



**Principal, Vijaya Raje Government. Girls Post Graduate  
College, Morar, Gwalior (M.P.)**

<https://vrgcollegegwalior.org>

Telephone No. 0751-2368329

**(NAAC Accredited 'B+' Grade, October-2017)**

E-mail: [heggpgcmorgwa@mp.gov.in](mailto:heggpgcmorgwa@mp.gov.in), [igacvrggw@gmail.com](mailto:igacvrggw@gmail.com)



No. ....

Date: .....

## **Declaration**

### **Matrix- 4.1.2**

**I declare that pictures, data, reports and other information enclosed in the criterion are authentic to the best of my knowledge.**

**Criterion Incharge**  
**Dr. Yogendra Verma**

IQAC  
CO-ORDINATOR  
Vijaya Raje Govt. Girls PG College  
Morar-Gwl





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CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl



# Statement of Expenditure excluding Salary

2018-19						
NAME OF SCHEME	ACADEMIC		PHYSICAL		INFRA STRUCTURE	
	RECEIPTS	PAYMENT	RECEIPTS	PAYMENT	RECEIPTS	PAYMENT
JANBHAGIDARI	7263934	7157239	1013306	1013306	0	0
AF	1994750	1307603	1001650	1001650	0	0
ED	995032	1749057	750163	750163	0	0
EXAM FUND	2347299	1118276	0	0	0	0
GOVT.	3306100	3306100	776488	776488	0	0
UGS	0	220000	0	0	0	0
RUSA	0	0	0	0	0	0
WORLD BANK	0	0	0	0	0	0
<b>TOTAL</b>	<b>15907115</b>	<b>14858275</b>	<b>3541607</b>	<b>3541607</b>	<b>0</b>	<b>0</b>
2019-20						
NAME OF SCHEME	ACADEMIC		PHYSICAL		INFRA STRUCTURE	
	RECEIPTS	PAYMENT	RECEIPTS	PAYMENT	RECEIPTS	PAYMENT
JANBHAGIDARI	8542551	6497303	1162229	1162229	0	0
AF	1048939	922068	1121021	1121021	0	0
ED	3921520	2234429	173739	173739	0	0
EXAM FUND	1404844	899856	291075	291075	0	0
GOVT.	3897226	3876182	0	0	0	0
UGS	0	0	0	0	0	0
RUSA	0	0	0	0	10000000	892355
WORLD BANK	0	0	233127	299121	0	0
<b>TOTAL</b>	<b>18815080</b>	<b>14429838</b>	<b>2981191</b>	<b>3047185</b>	<b>10000000</b>	<b>892355</b>
2020-21						
NAME OF SCHEME	ACADEMIC		PHYSICAL		INFRA STRUCTURE	
	RECEIPTS	PAYMENT	RECEIPTS	PAYMENT	RECEIPTS	PAYMENT
JANBHAGIDARI	1840877	5380811	265854	265854	0	0
AF	669913	1586458	330087	333087	0	0
ED	3886742	1788025	818978	818978	0	0
EXAM FUND	6946547	676633	320008	320008	0	0
GOVT.	3495947	3489259	0	0	0	0
UGS	0	90337	0	0	0	0
RUSA	0	0	0	0	5000000	500000
WORLD BANK	0	0	0	113161	0	0
<b>TOTAL</b>	<b>16840026</b>	<b>13011523</b>	<b>1734927</b>	<b>1851088</b>	<b>5000000</b>	<b>500000</b>
2021-22						
NAME OF SCHEME	ACEDMIC		PHYSICAL		INFRA STRUCTURE	
	RECEIPTS	PAYMENT	RECEIPTS	PAYMENT	RECEIPTS	PAYMENT
JANBHAGIDHARI	5954919	5801060	124253	124253	0	0
AF	318473	542602	804105	804105	0	0
ED	4140245	3747472	515495	515495	0	0
EXAM FUND	3752382	559977	367436	367436	0	0
GOVT	4856122	4855914	0	0	0	0
UGC	0	0	0	0	0	0
RUSA	70070	495890	0	2413266	0	0
WORLD BANK	291962	291962	464459	464459	0	0
<b>TOTAL</b>	<b>19384173</b>	<b>16294877</b>	<b>2275748</b>	<b>4689014</b>	<b>0</b>	<b>0</b>
2022-23						
NAME OF SCHEME	ACEDMIC		PHYSICAL		INFRA STRUCTURE	
	RECEIPTS	PAYMENT	RECEIPTS	PAYMENT	RECEIPTS	PAYMENT
JANBHAGIDHARI	7645190	6163048	299705	299705	0	0
AF	2210371	1284106	168629	168629	0	0
ED	113661	1866917	810829	810829	0	0
EXAM FUND	0	1944288	0	284215	0	0
GOVT	4664161	4664125	0	0	0	0
UGC	0	120000	0	0	0	0
RUSA	0	0	0	0	5000000	5000000
WORLD BANK	522681	522681	0	0	0	0
<b>TOTAL</b>	<b>15156064</b>	<b>16565165</b>	<b>1279163</b>	<b>1563378</b>	<b>5000000</b>	<b>5000000</b>

Vijaya Rajee Govt. Girls P.G. College  
Morar, Gwalior

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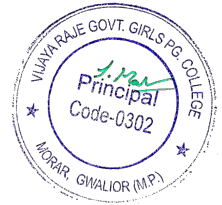
E-mail: [heggpgcmorgwa@mp.gov.in](mailto:heggpgcmorgwa@mp.gov.in), [iqacvrggw@gmail.com](mailto:iqacvrggw@gmail.com)



**Expenditure /Excluding Salary**  
**Summary**

Year	Expenditure			Total	Rupees in Lakhs (Rounded of)
	Academic	Physical	Infrastructure		
2018-19	14858275	3541607	0	18399882	183 Lakh
2019-20	14429838	3047185	892355	18369378	183 Lakh
2020-21	13011523	1851088	500000	15362611	153 Lakh
2021-22	16294877	4689014	0	20983891	209 Lakh
2022-23	16565165	1563378	5000000	23128543	231 Lakh

  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl



# Audit Report

## 2018-19

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANTS

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3, Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

We have audited the Books of Accounts of STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2019 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 There are some mistakes found in cash book during the year of audit and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 03 The Balance sheet and the Income & Expenditure account dealt with by the report are in agreement with the books of accounts.
- 04 Head wise Ledger not maintained by the agency however in the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05 We have not physically verified the assets of the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above & Additional remarks given in Annexure-2, the said accounts give a true and fair view:-

- (A) In the case of Receipt & Payment Account for the year ended on that date.
- (B) In the case of Income & Expenditure Account for the year ended on that date,
- (C) In the case of Balance Sheet, of the state of affairs on that date.

Place: Gwalior  
Dated: 28.05.2019

SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590



IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls  
Morar-Gwalior

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Collge  
Morar, Gwalior

SHELESH KUMAR GARG

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
GWALIOR- Mob.94253-41583

VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR  
STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI SAMITI)

Receipts and Payment Account for the year ended 31st March 2019

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2018 as per last Audit Report)			By Telephone, Internet & Website Exp.		15874.00
Cash in Hand	0.00		By Varshik Patrika (Veera)		527885.00
Cash at Bank	6973028.00	6973028.00	By Pratibha Protsahan Purushkar		66000.00
			By Practical Exp.		864708.00
To Rent Received		16000.00	By Shodh Kendra Fee		100000.00
			By Law Charge & Fee		105331.00
To Fees Received (Trf. From Joint a/c to janbhagidari account)		8261240.00	By Misc Exp.		135828.00
			By Affiliation Fee & Exp.		491500.00
To Staff Advance		162840.00	By Books, Stationary & Photocopy Exp.		697751.00
			By Repair & Maintaince of Computer & other		66640.00
			By Honorarium to Computer operater & other		4085722.00
			By <u>Fixed Assets Purchase</u>		
			Almera, Table & Chair		480810.00
			Fan		14700.00
			Libreary Books		44623.00
			Water Cooler & Filter		117800.00
			Tin Shede (Sports Room)		129391.00
			AC		225982.00
			By Staff Advance		205060.00
			By <u>Closing Balance</u>		
			Cash in Hand	(7183.00)	
			Cash at Bank	7044686.00	7037503.00
TOTAL		<u>15413108.00</u>	TOTAL		<u>15413108.00</u>

Accountant

REPORT

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2019 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.05.2019  
PLACE: GWALIOR

SHELESH KUMAR GARG  
CHARTERED ACCOUNTANT  
MRN 404598



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Morar Gwalior

**SHEESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3.Lashkar,  
Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI SAMITI)**  
**Income and Expenditure Account For the year ended on 31.03.2019**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Telephone, Internet & Website Exp.	15874.00	By Rent Received	16000.00
To Varshik Patrika (Veera)	527885.00		
To Pratibha Protsahan Purushkar	66000.00	By Fees Received	8261240.00
To Practical Exp.	864708.00	(Trf. From Joint a/c to janbhagidari account)	
To Shodh Kendra Fee	100000.00		
To Law Charge & Fee	105331.00		
To Misc Exp.	135828.00		
To Affiliation Fee & Exp.	491500.00		
To Books, Stationary & Photocopy Exp.	697751.00		
To Repair & Maintaince of Computer & other	66640.00		
To Honorarium to Computer operater & other	4085722.00		
To Excess of income over expenditure	1120001.00		
	<u>8277240.00</u>		<u>8277240.00</u>

Accountant

**REPORT**

We have Certified the above setforth Income and Expenditure Account for the year ended on 31.03.2019 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.05.2019  
PLACE: GWALIOR

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT  
MRN 404590

स्थानीय प्रबंधन समिति

श्री कन्या स्नातकोत्तर महाविद्यालय मुरा



**IQAB**  
**CO-ORDINATOR**  
Vijaya Raje Govt. Girls P.G. College  
Morar, Gwalior

**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior




**SHEESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Beds,  
Jinsi Nala No.3,Lashkar,  
Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI SAMITI)**

**Balance Sheet as on 31.03.2019**

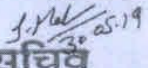
Liabilities	Amount	Amount	Assests	Amount	Amount
<b>Corpus Fund</b>			<b>Fixed Assets</b>		
Opening Balance	42004844.00		As Per Last B/s	34812834.00	
Add :Surplus	<u>1120001.00</u>	43124845.00	Add:- Purchase During the year	<u>1013306.00</u>	35826140.00
			<b>Loans &amp; advance (Staff)</b>		
			As per last B/s	218982.00	
			Add:- Advance Given	205060.00	
			Less:- Advance adjusted	<u>-162840.00</u>	261202.00
			<b>Closing Balance</b>		
			(as on 31.03.2019)		
			Cash in Hand	(7183.00)	
			Cash at Bank	<u>7044686.00</u>	7037503.00
		<u>43124845.00</u>			<u>43124845.00</u>

  
Accountant

**REPORT**

We have Certified the above setforth and Balance sheet for the year ended on 31.03.2019 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.05.2019  
PLACE: GWALIOR

  
सचिव  
स्थानीय प्रबंधन समिति

श्री. कल्याण रामानुजम मठ, ग्वालियर

**SHEESH KUMAR GARG**  
CHARTERED ACCOUNTANT  
MRN 404590



  
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Morar-Gwl

  
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Morar, Gwalior

VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2018-19			
Statement Showing Reconciliation between cash book closing balance & balance as per our audit report as on 31.03.2019			
Date	Particular		
			Cash      Bank
<b>Closing Balance as per our Audited report 31-03-2019</b>			-7183.00      7044686.00
<b>Difference between balance of Audit Report for the FY 2017-18 &amp; cash book balance on 31-03-2018</b>			
	As per cash book	As per Audit Report 17-18	Difference
Cash in Hand	0.00	0.00	0.00
Treasury	0.00	0.00	0.00
Cash at Bank	4521410.00	6973028.00	-2451618.00
(Reasons for the above difference are not provided to us.)			
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>			
21-May-18	Totalling Mistake- (excess payment in Cash column)		6733.00
17-Jan-19	Mistake in c/f of balance of cash actual -450.00 total c/f +450.		900.00
7-May-18	Totalling Mistake- (Less payment in Bank column)		2700000.00
Total			450.00      7293068.00
Closing Balance as per cash book as on 31-03-2019			450.00      7293068.00
Differences			0.00      0.00



  
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 Morar-Gwl

  
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 Vijaya Rajee Govt. Girls P. G. College  
 Morar, Gwalior

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2018-19**

**Query Sheet as on 31.03.2019**

Date	Particular
21-May-18	Advance adjustment BD Manik. 14580/- Voucher Rs. 14550/- Difference Rs.30/- not accounted for
29-May-18	Payment of Rs.19283/- to Vijay Scientific Voucher not found.
6-Mar-19	Payment of Rs.3565.00 to Shri Bankelal Ojha This is advance adjustment and notesheet not found.
15-Mar-19	Payment of Rs.527884.00 to M/s Sharm Sadhna Printers for Veera Patrika TDS in GST is required to be deducted.
07/05/2018	There is a fund transfer of Rs. 2700000/- from joint account (A/c no. 03551896744) to account no.3664172939 and the same has been entered in bank statement as on 18-03-2018. also the credit entry above transfer is not included in page total of that day, hence the balance of bank in cash book is increased by Rs. 2700000/-.



