

Audit Report
April 2018 to March 2019

**Name of College: Government Dr. Shyama Prasad Mukharji
Science & Commerce College (Purana
Benazeer), Bhopal, M.P.**

Scheme: - AF Account

Financial Year: 2018-19

SANJAY SRIVASTAVA & CO.
Chartered Accountants

Head Office

Santosh Tower 148, M.P. Nagar Zone I, Bhopal
Ph. No.0755- 2762593, 2763465, ssca148bpl@gmail.com

BRANCHES

| BHOPAL |

| INDORE |

| RAISEN |

SANJAY SRIVASTAVA & CO.
Chartered Accountants

Santosh Tower 148, M.P. Nagar Zone I, Bhopal Ph. No. 2763465, 2762593

AUDITOR'S REPORT

We have audited the annexed "Receipts & Payments Account" for the period from 01.04.2018 to 31.03.2019, "Income & Expenditure Account" for the year ended on 31.03.2019 and "Balance sheet" as at 31st March 2019 of **AF Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal** with the books of accounts and voucher produced before us.

These financial statements are the responsibility of the managing committee. Our responsibility is to express an opinion on these financial statements based on our audit.

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 misstatements. An audit includes examining, on test basis evidences used and significant estimates made by the management.

We report the Audit Observations in "Annexure A" attached.


Further, we report that:

- i) These are in agreement with the books of accounts maintained by **AF Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal.**
- ii) Exhibit a true and fair position of Excess of Expenditure over Income for the year ended on 31st March 2019 and;
- iii) Exhibit a true and fair position of State of affairs of **AF Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal**, as at 31st March 2019.

Bhopal
Dated: 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants


(CA. Aditya P. Srivastava)
M. No. 429744

ANNEXURE- A

1. Cash Balance shown in books was not physically verified.
2. In Balance Sheet of 2013-14 (Audited by Previous Auditor), "Cash Book Totaling Mistake" of Rs. 35.00 has been shown on Asset side of which there is no proper explanation either from Previous Auditor's side or from College's side. Thereby we cannot comment on the genuinity of the same.
3. During the course of audit, we found that Advance of Rs. 10000.00 was taken by Pragya Rawat during the year. This advance was not cleared till the date of audit. College should take appropriate actions to recover the same.



**GOVT. DR. SHYAM PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL - AF FUND ACCOUNT**

**RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019**

<u>RECEIPTS</u>	<u>AMOUNT(Rs.)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs.)</u>
<u>To Opening Balances</u>		<u>By Closing Balances</u>	
Cash	1.00	Cash	1.00
TOTAL(Rs.)	1.00	TOTAL(Rs.)	1.00

**GOVT. DR. SHYAM PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL - AF FUND ACCOUNT
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31.03.2019**

<u>EXPENDITURE</u>	<u>AMOUNT(Rs.)</u>	<u>INCOME</u>	<u>AMOUNT(Rs.)</u>
TOTAL(Rs.)	0.00	TOTAL(Rs.)	0.00

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
Partner
M.No. 429744

**GOVT. DR. SHYAM PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL - AF FUND ACCOUNT
BALANCE SHEET
AS AT 31.03.2019**

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
<u>Current Liabilities</u>		<u>AF Fund</u>	
PD Account	1563045.00	Opening Balance	1542009.00
		<u>Current Assets, loans & Advances</u>	
		Fixed Deposit with Banks	10000.00
		Cash	1.00
		<u>Advances</u>	
		University Account	1000.00
		Pragya Rawat	10000.00
		Cash Book Totalling Mistake	35.00
TOTAL(Rs.)	1563045.00	TOTAL(Rs.)	1563045.00

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
Partner
M.No. 429744

Audit Report

April 2018 to March 2019

**Name of College: Government Dr. Shyama Prasad Mukharji
Science & Commerce College (Purana
Benazeer), Bhopal, M.P.**

Scheme: - Government Account

Financial Year: 2018-19

SANJAY SRIVASTAVA & CO.
Chartered Accountants

Head Office

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SANJAY SRIVASTAVA & CO.
Chartered Accountants

Santosh Tower 148, M.P. Nagar Zone I, Bhopal Ph. No. 2763465, 2762593

AUDITOR'S REPORT

We have audited the annexed "Receipts & Payments Account" for the period from 01.04.2018 to 31.03.2019 of **Government Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal** with the books of accounts and voucher produced before us.

