



2017-18

AUDIT REPORT

We have examined the Receipt & Payment Account for the year from **01.04.2017 to 31.03.2018**, attached herewith, of **Govt. Kamla Nehru Mahila Mahavidyalaya DAMOH**

We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the head office Damoh (M.P.)

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit I conducted the audit in accordance with accounting Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on test basis, evidence supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial significant presentation. I believe that my audit provides a reasonable basis for my opinion. We further report that Opening Balances is taken as per cash book and it is not properly maintained, it has many calculation mistakes as reflected in our report. As Reported to us loans and advances register / ledger are not prepared. Procedure of classification of expenses is not produced before us thus we have taken the same on the basis of cash book. Individual treasury vouchers are produced before us but yearly total of bills from treasury is not produced, thus we are unable to find missing bills if any. Purchases are made on bills out of which some bills are not in proper format. Due to this college will be liable under reserve charge gst. Purchase procedure does not produced before us thus we cannot comment on it

Subject to above, we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.

In our opinion, proper books of account have been kept by the head office of college so far as appears from our examination of the books.

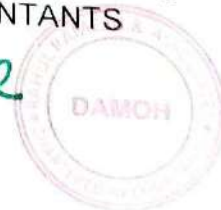
In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view;

- (i) in case of the Receipt & Payment Account, of the receipt / payment of the college for the year ended on that date.

Date : 05/12/2018
Place: Damoh

For- **RAHUL RAMESH & ASSOCIATES**
CHARTERED ACCOUNTANTS


(RAHUL AGRAWAL)
Partner



GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA

(Reg. No. SD/ 3311 Dt. 27.08.2001)

CIVIL WARD DAMOH (M.P.)**RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR 01/04/2017 TO 31/03/2018**

RECEIPT	Amount (₹)	PAYMENTS	Ann.	Amount (₹)
TO Opening Balance (Refer Annexure I)	3594266.00	BY Expenditure (As per Annexure)		
		Govt Fund	II	23868368.00
		A.F. Fund	III	2526202.00
		P.D. Fund	IV	904505.00
		Jan Bhagidari Fund	V	6172180.00
		U.G.C. Fund	VI	520821.00
		Online Fund	VII	11473439.00
		N.S.S. Fund	VIII	6000.00
		Examination Fund	IX	1244067.00
		Internal Fund	X	1661666.00
		Games Fund	XI	408090.00
		Student Fund	XII	0.00
		Other Fund	XIII	785385.00
		BY Closing Balance (Refer Annexure I)		5939615.00
TOTAL	55510338.00	TOTAL		55510338.00

As per our report of even date attached
FOR- RAHUL RAMESH & ASSOCIATES
CHARTERED FundANTS


(RAHUL AGRAWAL)

Partner

Damoh 05.12.2018



PRESIDENT

SECRETARY

GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA
Bank Reconciliation Statement
Financial Year - 2017-18

Balance as per Cash Book 5939615 00

Less : Opening Difference In Cash book & Pass Book (3084885 55)

Opening Balance In Cash book (01.04.17) (3594266.00)

Opening Balance With Pass book (01.04.17) 516230.45

cheque Cancelled (26.05.2017) 6850.00

LESS : Cash Book credited but not Credited BY Bank (17000.00)

