

Jagdish Vyas & Co.
Chartered Accountants

CA Jagdish Prasad Vyas
M.Com, FCA
E-mail: cajpvyas@gmail.com



101, First Floor, Aakar Palace
Freeganj, Ujjain (M.P.) PIN 456010
Ph : (0734) 4070760

2015-16

AUDITOR'S REPORT

2015-16

SWAMI VIVEKANAND GOVERNMENT COLLEGE

SUSNER DIST : AGAR-MALWA (M.P.)

01. We have audited the attached Receipt & Payment Account of the above college's Government Account, Non Government (PD) and Non Government (AF) for the period from 1st April 2015 to 31ST March 2016 . These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these statements based on our audit.
02. 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 of material misstatement. An audit includes examining, on a 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. Subject to our comments as mentioned in **Annexure-1**.
03. We report that in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with significant accounting policies and other notes thereon, give a true and fair view :-

i) In the case of Receipt & Payment Account for the year ended on that date.

Place: - Ujjain

Date: - 25/11/2017

For Jagdish Vyas & Company

Chartered Accountants

[FRN 005898C]



Jagdish P. Vyas
(Prop.)

M. NO. 074455

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SWAMI VIVEKANAND GOVERNMENT COLLEGE
SUSNER DIST : AGAR-MALWA (M.P.)

Annexure-1(Annexed to Audit report of FY 2015-2016)

Our comments are as follows: -

Points covered in our previous audit report dated 03/07/2015 which are yet to be resolved are given here :-

1. Books of Accounts are maintained on cash basis . All opening and closing balances are taken as certified by principal of college. All corrections in cash books, Receipts and in vouchers should be certified by principal.
2. All outstanding debit & credit balances appearing in the receipt & payment account are subject to confirmation from respective parties.
3. We have not physically verified the cash and fixed assets same has been taken as per books of accounts and the same was certified by management.
4. Cash Book maintained for A.F. (amalgamated fund) & P.D. (Principal Deposit) It is explained that Bank account balance shown in PD Cash book and No any bank account has been maintained in A.F. cash book . We rely on the books of accounts maintained by the college, Advances has been adjusted in the daily closing balances as shown in the related cash book, Detailed advance entries for paid and received (Advance register) should be produced to us for verification. Advances shown in the cash book, the effect of advance entry should be given in the related head in descriptive manner.

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5. There is a difference of Rs. 179/- shown in Student Unity Admission & Poor Student Help Fund and Rs. 10/- shown in College & University Sports Fee .Both entries shown in Receipt & Payment Account under Non Govt. Cash book (P.D.) It is explained that this difference occurred due to total mistake.

For year 2015-16 :-

6. All payments are paid through treasury through vendor transfer system.
7. UGC cash book not maintained. It is explained by the Accountant that there is no UGC receipt or payment made by the college during the period under audit
8. Some fees received has been deposited in the bank instead of Treasury account.
9. FD of Rs.1000/- has been made in name of Shri Kailash Chandra Solanki on account of store keeper which is duly checked
10. No retirement was there in the year 2015-16.
11. Caution money seized of Rs.80580/- and deposited in the government account on 21/12/2015 and communicated to letter no.732/2016 dated 16/03/2016 for the period from 1990-91 to 2011-12 for 1343 students.

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PART I

1. We have inspected college's Government cash book, Non Government (PD), Non Government (AF) and verified records on random basis.



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2. Cash book are maintained manually. It has been explained to us by accountant our college is unable to maintain accounts in tally software without licensed software and proper training.
3. Balance of bank and (or) treasury has been taken as shown in cash book of college. Bank and (or) treasury statement should be produce to us for audit.

PART 2

1. Audit of Jan Bhagidari samiti for the year 2015-16 has been conducted as per our audit report dated 25/04/2016 given separately Please refer the Audit report provided by the college for the same.

PART 3

1. It is Explained by the Principal that the college is not Self governed college, Hence Part 3 is not applicable.

PART 4

1. It is explained by the Principal that in the college no NSS and NSC account are being maintained as no schemes of NSS and NSC are operated in the college.

PART 5

1. It is explained by the Principal that during the year no any UGC grant has been received by the college, Hence books of account for the UGC not prepared.



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PART 6

1. We have conducted our audit on the basis of circular no 115/ AUC/ pension/ 2014 dated 16/12/2014. No other circular provided by college for our audit level Perishable and non perishable stock register not provided by college. It is explained that a committee has been maintained in the college for stock verification and the committee provide his verification report for physical verification.

PART 7

1. Various scholarships received and paid by college. We have verified that college issued cheque to eligible students as per records available. Details of Scholarship paid to students are given to treasury along with their Bank account Numbers and then scholarship are directly transferred to students but details of payments transferred to concerned students are not available to us, It is explained that cheques are issued by the college up to 05/10/2011 and after that scholarship payments are made through E-Payment by the Treasury. Cheques of Scholarship given to students , but due to non available of cheques/ instruments we are unable to state that they are account payee or not .. A Payment success report of all scholarship transfers should be available at the college level

Suggestions to management:

1. We suggest management to follow dual sanctioning for expenses vouchers and vouchers should be raised with proper supporting documents.

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2. We further suggest management to follow regular money deposit in bank account and do payments by account payee cheques up to maximum possible extent.
3. We suggest management to raise receipt when actual cash collected.

Place: - Ujjain

Date: - 25/11/2017

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En

For Jagdish Vyas & Company
Chartered Accountants

Jagdish P. Vyas

(Prop.)

M. NO. 074455



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Office :

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Mob. No. 94248-14701

SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST :- AGAR

NON GOVT. CASH BOOK (A.F)

RECEIPTS & PAYMENT ACCOUNT

FOR THE PERIOD 01 APRIL 2015 TO 31 MARCH 2016

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>Opening Balance</u>		By, Computer exp.	800.00
To, Cash	0.00	By, Electric exp.	900.00
To, State Bank of India	0.00	By, Sneh Samellan exp.	2100.00
Treasury	206757.00	By, Sports & Prize exp.	12895.00
		By, Telephone exp	1708.00
<u>Fee Received</u>			
Vikas Shulk	12000.00	<u>Closing Balance</u>	
To, Student Council	17760.00	By, Cash	0.00
To, Student Common Room	9600.00	By, State Bank of India	1843.00
		By, Treasury	225871.00
TOTAL	246117.00	TOTAL	246117.00

Subject to the audit report of even date attached.

PLACE : UJJAIN

DATE: 25/11/2017

FOR JAGADISH VYAS & CO.

CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
PROP.

M.No 074455

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SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST :- AGAR

NON GOVT. CASH BOOK (P.D)
RECEIPTS & PAYMENT ACCOUNT
FOR THE PERIOD 01 APRIL 2015 TO 31 MARCH 2016

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
OP. BALANCE		By Caution Money Exp.	81525.00
To, Cash	0.00	By Advance given	2000.00
To, State Bank of India	8136.00	By Affiliation Fee	15156.00
To, Treasury	474508.00	By Agreshan Shulk	28658.00
		By Avadhan Form exp.	5250.00
TO, Application Fee	9350.00	By Electricity exp	4786.00
TO, Caution Money received	15060.00	By Exam Exp.	200915.00
TO, Exam Fee	290150.00	By Lab Exp.	23114.00
TO, Insurance	983.00	By Misc. Exp.	71887.00
TO, Other Fee	125220.00	By Newspaper Exp	1100.00
TO, Pustak Suraksha Nidhi	3680.00	By Paid to UGC	1000000.00
TO, Redcross Fee	16668.00	By TA/DA Exp.	8232.00
TO, Sports Fee	34875.00	By Telephone Exp.	3099.00
TO, UGC Anudan	1000000.00		
		CLOSING BALANCE	
		By, Cash	0.00
		By, State Bank of India	7483.00
		By, Treasury	525425.00
TOTAL	1978630.00	TOTAL	1978630.00

Subject to the audit report of even date attached.