These financial statements are the responsibility of the managing committee. Our responsibility is to express an opinion on these financial statements based on our audit.

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 misstatements. An audit includes examining, on test basis evidences used and significant estimates made by the management.

We report the Audit Observations in "Annexure A" attached.

Further, we report that these are in agreement with the books of accounts maintained by **Government Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal.**

Bhopal
Dated: 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
M. No. 429744

ANNEXURE- A

1. During the course of audit, we found that Advances of Rs. 51000.00 and Rs. 40000.00 were taken by Pradeep Hartalkar and Asha Verma respectively during the financial year 2015-16. Also, Advance of Rs. 60000.00 was again taken by Asha Verma in F.Y. 2016-17. These advances were not cleared till the date of audit. College should take appropriate actions to recover the same.



GOVT. DR. SHYAM PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL
GOVERNMENT ACCOUNT

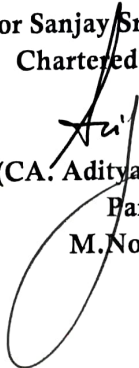
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Amount received from Government during the year	67982377.00	By Salary	59958121.00
		By Guest Lecturer Salary	36000.00
		By D.A Arrear	16056.00
		By Pension	160636.00
		By GPF	4987003.00
		By Gratuity	900000.00
		By Wages	124584.00
		By Subsistence Grant	428808.00
		By GIS	44349.00
		By Electricity Exp.	256305.00
		By Telephone Exp.	9679.00
		By Lab Exp.	29952.00
		By Postage Exp.	1500.00
		By Office Exp.	7050.00
		By Scholarship	129566.00
		By Training Exp.	60000.00
		By Sports Equipment	12000.00
		By T.A.	53587.00
		By Computer & Peripherals	445800.00
		By Transfer to UGC	300000.00
		By Transfer to Janbhagidari	21381.00
TOTAL(Rs.)	67982377.00	TOTAL(Rs.)	67982377.00

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants


(CA. Aditya P. Srivastava)
Partner
M.No. 429744

**GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL
UNIVERSITY ACCOUNT**

**Bank Reconciliation statement of CBI & SBI
FOR THE YEAR 2016-17**

Particulars	CBI (Rs.)	SBI (Rs.)
Balance as per cash Book	18236.00	205356.39
Add. Cheque issued but not presented		
-926153 (2015-16)	0.00	20800.00
-591130	0.00	14371.00
-883325	0.00	6840.00
-883315	0.00	20.00
Direct Credit by Bank - 538976288 Vyapam 04.04	0.00	2950.00
Direct Credit by Bank - 273008 TRF 20.07	0.00	24600.00
Direct Credit by Bank - PAYMENT	0.00	24150.00
Bank Charges not debited by Bank 14-15	112.00	0.00
Interest Credited By Bank 14-15	12832.00	0.00
Interest Credited By Bank (CBI) 2015-16	315.00	0.00
Interest Credited By Bank (CBI)	809.00	0.00
Amt. recd from BU not recorded in books	39200.00	0.00
Less. Bank Charges debited by Bank	0.00	228.00
Bank Charges debited by Bank	0.00	60.79
Excess Debit by Bank (3230-1520) 25.11.16 (591098)	0.00	1710.00
CB Totalling Errors (8295-10) 2014-15	8285.00	0.00
Amt. recd. But not credited by Bank 2014-15	7025.00	0.00
Bank Charges debited by bank 2014-15	56.10	0.00
Bank Charges debited by bank CBI 2015-16	228.10	0.00
Total	55909.80	297088.60

Balance as per Bank statement

55909.80 297088.60

Difference 0.00 0.00

Bhopal

Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants
(CA. Aditya P. Srivastava)
Partner
M.No. 429744

Audit Report

July 2018 to June 2019

Name of College: Government Dr. Shyama Prasad Mukharji
Science & Commerce College (Purana
Benazeer), Bhopal

Scheme: - Janbhagidari Account

Financial Year: 2018-19

SANJAY SRIVASTAVA & CO.
Chartered Accountants

Head Office

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SANJAY SRIVASTAVA & CO.
Chartered Accountants

Santosh Tower 148, M.P. Nagar Zone I, Bhopal Ph. No. 2763465, 2762593

AUDITOR'S REPORT

We have audited the annexed "Receipts & Payments Account" for the period from 01.07.2018 to 30.06.2019 of **Janbhagidari Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal** with the books of accounts and voucher produced before us.