03/05/2017 A.F. 17000.00

Add : Amount Received in Bank but Exess / Short entered in Cash Book 18686.31

Head	Date	As per cash Book	As per Bank	Difference
A.F.	03/05/2017	150.00	1850.00	1700.00
A.F.	04/05/2017	1050.00	1100.00	50.00
A.F.	06/06/2017	556.00	606.00	50.00
Online	15/06/2017	150.00	100.00	(50.00)
Online	23/06/2017	50467.00	50467.50	0.50
Online	24/06/2017	7,381.00	7381.5	0.50
Online	29/06/2017	3,550.00	3,500.00	(50.00)
Online	06/07/2017	17,150.00	14450.00	(2700.00)
Online	06/07/2017	478,128.00	478,128.70	0.70
Online	28/07/2017	2,299.00	2299.25	0.25
Online	30/07/2017	468.00	468.95	0.95
Online	05/08/2017	558.00	558.68	0.68
Online	15/08/2017	1,847.00	1,847.25	0.25
Online	19/08/2017	1,795.00	1,795.50	0.50
AF	10/09/2017	400.00	300.00	(100.00)
AF	12/09/2017	-	7300.00	7300.00
	26/10/2017	-	150.00	150.00
	27/10/2017	-	50.00	50.00
	31/10/2017		200.00	200.00
Online	20/11/2017	10,486.00	10,486.98	0.98
	30/12/2017	-	10,581.00	10581.00
	31/12/2017	-	1,500.00	1500.00

Less : Amount Paid by Bank but not Enter in Cashbook (54970 00)

06/05/2017 678894 6000.00

25/05/2017 678882 6500.00

26/09/2017 50674 16120.00

14/12/2017 50787 10350.00

20/03/2018 144136 5000 00

31/03/2018 144141 11000.00



GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA
Bank Reconciliation Statement
Financial Year - 2017-18

Less : Bank Charge Debited by Bank but not taken in Cash Books

(2347 90)

08/07/2017	25.00	13/12/2017	50.00
11/07/2017	25.00	26/02/2018	590.00
20/07/2017	300.90	12/03/2018	649.00
22/11/2017	708.00		

ADD :- Cheque issued But not Presented for Payment

878805 00

CH. No.	Date	Amounts	CH. No.	Date	Amounts
121353	08/04/2017	11790.00	AF-750804	03/06/2017	21457.00
121354	08/04/2017	3000.00	AF-750805	03/06/2017	3139.00
121356	08/04/2017	5000.00	AF-750806	16/06/2017	48400.00
AF	10/04/2017	62350.00	AF-750806	17/06/2017	42400.00
AF-750698	11/04/2017	59186.00	AF-678963	17/06/2017	42400.00
AF	12/04/2017	52950.00	AF-750809	17/06/2017	42400.00
AF-750700	15/04/2017	34575.00	AF-750810	21/06/2017	42400.00
AF	20/04/2017	36000.00	AF-750811	26/07/2017	100165.00
JB	20/04/2017	10000.00	JB-678975	07/07/2017	2030.00
AF	06/05/2017	64811.00	PD-750817	04/10/2017	74340.00
Internal	06/05/2017	2220.00	AF-144128	15/03/2018	32568.00
Internal	06/05/2017	1400.00	JB-144140	24/03/2018	3000.00
Internal	06/05/2017	3492.00			
AF-750803	06/05/2017	77332.00			

Add : Chequed Issued for Rs. 1970, Ch no 50652 Dt 6 9.17 But Debited by Bank Rs. 1917.00	53.00
Add : Chequed Issued for Rs. 45807, Ch no 50771 Dt 27.11.17 But Debited by Bank Rs. 45630.00	177.00
Add : Chequed Issued for Rs. 35752, Ch no 50772 Dt 27.11.17 But Debited by Bank Rs. 35692.00	60.00
Add : Chequed Issued for Rs. 10916, Ch no 50743 Dt 03 11.17 But Debited by Bank Rs. 10960.00	(44.00)
Add : Chequed Issued for Rs. 17490, Ch no 50818 Dt 16.01.18 But Debited by Bank Rs. 17480.00	10.00
Add : Chequed Issued for Rs. 143997, Ch no 143997 Dt 21.01.18 But Debited by Bank Rs. 16800.00	127197.00
Add : Chequed Issued for Rs. 25810, Ch no 144108 Dt 12.02.18 But Debited by Bank Rs. 25410.00	400.00
Add : Chequed Issued for Rs. 15000, Ch no 144124 Dt 26.02.18 But Debited by Bank Rs. 150000.00	(135000.00)

Total Mistakes 18582.00

Balance as per Bank Pass Book

3689337 86

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GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH
Year - 2017-2018

Balances of Various Fund as per Cash Book

Annexure 'I'