PLACE : UJJAIN
DATE: 25/11/2017

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SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST :- AGAR

GOVT. RECEIPTS & PAYMENT ACCOUNT
FOR THE PERIOD 01 APRIL 2015 TO 31 MARCH 2016

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>Opening Balance</u>			
To, Treasury	200.00	By, Salary Paid	3261593.00
		By, Arrear Salary Paid	237045.00
		By, Wages Paid	159600.00
<u>Received From Govt.</u>		By, DA Arrear paid	6702.00
To, Salary Received	3261593.00	By, Vikramadity Scholarship Paid	9826.00
To, Arrear Salary Received	237045.00	By, Village Daughter Scholarship Paid (SC)	30000.00
To, DA Arrear Received	6702.00	By, Affilation Exp.	30000.00
To, Wages Received	159600.00	By, Telephone Exp	10611.00
To, Vikramadity Scholarship Received	9826.00	By, Travelling Allowance Exp	4566.00
To, Village Daughter Scholarship Received (SC)	30000.00	By, Village Daughter Scholarship Paid	599000.00
To, Village Daughter Scholarship Received	599000.00	By, Misc. Exp	41007.00
To, Received For Affilation	30000.00	By, Guest Teachers Salary Paid	981900.00
To, Received For Telephone Exp	10611.00	By, Book Purchase (SC Student)	81571.00
To, Received For Travelling Allowance Exp	4566.00	By, Book Purchase (ST Student)	8304.00
To, Received For Misc. Exp	41007.00	By, Student transport paid (OBC & General)	137150.00
To, Guest Teachers Salary Received	981900.00	By, Student transport paid (ST Student)	1000.00
To, Received For Book Purchase (SC Student)	81571.00	By, Electricity Exp.	20115.00
To, Received For Book Purchase (ST Student)	8304.00		
To, Received for Student transport(OBC & General)	137150.00	<u>Closing Balance</u>	
To, Received for Student transport (ST Student)	1000.00	By, Treasury	200.00
To, Received For Electricity Exp.	20115.00		
TOTAL	5620190.00	TOTAL	5620190.00

Subject to the audit report of even date attached.

PLACE : UJJAIN
DATE: 25/11/2017

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
PROP.
M.No 074455



2015-16

M/S JAGADISH VYAS & CO.

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Ujjain (M.P.) - 456010

Mobile No.: 094248-14701, 081092-09246

Email: cajpvyas@gmail.com



CHARTERED
ACCOUNTANTS

15-16

AUDIT REPORT

2015-16

We have audited the attached Income and Expenditure account for the year ended 31st March 2016 and Balance Sheet as at 31st March 2016 of Jan Bhagidari Samti, Govt. College Susner Dist: Agar Malwa which are in agreement with the books of account maintained at its office at Susner.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion proper books of account have been kept so far as it appears from our examination of books.

We hereby submit our report as follows: -

1. Books are maintained on cash basis.
2. The audit has been completed with the help of available vouchers, cash memo's supporting, etc, and the other information contained in cash book, ledger, & information and explanations given by the management in the course of audit.

Subject to the comments given above, we hereby certify that according the books of account produced and as per the explanations and information given to us the said Income and Expenditure account and balance Sheet give a true and fair view.

Place : Ujjain
Dated : 25/04/2016

For Jagadish Vyas & Co.
Chartered Accountants

Jagadish P. Vyas
Prop.

Membership No. 074455

लेखा!
N.A.
20/04/2016
10/5/2016

अध्यक्ष

सुसनेर शासकीय महाविद्यालय
स्थानीय प्रबंधक समिति

प्राचार्य/सचिव

जन भागीदारी समिति
शा. महाविद्यालय, सुसनेर



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Jan Bhagidari Samiti Government College
Susner Dist : Agar Malwa

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2016

Expenditure	Amount	Income	Amount
To, Audit Fee	46500.00	By, Janbhagidari Shulk Received	475582.00 ✓
To, TDS Return Vekeel Fees	4500.00	By, Aid received from Collector Agar	
To, Telephone Exp.	6839.00	for clean drinking water scheme	25000.00
To, Teachers & Cleaner Mandey Exp.	253920.00	By, Received from guest faculty	40200.00
To, Misc Exp.	18958.00	By, Bank Interest Rec.	69371.00 ✓
To, Computer Mandey	66000.00		
To, Sports Exp.	2910.00		
To, Registration & Affiliation Exp	76400.00		
To, Admission Shulk Exp	17840.00		
To, Electricity Exp.	2614.00		
To, Bank Charges	279.00		
To, News Paper Exp.	2432.00		
To, Excess of Income Over Expenditure	110961.00		
Total Rs.	610153.00	Total Rs.	610153.00

Subject to the Balance sheet and audit report of even date attached.

PLACE : UJJAIN
DATE : 25-04-2016

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
Prop.
M.NO.074455



जन भागीदारी समिति
रा. महाविद्यालय, सुसनेर

प्राचार्य/सचिव
जन भागीदारी समिति
रा. महाविद्यालय, सुसनेर

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Jan Bhagidari Samiti Government College
Susner Dist : Agar Malwa

Balance Sheet
As at 31st March-2016

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Reserve		Fixed Assets	
As per Schedule - A	2262770.82	As per Schedule - B	7836859.60
Building Fund Account		Closing Balance	
Opening Balance	6927000.00	Cash in hand	0.00
		State bank of India	1352911.22
		A/c no. 53028431987	
Total Rs.	9189770.82	Total Rs.	9189770.82

Subject to the audit report of even date attached.

PLACE : UJJAIN
DATE : 25-04-2016

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
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अध्यक्ष

जन भागीदारी समिति
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प्राचार्य/सचिव

जन भागीदारी समिति
शा. महाविद्यालय, सुसनेर



Jan Bhagidari Samiti Government College
Susner Dist : Agar Malwa
YEAR 2015-16
General Reserve Account
Shedule-A

Opening Balance	2151809.82
Add: Excess of Income over Expenditure	<u>110961.00</u>
	2262770.82
Closing Balance	2262770.82

Fixed Assets Chart
Schedule-B

Assets	Op. Bal	Purchase / Addition	Total	Dep.	Clo. Bal
Building A/c	6957064.00	0.00	6957064.00	0.00	6957064.00
Furniture	157436.41	0.00	157436.41	0.00	157436.41
Books A/c	62661.31	28537.00	91198.31	0.00	91198.31
Inventor A/c	26227.50	24900.00	51127.50	0.00	51127.50
Biometric Machine	0.00	10847.00	10847.00	0.00	10847.00
Electronic Equipments	0.00	202114.00	202114.00	0.00	202114.00
Battery and Battery Charger	23205.00	0.00	23205.00	0.00	23205.00
Computer & Printer	84158.38	5350.00	89508.38	0.00	89508.38
Water Cooler	41067.00	0.00	41067.00	0.00	41067.00
HDPE Water Tank	0.00	25000.00	25000.00	0.00	25000.00
Water Purifier	14700.00	0.00	14700.00	0.00	14700.00
Lab Equipment	95063.00	78529.00	173592.00	0.00	173592.00
Total	7461582.60	375277.00	7836859.60	0.00	7836859.60

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AUDITOR'S REPORT

2016-17

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SUSNER DIST: AGAR-MALWA (M.P.)

- 2016/17
01. We have audited the attached Receipt & Payment Account of the above college's Government Account, Non Government (PD) and Non Government (AF) for the period from 1st April 2016 to 31st March 2017 (Books for the period from 1st April 2016 to 31st December 2016 maintained separately for each section and for period from 1st January 2017 To 31st March 2017 maintained consolidated and financial statement prepared for the period as per books of accounts prepared and produced. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these statements based on our audit.
 02. 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 of material misstatement. An audit includes examining, on a 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. Subject to our comments as mentioned in **Annexure-1**.
 03. We report that in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with significant accounting policies and other notes thereon, give a true and fair view :-
 - i) In the case of Receipt & Payment Account for the year ended on that date.

Place: - Ujjain

Date: - 25/11/2017

For Jagdish Vyas & Company

Chartered Accountants

[FRN 005898C]

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SUSNER DIST: AGAR-MALWA (M.P.)

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7. UGC cash book not maintained. It is explained to us by Accountant that there is no UGC receipt or payment made by the college during the period under audit
8. Some fees received has been deposited in the bank instead of Treasury account.
9. FD of Rs.1000/- has been made in name of Shri Kailash Chandra Solanki on account of store keeper which is duly checked.
10. No retirement was there in the year 2015-16 & 2016-17.
11. Caution money seized of Rs.80580/- and deposited in the government account on 21/12/2015 and communicated to letter no.732/2016 dated 16/03/2016 for the period from 1990-91 to 2011-12 for 1343 students.
12. Amount of Rs. 2500/- was withdrawn from bank dated 27/05/2016 through cheque and given as advance to Exam Controller (Exam Prabhari) while it is shown as cash in hand in the cashbook.
13. Advance given to Shobhna Vyas dated 14/06/2016 Rs.4000/- has been shown as cash balance and the entry was amalgated on 14/10/2016. Hence from 14/06/2016 to 14/10/2016 the advance given to Shobhna Vyas has been shown as cash in hand in Cash Book.



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14. It is explained to us that from 01/01/2017 a single cash book is maintained for Non Government AF, Non Government PD & Janbhagidari account. Therefore a consolidated receipt & payment account is being prepared for the period 01/01/2017 to 31/03/2017.

PART I

1. We have inspected college's Government cash book, Non Government (PD), Non Government (AF) and verified records on random basis.
2. Cash book are maintained manually. It has been explained to us by accountant our college is unable to maintain accounts in tally software without licensed software and proper training.
3. Balance of bank and (or) treasury has been taken as shown in cash book of college. Bank and (or) treasury statement should be produce to us for audit.

