		Jabhagidari cashbook	340219.00
		<u>CASH & BANK BALANCE</u>	0.00
	2633773.00		2633773.00

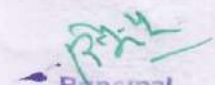
As per our Report of even date
For RAKESH A. GUPTA & CO.
CHARTERED ACCOUNTANTS

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
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Govt College Kukshi, Dist.-Dhar