S. No.	Name Of The Head	As on 01/04/2017 Amount (₹)	As on 31/03/2018 Amount (₹)
1	Govt Fund	128607.00	0.00
2	A.F. Fund	383032.00	1731346.00
3	P.D. Fund	1388062.00	1051474.00
4	Jan Bhagidari Fund	690263.00	1891830.00
5	U.G.C. Fund	6049.00	21207.00
6	Online Fund	74615.00	34950.00
7	N.S.S. Fund	30494.00	46994.00
8	Examination Fund	348851.00	49167.00
8	Internal Fund	274850.00	311834.00
9	Games Fund	6850.00	723605.00
10	Student Fund	67733.00	67733.00
11	Other Fund	194860.00	9475.00
	TOTAL	3594266.00	5939615.00

Samuel



GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH

Assessment Year 2018-2019

Accounting Year 2017-2018

Expenses Details - Govt Account**Annexure - II**

PARTICULARS	Amount (₹)
GPF & PF Payment	980000.00
Salary	15648690.00
TA & DA	140608.00
Goan Ki Beti Yojna	3300000.00
E-Library Exp.	764980.00
Affiliation Fee	300000.00
Stamp (Post) Exp.	1500.00
Stationery & Photocopy	20000.00
Electric Bill	395532.00
Electric Exp.	16107.00
Telephone Bill	137698.00
Equipment Purchase	500000.00
Sports Exp.	250000.00
Carrier Counseling exp.	40000.00
Free Books Distribution	1244646.00
Transfer to P.D. Account	128607.00
Total	23868368.00

Expenses Details - A.F. Account**Annexure - III**

PARTICULARS	Amount (₹)
Repair & Maintenance (Building)	345942.00
Repair & Maintenance (Electric)	250892.00
Repair & Maintenance (Xerox)	43492.00
Repair & Maintenance (Computer)	98600.00
Mandey (Salary)	36000.00
News Paper	17738.00
Educational Tour	9000.00
Books Purchase	56464.00
Stationery Exp.	98563.00
Printing Exp.	590200.00
Library Exp.	7100.00
Spic Macay Program	10000.00
Alpabdhhi Rajgaromukhi Prakshin	20000.00
Sneh Sammelan	60803.00
Yuva Utsav	39488.00
Student Union Election	114886.00

Contt....2



GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH
Assessment Year 2018-2019
Accounting Year 2017-2018
Contt....1.

MP Establishment Day	6400.00
Sports Exp.	42330.00
National Program	26012.00
Laborites Exp.	81570.00
Ambedkar Jayanti Exp.	34575.00
Digital Copier Machine	77332.00
Culture fee to University Chhatarpur	81460.00
Other Exp.	327452.00
Advance to Dr. Kiran Dubey	10000.00
Advance to Siddhelal Ahirwar	40000.00
Total Mistakes in Cash Book on 06/05/2017	(4000.00)
Total Mistakes in Cash Book on 03/11/2017	3850.00
Total Mistakes in Cash Book on 27/11/2017	53.00
Total	2526202.00

Expenses Details - P.D. Account

Annexure - IV

PARTICULARS	Amount (₹)
Transfer to A.F. Account	330000.00
Transfer to U.G.C. Account	400000.00
Attendant Register Print	98000.00
Games fee to University Sagar	57820.00
Culture fee to University Sagar	16520.00
Other Exp.	2165.00
Total	904505.00

Expenses Details - Jan Bhagidari Account

Annexure - V

PARTICULARS	Amount (₹)
Repair & Maintenance (Electric)	208603.00
Repair & Maintenance (Building)	257915.00
Repair & Maintenance (Xerox Machine)	21586.00
Repair & Maintenance (Inverter)	61300.00
Repair & Maintenance (Computer)	89390.00
Advertisement/Publicity	108500.00
Mandey	1499910.00
News Paper Exp.	960.00
Fuel Exp.	26500.00
Insurance to Student	16596.00
Ambedkar Jayanti Exp.	1910.00

Contt....3

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GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH

