



2018-19

AUDIT REPORT

We have examined the Receipt & Payment Account for the year from 01.04.2018 to 31.03.2019, 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, 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 : 28/05/2019
Place: Damoh

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

Rahul Agrawal
(RAHUL AGRAWAL)
Partner

Seen
K.N.M.
PRINCIPAL
GOVT. K.N.M.M.
DAMOH



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 01/04/2018 TO 31/03/2019

RECEIPT	Amount (₹)	PAYMENTS	Ann.	Amount (₹)
TO Opening Balance (Refer Annexure I)	5939615.00	BY Expenditure (As per Annexure)		
		Govt Fund	II	42807677.00
		A.F. Fund	III	3867192.00
		P.D. Fund	IV	97261.00
		Jan Bhagidari Fund	V	4991597.00
		U.G.C. Fund	VI	595753.00
		Online Fund	VII	13163950.00
		N.S.S. Fund	VIII	0.00
		Examination Fund	IX	1094968.00
		Internal Fund	X	1204158.00
		Games Fund	XI	962658.00
		Student Fund	XII	67733.00
		Other Fund	XIII	159715.00
		BY Closing Balance (Refer Annexure I)		7997943.00
TOTAL	77010605.00	TOTAL		77010605.00

As per our report of even date attached

FOR- RAHUL RAMESH & ASSOCIATES

CHARTERED FundANTS

(RAHUL AGRAWAL)

Partner

Damoh 28.05.2019



PRESIDENT

SECRETARY

GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA
Bank Reconciliation Statement
Financial Year - 2018-19

Balance as per Cash Book 7997943.00

Less : Opening Difference In Cash book & Pass Book (3084885.55)
 (As per last Year Bank Reconciliation)

Add : Amount Received in Bank but Exess / Short entered in Cash Book 371640.52

Head	Date	As per cash Book	As per Bank	Difference
F.Y. 2017-18		593435.00	595121.31	1686.31
Online	04-06-2018	250.00	300.00	50.00
Online	02-07-2018	9,960.00	9,860.00	(100.00)
Online	06-07-2018	74,800.00	81,101.00	6301.00
Online	09-07-2018	16,400.00	15,400.00	(1000.00)
Online	16-07-2018	2,13,435.00	2,13,435.70	0.70
Online	17-07-2018	1,81,252.00	1,81,852.88	600.88
Online	18-07-2018	4,73,350.00	4,73,350.09	0.09
Online	21-07-2018	1208096.00	1208096.79	0.79
Online	24-07-2018	1173547.00	1173547.66	0.66
Online	27-07-2018	170549.00	170549.65	0.65
Online	01-08-2018	21,717.00	38,286.32	16569.32
Online	02-08-2018	2,74,788.00	2,74,788.23	0.23
Online	08-08-2018	1,14,895.00	1,14,895.20	0.20
Online	16-08-2018	8,190.00	7,850.00	(340.00)
Online	23-08-2018	4,71,378.00	4,71,378.77	0.77
Online	24-08-2018	1,17,354.00	75,870.00	(41484.00)
Online	25-08-2018	3,81,330.00	29,270.00	(352060.00)
Online	26-08-2018	1,44,610.00	-	(144610.00)
Online	27-08-2018	1,70,549.00	32,290.00	(138259.00)
Online	28-08-2018	65,780.00	5,13,320.00	447540.00
Online	29-08-2018	22,680.00	1,06,350.00	83670.00
Online	30-08-2018	1,22,710.00	1,08,220.00	(14490.00)
Online	31-08-2018	42,660.00	5,44,080.00	501420.00
Online	05-09-2018	1,17,177.00	1,17,177.46	0.46
Online	07-09-2018	7,73,520.00	7,73,520.49	0.49
Online	11-09-2018	75,831.00	75,831.47	0.47
Online	05-12-2018	1,15,658.00	1,15,408.00	(250.00)
AF	02-01-2019	50.00	100.00	50.00
AF	25-01-2019	-	50.00	50.00
AF	11-02-2019	200.00	250.00	50.00
AF	28-02-2019	100.00	300.00	200.00

Cont.....2


 Dated _____
 Signature _____

GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA
Bank Reconciliation Statement
Financial Year - 2018-19