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1. Audit of Jan Bhagidari samiti for the year 2016-17 has been conducted as per our audit report dated 25/04/2017 given separately Please refer the Audit report provided by the college for the same.

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1. It is Explained by the Principal that the college is not Self governed college, Hence Part 3 is not applicable.

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PART 5

1. It is explained by the Principal that during the year no any UGC grant has been received by the college, Hence books of account for the UGC not prepared.

PART 6

1. We have conducted our audit on the basis of circular no 115/ AUC/ pension/ 2014 dated 16/12/2014. No other circular provided by college for our audit level Perishable and non perishable stock register not provided by college. It is explained that a committee has been maintained in the college for stock verification and the committee provide his verification report for physical verification.

PART 7

1. Various scholarships received and paid by college. We have verified that college issued cheque to eligible students as per records available. Details of Scholarship paid to students are given to treasury along with their Bank account Numbers and then scholarship are directly transferred to students but details of payments transferred to concerned students are not available to us, It is explained that cheques are issued by the college up to 05/10/2011 and after that scholarship payments are made through E-Payment by the Treasury. Cheques of Scholarship given to students , but due to non available of cheques/ instruments we are unable to state that they are account payee or not .. A Payment success report of all scholarship transfers should be available at the college level

Suggestions to management:

1. We suggest management to follow dual sanctioning for expenses vouchers and vouchers should be raised with proper supporting documents.
2. We further suggest management to follow regular money deposit in bank account and do payments by account payee cheques up to maximum possible extent.



Jagdish Vyas & Co.
Chartered Accountants



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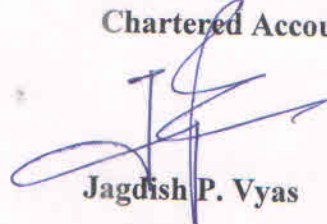
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Freeganj, Ujjain (M.P.) PIN 456010
Ph : (0734) 4070760

3. We suggest management to raise receipt when actual cash collected.

Place: - Ujjain

Date: - 25/11/2017

For Jagdish Vyas & Company
Chartered Accountants


Jagdish P. Vyas
(Prop.)

M. NO. 074455



JAGADISH VYAS & CO.
Chartered Accountants

Office :
101, Aakar Palace, Freeganj
Ujjain (M.P.)
Mob. No. 94248-14701

SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST :- AGAR

NON GOVT. CASH BOOK (A.F)
RECEIPTS & PAYMENT ACCOUNT

FOR THE PERIOD 01 APRIL 2016 TO 31 MARCH 2017

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>Opening Balance</u>		By, Tent Exp.	1000.00
To, Cash	0.00	By, Development exp.	13450.00
To, State Bank of India	1843.00	By, Student & Sneah Sammelan	2890.00
Treasury	225871.00	By, Student Comman Room exp.	200.00
To, <u>Fee Received</u>			
Vikas Shulk	14475.00	<u>Closing Balance</u>	
To, Student Council	21423.00	By, Cash	0.00
To, Student Comman Room	11580.00	By, State Bank of India	718.00
		By, Treasury	256934.00
TOTAL	275192.00	TOTAL	275192.00

Subject to the audit report of even date attached.

PLACE : UJJAIN
DATE: 25/11/2017

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
PROP.
M.No 074455



JAGADISH VYAS & CO.
Chartered Accountants

Office :
101, Aakar Palace, Freeganj
Ujjain (M.P.)
Mob. No. 94248-14701

SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST :- AGAR

NON GOVT. CASH BOOK (P.D)
RECEIPTS & PAYMENT ACCOUNT
FOR THE PERIOD 01 APRIL 2016 TO 31 MARCH 2017

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
OP. BALANCE			
To, Cash	0.00	By Caution Money Exp.	60.00
To, State Bank of India	7483.00	By Insurance exp.	7957.00
To, Treasury	525425.00	By Sports exp.	1845.00
		By Agreshan Shulk	7180.00
TO, Application Fee	15410.00	By Electricity exp	3856.00
TO, Caution Money received	18600.00	By Exam Exp.	203202.00
TO, Exam Fee	332155.00	By Redcross Exp.	504.00
TO, Insurance	9195.00	By Misc. Exp.	31990.00
TO, Other Fee	121184.00	By Newspaper Exp	1786.00
TO, Pustak Suraksha Nidhi	45.00	By Telephone Exp.	3621.00
TO, Redcross Fee	22068.00		
TO, Sports Fee	40815.00	CLOSING BALANCE	
		By, Cash	
		By, State Bank of India	45324.00
		By, Treasury	785055.00
TOTAL	1092380.00	TOTAL	1092380.00

Subject to the audit report of even date attached.

PLACE : UJJAIN
DATE: 25/11/2017

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
PROP.
M.No 074455



JAGADISH VYAS & CO.
Chartered Accountants

Office :
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Ujjain (M.P.)
Mob. No. 94248-14701

SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST :- AGAR

NON GOVT. AF / PD & JANBHAGIDARI
CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT
FOR THE PERIOD 01 JANUARY 2017 TO 31 MARCH 2017

RECEIPTS		PAYMENT	
OP. BALANCE	AMOUNT		AMOUNT
To, Cash	0.00	By Mandey	31600.00
To, State Bank of India (AF & PD)	94377.00	By Misc. Exp.	11774.00
To, Treasury A/C (AF & PD)	1046496.00	By Motor Repairing Exp.	25390.00
To, Treasury A/C (Janbhagidari)	1978345.00	By Newspaper Exp	1003.00
		By Photocopy exp.	1500.00
		By Magzine Exp.	3000.00
		By Fee Refund	3204.00
TO, Forwarding Fee	41460.00	By Electricity exp	5842.00
TO, Online Fee	51530.00	By Exam Exp.	98379.00
TO, TC Fee	55.00	By Red ribbon exp.	5000.00
		By Wages	8000.00
		By Telephone Exp.	4905.00
		CLOSING BALANCE	
		By, Cash	0.00
		By, State Bank of India (AF & PD)	46042.00
		By, Treasury A/C (AF & PD)	1041989.00
		By, State Bank of India (Janbhagidari)	1924635.00
TOTAL	3212263.00	TOTAL	3212263.00

Subject to the audit report of even date attached.

PLACE : UJJAIN
DATE: 25/11/2017

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
PROP.
M.No 074455



16/17

M/S JAGADISH VYAS & CO.

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Mobile No.: 094248-14701, 081092-09246
Email: cajpvyas@gmail.com



CHARTERED
ACCOUNTANTS

AUDIT REPORT

2016-17

We have audited the attached Income and Expenditure account for the year ended 31st March 2017 of Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti, Govt. College Susner DIST: Agar which are in agreement with the books of account maintained at its office at Susner.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion proper books of account have been kept so far as it appears from our examination of books.

We hereby submit our report as follows: -

1. Books are maintained on cash basis.
2. Bank account should be maintained under the name of Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti Government College.
3. The audit has been completed with the help of available vouchers, cash memo's supporting, etc, and the other information contained in cash book, ledger, & information and explanations given by the management in the course of audit.

Subject to the comments given above, we hereby certify that according to the books of account produced and as per the explanations and information given to us the said Income and Expenditure account and balance Sheet give a true and fair view.

Place : Ujjain
Dated : 25/04/2017

For Jagadish Vyas & Co.
Chartered Accountants


Jagadish P. Vyas
Prop.
M. No. 074455



JAGADISH VYAS & CO.
Chartered Accountants

Office :

207, Mani Avenue , Indore Road
Ujjain (M.P.)
Mob. No. 94248-14701

Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti
Govt. Collage Parisar
Susner Dist : Agar

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2017

Expenditure	Amount	Income	Amount
To, Audit Fee	11500.00	By, Janbaghidari Shulk Received	562899.00
To, Telephone Exp.	4905.00	Online Janbhagidari fee	<u>28856.00</u> 591755.00
To, Teachers & Cleaner Mandey Exp.	122150.00	By, Government Grant received	53000.00
To, Paid to Shajapur PG College	3000.00	By, Received from guest faculty	142320.00
To, Computer Exp.	810.00	(Debited in cash book in 2015-16)	
To, Fee refunded to students	13101.00	By, Bank Interest Rec.	25433.00
To, Online local fund fee returned	22674.00	By, Online Local Fund fee	22674.00 ✓
To, Electricity Exp.	7009.00		
To, News Paper Exp.	3024.00		
To, Excess of Income Over Expenditure	<u>647009.00</u>		
Total Rs.	835182.00	Total Rs.	835182.00

Subject to the Balance sheet and audit report of even date attached.

PLACE : UJJAIN
DATE : 25-04-2017

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS

Prop.