These financial statements are the responsibility of the managing committee. Our responsibility is to express an opinion on these financial statements based on our audit.

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 misstatements. An audit includes examining, on test basis evidences used and significant estimates made by the management.

We report the Audit Observations in "Annexure A" attached.

Further, we report that these are in agreement with the books of accounts maintained by **Janbhagidari Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal.**

Bhopal
Dated: 18.07.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
M. No. 429744

UDIN: 19429744AAAACG6956

ANNEXURE- A

1. Fixed Asset register has not been prepared by the College due to which physical verification of Fixed Asset was not possible.
2. Cash Balance shown in books was not physically verified.
3. Fee register has not been maintained by the College and no student wise bifurcation of fees has been maintained. Because of which College is unable to ascertain the amount of Fees due from Students. In our opinion, Fees register should be maintained to identify fees student-wise and to ascertain outstanding fees.
4. Agreement with Security Services was not produced before us.
5. During the course of audit, College had received certain amounts in their SBI Bank A/c, the source of which is unknown to the College. Thereby, we have recorded the same as Miscellaneous Receipts.
6. During the course of audit, certain amount was advanced to Employees for College Expenses which were not cleared till the time of audit. College should take appropriate action to recover the same. List of such advances is as follows:-

July 2015 – June 2016

Name of Employee	Amount(Rs.)
Sanjay Telang	30000.00
Pragya Rawat	5000.00

July 2017 – June 2018

Name of Employee	Amount(Rs.)
Pradeep Hartalkar	123000.00

July 2018 – June 2019

Name of Employee	Amount(Rs.)
Pradeep Hartalkar	162000.00
Pragya Rawat	25000.00
Satish Kumar	75000.00



GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE

(PURANA BENAZEER), BHOPAL

JANBHAGIDARI ACCOUNT

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.07.2018 TO 30.06.2019

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balances		By Salary	1191313.00
Cash	1808.00	By Security Services	331681.00
SBI	2415213.51	By EPF Contribution	330724.00
		By Office Exp.	53486.00
To Fees received from students	3756654.86	By Repair & Maintenance	291853.00
To Bank Interest	135901.00	By Inaugration Exp.	116000.00
To Scholarship	1092485.88	By Telephone Exp.	122186.00
To Miscellaneous receipt	21829.43	By Professional Exp.	11000.00
To Amt. Recd from MP Online	41028.00	By Electricity Exp.	21381.00
To Transfer From govt.	21381.00	By Sports Related Exp.	4775.00
To Transfer from University	1709573.00	By Honorarium	9600.00
		By Newspaper Exp.	7640.00
To Advance Utilisation of :-		By Library Exp.	526990.00
- Pradeep Hartalkar	25000.00	By Subscription Fees	1100.00
- G.P Yadav	22500.00	By Bank Charges	82066.80
- Sarala Patel	22500.00	By Stationery	104007.00
- Rakesh Saxena	22500.00	By Audit Fees	105846.00
- Asha verma	15000.00	By Fees Refund	1974.00
- Rajesh Khare	100000.00	By Miscellaneous Exp.	20000.00
- Savita Khare	15000.00	By NSS Exp.	67500.00
		By Seminar & Workshop	15000.00
		By Lab Exp.	15000.00
		<u>By Assets</u>	
		Furniture	280505.00
		<u>By Advances</u>	
		Pradeep Hartalkar	232000.00
		Rakesh Saxena	22500.00
		Satish Kumar	75000.00
		Pragya Rawat	25000.00
		Savita Khare	15000.00
		Hemlata Verma	22500.00
		Mukesh Dixit	22500.00
		<u>By Closing Balances</u>	
		Cash	1808.00
		SBI	5290438.88
TOTAL(Rs.)	9418374.68	TOTAL(Rs.)	9418374.68

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
Partner
M.No. 429744

GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE
COLLEGE (PURANA BENAZEER), BHOPAL
JANBHAGIDARI ACCOUNT
Bank Reconciliation statement of SBI
FOR THE YEAR 2018-19