  
**IQA**  
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 Morar, Gwalior

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2018-19**  
Fixed Assets

Sr. No.	Name of Fixed Assets	Balance as on 01/04/2018	Addition during the year	Balance as on 31/03/2019
1	Air Conditioner	282461.00	225982.00	508443.00
2	Almirah	208326.00	56850.00	265176.00
3	Automatic sanitary Napkin Vending Machine	45909.00	0.00	45909.00
4	Attendance Machine	19693.00	0.00	19693.00
5	Attendance Machine	358854.00	0.00	358854.00
6	Battery	71222.00	0.00	71222.00
7	Black Board	80936.00	0.00	80936.00
8	Book Self	1275980.00	44623.00	1320603.00
9	Books & Periodicals	180000.00	0.00	180000.00
10	Building (State Govt. Share)	199100.00	0.00	199100.00
11	CCTV Camera	6750.00	0.00	6750.00
12	Cement Benches	20160.00	0.00	20160.00
13	Channel Gate Purchased	1667363.00	0.00	1667363.00
14	Computers	25599.00	0.00	25599.00
15	Computer Website	21352773.00	0.00	21352773.00
16	Construction Exp.	21676.00	0.00	21676.00
17	Cooler	31000.00	0.00	31000.00
18	Cycle Stand	40988.00	0.00	40988.00
19	Digital Display Board	187533.00	0.00	187533.00
20	Electricity Fitting	89217.00	0.00	89217.00
21	Refridgerator	25837.00	0.00	25837.00
22	Equipment (Drawing)	240631.00	0.00	240631.00
23	Equipment (Electronics)	61479.00	0.00	61479.00
24	Equipment (Physics)	26213.00	0.00	26213.00
25	Equipment (Geography)	50268.00	14700.00	64968.00
26	Fan Purchased	6600.00	0.00	6600.00
27	fax Machine	64445.00	0.00	64445.00
28	Fire Fighting Equipment	3616793.00	0.00	3616793.00
29	Furniture & Fixture	610451.00	0.00	610451.00
30	Instrument(Biotech)	65063.00	0.00	65063.00
31	Instrument(Botany)	297376.00	0.00	297376.00
32	Instrument(Chemistry)	41795.00	0.00	41795.00
33	Instrument(Physics)	24000.00	0.00	24000.00
34	Instrument(Sangeet)	239159.00	0.00	239159.00
35	Instrument(Zoology)	88450.00	0.00	88450.00
36	Inverter	26250.00	0.00	26250.00
37	Iron Bench	812548.00	0.00	812548.00
38	Lab Equipment	190000.00	0.00	190000.00
39	Lab Furniture	3350.00	0.00	3350.00
40	Music Instruction	7168.00	0.00	7168.00
41	Microwave	13102.00	0.00	13102.00
42	PII Meter Purchase	8786.00	0.00	8786.00
43	Projector	108450.00	0.00	108450.00
43	Pratibha Manch			

  
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 Morar-Gwalior  


4	Printer	138856.00	0.00	138856.00
5	Saraswati Vatica	60827.00	0.00	60827.00
6	Scientific Equipment	709831.00	0.00	709831.00
7	Stablizer	16265.00	0.00	16265.00
8	Steel Ralling	174675.00	0.00	174675.00
9	Steel Furniture	44352.00	0.00	44352.00
9	Steel Furniture	190520.00	0.00	190520.00
0	Storewell	41794.00	423960.00	465754.00
1	Table & Chair	28458.00	0.00	28458.00
2	Typewriter	131890.00	0.00	131890.00
3	UPS	14989.00	0.00	14989.00
4	Vacuum Cleaner	366035.00	82800.00	448835.00
5	Water Cooler	0.00	129391.00	129391.00
6	Tin Shade (Sports Room)	100588.00	35000.00	135588.00
7	Water Filter	34812834.00	1013306.00	35826140.00



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**VIJAYRAJE GOVT. GIRLS P.G. COLLEGE, MORAR GWALIOR (MP)**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI SAMITI)**  
**Bank Reconciliation Statement as on 31-03-2019**

Particular		Amount
Closing Balance as per cash book as on 31-03-2019		7293068.00
Add:- Opening balance difference between cash book & bank Statement as on 01-04-2018		3371327.00
Add:- Amount credited in cash book but not debited in bank Statement		
Date      Ch. No.	Amount	
07/05/2018 009790	33024.00	
07/05/2018 009791	12000.00	
07/05/2018 009792	4000.00	
15/03/2019 015644      M/s Methodix	99980.00	
15/03/2019 015645      M/s Siddh Sales Gwalior	220000.00	369004.00
Less:- Amount debited in cash book but not credited in bank statement 07/05/2018 Canteen fee	16000.00	-16000.00
Less:- Amount debited in bank statement but not credited in cash book		
Date	Ch. No.	Amount
03/05/2018 Bank Charge		472.00
25/05/2018 Ramkumar singh	13409	2596.00
18/05/2018 Matacharan Sharma	13410	4144.00
19/06/2018 Bank Charge		118.00
08/08/2018 Bank Charge		472.00
06/02/2019 Bank Charge		2.95
21/02/2019 Bank Charge		5.90
12/03/2019 Bank Charge		118.00
29/03/2019 Bank Charge		354.00
		-8282.85
07/05/2018 Tolling mistake in cash book (bank Column)		-2700000.00
		8309116.15
Closing Balance as per bank statement (A/c no.3664172939) as on 31-03-2019		8309116.15
Difference		0.00

**CO-ORDINATOR**  
**Vijaya Raje Govt Girls PG College**  
**Morar-Gwl**



**PRINCIPAL**  
**Vijaya Raje Govt. Girls P. G. College**  
**Morar. Gwalior**

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANTS

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3,Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

We have audited the Books of Accounts of AF FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2019 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Bank account is subject to reconciliation.
- 03 Balance of AF fund as per cash book as on 31-03-2015 are cash Rs.2806/- , bank Rs.164020/- and Treasury Rs. 2795886/-, while balance as per audit report of the year 31.03.2015 are cash Rs.6937/- , bank Rs. 154011/- and Treasury Rs.2775936/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are many mistakes found in cash book during the last year of audit and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 05 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 06 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 08 We have not physically verified the assets of the agency.

  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl



  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

- 09 We have observed during the audit Rs. 1996800/- & Rs. 500000/- transfer from joint account to this scheme cash book on account of fees from student on per student lumpsum basis. Reconciliation not made by the agency.
- 10 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above & Additional remarks given in Annexure-2, the said accounts give a true and fair view:-

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

Place: Gwalior  
Dated: 28.05.2019



*SKG*  
SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590

*SK*  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

*J.M.*  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior



**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
GWALIOR- Mob.94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
AF (ACTIVITY FUND)

**Receipts and Payment Account for the year ended 31st March 2019**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2018 as per previous audit report)			By Scholarship to student & other assist		22120.00
Cash in Hand	(14926.00)		By News Paper Exp.		11881.00
Treasury	3432392.00		By Stationary & Photocopy Exp.		76161.00
FDR	1699238.00		By Fees Remitted to Jiwaji University		378880.00
Cash at Bank	187207.00	5303911.00	By Repair & Maintaince of Computer & otl		110560.00
			By Annual Function & National Day & ot		555029.00
			By Honorarium Exp.		197410.00
To Fee Transferred from Joint A/c CBI 3551896744 (5120 Student *390/- Per Student)		1996800.00	By Sports exp.		346515.00
			By Libreary Exp.		21210.00
To Fees Transfer from joint a/c		500000.00	By Student Union Exp.		14832.00
			By Misc. Exp		30080.00
To Grant Received for purchase of equipment (for Gym Equipments)		499600.00	By Fixed Assets Purchase Gym Equipment		544575.00
To Advance adjusted/Refund (As per Annexure-3)		294000.00	By Advance given (As per Annexure-3)		283000.00
			By <u>Closing Balance</u>		
			Cash in Hand	(14926.00)	
			Treasury	3432392.00	
			FDR	1699238.00	
			Cash at Bank	885354.00	6002058.00
<b>TOTAL</b>		<b>8594311.00</b>	<b>TOTAL</b>		<b>8594311.00</b>

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2019 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.05.2019  
PLACE: GWALIOR

**Shelesh Kumar Garg**  
Chartered Accountant  
MRN 404590


**IQAS**  
**CO-ORDINATOR**  
Vijaya Rajee Govt Girls PG College  
Morar-Gwal


**PRINCIPAL**  
Vijaya Rajee Govt. Girls P. G. Colley  
Morar. Gwalior

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**

**Statement Showing Reconciliation between cash book closing balance & balance as per our audit report (AF) FY 2018-19**

Particulars				Cash	Bank	Treasury
<b>Closing Balance as per our Audited report 31-03-2019</b>				-14926.00	885354.00	3432392.00
<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>						
	As per cash book	As per Audit Report 14-	Difference			
Cash in Hand	2806.00	6937.00	-4131.00	-4131.00		
Treasury	2795886.00	2775936.00	19950.00		10009.00	19950.00
Cash at Bank	164020.00	154011.00	10009.00			
(Reasons for the above difference are not provided to us.)						
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 15-16</b>					250000.00	
20-Apr-15	Amount withdrawal from bank Rs.125000/- debited in bank column instead of crediting in bank column.			-59262.00		
20-Aug-15	Mistake in B/f of opening cash balance by Rs. 59262/-.			-41412.00		
22-Aug-15	Mistake in B/f of opening cash balance by Rs. 41412/-.			97424.00		
31-Aug-15	Totalling mistake- excess cash deposit in bank by Rs. 97424/- (Rs.195226-Rs. 292650/-)			714.00		
17-Sep-15	Totalling mistake -Expences not included in cash balance.			1270.00		
28-Jan-16	Totalling mistake-excess payment by Rs. 1270/- cash			1100.00		
3-Feb-16	Totalling mistake-Excess payment by Rs. 1100/- cash			776.00		
25-Feb-16	Totalling mistake-Excess payment by Rs. 776/- cash					
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 16-17</b>				732.00		
29-Apr-16	Totalling Mistake- excess payment by Rs.732/- in cash column.				20.00	
29-Apr-16	Totalling Mistake- excess payment by Rs.20/- in bank column.				4462.00	
16-May-16	Totalling Mistake- excess payment by Rs.4462/- in bank column.				76498.00	
31-May-16	Totalling Mistake- excess payment by Rs.76498/- in bank column.				-10000.00	
19-Jul-16	Mistake in C/f of bank balance by Rs. 10000/-.			1717.00		
21-Jul-16	Totalling Mistake- excess payment by Rs.1717/- in cash column.					-20.00
26-Aug-16	Mistake in totalling of treasury balance by Rs.20/-				-50000.00	
26-Aug-16	Mistake in totalling of bank balance by Rs.50000/-			1294.00		
6-Oct-16	Totalling Mistake- excess payment by Rs.1294/- in cash column.			528.00		
15-Nov-16	Totalling Mistake- excess payment by Rs.528/- in cash column.				29164.00	
17-Nov-16	Totalling Mistake- excess payment by Rs.29164/- in bank column.			921.00		
17-Nov-16	Totalling Mistake- excess payment by Rs.921/- in cash column.				1377.00	
31-Dec-16	Totalling Mistake- excess payment by Rs.1377/- in bank column.				800.00	
24-Jan-17	Mistake in B/f of opening bank balance by Rs. 800/-.				-256.00	
16-Mar-17	Cash deposit in bank amount Rs. 256/- not debited in bank column in cash book					
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 17-18</b>				1793		
9-May-17	Mistake in B/f of opening balance in cash column. Actual balance should be B/f Rs. -1436, but balance B/f Rs. 357.					
20-Jul-17	There Should be a credit balance of 42414 instead of debit balance of 119506 but this mistake has been rectified as on 06-09-2017.			300		
24-Aug-17	Totalling mistake-excess payment in cash column by Rs. 300/-			1981		
26-Oct-17	Totalling mistake-excess payment in cash column by Rs. 1981/-			16		
9-Jan-18	Totalling mistake-excess payment in cash column by Rs. 16/-			6015		
28-Feb-18	Totalling mistake-excess payment in cash column by Rs. 6015/-			3150		
31-Mar-18	Totalling mistake-excess payment in cash column by Rs. 3015/-				-685.00	
28-Jul-17	Amount deposit in bank but not debited in bank column in cash book					
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 18-19</b>						
Nil						
Total				0.00	1196743.00	3452322
Closing Balance as per cash book as on 31-03-2019				0.00	1196743.00	3452322
Differences				0.00	0.00	0

  
**CO-ORDINATOR**  
 Vijaya Rajee Govt Girls P.G. College  
 Morar-Gwalior

  
**PRINCIPAL**  
 Vijaya Rajee Govt Girls P. G. College  
 Morar, Gwalior

annexure-2

VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)	
Query Sheet AF FY 2018-19	
Date	Particulars
23-Apr-18	Payment of Rs.6500/- (Saraswati Murti) Voucher not found
23-Apr-18	Payment of Rs.10480/- (Chitrakala Pratiyogita) Voucher not found
6-Mar-19	Payment of Rs.1600/- (Veena Gupta) This is advance adjustment, advance given on 06-03-2019 Rs.10000, Advance adjusted on 10-04-2019 Amount Rs. 11600. Excess amount Rs. 1600 paid on 06-03-2019.