M.NO.074455



JAGADISH VYAS & CO.
Chartered Accountants

Office :

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Ujjain (M.P.)
Mob. No. 94248-14701

Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti
Govt. Collage Parisar
Susner Dist : Agar

Balance Sheet
As at 31st March-2017

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>General Reserve</u>		<u>Fixed Assets</u>	
As per Schedule - A	2909780.00	As per Schedule - B	7912145.00
<u>Building Fund Account</u>		<u>Closing Balance</u>	
Opening Balance	6927000.00	Cash in hand	0.00
		Cash at bank	1924635.00
Total Rs.	9836780.00	Total Rs.	9836780.00

Subject to the audit report of even date attached.

PLACE : UJJAIN
DATE : 25-04-2017

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
Prop.
M.NO.074455



Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti
Govt. Collage Parisar
Susner Dist : Shajapur

General Reserve Account
Shedule-A

Opening Balance	2262771.00
Add: Excess of Income over Expenditure	647009.00
	2909780.00
Closing Balance	2909780.00

Fixed Assets Chart
Shedule-B

Assets	Op. Bal	Purchase / Addition	Total	Dep.	Clo. Bal
Building A/c	6957064.00	0.00	6957064.00	0.00	6957064.00
Furniture	157437.00	41895.00	199332.00	0.00	199332.00
Books A/c	91198.00	0.00	91198.00	0.00	91198.00
Invertor A/c	51128.00	0.00	51128.00	0.00	51128.00
Biometric Machine	10847.00	0.00	10847.00	0.00	10847.00
Electronic Equipments	202114.00	0.00	202114.00	0.00	202114.00
Battery and Battery Charger	23205.00	0.00	23205.00	0.00	23205.00
Computer & Printer	89508.00	0.00	89508.00	0.00	89508.00
Water Cooler	41067.00	0.00	41067.00	0.00	41067.00
HDPE Water Tank	25000.00	0.00	25000.00	0.00	25000.00
Water Purifier	14700.00	0.00	14700.00	0.00	14700.00
Water Tank & PVC Pipe	0.00	33390.00	33390.00	0.00	33390.00
Lab Equipment	173592.00	0.00	173592.00	0.00	173592.00
Total	7836860.00	75285.00	7912145.00	0.00	7912145.00



Jagdish Vyas & Co.
Chartered Accountants

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Ph : (0734) 4070760

AUDITOR'S REPORT

SWAMI VIVEKANAND GOVERNMENT COLLEGE 2017-18

SUSNER DIST : AGAR-MALWA (M.P.)

01. We have audited the attached Receipt & Payment Account of the above college's Government Account & Non Government Account (AF & PD) , for the period from 1st April 2017 to 31st March 2018. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these statements based which is produced by the college management for our audit.
02. 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 financials statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financials 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. Subject to our comments as mentioned in **Annexure-1**.
03. We report that in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with significant accounting policies and other notes thereon, give a true and fair view :-
- i) In the case of Receipt & Payment Account for the year ended on that date.

Place: - Ujjain

Date: - 04/07/2018

For Jagdish Vyas & Company

Chartered Accountants

[FRN 005898C]

Jagdish P. Vyas

(Prop.)

M. NO. 074455



Jagadish Vyas & Co.
Chartered Accountants



101, First Floor, Aakar Palace
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SWAMI VIVEKANAND GOVERNMENT COLLEGE
SUSNER DIST : AGAR-MALWA (M.P.)
Annexure-1(Annexed to Audit report of FY 2017-2018)

Our comments are as follows: -

Point covered in our previous year audit report dated 25/11/2017 which are yet to be resolved which is given here:-

1. Books of Accounts are maintained on cash basis . All opening and closing balances are taken as certified by principal of college. All corrections in cash books, Receipts and in vouchers should be certified by principal.
2. All outstanding debit & credit balances appearing in the receipt & payment account are subject to confirmation from respective parties.
3. We have not physically verified the cash and fixed assets same has been taken as per books of accounts and the same was certified by management.
4. In the case of Cash Book maintained for Non Government [A.F. (amalgamated fund) & P.D. (Principal Deposit) it is explained that Bank account balance shown in PD cash Boook and No any bank accounts has been maintained in AF Cash book. We rely on the books of accounts maintained by the college, Advances has been adjusted in the daily closing balances as shown in the related cash book, Detailed advance entries for paid and received (Advance register) should be produced to us for verification. Advances shown in the cash book , the effect of advance entry should be given in the related head in descriptive manner.
5. There is a diffenrce of Rs. 179/- shown in Student Unity Admission & Poor Student Help Fund and Rs.10/- shown in College & University Sports Fee. Both entries shown in Reciept & Payment Account under Non Govt. Cash Book(PD). It is explained that this difference occurred due to total mistake.



Jagdish Vyas & Co.
Chartered Accountants



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CA Jagdish Prasad Vyas
M.Com, FCA
E-mail: cajpvyas@gmail.com

For the year 2016-17

6. All payments are paid through treasury through vendor transfer system.
7. UGC cash book not maintained. It is explained to us by Accountant that there is no UGC receipt or payment made by the college during the period under audit.
8. Some fees received has been deposited in the bank instead of Treasury Account.
9. FD of Rs.1000/- has been made in name of Shri Kailash Chandra Solanki on account of store keeper which is duly checked.
10. No retirement was there in year 2015-16 & 2016-17.
11. Caution money seized of Rs.80580/- and deposited in the government account on 21/12/2015 and communicated to letter no. 732/2016 dated 16/03/2016 for the period from 1990-91 to 2011-12 for 1343 students.
12. Amount of Rs.2500/- was withdrawn from bank dated 27/05/2016 through cheque and given as advance to Exam Controller (Exam Prabhari) while it is shown as cash in hand in the cash book.
13. Advance given to Shobhna Vyas dated 14/06/2016 Rs.4000/- has been shown as cash balance and the entry was amalgated on 14/10/2016. Hence from 14/06/2016 to 14/10/2016 the advance given to Shobhna Vyas has been shown as cash in hand in the Cash Book.
14. It is explained to us that from 01/01/2017 a single cash book is maintained for Non Government AF, Non Government PD, Government & Janbhagidari Account





For the year 2017-18

15. AF& PD bank account in State Bank of India was closed on 30/05/2017 and balance amount of Rs.62913/- was transferred to Janbhagidari account on 30/05/2015.

16. New AF & PD bank account was opened on 06/11/2017.

PART I

1. We have inspected college's Government cash book, Non Government (PD& (AF) and verified records on random basis.
2. Cash Book are maintained manually. It has been explained to us by accountant that college is unable to maintain accounts in Tally software without licensed software and proper training.
3. Balance of bank and (or) treasury has been taken as shown in cash book of college. Bank and (or) treasury statement should be produce to us for audit .

PART 2

1. Audit report of Jan Bhagidari has been produced separately Hence please refer the Audit report provided for the same.

PART 3

1. It is Explained by the Principal that the college is not Self governed college , Hence Part 3 is not applicable .



Jagdish Vyas & Co.
Chartered Accountants



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PART 4

1. It is Explained by the Principal that in the college no NSS and NSC account are being maintained as no schemes of NSS and NSC are operated in the college.

PART 5

1. It is explained by the Principal that during the year no UGC grant has been received by the college, hence books of accounts for the UGC not prepared.

PART 6

1. We have conducted our audit on the basis of circular no 115/ AUC/ pension/ 2014 dated 16/12/2014. No other circular provided by college for our audit level Perishable and non perishable stock register not provided by college. It is explained that a committee has been maintained in the college for stock verification and the committee provide his verification report for physical verification.

PART 7

1. Various scholarship received and paid by college. We have verified that college issued cheque to eligible students as per records available. Details of Scholarship paid to students are given to treasury alongwith their Bank account Numbers and then scholarship are directly transferred to students but details of payments transferred to concerned students are not available to us, It is explained that cheques are issued by the college up to 05/10/2011 and after that scholarship payments are made through E-Payment by the Treasury . Cheques of Scholarship given to students , but due to non available of cheques/ instruments we are unable to state that they are account payee or not .. A Payment success report of all scholarship transfers should be available at the college level

Suggestions to management:

1. We suggest management to follow dual sanctioning for expenses vouchers and vouchers should be raised with proper supporting documents.



Jagdish Vyas & Co.
Chartered Accountants




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2. We further suggest management to follow regular money deposit in bank account and do payments by account payee cheques up to maximum possible extent.
3. We suggest management to raise receipt when actual cash collected.

Place: - Ujjain
Date: - 04/07/2018

For Jagdish Vyas & Company
Chartered Accountants


Jagdish P. Vyas
(Prop.)