Cont.....1

Online	06-03-2019	2,83,190.00	2,83,190.50	0.50
AF	16-03-2019	7,128.00	7,078.00	(50.00)
Online	25-03-2019	7,47,710.00	7,53,700.00	5990.00
Online	27-03-2019	-	100.00	100.00

Less : Amount Paid by Bank but not Enter in Cashbook

(475132.00)

Date	Ch. No.	Amount	Date	Ch. No.	Amount
06-05-2017	678894	6000.00	19-07-2018	144008	58400.00
25-05-2017	678882	6500.00	23-08-2018	144033	38690.00
26-09-2017	50674	16120.00	28-08-2018	144147	2500.00
14-12-2017	50787	10350.00	10-10-2018	144066	16736.00
20-03-2018	144136	5000.00	23-11-2018	144092	12500.00
31-03-2018	144141	11000.00	11-01-2019	372776	49620.00
16-04-2018	144149	90801.00	18-02-2019	372816	4850.00
18-04-2018	144152	47200.00	14-03-2019	372714	2290.00
18-07-2018	144010	52800.00	28-03-2019	372718	2425.00
19-07-2018	144006	3500.00	28-03-2019	372727	37850.00

ADD :- Cheque issued But not Presented for Payment

1328815.00

CH. No.	Date	Amounts	CH. No.	Date	Amounts
121353	08-04-2017	11790.00	AF-678963	17-06-2017	42400.00
121354	08-04-2017	3000.00	AF-750809	17-06-2017	42400.00
121356	08-04-2017	5000.00	AF-750810	21-06-2017	42400.00
AF	10-04-2017	62350.00	AF-750811	26-07-2017	100165.00
AF-750698	11-04-2017	59186.00	PD-750817	04-10-2017	74390.00
AF	12-04-2017	52950.00	JB-144147	10-04-2018	2500.00
AF-750700	15-04-2017	34575.00	AF-750814	12-04-2018	164184.00
AF	20-04-2017	36000.00	JB-144000	17-07-2018	52500.00
JB	20-04-2017	10000.00	AF-144065	27-09-2018	4184.00
AF	06-05-2017	64811.00	Internal-372776	11-01-2019	49540.00
Internal	06-05-2017	2220.00	JB-372719	28-03-2019	2201.00
Internal	06-05-2017	1400.00	AF-372720	28-03-2019	2301.00
Internal	06-05-2017	3492.00	JB-372721	28-03-2019	2090.00
AF-750803	06-05-2017	77332.00	PD-372722	28-03-2019	2301.00
AF-750804	03-06-2017	21457.00	GAME-372723	28-03-2019	2301.00
AF-750805	03-06-2017	3139.00	JB-372724	28-03-2019	2301.00
AF-750806	16-06-2017	48400.00	JB-372725	28-03-2019	2301.00
AF-750806	17-06-2017	42400.00	JB-372726	28-03-2019	2301.00
			Internal-458507	30-03-2019	49740.00
			GAME-372829	30-03-2019	58173.00
			GAME-372830	30-03-2019	39200.00
			AF-458506	31-03-2019	49440.00

Cont.....3

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GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA
Bank Reconciliation Statement
Financial Year - 2018-19

Cont.....2

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

(6761.40)

Date	Charges	Date	Charges	Date	Charges
08-07-2017	25.00	26-02-2018	590.00	15-10-2018	590.00
11-07-2017	25.00	12-03-2018	649.00	30-10-2018	254.00
20-07-2017	300.90	23-04-2018	590.00	05-11-2018	265.50
22-11-2017	708.00	04-06-2018	177.00	11-01-2019	590.00
13-12-2017	50.00	10-08-2018	590.00	12-03-2019	649.00
				13-03-2019	708.00

Add : Cheque Issue but clear Diirence Amount in Bank Pass Book

(100294.00)