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CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Colley  
Morar, Gwalior

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANTS

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3,Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

We have audited the Books of Accounts of ED FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2019 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Bank account is subject to reconciliation.
- 03 Balance of ED fund as per cash book as on 31-03-2015 are cash Rs.4578/- , bank Rs.1253689/- and Treasury Rs. 14225289/-, while balance as per audit report of the year 31.03.2015 are cash Rs.204348/- , bank Rs. 1516286/- and Treasury Rs.14303199/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are some mistakes found in cash book during the year of audit and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 05 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 06 Head wise Ledger not maintained by the agency however in the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 08 We have not physically verified the assets of the agency.
- 09 We have observed during the audit Rs. 1228800/- & Rs. 500000/- transfer from joint account to this scheme cash book on account of fees from student on per student lumpsum basis. Reconciliation not made by the agency.

**IQAD**  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

**PRINCIPAL**  
Vijaya Raje Govt Girls P. G. College  
Morar

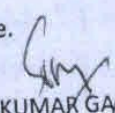


- 10 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above & Additional remarks given in Annexure-2, the said accounts give a true and fair view:-

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

Place: Gwalior  
Dated: 28.05.2019

  
SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590



  
ICAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar, Gwl

  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Colley  
Morar, Gwalior

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
GWALIOR- Mob.94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
ED FUND

**Receipts and Payment Account for the year ended 31st March 2019**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2018 as per last Audit Report)			By Telephone, Internet & Webside Exp.		80560.00
Cash in Hand	229388		By NSS ,Red Ribbon & Other Activity Exp.		12550.00
Treasury	16999313		By Nirdhan Chatra Sahayata		25480.00
Cash at Bank	1327811	18556512.00	By Vyapam & other Exam Exp.		6000.00
			By Prize to Student (Meghavi Chatra Yojana)		277920.00
To Fees Amount received from pay you money account.		1228800.00	By Refund of Fee		79200.00
			By Audit Exp.		90000.00
To Amount entered in cash book from combined account to single fund a/c		500000.00	By Misc Exp.		59442.00
			By Expences on Deemak Treatment		186120.00
To Librery Book Lost Amount Received		16395.00	By Books, Stationary & Photocopy Exp.		281849.00
			By Expenses on International Women Day		15000.00
To Advance Adjusted/Refund (As per Annexure-3)		229000.00	By Repair & Maintaince of Computer & other		97977.00
			By NAAC- Fees & Other Exp.		73453.00
			By Student Insurance Exp.		30720.00
			By Program & Meeting Exp.		24780.00
			By Honorarium to Computer operater & other Including EPF		692103.00
			By Fixed Assets Purchase		92810.00
			Steel Almera & Box		26892.00
			Public Address System (PAS)		89272.00
			Inverter		138700.00
			CCTV		52892.00
			AC		63500.00
			Computer & Printer		390200.00
			By Advance given (As per Annexure-3)		
			By <u>Closing Balance</u>		
			Cash in Hand	230935	
			Treasury	16999313	
			Cash at Bank	411039	17641287.00
<b>TOTAL</b>		<b>20530707.00</b>	<b>TOTAL</b>		<b>20530707.00</b>

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2019 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.05.2019  
PLACE: GWALIOR

**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT  
MRN 404590

प्रचार्य  
विजयाराजे शां कन्या स्नातकोत्तर महाविद्यालय  
मुरार (गवालीय)  
हरभाष 2368329

**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

## VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- ED 2018-19

## Statement Showing Reconciliation between cash book closing balance &amp; balance as per our audit report as on 31.03.2019 (ED)

Date	Particulars	Cash	Bank	Treasury
<b>Closing Balance as per our Audited report (31-03-2019)</b>		230935.00	411039.00	16999313.00
<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>				
	As per cash book	As per Audit Report 14-15	Difference	
Cash in Hand	4578.00	204348.00	-199770.00	
Treasury	14225289.00	14303199.00	-77910.00	-77910.00
Cash at Bank	1253689.00	1516286.00	-262597.00	
(Reasons for the above difference are not provided to us.)				
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 15-16</b>				
29-Jul-15	fee received from DSC not included in total in cash column	-11408.00		
31-Aug-15	Contra Entry- Amount credited by excess Rs. 14164/-	14164.00		
16-Sep-15	fee received from DSC not included in total in cash column	-13920.00		
21-Sep-15	Totalling Mistake- (excess payment)	-270.00		
23-Sep-15	Totalling Mistake- (excess payment)	2520.00		
30-Sep-15	Totalling Mistake- debit side bank column actual 1075414 taken 1075441		27.00	
28-Oct-15	Totalling Mistake cash column actual bal 11055 bal taken 11025	-30.00		
20-Nov-15	fee received from DSC not included in total in cash column	-160.00		
30-Dec-15	fee received from DSC not included in total in cash column	-440.00		
23-Jan-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016) Rs. 230/-			
3-Mar-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016) Rs. 1706/-			
11-Mar-16	Totalling Mistake- (excess payment cash column)	700.00		
29-Mar-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016) Rs. 645/-			
14-May-15	Amount Withdrawal From bank not debited in cash column	-61450.00		
14-May-15	Amount Withdrawal From bank not debited in cash column	-32850.00		
23-Jul-15	Amount deposit in bank dr in bank column but not credit in cash	24300.00		
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 16-17</b>				
4-May-16	Totalling Mistake- (excess payment in bank column) Rs. 7323/- Adjusted on 01-12-2016		8290.00	
21-Apr-16	Totalling Mistake- (excess payment in bank column)			
21-Apr-16	Totalling Mistake- (excess payment in cash column)	892.00		
22-Apr-16	Totalling Mistake- (excess payment in cash column) Rs. 1228/- Adjusted on 01-12-2016			
22-Apr-16	Totalling Mistake- (excess payment in bank column)		3506.00	
6-May-16	Totalling Mistake- (excess payment in bank column)		40745.00	
25-May-16	Totalling Mistake- (excess payment in bank column)		2820.00	
25-May-16	Totalling Mistake- (excess payment in cash column) Rs. 1398/- Adjusted on 01-12-2016			
28-May-16	Totalling Mistake- (excess payment in bank column)		8000.00	
28-May-16	Totalling Mistake- (excess payment in cash column)	900.00		
28-Sep-16	Totalling Mistake- (excess payment in bank column)		1500.00	
27-Dec-16	Totalling Mistake- (excess payment in cash column)	612.00		
2-Aug-16	fee deposit in bank but not credited in cash column	43513.00		
21-Mar-17	Amount deposit in bank but not debited in bank column in cash book		-47.00	
4-Jun-16	Amount received from pd but credited in treasury column in cash book which is wrong			-250000.00
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 17-18</b>				
28-Apr-17	Totalling Mistake- (excess payment in cash column)	1256.00		
28-Apr-17	Mistake in C/f of cash balance	1256.00		
23-Aug-17	Totalling Mistake- (excess payment in cash column)	40.00		
27-Oct-17	Totalling Mistake- (excess payment in cash column)	6395.00		
25-Nov-17	Mistake in C/f of cash balance	-86.00		
28-Nov-17	Mistake in C/f of cash balance	-6604.00		
9-Jan-18	Totalling Mistake- (excess payment in cash column)	10.00		
11-Jan-18	Totalling Mistake- (excess payment in cash column)	1042.00		

CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior



17	Advance adjustment balance amount refund through cheque Rs.3900/- credit entry made in cash column but debit entry not made in bank column		-3900.00	
17	Amount deposit in bank but not debited in bank column in cash book		-310.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>				
30-Oct-18	Totalling Mistake- (excess payment in Bank column)		-36000.00	
16-Mar-19	Totalling Mistake- (excess payment in Bank column)		-6.00	
26-Mar-19	Totalling Mistake- (Less payment in Bank column)		1000.00	
12-Apr-18	Totalling Mistake- (Excess payment in Cash column)	-1547.00		
<b>Total</b>		0.00	174067.00	16671403.00
Closing balance as per cash book as on 31-03-2019		0.00	174067.00	16671403.00
Differences		0.00	0.00	0.00



  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwal

  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. Colleg  
 Morar. Gwalior



Annexure-2

VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- ED 2018-19	
Query Sheet as on 31.03.2019	
Date	Particulars
12-Apr-18	Advance adjustment Shri B D Manik Rs.10000/- Voucher Rs. 10032/- For Rs.32/- a credit entry in bank column required.
12-Apr-18	Advance adjustment Shri H R Chapriya Rs.30000/- Voucher Rs. 28500/- For Rs.1840/- either voucher required or a contra entry (Credit cash & Debit Bank column) required for refund of cash.
12-Apr-18	Advance adjustment Shri H R Chapriya Rs.35000/- Voucher Rs. 34901/-For Rs.99/- either voucher required or a contra entry (Credit cash & Debit Bank column) required For refund of cash.
23-Apr-18	Fee refund to Ku. Laxmi Rs. 4000/- Old cheque no. 007914 dated 09/08/2017 not debited in cash book.
16-Aug-18	Payment to worker Rs. 105835/- belong to janbhagidari
20-Aug-18	Payment to worker Rs. 15635/- belong to janbhagidari



**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. Colleg.  
Morar, Gwalior

AUDITOR'S REPORT

We have audited the Books of Accounts of EXAM FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2019 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Balance of Exam fund as per cash book as on 31-03-2015 are cash Rs.110/- & bank Rs.1037801/-, while balance as per audit report of the year 31.03.2015 are cash Rs.221915/- and bank Rs. 1038796/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 03 There are some mistakes found in cash book during the year of audit and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 04 Balance Sheet as referred to above and Income and Expenditure Account and Receipts and Payment Account annexed there to be as per vouchers explanations & details maintained & produce before us by the agency.
- 05 Head wise Ledger not maintained by the agency however in the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 06 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 07 We have not physically verified the assets of the agency.
- 08 We have observed during the audit Rs. 1000000/- transfer from joint account to this scheme account on account of fees from student on per student lumsom basis. Reconciliation not made by the agency.

IQAC  
CO-ORDINATOR  
Vijaya Rajee Govt Girls PG College  
Morar-Gwl

PRINCIPAL  
Vijaya Rajee Govt. Girls P. G. College  
Morar Gwalior





- 09 We have observed fees received in bank account is entered in cash book entered in cash book only as per bank statement basis.
- 10 No depreciation has been provided by the agency on its fixed assets.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above & Additional remarks given in Annexure-2, the said accounts give a true and fair view:-

- (A) In the case of Balance Sheet of the state of the above named agency's affairs as on 31-03-2019.
- (B) In the case of the Income & Expenditure Account of the Incomes & Expenditures of the above named agency for the year ending 31<sup>st</sup> March 2019.
- (C) In the case of Receipt & Payment Account for the year ended on that date.