MEMO. 074455



JAGADISH VYAS & CO.
Chartered Accountants

Office :
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Mob. No. 94248-14701

SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST :- AGAR MALWA

GOVERNMENT & NON GOVT. AF/PD
RECEIPTS & PAYMENT ACCOUNT
FOR THE PERIOD 01 APRIL 2017 TO 31 MARCH 2018

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
OP. BALANCE			
To Cash	0.00	By Newspaper exp.	2822.00
To State Bank of India (AF & PD) Old A/C	46042.00	By Misc.exp.	28182.00
To Treasury A/C (AF & PD)	1041989.00	By Furniture exp.	15030.00
To Treasury A/C (GOVERNMENT)	200.00	By Electricity exp.	41514.00
		By Exam exp.	109019.00
To College Fee	213547.00	By Fee refunded to students	9746.00
To Project amount received	2050.00	By Computer exp.	13100.00
To Transfer from Janbhagidari Account	703132.00	By Caution Money Refunded	900.00
To Received for Salary & Mandey	7012868.00	By Function exp.	44721.00
To Received for telephone exp.	16746.00	By Insurance exp.	10660.00
To Received for electricity exp.	25649.00	By Stationery exp.	7608.00
To Received for wages exp.	117551.00	By Wages	121061.00
To Received for material exp.	6900.00	By Photocopy exp	740.00
To Received for misc. exp.	19012.00	By Printing exp.	11927.00
To Received for travelling allownace	17544.00	By Sports exp.	15647.00
To Received for photocopy exp.	220.00	By Agreshan Shulk	62210.00
To Received for Affiliation exp.	50050.00	By Sneh Samellan exp.	1320.00
To Received for Uniform exp.	6825.00	By Bank charges	2609.00
To Received for Sports exp	5000.00	By Transfer to Janbhagidari Account	95313.00
To Received for Stationery exp	5000.00	By Travelling allowance	21080.00
To Received for Stationery ST	10000.00	By Salary & Mandey paid	7012868.00
To Received for Stationery SC	89000.00	By Telephone exp.	16746.00
To Received for Gaon ki Beti	937000.00	By Material exp.	6900.00
To Received for Vikramaditya Yojna	11815.00	By Affiliation exp.	50050.00
To Received for GPF Paid	338000.00	By Uniform exp.	6825.00
To Received for Books	130559.00	By Stationery ST Exp.	10000.00
		By Stationery SC Exp.	89000.00
		By Paid for Gaon Ki Beti	937000.00
		By Paid for Vikramaditya Yojna	11815.00
		By GPF Paid	338000.00
		By Books exp.	130559.00
		CLOSING BALANCE	
		By Cash	0.00
		By State Bank of India (AF & PD) New A/C	681405.00
		By Treasury A/C (AF & PD)	900122.00
		By Treasury A/C (GOVERNMENT)	200.00
TOTAL	10806699.00	TOTAL	10806699.00

Subject to the audit report of even date attached.

PLACE : UJJAIN
DATE : 04-07-2018

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
PROP.
M.No 074455



M/S JAGADISH VYAS & CO.

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Ujjain (M.P.) - 456010

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CHARTERED
ACCOUNTANTS

2017-18

AUDIT REPORT

We have audited the attached Income and Expenditure account for the year ended 31st March 2018 of Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti, Govt. College Susner DIST: Agar which are in agreement with the books of account maintained at its office at Susner.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion proper books of account have been kept so far as it appears from our examination of books.

We hereby submit our report as follows:-


1. Books are maintained on cash basis.
2. Bank account should be maintained under the name of Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti Government College.
3. The audit has been completed with the help of available vouchers, cash memo's supporting, etc, and the other information contained in cash book, ledger, & information and explanations given by the management in the course of audit.

Subject to the comments given above, we hereby certify that according to the books of account produced and as per the explanations and information given to us the said Income and Expenditure account and balance Sheet give a true and fair view.

Place : Ujjain

Dated : 04/07/2018

For Jagadish Vyas & Co.
Chartered Accountants


Jagadish P. Vyas
Prop.
M. No. 074455



JAGADISH VYAS & CO.
Chartered Accountants

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Mob. No. 94248-14701

Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti
Govt. Collage Parisar
Susner Dist : Agar

**INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2018**

Expenditure	Amount	Income	Amount
To, Audit Fee	25000.00	By, Janbaghidari Shulk Received	
To, Exam Exp.	60635.00	Online fee	61600.00
To, Travelling exp.	1570.00	Admission Fee	222659.00
To, Telephone Exp.	6652.00	College fee	<u>1062637.00</u>
To, Teachers & Cleaner Mandey Exp.	91092.00	By, Transfer from AFD Account	95313.00
To, Sports exp.	8424.00	By, Government Grant Received	201433.00
To, Function Exp.	6290.00		
To, Agreshan Shulk	8150.00		
To, Printing exp.	900.00		
To, Bank Charges	1242.00		
To, Transfer to AFD Account	703132.00		
To, Misc. Exp.	44013.00		
To, Fee refunded to students	78627.00		
To, Electricity Exp.	15648.00		
To, News Paper Exp.	3078.00		
To, Excess of Income Over Expenditure	<u>589189.00</u>		
Total Rs.	1643642.00	Total Rs.	1643642.00

Subject to the Balance sheet and audit report of even date attached.

PLACE : UJJAIN
DATE : 04-07-2018

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS

Prop.

M.NO.074455



JAGADISH VYAS & CO.
Chartered Accountants

Office :
101, Aakar Palace, Freeganj
Ujjain (M.P.)
Mob. No. 94248-14701

Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti
Govt. Collage Parisar
Susner Dist : Agar

Balance Sheet
As at 31st March-2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>General Reserve</u>		<u>Fixed Assets</u>	
As per Schedule - A	3498969.00	As per Schedule - B	8080012.00
<u>Building Fund Account</u>		<u>Closing Balance</u>	
Opening Balance	6927000.00	Cash in hand	0.00
		Cash at bank	2345957.00
Total Rs.	10425969.00	Total Rs.	10425969.00

Subject to the audit report of even date attached.

PLACE : UJJAIN
DATE : 04-07-2018

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
Prop.
M.NO.074455



Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti
Govt. Collage Parisar
Susner Dist : Shajapur

General Reserve Account
Shedule-A

Opening Balance	2909780.00
Add: Excess of Income over Expenditure	<u>589189.00</u>
	3498969.00
Closing Balance	3498969.00

Fixed Assets Chart
Shedule-B

Assets	Op. Bal	Purchase / Addition	Total	Dep.	Clo. Bal
Building A/c	6957064.00	0.00	6957064.00	0.00	6957064.00
Furniture	199332.00	84437.00	283769.00	0.00	283769.00
Books A/c	91198.00	13610.00	104808.00	0.00	104808.00
Invertor A/c	51128.00	0.00	51128.00	0.00	51128.00
Biometric Machine	10847.00	0.00	10847.00	0.00	10847.00
CCTV Camera	0.00	69820.00	69820.00	0.00	69820.00
Electronic Equipments	202114.00	0.00	202114.00	0.00	202114.00
Battery and Battery Charger	23205.00	0.00	23205.00	0.00	23205.00
Computer & Printer	89508.00	0.00	89508.00	0.00	89508.00
Water Cooler	41067.00	0.00	41067.00	0.00	41067.00
HDPE Water Tank	25000.00	0.00	25000.00	0.00	25000.00
Water Purifier	14700.00	0.00	14700.00	0.00	14700.00
Water Tank & PVC Pipe	33390.00	0.00	33390.00	0.00	33390.00
Lab Equipment	173592.00	0.00	173592.00	0.00	173592.00
Total	7912145.00	167867.00	8080012.00	0.00	8080012.00



Jagdish Vyas & Co.
Chartered Accountants



101, First Floor, Aakar Palace
Freeganj, Ujjain (M.P.) PIN 456010
Mob.: 9424814701

CA Jagdish Prasad Vyas
M.Com, FCA
E-mail: cajpvyas@gmail.com

AUDITOR'S REPORT

2018-19

SWAMI VIVEKANAND GOVERNMENT COLLEGE

SUSNER DIST : AGAR-MALWA (M.P.)

01. We have audited the attached Receipt & Payment Account of the above college's Government Account & Non Government Account (AF & PD) , for the period from 1st April 2018 to 31st March 2019. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these statements based which is produced by the college management for our audit.
02. 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 financials statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financials 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. Subject to our comments as mentioned in **Annexure-1**.
03. We report that in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with significant accounting policies and other notes thereon, give a true and fair view :-
 - i) In the case of Receipt & Payment Account for the year ended on that date.

Place: - Ujjain

Date: - 03/06/2019

For Jagdish Vyas & Company

Chartered Accountants

[FRN 005898C]

Jagdish R. Vyas

(Prop.)