Date	Cheque No	Cash book	Bank pass Book	Difference
06-09-2017	50652	1970.00	1917.00	53.00
27-11-2017	50771	45807.00	45630.00	177.00
27-11-2017	50772	35752.00	35692.00	60.00
03-11-2017	50743	10916.00	10960.00	(44.00)
16-01-2018	50818	17490.00	17480.00	10.00
21-01-2018	143997	143997.00	16800.00	127197.00
12-02-2018	144108	25810.00	25410.00	400.00
26-02-2018	144124	15000.00	150000.00	(135000.00)
25-07-2018	144012	455711.00	473972.00	(18261.00)
08-08-2018	144028	24100.00	34100.00	(10000.00)
23-08-2018	144043	5806.00	11341.00	(5535.00)
25-07-2018	144016	24071.00	84071.00	(60000.00)
05-09-2018	144049	23600.00	23620	(20.00)
05-09-2018	144050	2350.00	2301	49.00
17-09-2018	144060	103840.00	103804	36.00
10-10-2018	144067	152940.00	152491	449.00
16-10-2018	144074	45835.00	45865	(30.00)
05-11-2018	144088	50000.00	49900	100.00
19-12-2018	372757	55828.00	55823	5.00
28-01-2019	372779	32500.00	32550	(50.00)
18-02-2019	372813	39921.00	39291	630.00
28-01-2019	372786	38323.00	38823	(500.00)
01-03-2019	372817	60200.00	60220	(20.00)

Total Mistakes (2017-18)

18582.00

Total Mistakes

(150.00)

Balance as per Bank Pass Book as on 31.03.2019

6049757.57



GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH
Year - 2018-2019

Balances of Various Fund as per Cash Book

Annexure 'I'

S. No.	Name Of The Head	As on 01/04/2018 Amount (₹)	As on 31/03/2019 Amount (₹)
1	Govt Fund	0.00	0.00
2	A.F. Fund	1731346.00	4237370.00
3	P.D. Fund	1051474.00	1337623.00
4	Jan Bhagidari Fund	1891830.00	1430523.00
5	U.G.C. Fund	21207.00	0.00
6	Online Fund	34950.00	46694.00
7	N.S.S. Fund	46994.00	52994.00
8	Examination Fund	49167.00	10216.00
8	Internal Fund	311834.00	93876.00
9	Games Fund	723605.00	788647.00
10	Student Fund	67733.00	0.00
11	Other Fund	9475.00	0.00
	TOTAL	5939615.00	7997943.00



GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH

Assessment Year 2019-2020

Accounting Year 2018-2019

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

PARTICULARS	Amount (₹)
GPF & PF Payment	1026269.00
Salary	32872826.00
Arrear Pay	257984.00
Leave Encashment	618771.00
TA & DA	41549.00
Goan Ki Beti Yojna	4145000.00
GIS & Other	233922.00
Affiliation Fee	300000.00
Pratibha Kiran Yojna	330000.00
Stationery & Photocopy	22000.00
Electric Bill	418692.00
Free Books Distribution Exp.	1294171.00
Telephone Bill	84024.00
Neck Protsahan	295278.00
Dress Exp.	47863.00
Modern Technology	249993.00
Equipment Purchase	149835.00
Sports Exp.	270000.00
Carrier Counseling Training exp.	20000.00
Scholarship	3000.00
Postage Exp.	1500.00
Navin Sankay	125000.00
Total	42807677.00

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

PARTICULARS	Amount (₹)
Repair & Maintenance (Building)	253050.00
Repair & Maintenance (Hight Mast Light)	164184.00
Repair & Maintenance (Electricity)	170095.00
Repair & Maintenance (A.C., Inverter, RO)	158650.00
Repair & Maintenance (Furniture)	245348.00
Repair & Maintenance (Xerox)	92605.00
Repair & Maintenance (Computer, Printer, CCTV)	75364.00
News Paper	18799.00
Student Insurance	4184.00
Advertisement	3000.00

Contt.....2



GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH

Assessment Year 2019-2020

Accounting Year 2018-2019

Contt.... 1,

Stationery Exp.	425405.00
Printing Exp.	512870.00
Library Exp.	101014.00
Fuel	6310.00
Wages	151100.00
Sneh Sammelan	129639.00
Refreshment Exp.	6840.00
NSS	16800.00
Sports Exp.	68000.00
National Program / Culture Program	120960.00
Laborites Exp.	40255.00
Photograph Exp.	158745.00
Science Exp.	83796.00
Other Exp.	92175.00
Fees Retrun	2301.00
CCTV EXP.	115202.00
Panting Building	21700.00
Furniture Purchase	54255.00
Transfer to U.G.C.	574546.00