Place: Gwalior  
Dated: 28.05.2019

  
SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590



  
WAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3,Lashkar,  
Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**EXAM FUND**

Receipts and Payment Account for the year ended 31st March 2019					
Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2018 As per last Audit Report)			By Exam Remuneration		1040952.00
Cash in Hand	342741.00		By Repair & Maintaince of Computer & other		16174.00
Cash at Bank	445918.00	788659.00	By Stationary & Postage Exp.		11529.00
To Parikha Sanchalan Sulk Received		178792.00	By Parikha Sanchalan Sulk Paid		38164.00
To Fees Amount Transferred From joint A/c		1000000.00	By Exam & Semester Exp.		11457.00
To Amount Entered In Cash Book as per Bank Statement (Fees from student)		1168507.00	By Advance given (As per Annexure-3)		16000.00
To Advance Adjustment/Refund (As per Annexure-3)		18000.00	By <u>Closing Balance</u>		
			Cash In Hand	342741.00	
			Cash at Bank	1676941.00	2019682.00
<b>TOTAL</b>		<b>3153958.00</b>	<b>TOTAL</b>		<b>3153958.00</b>

Accountant

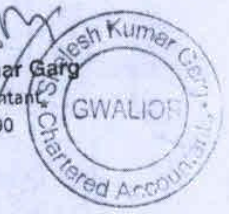
**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2019 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.05.2019  
PLACE: GWALIOR

प्रिन्सिपल  
30.05.19  
विजयराजे शा० कन्या स्नातकोत्तर महाविद्यालय  
मुरार (गवालीय)  
दस्तावेज 2368329  
31.03.2019

**Shelesh Kumar Garg**  
Chartered Accountant  
MRN 404590



**IQAC**  
**CO-ORDINATOR**  
Vijaya Rajee Govt Girls PG College  
Morar-Gwl

**PRINCIPAL**  
Vijaya Rajee Govt. Girls P. G. Colle.  
Morar, Gwalior

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Naia No.3.Lashkar,  
Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**EXAM FUND**

**Income and Expenditure Account For the year ended on 31.03.2019**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Exam Remuneration	1040952.00	By Parikha Sanchalan Sulk received	178792.00
To Repair & Maintaince of Computer & other	16174.00		
To Stationary & Postage Exp.	11529.00	By Fees Amount Transferred From joint A/c	1000000.00
To Parikha Sanchalan Sulk paid	38164.00		
To Exam & Semester Exp.	11457.00	By Amount Entered in Cash Book as per Bank Statement (Fees from student)	1168507.00
To Excess of Income over expenditure	1229023.00		
	<u>2347299.00</u>		<u>2347299.00</u>

Accountant

**REPORT**

We have Certified the above setforth Income and Expenditure Account for the year ended on 31.03.2019 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.05.2019  
PLACE: GWALIOR

विजयाराजे शा० कन्या प्रबालिका महाविद्यालय  
मुरार (ग्यालियर)  
30.05.19  
Principal

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT  
MRN 404590



**IQAC**  
**COORDINATOR**  
Vijaya Raje Govt. Girls P.G. College  
Morar-Gwl

**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. Col  
Morar, Gwalior

**SHELESH KUMAR GARG**  
 CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
 Mahadik Sahab Ka Bada,  
 Jinsi Nala No.3, Lashkar,  
 Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**EXAM FUND**

**Balance Sheet as on 31.03.2019**

Liabilities	Amount	Amount	Assests	Amount	Amount
<b>Agency Fund</b>			<b>Fixed Assets</b>		
Opening Balance	1365916.00		Cooler		22899.00
Add : Surplus	<u>1229023.00</u>	2594939.00	Computer & Printer		30450.00
			Fan		28300.00
			Inverter		25086.00
			Almerah		15960.00
			Table & Chair		145374.00
			Notic Board		174340.00
			Ac		75600.00
			Loans & advance (Staff)		
			As per last B/s	59248.00	
			Add:- Advance Given	16000.00	
			Less:- Advance adjusted	<u>-18000.00</u>	57248.00
			<b>Closing Balance</b>		
			(as on 31.03.2019)		
			Cash in Hand	342741.00	
			Cash at Bank	<u>1676941.00</u>	2019682.00
					<u>2594939.00</u>
		<u>2594939.00</u>			

Accountant

**REPORT**

We have Certified the above setforth and Balance sheet for the year ended on 31.03.2019 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.05.2019  
 PLACE: GWALIOR

**SHELESH KUMAR GARG**  
 CHARTERED ACCOUNTANT  
 MRN 404590




**CO-ORDINATOR**  
 Vijaya Rajee Govt Girls PG College  
 Morar-Gwl

**PRINCIPAL**  
 Vijaya Rajee Govt. Girls P. G. College,  
 Morar, Gwalior

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**

**Statement Showing Reconciliation between cash book closing balance & balance as per our audit report FY 18-19 Exam Fund**

Date	Particulars	Cash	Bank
<b>Retified Closing Balance as per our Audited report as on 31.03.2019</b>		342741.00	1676941.00
<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>			
	As per cash book	As per Audit Report 14-15	Difference
Cash in Hand	110.00	221915	-221805.00
Cash at Bank	1037801.00	1038796	-995.00
(Reasons for the above difference are not provided to us.)			
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 15-16</b>			
10-Nov-15	Totalling mistake- debit side in bank column (actual total 1097567, total taken 1097367)		-200.00
10-Nov-15	Totalling mistake- excess total in credit side in cash column	20.00	
23-Nov-15	Totalling mistake-debit side in cash column	-30.00	
12-Jan-15	Totalling mistake-debit side in cash column	20.00	
31-May-15	Amount deposit in bank but not debited in bank column in cash book		-15240.00
27-Jan-20	Amount deposit in bank but not debited in bank column in cash book		-219210.00
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 16-17</b>			
30-Apr-16	Cash withdrawal from bank Rs. 128818 This amount credited in cash column in place of credited in bank column.	-128818.00	128818.00
6-Oct-16	Totalling mistake- excess total in credit side in cash column	20.00	
22-Nov-16	Amount deposit in bank but not debited in bank column in cash book		-83000.00
16-Mar-17	Amount deposit in bank but not debited in bank column in cash book		-43120.00
16-Mar-17	Totalling mistake- excess total in credit side in cash column	1628.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 17-18</b>			
8-May-17	Totalling mistake- excess payment in credit side in cash column	3160.00	
14-May-17	Totalling mistake- excess payment in credit side in cash column	960.00	
27-Oct-17	Totalling mistake- excess payment in credit side in cash column	1616.00	
22-Dec-17	Totalling mistake-debit side in cash column	-12960.00	
22-Dec-17	Amount deposit in bank but not credited in cash column in cash book	12960.00	
9-Feb-18	Totalling mistake- excess payment in credit side in cash column	488.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>			
5-Mar-19	Totalling mistake- excess payment in credit side in bank column		3.00
<b>Total</b>		0.00	1482805.00
Closing Balance as per cash book as on 31-03-2019		0.00	1482805.00
Differences		0.00	0.00

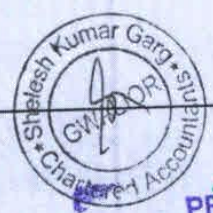
  
**IQA**  
**CO-ORDINATOR**  
 Vijaya Rajee Govt Girls PG College  
 Morar-Gwl

  
**PRINCIPAL**  
 Vijaya Rajee Govt. Girls P. G. College  
 Morar. Gwalior

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**Query Sheet FY 18-19 Exam Fund**

Date	Particulars	
07/05/2018	Payment of Rs.4500/- is a re-issue of Cheque Old ch. No.009764 dated 13/03/2018 not debited in bank column in cash book.	
07/05/2018	Amount Transferred from joint account to exam fund account Rs.1000000/-. Although this should have been a contra entry (i.e. amount transferred from one account to other account , but in exam fund cash book it is shown in debit side only and same has been taken in Income and Expenditure account of the agency.	
Following amount Debited in cash book in bank column from bank statement for which any supported voucher not found:-		
04/01/2019	10105.00	
04/01/2019	28465.00	
04/01/2019	50175.00	
04/01/2019	85690.00	
04/01/2019	55080.00	
04/01/2019	26870.00	
04/01/2019	65290.00	
04/01/2019	5630.00	
04/01/2019	215.00	
04/01/2019	430.00	
04/01/2019	945.00	
04/01/2019	8850.00	
04/01/2019	13755.00	
04/01/2019	<u>20500.00</u>	372000.00
24/01/2019	25315.00	
24/01/2019	7600.00	
24/01/2019	10315.00	
24/01/2019	15130.00	
24/01/2019	860.00	
24/01/2019	1805.00	
24/01/2019	515.00	
24/01/2019	1450.00	
24/01/2019	430.00	
24/01/2019	<u>8272.00</u>	71692.00
06/02/2019	17484.00	
06/02/2019	8600.00	
06/02/2019	<u>7955.00</u>	34039.00
05/03/2019	21240.00	
05/03/2019	12032.00	
05/03/2019	23605.00	
05/03/2019	147600.00	
05/03/2019	111915.00	
05/03/2019	18800.00	
05/03/2019	48285.00	
05/03/2019	41190.00	
05/03/2019	45105.00	
05/03/2019	17672.00	
05/03/2019	89730.00	
05/03/2019	57960.00	
05/03/2019	21670.00	
05/03/2019	7135.00	
05/03/2019	3525.00	
05/03/2019	<u>23312.00</u>	690776.00

**IQ**  
**CO-ORDINATOR**  
 Vijaya Rajee Govt Girls PG College  
 Morar-Gwl



**PRINCIPAL**  
 Vijaya Rajee Govt. Girls P. G. College  
 Morar. Gwalior



VIJAYRAJE GOVT. GIRLS P.G. COLLEGE, MORAR GWALIOR (MP)  
EXAM FUND

Bank Reconciliation Statement as on 31-03-2019

Particular	Amount																																																																																																																		
Closing Balance as per cash book as on 31-03-2019	1482805.00																																																																																																																		
Add:- Opening balance difference between cash book & bank Statement as on 01-04-2018	-251779.00																																																																																																																		
Add:- Amount credited in cash book but not debited in bank Statement																																																																																																																			
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24/07/2018		539020.00																																																																																																																	
25/07/2018		833750.00																																																																																																																	
26/07/2018		100.00																																																																																																																	
27/07/2018		365180.00																																																																																																																	
27/07/2018		893110.00																																																																																																																	
30/07/2018		981630.00																																																																																																																	
31/07/2018		200.00																																																																																																																	
01/08/2018		896130.00																																																																																																																	
01/08/2018		118680.00																																																																																																																	
02/08/2018		560.00																																																																																																																	
03/08/2018		37320.00																																																																																																																	
03/08/2018		65860.00																																																																																																																	
04/08/2018		17500.00																																																																																																																	
06/08/2018		62120.00																																																																																																																	
07/08/2018		48260.00																																																																																																																	
08/08/2018		21000.00																																																																																																																	
09/08/2018		8090.00																																																																																																																	
10/08/2018		11280.00																																																																																																																	
10/08/2018																																																																																																																			

**IQAD**  
**CO-ORDINATOR**  
Vijaya Rajee Govt Girls PG College  
Morar-Gwl



**PRINCIPAL**  
Vijaya Rajee Govt. Girls P.G. College  
Morar, Gwalior

13/08/2018	14420.00	
14/08/2018	76530.00	
16/08/2018	71560.00	
20/08/2018	120100.00	
21/08/2018	12560.00	
23/08/2018	13440.00	
24/08/2018	5370.00	
27/08/2018	46670.00	
29/08/2018	10440.00	
30/08/2018	3380.00	
31/08/2018	8850.00	
10/09/2018	215.00	
11/09/2018	645.00	
12/09/2018	9890.00	
14/09/2018	8385.00	
17/09/2018	5590.00	7827180.00
<b>Less:- Amount debited in cash book but not credited in bank statement</b>		
07/05/2018	2256.00	
07/05/2018	13724.00	
07/05/2018	940.00	-16920.00
<b>Less:- Amount debited in bank statement but not credited in cash book</b>		
21/05/2018 Bank Charge	236.00	-236.00
<b>Less:- Totalling mistake- excess payment in credit side in bank column</b>		
		-3.00
		9168412.00
Closing Balance as per bank statement (A/c no.3672875104) as on 31-03-2019		9168412.00
Difference		0.00

IQAA  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar, Gwalior



PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Colle.  
Morar, Gwalior

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3,Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

We have audited the Books of Accounts of GOVERNMENT FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2019 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 03 All the payments done through treasury.
- 04 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05 Books of accounts are properly maintained.
- 06 We have not physically verified the assets of the agency if any of earlier years.
- 07 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above & Additional remarks given in Annexure-1, the said accounts give a true and fair view:-

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

Place: Gwalior  
Dated: 28.05.2019

**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwi

**SHELESH KUMAR GARG**  
Chartered Accountant  
MRN 404590



**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar. Gwalior

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3,Lashkar,  
Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
GOVERNMENT FUND

**Receipts and Payment Account for the year ended 31st March 2019**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2018 As per cash book)			By Salary & Allowences etc		87563621.00
Cash in Hand	0.00		By Electricity, Telephone,Water		776488.00
Cash at Bank	0.00		By Sc-St Stationary		478218.00
		0.00	By Stationary, Postage, Consumer etc.		33218.00
To Grant for Salary & Allowences etc. Received from Treasury		87563621.00	By Gaon Ki Beti		420000.00
To Electricity, Telephone,Water		776488.00	By Honorarium		831375.00
To Sc-St Stationary		478218.00	By Pratibha Kiran Yojna		35000.00
To Stationary, Postage, Consumer etc.		33218.00	By Career counselling		120000.00
To Gaon Ki Beti		420000.00	By MP Hindi Granth Academy		1200343.00
To Honorarium		831375.00	By Bill for Upadan 90% Rajabeti		171815.00
To Pratibha Kiran Yojna		35000.00	By Bill for refund of revenue		16005.00
To Career counselling		120000.00	By Transfer to treasury Rent & fee		126.00
To MP Hindi Granth Academy		1200343.00	By <u>Closing Balance</u> (as on 31.03.2019 As per cash book)		
To Bill for Upadan 90% Rajabeti		171815.00	Cash in Hand	0.00	
To Bill for refund of revenue		16005.00	Cash at Bank	0.00	0.00
To RTI Fees Received		126.00			
<b>TOTAL</b>		<b>91646209.00</b>	<b>TOTAL</b>		<b>91646209.00</b>

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2019 as per Books of Accounts maintained,produced and explained before us.