M. NO. 074455



AUDIT REPORT OF S.V.G. COLLEGE, SUSNER FOR THE YEAR 2018-19

Jagdish Vyas & Co.
Chartered Accountants

CA Jagdish Prasad Vyas
M.Com, FCA
E-mail: cajpvyas@gmail.com



101, First Floor, Aakar Palace
Freeganj, Ujjain (M.P.) PIN 456010
Mob.: 9424814701

SWAMI VIVEKANAND GOVERNMENT COLLEGE
SUSNER DIST : AGAR-MALWA (M.P.)
Annexure-1(Annexed to Audit report of FY 2018-2019)

Our comments are as follows: -

1. **For Points covered in our previous year audit report for FY 2015-16 dated 25/11/2017 which are yet to be resolved.**
2. **For Points covered in our previous year audit report for FY 2016-17 dated 25/11/2017 which are yet to be resolved.**
3. **For Points covered in our previous year audit report for FY 2017-18 dated 04/07/2018 which are yet to be resolved.**
4. **Books of Accounts are maintained on cash basis . All opening and closing balances are taken as certified by principal of college.**
5. **All outstanding debit & credit balances appearing in the receipt & payment account are subject to confirmation from respective parties.**
6. **We have not physically verified the cash and fixed assets same has been taken as per books of accounts and the same was certified by management.**
7. **During the year cash book has been maintained in columnar manner for the AF PD, Government account.**

Contd... (2)

AUDIT REPORT OF S.V.G. COLLEGE ,SUSNER FOR THE YEAR 2018-19





(2)

PART I

1. We have inspected college's Government cash book, Non Government (PD& (AF) and verified records on random basis.
2. Balance of treasury account & Government account has been taken as shown in cash book of college. A confirmation certificate at the end of the year should be taken for the Treasury account for closing balance and should produced to us.

PART 2

1. Audit report of Jan Bhagidari has been produced separately Hence please refer the Audit report provided for the same.

PART 3

1. It is Explained by the Principal that the college is not Self governed college , Hence Part 3 is not applicable .

PART 4

1. It is Explained by the Principal that in the college no NSS and NSC account are being maintained as no schemes of NSS and NSC are operated in the college.

PART 5

1. It is explained by the Principal that during the year no UGC grant has been received by the college, hence books of accounts for the UGC not prepared.

Contd... (3)





(3)

PART 6

1. We have conducted our audit on the basis of circular no 115/ AUC/ pension/ 2014 dated 16/12/2014. No other circular provided by college for our audit level Perishable and non perishable stock register not provided by college. It is explained that a committee has been maintained in the college for stock verification and the committee provide his verification report for physical verification.

PART 7

1. Various scholarship received and paid by college. We have verified that college issued cheque to eligible students as per records available. Details of Scholarship paid to students are given to treasury alongwith their Bank account Numbers and then scholarship are directly transferred to students but details of payments transferred to concerned students are not available to us, It is explained that cheques are issued by the college up to 05/10/2011 and after that scholarship payments are made through E-Payment by the Treasury . Cheques of Scholarship given to students , but due to non available of cheques/ instruments we are unable to state that they are account payee or not .. A Payment success report of all scholarship transfers should be available at the college level
2. There is a difference in the closing balances of the bank account maintained in the cash book and bank balance as per State Bank of India bank statement of AF & PD. And a bank reconciliation statement has been prepared so far.

Suggestions to management:

1. We suggest management to follow dual sanctioning for expenses vouchers and vouchers should be raised with proper supporting documents. A proper head wise expenses should be mentioned for classification of expenses.

Contd... (4)



Jagdish Vyas & Co.
Chartered Accountants



101, First Floor, Aakar Palace
Freeganj, Ujjain (M.P.) PIN 456010
Mob.: 9424814701

CA Jagdish Prasad Vyas
M.Com, FCA
E-mail: cajpvyas@gmail.com

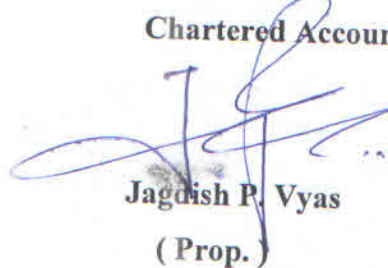
(4)

2. We have found that during the year some fees has been directly deposited in Janbhagidari account and some fees deposited in AFPD account by the students. Hence fees collection register & fees received book could not be produced to us. Hence we could not know the nature / Head of fees received. Fees should be collected during the whole year in AFPD account or Janbhagidari Account as may be instructed or circular issued by the higher authorities.

Place: - Ujjain

Date: - 03/06/2019

For Jagdish Vyas & Company
Chartered Accountants



Jagdish P. Vyas
(Prop.)

M. NO. 074455



SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST :- AGAR MALWA

GOVERNMENT & NON GOVT. AF/PD
RECEIPTS & PAYMENT ACCOUNT
FOR THE PERIOD 01 APRIL 2018 TO 31 MARCH 2019

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
OP. BALANCE			
To Cash	0.00	By Newspaper exp.	3554.00
To State Bank of India (AF & PD)	681405.00	By Misc.exp.	36650.00
To Treasury A/C (AF & PD)	900122.00	By Online Exam exp.	23433.00
To Treasury A/C (GOVERNMENT)	200.00	By Practical Exam Exp.	63720.00
		By Exam exp.	102186.00
To Admission Fee transferred from Janbhagidari	598539.00	By Fee refunded to students	5792.00
To Fee Received	606974.00	By Admission Fee transferred to Janbhagidari	113505.00
To Practical Fee Received	2040.00	By Agreshan Shulk (Exam)	43850.00
To Received from Janbhagidari	41570.00	By Online Application Fee Exp.	40624.00
To Transfer from Government Treasury	200.00	By Repair & Maint. Exp.	1380.00
		By Sports exp.	20820.00
To Received from Treasury For Uniform Exp.	5513.00	By Swipe Machine Rent	3634.00
Gaon ki Beti (SC)	109500.00	By Computer exp.	1980.00
Stationery (SC)	146104.00	By Insurance exp.	12935.00
Stationery (ST)	16640.00	By Printing exp.	16032.00
Gaon ki Beti (OBC)	749500.00	By Bank charges	2152.00
Gaon ki Beti (ST)	24000.00	By Stationery exp.	4965.00
Guest Faculty Salary	3364235.00	By Wages	260226.00
Sports exp.	6989.00	By Arrear exp.	130554.00
Affiliation Fee	66257.00	By Sports exp.	6989.00
Arrear Exp.	130554.00	By Guest Faculty salary	3364235.00
DA Exp.	16680.00	By DA Exp.	16680.00
Electricity exp.	31095.00	By Transfer to PD Account	200.00
Material exp.	7000.00	By Travelling allowance	5775.00
Misc. Exp.	15000.00	By Salary & Mandey paid	5264651.00
Salary & Mandey	5264651.00	By Telephone exp.	13825.00
Stationery exp.	4965.00	By Material exp.	7000.00
Telephone exp.	13825.00	By Affiliation exp.	66257.00
Travelling Allowance exp.	5775.00	By Uniform exp.	5513.00
Wages exp.	260226.00	By Stationery ST Exp.	16640.00
		By Stationery SC Exp.	146104.00
		By Gaon ki Beti (OBC) exp.	749500.00
		By Gaon ki Beti (SC) exp.	109500.00
		By Gaon ki Beti (ST) exp.	24000.00
		By Electricity exp.	31095.00
		CLOSING BALANCE	
		By Cash	0.00
		By State Bank of India (AF & PD)	1457461.00
		By Treasury A/C (AF & PD)	896142.00
TOTAL	13069559.00	TOTAL	13069559.00

Subject to the audit report of even date attached.

PLACE : UJJAIN

DATE : 03-06-2019

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS

PROP.

M.No 074455



M/S JAGADISH VYAS & CO.

Office: 101, Aakar Palace, Freeganj

Ujjain (M.P.) - 456010

Mobile No.: 094248-14701

Email: cajpvyas@gmail.com



CHARTERED
ACCOUNTANTS

2018-19

AUDIT REPORT

We have audited the attached Income and Expenditure account for the year ended 31st March 2019 of Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti, Govt. College Susner DIST: Agar which are in agreement with the books of account maintained at its office at Susner.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion proper books of account have been kept so far as it appears from our examination of books.

We hereby submit our report as follows: -


1. Books are maintained on cash basis.
2. Bank account should be maintained under the name of Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti Government College.
3. The audit has been completed with the help of available vouchers, cash memo's supporting, etc, and the other information contained in cash book, ledger, & information and explanations given by the management in the course of audit.

Subject to the comments given above, we hereby certify that according to the books of account produced and as per the explanations and information given to us the said Income and Expenditure account and balance Sheet give a true and fair view.