Particulars	SBI (Rs.)
Balance as per cash Book	5290438.88
Add:- Chq. Issued but not presented	
-838225	7468.00
-838226	826.00
-2740	5000.00
	105846.00
Total	5409578.88
<u>Balance as per Bank statement</u>	5409578.88
Difference	0.00

Bhopal
Dated : 18.07.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

Ali
(CA. Aditya P. Srivastava)
Partner
M.No. 429744

SANJAY SRIVASTAVA & CO.
Chartered Accountants

Santosh Tower 148, M.P. Nagar Zone I, Bhopal Ph. No. 2763465, 2762593

AUDITOR'S REPORT

We have audited the annexed "Receipts & Payments Account" for the period from 01.07.2014 to 30.06.2015 of **Janbhagidari Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal** with the books of accounts and voucher produced before us.

These financial statements are the responsibility of the managing committee. Our responsibility is to express an opinion on these financial statements based on our audit.

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 misstatements. An audit includes examining, on test basis evidences used and significant estimates made by the management.

We report the Audit Observations in "Annexure A" attached.

Further, we report that these are in agreement with the books of accounts maintained by **Janbhagidari Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal.**

Bhopal
Dated: 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
M. No. 429744

ANNEXURE- A

1. Fixed Asset register has not been prepared by the College due to which physical verification of Fixed Asset was not possible.
2. Cash Balance shown in books was not physically verified.
3. Fee register has not been maintained by the College and no student wise bifurcation of fees has been maintained. Because of which College is unable to ascertain the amount of Fees due from Students. In our opinion, Fees register should be maintained to identify fees student-wise and to ascertain outstanding fees.
4. Agreement with Security Services was not produced before us.
5. Audit Fees paid to APG & Associates of Rs. 126404/- includes the following payments:-
 - a) Audit Fees for UGC Account from F.Y. 2008-09 to 2013-14 @ Rs.27000 /- (4500*6).
 - b) Audit Fees for Janbhagidari Account (F.Y. 2013-14) @ Rs. 4500/-.

It may be noted that the Auditor has conducted Audit of UGC Account for F.Y. 2013-14 only and the audit of Janbhagidari Account was conducted by some another Auditor. College should take appropriate actions to recover the excess amount paid to Previous Auditor.

Also, Tax was not deducted at Source on payment of Audit Fees of Rs. 126404/- made to the Previous Auditor i.e. APG & Associates.



GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL
JANBHAGIDARI ACCOUNT

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.07.2014 TO 30.06.2015

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balances		By Salary	373013.00
Cash	1080.00	By Security Services	115250.00
CBI	2415638.00	By Guest Lecturer Fees	324117.00
		By Honorarium	3200.00
To Fees received from students	2345906.00	By Fee Refund	6886.00
To Bank Interest	158188.00	By Refreshment	800.00
To Amt. recd. From Govt. Cash Book	21485.00	By Affiliation Fees	15000.00
		By Printing Exp.	5056.00
To Advance Utilisation of :-		By Audit Fee	132404.00
- Rajesh Khare	1000.00	By Seminar & Workshop Exp.	13398.00
- Asha Verma	13000.00	By Prize Distribution Exp.	17650.00
		By VAT Paid	6039.00
		By NSS Exp.	30467.00
		By Library Exp.	150000.00
		By Lab Exp.	47801.00
		By Bank Charges	299.00
		<u>Advances</u>	
		Rajesh Khare	1000.00
		Asha Verma	13000.00
		<u>By Closing Balances</u>	
		Cash	112304.00
		CBI	3571709.00
		SBI	16904.00
TOTAL(Rs.)	4956297.00	TOTAL(Rs.)	4956297.00

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
Partner
M.No. 429744

GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE

(PURANA BENAZEER), BHOPAL

JANBHAGIDARI ACCOUNT

Bank Reconciliation statement of CBI & SBI

FOR THE YEAR 2014-15

Particulars	CBI (Rs.)	SBI (Rs.)
Balance as per cash Book	3571709.00	16904.00
Add. Cheque issued but not presented 202783 (CBI)	398.00	0.00
Less. Bank Charges debited by Bank (CBI)	12.00	0.00
Total	3572095.00	16904.00
Balance as per Bank statement	3572095.00	16904.00
Difference	0.00	0.00