DATE : 28.05.2019  
PLACE: GWALIOR

**Shelesh Kumar Garg**  
Chartered Accountant  
MRN 404590



**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar. Gwalior

Annexure-1

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**Query Sheet FY 18-19 Govt Fund**

Date	Particulars	
Following amount found in the Govt. cash book which is refund of revenue:-		
30/05/2018	5000.00 Gaon Ki Beti -Kriti Gupta	
30/05/2018	5000.00 Gaon Ki Beti -Swati Sharma	
30/05/2018	330.00 Avagaman yojna- Anjali Sharma	11005.00
30/05/2018	675.00 Avagaman yojna- Indra Pal	
		<hr/>
		5000.00
16/10/2018	5000.00	
Following amount debited-credited in Govt. cash book which is belong to FY 17-18		
30/06/2018	109515.00	
30/06/2018	127482.00	240314.00
30/06/2018	3317.00	
		<hr/>
		1256519.00
20/07/2018	129946.00	1386465.00
20/07/2018		
14/03/2019 Govt. cash book shows debit & credit amount Rs.23589/- Subsistence pay of Shri M. K. Pancholi While Bill register,the actual amount is Rs. 24589/- (206 08-03-2019)		
23/03/2019 Govt. cash book shows debit & credit amount Rs.7169/- TA Bill of shri Amit Kumar Sharma While Bill register,the actual amount is Rs. 7167/- (216 11-03-2019)		

**IQAC**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar, Gwalior



**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. Colley  
 Morar, Gwalior

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3,Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

We have audited the Books of Accounts of UGC FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2019 and report that :


- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 03 Bank account is subject to reconciliation.
- 04 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05 We have not physically verified the assets of the agency.
- 06 During the current year old accumulated interest Rs. 558261/- on grant in aid refund to UGC.
- 07 During the year old advance of Rs. 220000/- adjusted in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 08 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

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:-

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

Place: Gwalior  
Dated: 28.05.2019

  
**IOA**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls P.G. College

  
**SHELESH KUMAR GARG**  
Chartered Accountant  
MRN 404590



  
**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

SHELESH KUMAR GARG  
ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3,Lashkar,  
GWALIOR-0-94253-41583

VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)  
UGC FUND

Receipts and Payment Account for the year ended 31st March 2019

Receipts	Amount (Rs.)	Amount (Rs.)	Payment	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u>			By Interest refund to UGC		558261.00
As per Cash Book			By Expenses on Rastriya Shodhe Seminar (Earlier years advance adjusted)		220000.00
Cash in Hand	0.00				
Cash at Bank	710615.00	710615.00			
To Advance adjustment/ refund (Earlier years advance adjusted)		220000.00	By <u>Closing Balance</u>		
			As per Cash Book		
			Cash in Hand	0.00	
			Cash at Bank	152354.00	152354.00
TOTAL		<u>930615.00</u>	TOTAL		<u>930615.00</u>

Accountant

Principal  
विजयराजे शां क. महाविद्यालय-  
मुरार (ग्वालियर)  
दस्तावेज 2368329

REPORT

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2019  
as per Books of Accounts maintained, produced and explained before us.

DATE : 28.05.2019  
PLACE: GWALIOR

SHELESH KUMAR GARG  
CHARTERED ACCOUNTANT  
MRN 404590



IQAC  
CO-ORDINATOR  
Vijaya Raje Govt. Girls P.G. College

Principal  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

# Audit Report

## 2019-20



**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3, Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

We have audited the Books of Accounts of UGC FUND CASH BOOK SCHEME Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2020 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 03 Agencies not prepare bank reconciliation statement and separate UGC Fund state bank of india account closed during the year and one account open in central bank of india for all the scheme and bifurcated ledger not maintained hence Bank account is subject to reconciliation.
- 04 There is difference between closing balances as per cash book & as per bank statement and the reasons for differences have been given in bank reconciliation statement.
- 05 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 06 Books of accounts are properly maintained.
- 07 We have not physically verified the assets of the agency.
- 08 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-

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

Place: Gwalior  
Dated: 28.02.2021

UDIN: 21404590AAAADX6354

**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwf

**SHELESH KUMAR GARG**  
Chartered Accountant  
MRN 404590

**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar. Gwalior


**SHELESH KUMAR GARG**  
 CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
 Mahadik Sahab Ka Bada,  
 Jinsi Nala No.3, Lashkar,  
 GWALIOR-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
 UGC FUND

Receipts and Payment Account for the year ended 31st March 2020					
Receipts	Amount (Rs.)	Amount (Rs.)	Payment	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u>			By <u>Grant Refund With Interest</u>		
As per Cash Book			By UGC Bhopal		139306.00
Cash in Hand	0.00				
Cash at Bank	152354.00	152354.00			
			By <u>Closing Balance</u>		
To Advance adjustment/ refund (As per annexure-1)		37500.00	As per Cash Book	0.00	
			Cash in Hand		
			Cash at Bank	85553.00	85553.00
To Interest Receipts From Staff		35005.00			
<b>TOTAL</b>		<b>224859.00</b>	<b>TOTAL</b>		<b>224859.00</b>


  
 Accountant

  
**PRINCIPAL**  
 Vijaya Rajee Govt. Girls  
 P. G. College, Morar, Gwalior

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.

DATE: 10.02.2021  
 PLACE: GWALIOR

  
**SHELESH KUMAR GARG**  
 CHARTERED ACCOUNTANT  
 MRN 404590



  
**CO-ORDINATOR**  
 Vijaya Rajee Govt Girls PG College  
 Morar, Gwalior

  
**PRINCIPAL**  
 Vijaya Rajee Govt. Girls P. G. College  
 Morar, Gwalior

Advances (Staff) UGC Scheme FY 2019-20

Particulars	Add During the year	Repayment / Adjustment during the year
DR P C Jatav	0	37500.00
<b>TOTAL</b>	<b>0.00</b>	<b>37500.00</b>



*[Signature]*  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt. Girls PG College  
Morar, Gwalior

*[Signature]*  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

AUDITOR'S REPORT

We have audited the Books of Accounts of STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2020 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Bank reconciliation statements not prepare by the agency however same has been not prepared by me due to bank statement not produce before us by the agency hence bank is subject to reconciliation.
- 03 There are some mistakes found in cash book during the year of audit and earlier years and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 04 The Balance sheet, Income & Expenditure and Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 05 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 06 We have not physically verified the assets of the agency.

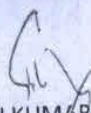
In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-

- (A) In the case of Receipt & Payment Account for the year ended on that date.
- (B) In the case of Income & Expenditure Account for the year ended on that date,
- (C) In the case of Balance Sheet, of the state of affairs on that date.

Place: Gwalior  
Dated: 28.02.2021

UDN: 21404590 AAAADU8303

**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
**SHEESH KUMAR GARG**  
Chartered Accountant  
MRN 404590



**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior



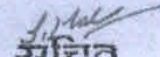
**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
Gwalior-094253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND**  
**Income and Expenditure Account For the year ended on 31.03.2020**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Telephone, Internet & Webside Exp.	29557.00	By <u>Amount/Fund Received During the year</u>	
To Gandhi Stambh Sthapana Exp.	367413.00	Canteen Rent	28000.00
To Inspection Charges	9050.00		
To Practical Exp.	30931.00	By Student Fees Received	9676780.00
To Shodh Kendra Fee	32600.00		
To Law Charge & Fee	63550.00		
To Misc Exp.	92113.00		
To Affiliation Fee & Exp.	566500.00		
To Books, Stationary & Photocopy Exp.	754871.00		
To Repair & Maintaince of Computer & other	40964.00		
To Honorarium to Computer operater & other	4550718.00		
office Lokarpan Exp	20900.00		
<u>Bulding Construction</u>			
Transfer pwd	998713.00		
To Excess of Income over Expenditure	2146900.00		
	<u>9704780.00</u>		<u>9704780.00</u>

  
Accountant

  
सचिव

9704780.00  
0.00

स्थानीय प्रबंधन समिति

**REPORT**

We have Certified the above setforth Income and Expenditure Account for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.

DATE: 10.02.2021  
PLACE: GWALIOR

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT  
MRN 404590



  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

**SHELESH KUMAR GARG**  
ACCOUNTANT

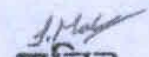
Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
GWALIOR- Mob.94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND**

**Receipts and Payment Account for the year ended 31st March 2020**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2018 as per last Audit Report)			By Telephone, Internet & Webside Exp.		29557.00
Cash in Hand	(7183.00)		By Gandhi Stambh Sthapana Exp.		367413.00
Treasury	0.00		By Inspection Charges		9050.00
Cash at Bank	7044686.00	7037503.00	By Practical Exp.		30931.00
To <u>Amount/Fund Received During the year</u>			By Shodh Kendra Fee		32600.00
Canteen Rent		28000.00	By Law Charge & Fee		63550.00
To Student Fees Received		9676780.00	By Misc Exp.		92113.00
To Advance Adjusted/Refund (As per Annexure-2)		192700.00	By Affiliation Fee & Exp.		566500.00
			By Books, Stationary & Photocopy Exp.		754871.00
			By Repair & Maintaince of Computer & other		40964.00
			By Honorarium to Computer operater & other		4550718.00
			By office Lokarpan Exp		20900.00
			By <u>Bulding Construction</u>		
			Transfer pwd		998713.00
			By <u>Fixed Assets Purchase</u>		
			Almera, Table & Chair	50296.00	
			Invertor	33550.00	
			Fridge	17806.00	101652.00
			By Advance given (As per Annexure-2)		233160.00
			By <u>Closing Balance</u>		
			Cash in Hand	(6733.00)	
			Treasury	0	
			Cash at Bank	9049024.00	9042291.00
<b>TOTAL</b>		<b>16934983.00</b>	<b>TOTAL</b>		<b>16934983.00</b>

  
Accountant

  
**सचिव**

स्थानीय प्रबंधन समिति

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.