Place : Ujjain

Dated : 03/06/2019

For Jagadish Vyas & Co.
Chartered Accountants


Jagadish P. Vyas
Prop.
M. No. 074455



JAGADISH VYAS & CO.
Chartered Accountants

Office :
101, Aakar Palace, Freeganj
Ujjain (M.P.)
Mob. No. 94248-14701

Susner Shaskiya Mahavidhyalaya Sthanlya Prabandh Samiti
Govt. College Parisar
Susner Dist : Agar

**INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2019**

Expenditure	Amount	Income	Amount
To, Audit Fee	24000.00	By, Fee Received	1349332.00
To, Repair & Maint. Exp.	16797.00	By, Admission Fee received from AFDP	113505.00
To, Statue exp.	101998.00	By, Transfer from AFDP Account	41570.00
To, Telephone Exp.	1527.00		
To, Teacher Mandey Exp.	81923.00		
To, Transfer to AFDP Account	41570.00		
To, Fee refunded to students	63197.00		
To, Computer exp.	15350.00		
To, Bank Charges	1003.00		
To, Admission Fee paid to AFDP	598539.00		
To, Misc. Exp.	2075.00		
To, Admission Fee refund to students	798.00		
To, Electricity Exp.	6345.00		
To, News Paper Exp.	2680.00		
To, Excess of Income Over Expenditure	<u>546605.00</u>		
Total Rs.	1504407.00	Total Rs.	1504407.00

Subject to the Balance sheet and audit report of even date attached.

PLACE : UJJAIN
DATE : 03-06-2019

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
Prop.
M.NO.074455



JAGADISH VYAS & CO.
Chartered Accountants

Office :
101, Aakar Palace, Freeganj
Ujjain (M.P.)
Mob. No. 94248-14701

Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti
Govt. College Parisar
Susner Dist : Agar

Balance Sheet
As at 31st March-2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Reserve		Fixed Assets	
As per Schedule - A	4045574.00	As per Schedule - B	8306891.00
Building Fund Account		Closing Balance	
Opening Balance	6927000.00	Cash in hand	0.00
		Cash at bank	2665683.00
Total Rs.	10972574.00	Total Rs.	10972574.00

Subject to the audit report of even date attached.

PLACE : UJJAIN
DATE : 03-06-2019

FOR JAGADISH VYAS & CO.
CHARTERED ACCOUNTANTS

JAGADISH P. VYAS
Prop.
M.NO.074455



Susner Shaskiya Mahavidhyalaya Sthaniya Prabandh Samiti
Govt. College Parisar
Susner Dist : Shajapur

General Reserve Account
Shedule-A
For the Year 2018-19

Opening Balance	3498969.00
Add: Excess of Income over Expenditure	<u>546605.00</u>
	4045574.00
Closing Balance	4045574.00

Fixed Assets Chart
Shedule-B

Assets	Op. Bal	Purchase / Addition	Total	Dep.	Clo. Bal
Building A/c	6957064.00	0.00	6957064.00	0.00	6957064.00
Furniture	283769.00	98332.00	382101.00	0.00	382101.00
Books A/c	104808.00	15987.00	120795.00	0.00	120795.00
Bicylce Shed	0.00	97060.00	97060.00	0.00	97060.00
Invertor A/c	51128.00	0.00	51128.00	0.00	51128.00
Biometric Machine	10847.00	0.00	10847.00	0.00	10847.00
CCTV Camera	69820.00	0.00	69820.00	0.00	69820.00
Electronic Equipments	202114.00	0.00	202114.00	0.00	202114.00
Battery and Battery Charger	23205.00	15500.00	38705.00	0.00	38705.00
Computer & Printer	89508.00	0.00	89508.00	0.00	89508.00
Water Cooler	41067.00	0.00	41067.00	0.00	41067.00
HDPE Water Tank	25000.00	0.00	25000.00	0.00	25000.00
Water Purifier	14700.00	0.00	14700.00	0.00	14700.00
Water Tank & PVC Pipe	33390.00	0.00	33390.00	0.00	33390.00
Lab Equipment	173592.00	0.00	173592.00	0.00	173592.00
TOTAL	8080012.00	226879.00	8306891.00	0.00	8306891.00





Auditor's Report

2019-20

SWAMI VIVEKANAND GOVT. COLLEGE, SUSNER, DIST. AGAR MALWA

1. We have audited the annexed Receipt & Payment Accounts of **Government Account & Non-Government Account (AF & PD)** of **Swami Vivekanand Govt. College Susner, Dist.- Agar Malwa** for the period from 1st April 2019 to 31st March 2020 as at 31/03/2020. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based which is produced by college management for our audit.
2. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principals used and significant estimated made by management, as well as evaluaing the overall finacial statement presentation. We belive that our audit provides reasonable basis for our opinion. Subjec to our comments as mentioned in Annexure-1.
3. We believe that our audit provides a reasonable basis for our opinion the said account read with significant accounting policies and other notes thereon,
 - (a) Books are maintained on Cash Basis,
 - (b) We have obtained all the information and explanations, which to the best of Our knowledge and belief were necessary for the purpose of Our audit.
 - (c) In Our opinion books of accounts as required by the law have been kept by the management so far as it appears from the examination of such books.
 - (d) The Receipt & Payment Account , dealt with by this report, are in agreement with the said books of accounts;
 - (b) In Our opinion and to the best of Our information and according to the explanations given to us the said accounts give a true and fair view.
 - (i) In the case of Receipt & Payment Account for the year ended on that date.

PLACE: KOTA

DATE : 24/11/2020

FOR: SHIV S. GUPTA & COMPANY
CHARTERED ACCOUNTANTS



PARTNER

Mem. No. 415233

SWAMI VIVEKANAND GOVT. COLLEGE ,
SUSNER, DIST.- AGAR MALWA (M.P.)

Annexure -1 (Annexued to Audit Report of FY 2019-2020)

Our comments are as follows:-

1. For points covered in previous auditor in his audit report for FY 2015-16 dated 25/11/2017 which are yet to be resolved.
2. For points covered in previous auditor in his audit report for FY 2016-17 dated 25/11/2017 which are yet to be resolved.
3. For points covered in previous auditor in his audit report for FY 2017-18 dated 04/07/2018 which are yet to be resolved.
4. Books of Accounts are maintained on cash basis. All opening and closing balances are taken as certified by principal of college.
5. All outstanding debit and credit balances appearing in the receipt and payment account are subject to confirmation from respective parties.
6. We have not physically verified the cash and fixed assets same has been taken as books of accounts and the same was certified by management.
7. During the previous year cash book has been maintained in columnar manner for the AF, PD , Government account.

PART - 1

1. We have inspect college's Government cash book, Non Government (PD & AF) and verified records on random basis.
2. Balance of treasury account & Government account has been taken as shown in cash book of college. A confirmation certificate at the year end of the year should be taken from the treasury account for the closing balance and should produced to the auditor.

PART - 2

1. Audit report of the Janbhagidari has been produced separately hence please refer the Audit report provided for the same.



PART - 3

1. As per the explanation by the Principal that the college is not Self governed college, hence part -3 is not applicable.

PART - 4

1. As per the explanation by the Principal that in the college no NSS and NSC account are being maintained as no schemes of NSS and NSC are operated in the college.

PART - 5

1. As per the explanation by the Principal that during the year no UGC grant has been received by the college, hence books of accounts for the UGC not prepared.

PART - 6

1. We have conduct our audit on the basis of circular no. 115/AUC/ pension/2014 dated 16/12/2014. No other circular provided by the college for our audit level Perishable and non perishable stock register not provided by the college. It is explained that a committee has been maintained in the college for the stock verification and the committee provide his verification report for physical verification.

PART - 7

1. Various scholarship received and paid by college. We have verified that college issued cheque to eligible students as per the records available. Details of scholarship paid to students are given to treasury alongwith their Bank Account Numbers and then scholarship are directly transferred to students but details of payments transferred to concerned students are not available to us. It is explained that cheques are issued by the college upto 05/10/2011 and after that scholarship payments are made through E-Payment by the Treasury. Cheques of Scholarship given to students, but due to non availability of cheques / instruments. We are unable to state that they are account payee or not. A payment success report of scholarship transferred should be available at college level.
2. There is a difference in the closing balance of the bank account maintained in the cash book and bank balance as per State Bank of India bank statement of AF & PD. For the same a bank reconciliation statement has been prepared.



Suggestion to Management :

1. We suggest management to follow dual sanctioning for expenses vouchers and vouchers should be raised with proper supporting documents. A proper head wise expenses should be mentioned for classification of expenses.
2. We have found that during the year some fees has been directly deposited in Janbhagidari account and some fees deposited in AFPD account by the students. Hence fees collection register & fees received could not be produced to us. Hence we could not know the nature/ head of fees received. Fees should be collected during the whole year in AFPD account or Janbhagidari Account as may be instructed or circular issued by the higher authorities.

Place : Kota

Date : 24/11/2020

For: SHIV S. GUPTA & Co.