Assessment Year 2018-2019

Accounting Year 2017-2018

Contt....2,

Workshop / seminar	136014.00
Audit Fee	34000.00
NCC Exp.	13392.00
National & Culture Program	99920.00
Books Purchase	15000.00
Stationery & Photocopy	160501.00
Printing Exp.	81800.00
Computer Purchase	1917280.00
UPS Purchase	239940.00
Furniture Purchase	380755.00
Fee Return to <i>Meghavi Student</i>	291440.00
Fee Return	7875.00
Misc. Exp.	412584.00
Transfer to Online Account	96939.00
Total Mistakes in Cash Book on 30/06/2017	(53200.00)
Total Mistakes in Cash Book on 13/09/2017	(29930.00)
Total Mistakes in Cash Book on 06/01/2018	2700.00
Total Mistakes in Cash Book on 31/03/2018	72000.00

Total	6172180.00
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Expenses Details - U.G.C. Account**Annexure - VI**

PARTICULARS	Amount (₹)
Makhanlal Chaturvedi Exam	122061.00
Carrier Counseling Training	183880.00
Sports Exp.	80000.00
Cultural Activities	20000.00
Mahila Sashaktukaran & Health Awareness	100000.00
Educational Tour	14880.00
Total	520821.00

Expenses Details - Online Account**Annexure - VII**

PARTICULARS	Amount (₹)
Student Surkha Insurance	50000.00
Rashtriya Sewa Yojna -Salary Exp.	6000.00
Internal Account	600000.00
Transfer to A.F. Account	3499980.00
Transfer to P.D. Account	434450.00
Transfer to J.B. Account	4834500.00

Contt....4



GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH

Assessment Year 2018-2019

Accounting Year 2017-2018

Contt... 3,

Transfer to Internal Account	1029800.00
Transfer to Games Account	979800.00
Total Mistakes in Cash Book on 20/11/2017	2709.00
Total Mistakes in Cash Book on 06/01/2018	13700.00
Total Mistakes in Cash Book on 13/01/2018	22500.00

Total	11473439.00
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Expenses Details - N.S.S. Account**Annexure - VIII**

PARTICULARS	Amount (₹)
Transfer to Online Account	6000.00
Total	6000.00

Expenses Details - Examination Account**Annexure - IX**

PARTICULARS	Amount (₹)
Maharaja Chhatrasal Chhatarpur Examination	989439.00
Stationery & Photocopy	229262.00
Lab-Examination	25366.00
Total	1244067.00

Expenses Details - Internal Account**Annexure - X**

PARTICULARS	Amount (₹)
Semester Examination	650714.00
Transfer to Game Account	94645.00
Makhanlal Chaturvedi Exam	5220.00
Stationery & Photocopy Exp.	189918.00
Games fee to University Chhatarpur	285110.00
Electricity Exp.	52910.00
Digital Copier Machine	73332.00
CCTV Camera	41741.00
Furniture Repair	64000.00
Computer Repair	13250.00
Building Repair	59650.00
Xerox Machine Repair	25586.00
Misc. Exp.	75590.00
Dr. N P Nayak Advance	30000.00
Total	1661666.00

Contt... 5



GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH

Assessment Year 2018-2019

Accounting Year 2017-2018

Contt....4

Expenses Details - Games Account**Annexure - XI**

PARTICULARS	Amount (₹)
Sports Tournament Exp.	222820.00
Ground Maintenance Exp.	24420.00
Internal Examination Printing	96250.00
MP Establishment Day	30000.00
Yuva Utsav	3600.00
Advance to Priya Thapa	40000.00
Total Mistakes in Cash Book on 16/01/2018	(9000.00)
Total	408090.00

Expenses Details - Student Account**Annexure - XII**

PARTICULARS	Amount (₹)
Eexpenditure	NILL
Total	0.00

Expenses Details - Other Account**Annexure - XIII**

PARTICULARS	Amount (₹)
Insurance	100000.00
Transfer to Games Account	48000.00
Transfer to Internal Account	612000.00
Transfer to Online Account	25385.00
Total	785385.00