DATE: 28.02.2021  
PLACE: GWALIOR

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT  
MRN 404590



  
**IQAD**  
**CO-ORDINATOR**  
Vijaya Rajee Govt Girls PG College  
Morar-Gwl

  
**PRINCIPAL**  
Vijaya Rajee Govt. Girls P. G. Collegy-  
Morar, Gwalior

VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2019-20			
Showing Reconciliation between cash book closing balance & balance as per our audit report as on 31.03.2020			
Particular		Cash	Bank
Closing Balance as per our Audited report 31-03-2020		-6733.00	9049024.00
<b>Difference between balance of Audit Report for the FY 2017-18 &amp; cash book balance on 31-03-2018</b>			
	As per cash book	As per Audit Report 17-18	Difference
Cash in Hand	0.00	0.00	0.00
Treasury	0.00	0.00	0.00
Cash at Bank	4521410.00	6973028.00	-2451618.00
(Reasons for the above difference are not provided to us.)			
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>			
21-May-18 Totalling Mistake- (excess payment in Cash column)		6733.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 19-20</b>			
add cash book page 68			6066
add cash book page 74			20
Total		0.00	6603492.00
Closing Balance as per cash book as on 31-03-2020		0.00	6603492.00
Differences		0.00	0.00



  
**IQAB**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwl

  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. College  
 Morar, Gwalior



Particulars-02 : Advances (Staff) Janbhagidari fund FY 2019-20

Particulars	Add During the year	Repayment / Adjustment during the year
Dr. Renu S Nayar		17100.00
Shri Bhagwan Das Manik	18720.00	0.00
Dr. Bhagwanti	4230.00	14000.00
Vasanti Joshi	0.00	40000.00
Shri Mata Charan Sharma	30000.00	0.00
shri Raju Batham	55000.00	20000.00
Shri Vimal Kant Shrivastava	10000.00	10000.00
Shri Ram Kumar Dandoliya	20000.00	0.00
Shri Sanjeev Bhandari	6210.00	32600.00
Smt. Alma Tiwari	0.00	12000.00
Smt. Arpana Sharma	7000.00	15000.00
Smt. Reeta Singh	50000.00	20000.00
Dr G D Vyas	20000.00	12000.00
Smt Venn Gupta	12000.00	
<b>TOTAL</b>	<b>233160.00</b>	<b>192700.00</b>




*[Signature]*  
**IQAC**  
**CO-ORDINATOR**  
 Vijaya Rajee Govt Girls PG College  
 Morar-Gwi

*[Signature]*  
**PRINCIPAL**  
 Vijaya Rajee Govt. Girls P.G. Collr  
 Morar. Gwalior

**VIJAYA RAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2019-20**

**Fixed Assets**

Name of Fixed Assets	Balance as on 01/04/2019	Addition during the year	Balance as on 31/03/2020
1 Air Conditioner	508443.00	0.00	508443.00
2 Almirah	265176.00	50296.00	315472.00
3 Autometric sanitary Napkin Vending Machine	45909.00	0.00	45909.00
4 Attendance Machine	19693.00	0.00	19693.00
5 Battery	358854.00	0.00	358854.00
6 Black Board	71222.00	0.00	71222.00
7 Book Self	80936.00	0.00	80936.00
8 Books & Periodicals	1320603.00	0.00	1320603.00
9 Building (State Govt. Share)	180000.00	0.00	180000.00
10 CCTV Camera	199100.00	0.00	199100.00
11 Cement Benchs	6750.00	0.00	6750.00
12 Channel Gate Purchased	20160.00	0.00	20160.00
13 Computers	1667363.00	0.00	1667363.00
14 Computer Webside	25599.00	0.00	25599.00
15 Construction Exp.	21352773.00	0.00	21352773.00
16 Cooler	21676.00	0.00	21676.00
17 Cycle Stand	31000.00	0.00	31000.00
18 Digital Display Board	40988.00	0.00	40988.00
19 Electricity Fitting	187533.00	0.00	187533.00
20 Refridgerator	89217.00	0.00	89217.00
21 Equipment (Drawing)	25837.00	0.00	25837.00
22 Equipment (Electronics)	240631.00	0.00	240631.00
23 Equipment (Physics)	61479.00	0.00	61479.00
24 Equipment (Geography)	26213.00	0.00	26213.00
25 Fan Purchased	64968.00	0.00	64968.00
26 fax Machine	6600.00	0.00	6600.00
27 Fire Fighting Equipment	64445.00	0.00	64445.00
28 Furniture & Fixture	3616793.00	0.00	3616793.00
29 Instrument(Biotech)	610451.00	0.00	610451.00
30 Instrument(Botany)	65063.00	0.00	65063.00
31 Instrument(Chemistry)	297376.00	0.00	297376.00
32 Instrument(Physics)	41795.00	0.00	41795.00
33 Instrument(Sangeet)	24000.00	0.00	24000.00
34 Instrument(Zoology)	239159.00	0.00	239159.00
35 Inverter	88450.00	33550.00	122000.00
36 Iron Bench	26250.00	0.00	26250.00
37 Lab Equipment	812548.00	0.00	812548.00
38 Lab Furniture	190000.00	0.00	190000.00
39 Music Instruction	3350.00	0.00	3350.00
40 Microwave	7168.00	0.00	7168.00
41 PII Meter Purchase	13102.00	0.00	13102.00
42 Projector	8786.00	0.00	8786.00
43 Pratibha Manch	108450.00	0.00	108450.00

  
**IQAD**  
**CO-ORDINATOR**  
 Vijaya Rajee Govt Girls PG College  
 Morar-Gwl

  
**PRINCIPAL**  
 Vijaya Rajee Govt. Girls P. G. College  
 Morar, Gwalior

**VIJAYRAJE GOVT. GIRLS P.G. COLLEGE, MORAR GWALIOR (MP)**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND**  
**Bank Reconciliation Statement as on 31-03-2020**

Particular	Amount
Opening Balance as per cash book as on 31-03-2020	6603492.00
Opening balance difference between cash book & bank Statement as on 01-04-2018	3371327.00
Amount credited in cash book but not debited in bank	
Date    Ch. No.    Amount	
5/7/2018    009790    33024.00	
5/7/2018    009791    12000.00	
5/7/2018    009792    4000.00	
15/4/2019	49474.00
Add:- Cheque credited in bank but not entered in cash book	
Date    Ch. No.    Amount	
14/11/2019    624140    940.00	940.00
Less:- Amount debited in cash book but not credited in bank statement	
5/7/2018 Canteen fee	16000.00
Less:- Amount debited in bank statement but not credited in cash book	
Date    Ch. No.    Amount	
5/3/2018 Bank Charge    472.00	
6/19/2018 Bank Charge    118.00	
8/8/2018 Bank Charge    472.00	
2/6/2019 Bank Charge    2.95	
2/21/2019 Bank Charge    5.90	
3/12/2019 Bank Charge    118.00	
3/29/2019 Bank Charge    354.00	
3/7/2019 Bank Charge    236.00	
8/8/2019 Bank Charge    2.95	
7/9/2019 Bank Charge    472.00	
12/2/2020 Bank Charge    2.95	
15/2/2020 Bank Charge    354.00	-2610.75
Less:- cheque cleared from bank but not entered in cash book	
Date    Ch. No.    Amount	
5/25/2018 Ramkumar Singh    13409    2596.00	
5/18/2018 Matacharan Sharma    13410    4144.00	
20/3/2020    21379    3000.00	-9740.00
Less:- Cheque difference in bank and cash book	
Date    Ch. No.    C.Book    Bank	
28/2/2020    21373    19270    19290	20
20/3/2020	-20.00
Less Cash book Balancing Mistake	6066
Page 68	-6066.00
	9990796.25
Closing Balance as per bank statement (A/c no.3664172939) as on 31-03-2020	9990796.25
Difference	0.00

**IQAC**  
**CO-ORDINATOR**  
**Vijaya Raje Govt Girls PG College**  
**Morar-Gwl**



**PRINCIPAL**  
**Vijaya Raje Govt. Girls P. G. College**  
**Morar, Gwalior**

AUDITOR'S REPORT

We have audited the Books of Accounts of ED FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2020 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Bank reconciliation statements not prepare by the agency however same has been not prepared by me due to bank statement not produce before us by the agency hence bank is subject to reconciliation.
- 03 Balance of ED fund as per cash book as on 31-03-2015 are cash Rs.4578/- , bank Rs.1253689/- and Treasury Rs. 14225289/-, while balance as per audit report of the year 31.03.2015 are cash Rs.204348/- , bank Rs. 1516286/- and Treasury Rs.14303199/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are some mistakes found in cash book during the year of audit and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 05 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 06 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 08 We have not physically verified the assets of the agency.

  
CO-ORDINATOR  
Vijaya Rajee Govt Girls PG College  
Morar-Gwl



  
PRINCIPAL  
Vijaya Rajee Govt. Girls P. G. Colleg-  
Morar, Gwalior

... year balance sheet not produce before us by the agency hence opening balance taken  
... the cash book, record and audited receipts & payments account produce before us  
... the agency.

... and to the best of our information and according to the explanations given to us  
... to comments given above & Additional remarks given in Annexure-2, the said  
... give a true and fair view:-

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

20 FEB 2021  
20 FEB 2021  
21404590AAAADY2202

SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590



CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

R GARG

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
GWALIOR- Mob.94253-41583

VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR  
ED FUND

Receipts and Payment Account for the year ended 31st March 2020.

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
<u>Opening Balance</u> (as on 01.04.2019 as per last Audit Report)			By Telephone, Internet & Webside Exp.		27474.00
Cash in Hand	230935		By Digitaly Signatory		7200.00
Treasury	16999313		By Nirdhan Chatra Sahayata		366379.00
Cash at Bank	411039	17641287.00	By Vyapam & other Exam Exp.		16519.00
			By Misc Exp.		25775.00
To Fees Amount received from pay you money account.		3961553.00	By Dekcharambha Programme		10000.00
To Grant receive from Jiwaji Univercity NSS		57000.00	By Books, Stationary & Photocopy Exp.		92577.00
To Recovery From Basnti Joshi		76706.00	By Expenses on Yuva Utsav		39190.00
To Advance Adjusted/Refund (As per Annexure-3)		236970.00	By Repair & Maintaince of Computer & other		141681.00
			By Carear Counslng		41195.00
			By Student Insurance Exp.		33384.00
			By Postage		3000.00
			By Electricity Bill		393779.00
			By Festival Exp		5040.00
			By Honorarium to Computer operater & Deposit to Treasury		678990.00
			By <u>Grant Refund</u>		286526.00
			Jiwaji Univercity	45000	
			UGC Genaral	162401	207401
			By <u>Fixed Assets Purchase</u>		
			Fan	15458.00	
			Inverter	16600.00	32058.00
			By Advance given (As per Annexure-3)		266500.00
			By <u>Closing Balance</u>		
			Cash in Hand	230935	
			Treasury	16999313	
			Cash at Bank	2068600	19298848.00
					21973516.00
TOTAL		21973516.00	TOTAL		21973516.00

*[Signature]*  
Accountant

*[Signature]*  
PRINCIPAL  
Vijaya Raje Govt. Girls  
P. G. College, Morar, Gwalior

**REPORT**  
We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.  
DATE: 10.02.2021  
PLACE: GWALIOR

*[Signature]*  
SHELESH KUMAR GARG  
CHARTERED ACCOUNTANT  
MRN 404590

*[Signature]*  
IQACA  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

*[Signature]*  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- ED 2019-20**

**Showing Reconciliation between cash book closing balance & balance as per our audit report as on 31.03.2020 (ED)**

Particulars				Cash	Bank	Treasury
<b>Balance as per our Audited report (31-03-2020)</b>				230935.00	2068600.00	16999313.00
<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>						
	As per cash book	As per Audit Report 14-15	Difference			
Cash in Hand	4578.00	204348.00	-199770.00			
Treasury	14225289.00	14303199.00	-77910.00			-77910.00
Cash at Bank	1253689.00	1516286.00	-262597.00		-262597.00	
(Reasons for the above difference are not provided to us.)						
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 15-16</b>						
29-Jul-15	fee received from DSC not included in total in cash column			-11408.00		
31-Aug-15	Contra Entry- Amount credited by excess Rs. 14164/-			14164.00		
16-Sep-15	fee received from DSC not included in total in cash column			-13920.00		
21-Sep-15	Totalling Mistake- (excess payment)			-270.00		
23-Sep-15	Totalling Mistake- (excess payment)			2520.00		
30-Sep-15	Totalling Mistake- debit side bank column actual 1075414 taken 1075441				27.00	
01-Oct-15	Totalling Mistake cash column actual bal 11055 bal taken 11025			-30.00		
20-Nov-15	fee received from DSC not included in total in cash column			-160.00		
30-Dec-15	fee received from DSC not included in total in cash column			-440.00		
23-Jan-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016)Rs.230/-					
3-Mar-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016)Rs. 1706/-					
11-Mar-16	Totalling Mistake- (excess payment cash column)			700.00		
29-Mar-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016)Rs. 645/-					
14-May-15	Amount Withdrawal From bank not debited in cash column			-61450.00		
14-May-15	Amount Withdrawal From bank not debited in cash column			-32850.00		
23-Jul-15	Amount deposit in bank dr in bank column but not credit in cash			24300.00		
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 16-17</b>						
4-May-16	Totalling Mistake- (excess payment in bank column) Rs. 7323/- Adjusted on 01-12-2016				8290.00	
21-Apr-16	Totalling Mistake- (excess payment in bank column)			892.00		
21-Apr-16	Totalling Mistake- (excess payment in cash column)					
22-Apr-16	Totalling Mistake- (excess payment in cash column) Rs. 1228/- Adjusted on 01-12-2016				3506.00	
22-Apr-16	Totalling Mistake- (excess payment in bank column)				40745.00	
6-May-16	Totalling Mistake- (excess payment in bank column)				2820.00	
05-May-16	Totalling Mistake- (excess payment in bank column)					
25-May-16	Totalling Mistake- (excess payment in cash column)Rs. 1398/- Adjusted on 01-12-2016				8000.00	
28-May-16	Totalling Mistake- (excess payment in bank column)			900.00		
28-May-16	Totalling Mistake- (excess payment in cash column)				1500.00	
28-Sep-16	Totalling Mistake- (excess payment in bank column)					
27-Dec-16	Totalling Mistake- (excess payment in cash column)			612.00		
2-Aug-16	fee deposit in bank but not credited in cash column			43513.00		
21-Mar-17	Amount deposit in bank but not debited in bank column in cash book				-47.00	
4-Jun-16	Amount received from pd but credited in treasury column in cash book which is wrong					-250000.00
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 17-18</b>						
28-Apr-17	Totalling Mistake- (excess payment in cash column)			1256.00		
28-Apr-17	Mistake in C/f of cash balance			1256.00		
23-Aug-17	Totalling Mistake- (excess payment in cash column)			40.00		
27-Oct-17	Totalling Mistake- (excess payment in cash column)			6395.00		
25-Nov-17	Mistake in C/f of cash balance			-86.00		
28-Nov-17	Mistake in C/f of cash balance			-6604.00		
9-Jan-18	Totalling Mistake- (excess payment in cash column)			10.00		
11-Jan-18	Totalling Mistake- (excess payment in cash column)			1042.00		