Chartered Accountants

(CA. Neha Rawtani)

Partner

Mem. No. 415233

**SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST: AGAR MALWA
LOCAL FUND & PD A/C
RECEIPT AND PAYMENT ACCOUNT
FOR THE PERIOD 01 APRIL 2019 TO 31 MARCH 2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance		By Newspaper Exp.	3047
PD A/c	896142	By Forwarding Fees	63815
SBI Bank	1457461	By Examination Exp.	263061
To Fees Received From Students	1182204	By Travelling Exp.	17231
To Received From BSW Course	242508	By Students Activities Exp.	83260
To Advances Refund by Employees	37000	By Disconnection Exp.	1800
To Received From NSS Activities	27300	By Stationery Exp.	57296
		By Repair Exp.	28951
		By BSW Course Exp.	243408
		By Fees Refund to Students	84696
		By Bank Charges	1006
		By Website Exp.	10100
		By Sundry Exp.	5055
		By Printer Purchase Exp.	16500
		By Students Insurance Premium Exp.	14937
		By Bhoj University Course Exp.	2615
		By Advance To Employees	37000
		By Chair Purchase Exp.	10500
		By Court Exp.	3300
		By Tubewell Motor & Fitting Exp.	49616
		By Closing Balance	
		PD A/c	823801
		SBI - Bank	2021620
			0
Total	3842615	Total	3842615

Subject to the audit report of even date attached

**FOR: SHIV S. GUPTA & COMPANY
CHARTERED ACCOUNTANTS**



PLACE : KOTA
DATED : 24/11/2020

(CA NEHA RAWTANI)
PARTNER
M.NO. 415233
UDIN :- 20415233AAAAAM4233

SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST: AGAR MALWA
GOVT. FUND
FOR THE PERIOD 01 APRIL 2019 TO 31 MARCH 2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Received from Govt. thrown treasury			
To Sallary & Allowance	6021561	By Sallary & Allowance	6021561
To Gest Faculty Remuneration	3804500	By Gest Faculty Remuneration	3804500
To Telephone Exp.	18118	By Telephone Exp.	18118
To Electricity Exp.	17338	By Electricity Exp.	17338
To Wages Exp.	323500	By Wages Exp.	323500
To Sationery & Other Exp.	7660	By Sationery & Other Exp.	7660
To GPF Part Final	843000	By GPF Part Final	843000
To DPF Payment	714548	By DPF Payment	714548
To GKB Exp.	1098000	By GKB Exp.	1098000
To GIS Exp.	74323	By GIS Exp.	74323
To Dress Exp.	6458	By Dress Exp.	6458
To Affilation Fees	93515	By Affilation Fees	93515
Total	13022521	Total	13022521

Subject to the audit report of even date attached

FOR: SHIV S. GUPTA & COMPANY
CHARTERED ACCOUNTANTS



NEHA RAWTANI
PARTNER
M.NO. 415233
UDIN :- 20415233AAAAAM4233

PLACE : KOTA
DATED : 24/11/2020

Auditor's Report

2019-20

We have audited the annexed Balance sheet of **Janbhagidari Samiti**, of **Govt. Susner College, Dist.- Agar Malwa** as at **31/03/2020** and the **Income & Expenditure Account** and **Receipt & Payment Account** for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

We believe that our audit provides a reasonable basis for our opinion.

- (a) Books are maintained on Cash Basis
- (b) We have obtained all the information and explanations, which to the best of Our knowledge and belief were necessary for the purpose of Our audit;
- (c) In Our opinion books of accounts as required by the law have been kept by the samiti so far as it appears from the examination of such books;
- (d) The Balance Sheet and Income & Expenditure Account, dealt with by this report, are in agreement with the said books of accounts;
- (b) In Our opinion and to the best of Our information and according to the explanations given to us the said accounts give a true and fair view.
 - (i) In the case of the Balance Sheet, of the State of Affairs of the Samiti as at 31/03/2020 and;
 - (ii) In the case of the Income & Expenditure Account, of the surplus of the samiti for the year ended on that date.

PLACE: KOTA

DATE : 24/11/2020

FOR: SHIV S. GUPTA & COMPANY
CHARTERED ACCOUNTANTS



PARTNER

Mem. No. 415233

SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST: AGAR MALWA
JANBHAGIDARI SAMITI
RECEIPT AND PAYMENT ACCOUNT
FOR THE PERIOD 01 APRIL 2019 TO 31 MARCH 2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance SBI Bank	2665683	By Wages Paid	108647
		By News Paper Exp.	3315
		By Stationery Expenses	1394
To Fees Received From Students	1336846	By Audit Fees	24000
To Affilation Fees Refund	93715	By Telephone Exp.	1498
		By Electricity Exp.	17436
		By Mahatma Gandhi Statue Exp.	186565
		By Bank Exp.	649
		By Gate Fitting Exp.	6460
		By Table Purchase	9000
		By Fees Refund	297654
		By Affilation Fees Paid	383015
		By Furniture Purchase	242560
		By Closing Balance SBI Bank	2814051
Total	4096244	Total	4096244

Subject to the audit report of even date attached

FOR: SHIV S. GUPTA & COMPANY
CHARTERED ACCOUNTANTS



PLACE : KOTA
DATED : 24/11/2020

CA. NEHA RAWTANI)
PARTNER
M.NO. 415233
UDIN :- 20415233AAAAAM4233

**SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST: AGAR MALWA
JANBHAGIDARI SAMITI
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD 01 APRIL 2019 TO 31 MARCH 2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Wages Paid	108647	By Fees Received From Students	1336846
To News Paper Exp.	3315	By Affiliation Fees Refund	93715
To Stationery Expenses	1394		
To Audit Fees	24000		
To Telephone Exp.	1498		
To Electricity Exp.	17436		
To Mahatma Gandhi Statue Exp.	186565		
To Bank Exp.	649		
To Gate Fitting Exp.	6460		
To Table Purchase	0		
To Fees Refund	297654		
To Affiliation Fees Paid	383015		
To Furniture Purchase	0		
To Excess of Income over Expenditure	399928		
	0		
Total	1430561	Total	1430561

Subject to the audit report of even date attached

FOR: SHIV S. GUPTA & COMPANY
CHARTERED ACCOUNTANTS



PLACE : KOTA
DATED : 24/11/2020

(CA. NEHA RAWTANI)
PARTNER
M.NO. 415233
UDIN :- 20415233AAAAAM4233

SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST: AGAR MALWA
JANBHAGIDARI SAMITI
BALANCE -SHEET
AS ON 31 MARCH 2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CORPUS FUND		FIXED ASSETS	
General Reserve As per Schedule - "A"	4445502.00	As per Schedule - "B"	8558451.00
BUILDING FUND ACCOUNT		CURRENT ASSETS	
Opening Balance	6927000.00	Closing Balance	
		Cash in hand	
		Cash at Bank	2814051.00
Total	11372502.00	Total	11372502.00

Subject to the audit report of even date attached

FOR: SHIV S. GUPTA & COMPANY
CHARTERED ACCOUNTANTS



PLACE : KOTA
DATED : 24/11/2020

(CA. NEHA RAWTANI)
PARTNER
M.NO. 415233
UDIN :- 20415233AAAAAM4233

SWAMI VIVEKANAND GOVT. COLLEGE
SUSNER, DIST: AGAR MALWA
JANBHAGIDARI SAMITI

General Reserve

Schedule - "A"

Opening Balance	4045574.00
Add: Excess of Income Over Expenditure	399928.00
Closing Balance	4445502.00

FIXED ASSETS

Schedule - "B"

Assets	Op. Bal.	Purchase During the Year	Total	Dep. During the Year	Closing Balance
Building A/c	6957064.00	0.00	6957064.00	0.00	6957064.00
Furniture	382101.00	251560.00	633661.00	0.00	633661.00
Books	120795.00	0.00	120795.00	0.00	120795.00
Bicycle Shed	97060.00	0.00	97060.00	0.00	97060.00
Invertor	51128.00	0.00	51128.00	0.00	51128.00
Biometric Machine	10847.00	0.00	10847.00	0.00	10847.00
CCTV Camera	69820.00	0.00	69820.00	0.00	69820.00
Electronic Equipments	202114.00	0.00	202114.00	0.00	202114.00
Battery & Battery Charger	38705.00	0.00	38705.00	0.00	38705.00
Computer & Printer	89508.00	0.00	89508.00	0.00	89508.00
Water Cooler	41067.00	0.00	41067.00	0.00	41067.00
HDPE Water Tank	25000.00	0.00	25000.00	0.00	25000.00
Water Purifier	14700.00	0.00	14700.00	0.00	14700.00
Water Tank PVC Pipes	33390.00	0.00	33390.00	0.00	33390.00
Lab Equipments	173592.00	0.00	173592.00	0.00	173592.00
TOTAL	8306891.00	251560.00	8558451.00	0.00	8558451.00