Total	3867192.00
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Expenses Details - P.D. Account**Annexure - IV**

PARTICULARS	Amount (₹)
Fees Return	2301.00
Culture fee to University Sagar	94960.00
Total	97261.00

Expenses Details - Jan Bhagidari Account**Annexure - V**

PARTICULARS	Amount (₹)
Repair & Maintenance (Electric)	281157.00
Repair & Maintenance (Building)	233235.00
Repair & Maintenance (Generator, Inverter, <i>Sambarcial, AC</i>)	162588.00
Repair & Maintenance (Soler Light)	101290.00
Repair & Maintenance (Hight Mast Light)	172113.00
Repair & Maintenance (Computer & Printer)	136000.00
Repair & Maintenance (Furniture)	136609.00
Mandey / Salary	1829457.00
Advertisement/Publicity	62500.00

Contt....3

GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH

Assessment Year 2019-2020

Accounting Year 2018-2019

Contt....2,

Fuel Exp.	5000.00
Wages	194244.00
Refreshment	11940.00
Workshop / seminar	14423.00
Legal Fee & Consultancy	112000.00
Postage	2300.00
National & Culture Program	62329.00
Blankets, Bed sheet, Mattress for Hostel	225000.00
Stationery & Photocopy	139099.00
Printing Exp.	6240.00
Cooler Purchase	110648.00
Furniture Purchase	49350.00
Electricity Exp.	20266.00
Fee Return	15644.00
Misc. Exp.	65780.00
Books / Library	145295.00
C.C.T.V.	452706.00
Water Cooler Purchase	119384.00
Transfer to Other Account	125000.00

Total	4991597.00
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Expenses Details - U.G.C. Account**Annexure - VI**

PARTICULARS	Amount (₹)
Amount Return to UGC Bhopal	595753.00
Total	595753.00

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

PARTICULARS	Amount (₹)
Rashtriya Sewa Yojna (NSS)	8493.00
Transfer to Internal Account	986200.00
Transfer to A.F. Account	6200000.00
Transfer to P.D. Account	381950.00
Transfer to J.B. Account	4520290.00
Transfer to Examination Account	80817.00
Transfer to Games Account	986200.00
Total	13163950.00

Contt....4

GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH

Assessment Year 2019-2020

Accounting Year 2018-2019

Contt....3,

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

PARTICULARS	Amount (₹)
Expenditure	0.00
Total	0.00

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

PARTICULARS	Amount (₹)
Maharaja Chhatrasal Chhatarpur Examination	651603.00
Practical Exam Remuneration & Travelling Allowance	214714.00
Stationery & Photocopy	224432.00
Legal exp.	4369.00
Total Mistakes in Cash Book on 09.06.18	(150.00)
Total	1094968.00

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

PARTICULARS	Amount (₹)
Advertisement	43000.00
Stationery & Photocopy Exp.	157213.00
Examination Copy Print	166380.00
Misc. Exp.	121536.00
Fuel Exp.	65950.00
Programs / Meetings	18000.00
Furniture & Fixture Repair	256550.00
Computer Repair	38100.00
Building Repair	131512.00
Machine Repair (Jetpump, Genrator)	64101.00
Electric Repair	44100.00
Xerox Machinne Repair	49500.00
Wages	48216.00
Total	1204158.00



Contt....5

GOVT. KAMLA NEHRU MAHILA MAHAVIDYALAYA, DAMOH

Assessment Year 2019-2020

Accounting Year 2018-2019

Contt....4

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

PARTICULARS	Amount (₹)
Sports Tournament Exp.	273468.00
Ground Maintenance Exp.	155470.00
Essay Competition	14059.00
Fees Return	2301.00
CCTV Repair Exp.	12000.00
Printer Repair Exp.	15000.00
Generator & Pump Repair	32500.00
RO Machine Repair	35500.00
Advance to Priya Thapa	90000.00
Games fee to University Sagar	332360.00
Total	962658.00

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

PARTICULARS	Amount (₹)
Transfer to A.F. Account	67733.00
Total	67733.00

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

PARTICULARS	Amount (₹)
Makhanlal University Exam Exp.	147332.00
Transfer to A.F. Account	12383.00
Total	159715.00

Seen.
H/S
PRINCIPAL
GOVT. K.N.M.M.
DAMOH