**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl



**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar Gwalior

adjustment balance amount refund through cheque Rs.3900/-		-3900.00	
entry made in cash column but debit entry not made in bank column		-310.00	
amount deposit in bank but not debited in bank column in cash book			
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>			
17 Totalling Mistake- (excess payment in Bank column)		-36000.00	
18 Totalling Mistake- (excess payment in Bank column)		-6.00	
19 Totalling Mistake- (Less payment in Bank column)		1000.00	
20 Totalling Mistake- (Excess payment in Cash column)	-1547.00		
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 19-20</b>			
add cash book page 239		4780	
less cash bokk page 259		-270	
less cash bokk page 267		-20	
<b>Total</b>	0.00	1836118.00	16671403.00
Closing Balance as per cash book as on 31-03-2020	0.00	1836118.00	16671403.00
Differences	0.00	0.00	0.00



**IQAC**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwl

**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. College  
 Morar, Gwalior



**Advances (Staff) ED fund FY 2019-20**

Staff Name	Add During the year	Repayment / Adjustment during the year
Shri Bhagwan Das Manik	12000.00	11970.00
Shri H R Chapariya	10000.00	0.00
Shri R N Khandelwal	15000.00	0.00
Shri Sanjeev Bhandari	8000.00	0.00
Smt. Alma Tiwari	0.00	102000.00
Renu S Nayar	45000.00	60000.00
Shadhna Tomar	0.00	30000.00
Smt. Reeta Singh	20000.00	20000.00
Smt. Subha Shrivastava	57000.00	0.00
Smt Beena Gupta	10000.00	10000.00
Smt Jyoti Upadhyay	7000.00	0.00
Shubha Tiwari	2000.00	0.00
Neeraj Goyal	2000.00	0.00
Bhagwati Acharya	5000.00	0.00
Ramkumar	2000.00	0.00
Dr Pawan Bharoliya	10000.00	0.00
Dr Yogendra Verma	4000.00	0.00
Dr Arpna	2500.00	0.00
Rajni Mishra	6000.00	0.00
Dr Manju Singh	25000.00	0.00
Raju Batham	24000.00	3000
<b>TOTAL</b>	<b>266500.00</b>	<b>236970.00</b>

*[Signature]*  
**CO-ORDINATOR**  
**Vijaya Raje Govt Girls PG College**  
**Morar-Gwl**



*[Signature]*  
**PRINCIPAL**  
**Vijaya Raje Govt. Girls P. G. College**  
**Morar, Gwalior**



**KAVITA GARG & CO.**  
Chartered Accountant

79, Mayur Market, Thatipur, Gwalior - 474011 (M.P.)  
Phone : 0751-2324568, Mob. : 9425309163, Email : kavitagarg\_ca@rediffmail.com, kavitagargca@gmail.com

AUDITOR'S REPORT

We have audited the Final Accounts of RASHTRIYA UCHHATAR SHIKSHA ABHIYAN (RUSA) Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2021 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Bank account is duly reconciled.
- 03 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 04 We have observed during the audit agency purchase fixed assets for collage and same has been taken in the Rusa Fund Balance sheet by the agency.
- 05 We have not physically verified the assets of the agency.
- 06 During the year agency give advance of Rs. 50,00,000/- to E.E.PWD PIU for construction of Building and same has been treated as advance and taken in the Balance sheet of the RUSA Fund Scheme.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-

- (A) In the case of Receipt & Payment Account for the year ended on that date.
- (B) In the case of Income & Expenditure for the year ended on that date.
- (C) In the case of Balance Sheet for the year ended on that date.

Place: Gwalior  
Dated: 10.04.2021

UDIN: 21406435 AAAACA 6528

FOR KAVITA GARG & CO.  
Chartered Accountants

*Kavita Garg*  
Kavita Garg  
Partner  
MRN 406435



*[Signature]*  
IQAA  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwalior

*[Signature]*  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Collage  
Morar. Gwalior

KAVITA GARG & CO.  
ACCOUNTANTS

79, MAYUR MARKET  
THATIPUR  
GWALIOR-0-94253-41583

VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)  
RASHTRIYA UCHHATAR SHIKSHA ABHIYAN (RUSA)  
Income and Expenditure Account For the year ended on 31.03.2021

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Computer Exp	11000.00	By Grant In Aid	
		MP State Govt Bhopal	5000000.00
		Director National Higher Education	
To Excess of Income over Expenditure	5236294.00		
		By Interest Receipts From Bank Account	247294.00
TOTAL	5247294.00	TOTAL	5247294.00

*[Signature]*  
Accountant

REPORT

We have Certified the above setforth Income & Expenditure Account for the year ended on 31.03.2021 as per Books of Accounts maintained, produced and explained before us.

DATE :10.04.2021  
PLACE: GWALIOR

*[Signature]*  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

*[Signature]*  
PRINCIPAL  
Vijaya Raje Govt. Girls  
P. G. College, Morar, Gwalior

For: Kavita Garg & Co.  
Chartered Accountants  
FRN: 00142070C

*[Signature]*  
CA Kavita Garg  
(Partner)  
MRN:406435



*[Signature]*  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

G & CO.  
ACCOUNTANTS

79, MAYUR MARKET  
THATIPUR  
GWALIOR-0-94253-41583

VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)  
RASHTRIYA UCHHATAR SHIKSHA ABHIYAN (RUSA)

Receipts and Payment Account for the year ended 31st March 2021

Receipts	Amount (Rs.)	Amount (Rs.)	Payment	Amount (Rs.)	Amount (Rs.)
<u>Opening Balance</u>			By Computer Exp		11000.00
As per Cash Book			By Fund Transfer EE Pwd Piu Gwalior		5000000.00
Cash in Hand	0.00		For Construction Of Building		
Cash at Bank	9216921.00	9216921.00			
To <u>Grant In Aid</u>			By <u>Fixed Aseetes Purchase</u>		
MP State Govt Bhopal		5000000.00	Book Case	149766.00	
Director National Higher Education			Class room Desk Cum Seating	498420.00	
			Class Room Desk Scholar 06	493918.00	
To Interest Receipts From Bank Account		247294.00	Computer Table	29179.00	
			Laboratory Metarial	134250.00	
			Steel Cloth Locker	15840.00	
			Study Book Purchse	120938.00	
			Sunflame Coking Item	79600.00	
			Water Cooler	46709.00	
			Water Purifier	32417.00	1601037.00
			By <u>Closing Balance</u>		
			As per Cash Book	0.00	
			Cash in Hand	7852178.00	7852178.00
			Cash at Bank		
<b>TOTAL</b>		<u>14464215.00</u>	<b>TOTAL</b>		<u>14464215.00</u>

*[Signature]*  
Accountant

*[Signature]*  
**PRINCIPAL**  
Vijaya Raje Govt. Girls  
P. G. College, Morar, Gwalior

REPORT

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2021 as per Books of Accounts maintained, produced and explained before us.

DATE : 10.04.2021  
PLACE: GWALIOR

For: Kavita Garg & Co.  
Chartered Accountants  
FRN: 0014207/C

*[Signature]*  
CA Kavita Garg  
(Partner)  
MRN: 406435

*[Signature]*  
**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

*[Signature]*  
**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)  
RASHTRIYA UCHHATAR SHIKSHA ABHIYAN (RUSA)

Balance Sheet as on 31.03.2021

Liabilities	Amount	Amount	Assests	Amount	Amount
<b>Agency Fund</b>			<b>Fixed Assets</b>		
Opening Balance	10109276.00		As per Last year B.Sheet		
Add: Surplus	5236294.00	15345570.00	Almirah	96401.00	
			Computers-I-3	499212.00	
			Computers-I-5	180480.00	
			Photocopier Machine	68898.00	
			Printer	47364.00	892355.00
			<b>Purchase During the Year</b>		
			Book Case	149766.00	
			Class room Desk Cum Seating	498420.00	
			Class Room Desk Scholar 06	493918.00	
			Computer Table	29179.00	
			Labroratory Material	134250.00	
			Steel Cloth Locker	15840.00	
			Study Book Purchase	120938.00	
			Sunflame Coking Item	79600.00	
			Water Cooler	46709.00	
			Water Purifier	32417.00	1601037.00
			<b>Advances</b>		
			For Construction Of Building		
			To EE Pwd Piu Gwalior		5000000.00
			<b>Closing Balance</b>		
			(as on 31.03.2020)		
			Cash in Hand	0.00	
			Cash at Bank	7852178.00	7852178.00
<b>TOTAL</b>		<b>15345570.00</b>	<b>TOTAL</b>		<b>15345570.00</b>

TOTAL

15345570.00

TOTAL

15345570.00

  
Accountant

  
PRINCIPAL  
Vijaya Raje Govt. Girls  
P. G. College, Morar, Gwalior

REPORT

We have Certified the above setforth balance sheet Account for the year ended on 31.03.2021 as per Books of Accounts maintained, produced and explained before us.

DATE : 10.04.2021

PLACE: GWALIOR

For: Kavita Garg & Co.

Chartered Accountants

FRN: 00142070C

  
CA Kavita Garg  
(Partner)  
MRN:406435

  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
PRINCIPAL  
Vijaya Raje Govt. Girls P.G. Colley  
Morar, Gwalior

**A GARG & CO.**  
CHARTERED ACCOUNTANTS

79, MAYUR MARKET  
THATIPUR  
GWALIOR-0-94253-09163

Annexure-1

**VIJAYARAJE GOVT. GIRLS COLLEGE MORAR GWALIOR- RUSA FUND 2020-21**

Canara Bank A/C No. 5677132000009

Statement Showing Reconciliation between cash book closing balance & balance as per our audit report.		
Date	Particular	Bank
	Canra Bank A/C No. 5677132000009	7852178.00
	Closing Balance as per our Audited report	
	Total	7852178.00
	Closing Balance as per cash book as on 31-03-2021	7852178.00
	Differences	0.00



**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior



**KAVITA GARG & CO.**  
*Chartered Accountant*

79, Mayur Market, Thatipur, Gwalior - 474011 (M.P.)  
Phone : 0751-2324568, Mob. : 9425309163, Email : kavitagarg\_ca@rediffmail.com, kavitagargca@gmail.com

AUDITOR'S REPORT

We have audited the Final Accounts of RASHTRIYA UCHHATAR SHIKSHA ABHIYAN (RUSA) Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2020 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Bank account is duly reconciled.
- 03 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 04 We have observed during the audit agency purchase fixed assets for collage and same has been taken in the Rusa Fund Balance sheet by the agency.
- 05 We have not physically verified the assets of the agency.
- 06 This is the first year of the RUSA Fund Scheme.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-

- (A) In the case of Receipt & Payment Account for the year ended on that date.
- (B) In the case of Income & Expenditure for the year ended on that date.
- (C) In the case of Balance Sheet for the year ended on that date.

Place: Gwalior

Dated: 31.03.2021

UDIN: 21406435AAAACB6384

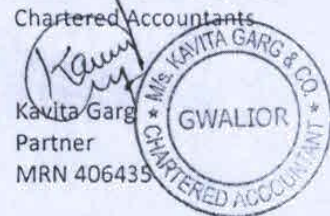
FOR KAVITA GARG & CO.