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(Signature)
(CA. Aditya P. Srivastava)
Partner
M.No. 429744

Audit Report

April 2018 to March 2019

**Name of College: Government Dr. Shyama Prasad Mukharji
Science & Commerce College (Purana
Benazeer), Bhopal, M.P.**

Scheme: - PD Account

Financial Year: 2018-19

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SANJAY SRIVASTAVA & CO.
Chartered Accountants

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AUDITOR'S REPORT

We have audited the annexed "Receipts & Payments Account" for the period from 01.04.2018 to 31.03.2019, "Income & Expenditure Account" for the year ended on 31.03.2019 and "Balance sheet" as at 31st March 2019 of **PD Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal** with the books of accounts and voucher produced before us.

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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 misstatements. An audit includes examining, on test basis evidences used and significant estimates made by the management.

We report the Audit Observations in "Annexure A" attached.

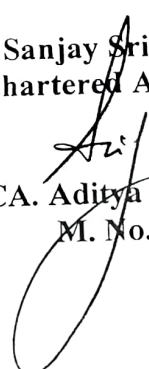
Further, we report that:

- i) These are in agreement with the books of accounts maintained by **PD Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal.**
- ii) Exhibit a true and fair position of Excess of Expenditure over Income for the year ended on 31st March 2019 and;
- iii) Exhibit a true and fair position of State of affairs of **PD Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal**, as at 31st March 2019.

Bhopal
Dated: 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants


(CA. Aditya P. Srivastava)
M. No. 429744

ANNEXURE- A

1. Fixed Asset register has not been prepared by the College due to which physical verification of Fixed Asset was not possible.
2. Cash Balance shown in books was not physically verified.
3. Balance with Treasury Account is subject to reconciliation.
4. The College does not have a PAN. However, FDs are being maintained by the college. TDS too might have been deducted on these FDs which in the absence of PAN would have been deducted @ 20% for which no refund has been filed as no Income Tax return has been filed.
5. Details regarding FDRs were not provided to us by the College because of which we are unable to determine accrued interest and book the same.
6. In Balance Sheet of 2013-14 (Audited by Previous Auditor), "Cash Book Totaling Mistake" of Rs. 284.00 has been shown on Liability side of which there is no proper explanation either from Previous Auditor's side or from College's side. Thereby we cannot comment on the genuinity of the same.
7. During the course of audit, certain amount was advanced to Employees for College Expenses which were not cleared till the time of audit. College should take appropriate action to recover the same. List of such advances is as follows:-

Prior Period Advances (Before F.Y. 2014-15)

Name of Employee	Amount(Rs.)
Ajay Agrawal	16000.00
Dilip Tiwari	4000.00
Dinesh Kumar	500.00
Rajesh Khare	8825.00
M.K. Gupta	10000.00

F.Y. 2016-17

Name of Employee	Amount(Rs.)
Pradeep Hartalkar	30000.00
Pragya Rawat	10000.00



GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL
PD FUND ACCOUNT

BALANCE SHEET AS AT 31.03.2019

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
PD Fund		Fixed Assets	
Opening Balance	4870161.00	Furniture	228264.00
Less: Excess of expenditure over income	(22000.00)	Notice Board	15903.00
	4848161.00	Invertor & Battery	25600.00
		Computer Equipment	1950.00
Current Liabilities		Current Assets, loans & Advances	
Caution Money	148707.00	Fixed Deposit with Banks	200340.00
University Account	75118.00		
Goyt. Account	315171.00	Advances	
Cash Book Totalling Mistake	284.00	Ajay Agrawal	16000.00
		Rajesh Khare	8825.00
		Dilip Tiwari	4000.00
		Dinesh Kumar	500.00
		M.K. Gupta	10000.00
		Pradeep Hartalkar	30000.00
		Pragya Rawat	10000.00
		AF Account	1563045.00
		Cash & Bank Balances	
		Cash-in-Hand	576.00
		Balance with Treasury Account	3272438.00
TOTAL(Rs.)	5387441.00	TOTAL(Rs.)	5387441.00

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(Signature)
(CA. Aditya P. Srivastava)
Partner
M.No. 429744

GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL
PD FUND ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Seminar & Programs	22000.00	By Excess of Expenditure over Income	22000.00
TOTAL(Rs.)	22000.00	TOTAL(Rs.)	22000.00

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(Signature)
(CA. Aditya P. Srivastava)
Partner
M.No. 429744

GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL
PD FUND ACCOUNT

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balances		By Seminar & Programs	22000.00
Cash	576.00		
Treasury A/c	3272438.00		
To Advance Utilisation of:-		By Closing Balances	
Asha Verma	22000.00	Cash	576.00
		Treasury A/c	3272438.00
TOTAL(Rs.)	3295014.00	TOTAL(Rs.)	3295014.00

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
Partner
M.No. 429744

Audit Report
April 2018 to March 2019

**Name of College: Government Dr. Shyama Prasad Mukharji
Science & Commerce College (Purana
Benazeer), Bhopal, M.P.**

Scheme: - UGC Account

Financial Year: 2018-19

SANJAY SRIVASTAVA & CO.
Chartered Accountants

Head Office

Santosh Tower 148, M.P. Nagar Zone I, Bhopal
Ph. No.0755- 2762593, 2763465, ssca148bpl@gmail.com

BRANCHES

| BHOPAL |

| INDORE |

| RAISEN |

SANJAY SRIVASTAVA & CO.
Chartered Accountants

Santosh Tower 148, M.P. Nagar Zone I, Bhopal Ph. No. 2763465, 2762593

AUDITOR'S REPORT

We have audited the annexed "Receipts & Payments Account" for the period from 01.04.2018 to 31.03.2019, "Income & Expenditure Account" for the year ended on 31.03.2019 and "Balance sheet" as at 31st March 2019 of **UGC Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal** with the books of accounts and voucher produced before us.

These financial statements are the responsibility of the managing committee. Our responsibility is to express an opinion on these financial statements based on our audit.

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 misstatements. An audit includes examining, on test basis evidences used and significant estimates made by the management.

Further, we report that:

- i) These are in agreement with the books of accounts maintained by **UGC Account of Government Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal.**
- ii) Exhibit a true and fair position of Excess of Income over Expenditure for the year ended on 31st March 2019 and;
- iii) Exhibit a true and fair position of State of affairs of UGC Account of Government **Dr. Shyama Prasad Mukharji Science & Commerce College (Purana Benazeer), Bhopal**, as at 31st March 2019.

Bhopal
Dated: 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
M. No. 429744

**GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL - UGC ACCOUNT**

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balances		By Research and Project Exp.	70000.00
Cash	0.00		
SBI - 2173	7192437.00		
To Bank Interest	256814.00		
To Government C.B.	300000.00		
		By Closing Balances	
To Advance Utilisation of :-		Cash	0.00
- Dr. K.K. Mishra	70000.00	SBI - 2173	7749251.00
TOTAL(Rs.)	7819251.00	TOTAL(Rs.)	7819251.00

Bhopal

Dated : 30.06.2019



**For Sanjay Srivastava & Co.,
Chartered Accountants**

**(CA. Aditya P. Srivastava)
Partner
M.No. 429744**

GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE COLI EGE
(PURANA BENAZEER), BHOPAL - UGC ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Research and Project Exp.	70000.00	By Bank Interest	256814.00
To Excess of Income over Expenditure	186814.00		
TOTAL(Rs.)	256814.00	TOTAL(Rs.)	256814.00

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
Partner
M.No. 429744

**GOVT. DR. SHYAMA PRASAD MUKHARJI SCIENCE & COMMERCE COLLEGE
(PURANA BENAZEER), BHOPAL - UGC ACCOUNT
BALANCE SHEET AS AT 31.03.2019**

LIABILITIES		AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
<u>UGC Fund</u>			<u>Fixed Assets</u>	
Opening Balance	8186297.00		Air Conditioner	237100.00
Add: Excess of income over expenditure	<u>186814.00</u>	8373111.00	Computer & Laptop	624960.00
			Computer Accessories	24100.00
			Furniture	20000.00
			Equipments	44900.00
<u>MP Council Grant</u>			<u>Current Assets, loans & Advances</u>	
Opening Balance	27200.00	27200.00	Cash	0.00
Government A/c		300000.00	SBI - 2173	7749251.00
TOTAL(Rs.)		8700311.00	TOTAL(Rs.)	8700311.00

Bhopal
Dated : 30.06.2019



For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Aditya P. Srivastava)
Partner
M.No. 429744