Chartered Accountants

*Kavita Garg*  
Kavita Garg

Partner

MRN 406435



*[Signature]*  
IQAC  
CO-ORDINATOR

Vijaya Rajee Govt Girls PG College  
Morar-Gwl

*[Signature]*  
PRINCIPAL  
Vijaya Rajee Govt. Girls P. G. Collc.  
Morar. Gwalior

GARG & CO.  
ACCOUNTANTS

79, MAYUR MARKET  
THATIPUR  
GWALIOR-0-94253-09163

VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)  
RASHTRIYA UCHHATAR SHIKSHA ABHIYAN (RUSA)

Balance Sheet as on 31.03.2020

Liabilities	Amount	Amount	Assests	Amount	Amount
<u>Agency Fund</u>			<u>Fixed Assets</u>		
Opening Balance	0.00		Almirah	96401.00	
Add: Surplus	10109276.00	10109276.00	Computers-I-3	499212.00	
			Computers-I-5	180480.00	
			Photocopier Machine	68898.00	
			Printer	47364.00	892355.00
			<u>Closing Balance</u>		
			(as on 31.03.2020)		
			Cash in Hand	0.00	
			Cash at Bank	9216921.00	9216921.00
TOTAL		10109276.00	TOTAL		10109276.00

REPORT

We have Certified the above setforth balance sheet Account for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.

DATE : 31.03.2021  
PLACE: GWALIOR

For: Kavita Garg & Co.  
Chartered Accountants  
FRN: 00142070C

CA Kavita Garg  
(Partner)  
MRN: 406435



IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior



GARG & CO.  
ACCOUNTANTS

79, MAYUR MARKET  
THATIPUR  
GWALIOR-0-94253-09163

VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)  
RASHTRIYA UCHHATAR SHIKSHA ABHIYAN (RUSA)  
Income and Expenditure Account For the year ended on 31.03.2020

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Membership Fess For Journals	69250.00	By <u>Grant In Aid</u> MP State Govt Bhopal	
To Excess of Income over Expenditure	10109276.00	Director National Higher Education	10000000.00
		By Interest Receipts From Bank Account	178526.00


TOTAL

10178526.00

TOTAL

10178526.00

0.00

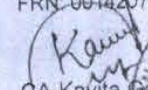
  
Accountant

REPORT

We have Certified the above setforth Income and Expenditure Account for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.

DATE :31.03.2021  
PLACE: GWALIOR

For: Kavita Garg & Co.  
Chartered Accountants  
FRN: 0014207/C

  
CA Kavita Garg  
(Partner)  
MRN:406435



  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Colle.  
Morar, Gwalior

**GARG & CO.**  
ACCOUNTANTS


79, MAYUR MARKET  
THATIPUR  
GWALIOR-0-94253-09163

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**RASHTRIYA UCHHATAR SHIKSHA ABHIYAN (RUSA)**

**Receipts and Payment Account for the year ended 31st March 2020**

Receipts	Amount (Rs.)	Amount (Rs.)	Payment	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u>			By Membership Fess For Journals		69250.00
As per Cash Book			By <u>Fixed Aseetes Purchase</u>		
Cash in Hand	0.00	0.00	Almirah	96401.00	
Cash at Bank	0.00		Computers-I-3	499212.00	
			Computers-I-5	180480.00	
To <u>Grant In Aid</u>			Photocopier Machine	68898.00	
MP State Govt Bhopal		10000000.00	Printer	47364.00	892355.00
Director National Higher Education					
To Interest Receipts From Bank Account		178526.00	By <u>Closing Balance</u>		
			As per Cash Book	0.00	
			Cash in Hand	9216921.00	9216921.00
			Cash at Bank		
<b>TOTAL</b>		<b>10178526.00</b>	<b>TOTAL</b>		<b>10178526.00</b>

  
Accountant


  
**PRINCIPAL**  
Vijaya Raje Govt. Girls  
P. G. College, Morar, Gwalior

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.

DATE : 31.03.2021  
PLACE: GWALIOR

For: Kavita Garg & Co.  
Chartered Accountants  
FRN: 00142070  
  
CA Kavita Garg  
(Partner)  
MRN:406435

  
**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

**GARG & CO.**  
ACCOUNTANTS


79, MAYUR MARKET  
THATIPUR  
GWALIOR-0-94253-09163

Annexure-1  
**VIJAYARAJE GOVT. GIRLS COLLEGE MORAR GWALIOR- RUSA FUND 2019-20**

Canra Bank A/C No. 5677132000009

Statement Showing Reconciliation between cash book closing balance & balance as per our audit report

Date	Particular	Bank
	Canra Bank A/C No. 5677132000009 Closing Balance as per our Audited report	9216921.00
	Total	9216921.00
	Closing Balance as per cash book as on 31-03-2020	9216921.00
	Differences	0.00

  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl



  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Coll.  
Morar, Gwalior

**SHEESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3, Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

We have audited the Books of Accounts of GOVERNMENT FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2020 and report that :

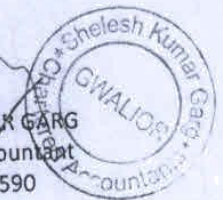
- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 03 All the payments done through hence bank reconciliation statement not prepare by the agency.
- 04 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05 Books of accounts are properly maintained.
- 06 We have not physically verified the assets of the agency if any of earlier years.
- 07 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

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:-

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

Place: Gwalior  
Dated 28 FEB 2021

SHEESH KUMAR GARG  
Chartered Accountant  
MRN 404590



IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Colley  
Morar, Gwaiior

**KUMAR GARG**  
ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3,Lashkar,  
Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**GOVERNMENT FUND**

**Receipts and Payment Account for the year ended 31st March 2020**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u>			By Salary & Allowences etc		118109324.00
(as on 01.04.2019 As per cash book)			By GPF Final Payment		8264810
Cash in Hand	0.00		By GPF Part Payment		8785000
Cash at Bank	0.00		By GIS Final Payment		695273
To Salary & Allowences etc		118109324.00	By unleave Incashment		5448775
To GPF Final Payment		8264810	By Atithi VidwanMandey		1925175
To GPF Part Payment		8785000	By Ex Grsiya Paymnet		50000
To GIS Final Payment		695273	By Arear		652291
To unleave Incashment		5448775	By Resurch Scholarship		450908
To Atithi VidwanMandey		1925175	By Medical Allownce		42616
To Ex Grsiya Paymnet		50000	By Travelling Allowance		170742.00
To Arear		652291	By Gaon Ki Beti		515000
To Resurch Scholarship		450908	By Pratibha Kiran Yojna		25000
To Medical Allownce		42616	By Career counselling		139986.00
To Travelling Allowance		170742.00	By Deposit to treasury		21044.00
To Gaon Ki Beti		515000	By Fund Transfer to RUSA		233127.00
To Pratibha Kiran Yojna		25000			
To Career counselling		139986.00	By <u>FVC Payment</u>		
To Fund Transfer to RUSA		233127.00	Electricity, Telephone,Wate	644799	
To <u>FVC Payment</u>			Sc-St Stationary	100714	
Electricity, Telephone,Wate	644799		Wages	74600	820113
Sc-St Stationary	100714		820113 By <u>Deduction as per contra</u>		
Wages	74600		GPF /DPF	13672681.00	
To <u>Recovery Of Books</u>			GIS	315700.00	
To <u>Misc Receipts</u>			Other Recovery	231261.00	
RTI Fees Received	128		House rent	12300.00	
Sale Raddi	2910	3038	Income Tax	21536442.00	
To <u>Deduction as per contra</u>			Proffetional Tax	157092.00	
GPF /DPF	13672681.00		National Pension Scheme	109721.00	
GIS	315700.00		National Pension Scheme S	109721.00	36144918.00
Other Recovery	231261.00				
House rent	12300.00		By <u>Closing Balance</u>		
Income Tax	21536442.00		(as on 31.03.2020 As per cash book)		
Proffetional Tax	157092.00		Cash in Hand	0.00	
National Pension Scheme	109721.00		Cash at Bank	0.00	0.00
National Pension Scheme S	109721.00	36144918.00	TOTAL		182494102.00
TOTAL		182494102.00			

*(Signature)*  
Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.

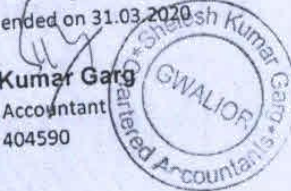
DATE: 10.02.2021  
PLACE: GWALIOR

**Shelesh Kumar Garg**  
Chartered Accountant  
MRN 404590

**PRINCIPAL**

Vijaya Raje Govt. Girls

P.G. College Morar, Gwalior



**PRINCIPAL**

Vijaya Raje Govt. Girls P.G. Colle,  
Morar, Gwalior

**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl.

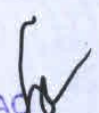
**SHELESH KUMAR GARG**  
ACCOUNTANTS

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3,Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

We have audited the Books of Accounts of EXAM FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2020 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Bank reconciliation statements not prepare by the agency however same has been not prepared by me due to bank statement not produce before us by the agency hence bank is subject to reconciliation.
- 03 Balance of Exam fund as per cash book as on 31-03-2015 are cash Rs.110/- & bank Rs.1037801/-, while balance as per audit report of the year 31.03.2015 are cash Rs.221915/- and bank Rs. 1038796/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are many mistakes found in cash book during the year of audit and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 05 Balance Sheet as referred to above and Income and Expenditure Account and Receipts and Payment Account annexed there to be as per vouchers explanations & details maintained & produce before us by the agency.
- 06 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.

  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior





have not physically verified the assets of the agency.  
depreciation has been provided by the agency on its fixed assets.

opinion and to the best of our information and according to the explanations given to us  
subject to comments given above, the said accounts give a true and fair view:-

- (A) In the case of Balance Sheet of the state of the above named agency's affairs as on 31-03-2020.
- (B) In the case of the Income & Expenditure Account of the Incomes & Expenditures of the above named agency for the year ending 31<sup>st</sup> March 2020.
- (C) In the case of Receipt & Payment Account for the year ended on that date.

Place: Gwalior  
Dated: 28.02.2021

UDIN: 21A04590AAAADZ7234

  
SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590  


  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

**SHELESH KUMAR GARG**  
ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)  
EXAM FUND**

**Balance Sheet as on 31.03.2020**

Liabilities	Amount	Amount	Assests	Amount	Amount
<b>Agency Fund</b>			<b>Fixed Assets</b>		22899.00
Opening Balance	2594939.00		Cooler		30450.00
Add : Surplus	760158.00	3355097.00	Computer & Printer		46000.00
			Fan		25086.00
			Inverter		33660.00
			Almerah		145374.00
			Table & Chair		174340.00
			Notic Board		75600.00
			Ac		219770.00
			Dulex		
			<b>Loans &amp; advance (Staff)</b>		
			As per last B/s	57248.00	
			Add:- Advance Given	111000.00	
			Less:- Advance adjusted	87000.00	81248.00
			<b>Closing Balance</b>		
			(as on 31.03.2020)		
			Cash in Hand	342741.00	
			Cash at Bank	2157929.00	2500670.00
					3355097.00
					0.00

  
Accountant

**PRINCIPAL**

Vijaya Raje Govt. Girls  
P. G. College, Morar, Gwalior

**REPORT**


We have Certified the above setforth and Balance sheet for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT  
MRN 404590



DATE : 28.02.2021  
PLACE: GWALIOR

UDIN: 21404590AAAADZ7234

  
**IQAB**  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior



**SHELESH KUMAR GARG**  
 CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
 Mahadik Sahab Ka Bada,  
 Jinsi Nala No.3,Lashkar,  
 Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**EXAM FUND**

**Income and Expenditure Account For the year ended on 31.03.2020**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Exam Remuneration	868658.00	By Parikha Sanchalan Sulk Received	1695919.00
To Repair & Maintaince of Computer & other	35905.00		
To <b>Exam Fees Refund</b>			
UPSC Fees	5254.00		
Govt Schince Collage	19364.00		
MLB Collage	6580.00	31198.00	
To Excess of Income over expenditure	760158.00		
			1695919.00
			0.00

*(Signature)*  
 Accountant

*(Signature)*  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls  
 P. G. College, Morar, Gwalior

**REPORT**

We have Certified the above setforth Income and Expenditure Account for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.02.2021  
 PLACE: GWALIOR

**SHELESH KUMAR GARG**  
 CHARTERED ACCOUNTANT  
 MRN 404590



**IQAC**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwl

*(Signature)*  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. College  
 Morar, Gwalior

**SH KUMAR GARG**  
ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3,Lashkar,  
Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**EXAM FUND**

**Receipts and Payment Account for the year ended 31st March 2020**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2019 As per last Audit Report)			By Exam Remuneration		868658.00
Cash In Hand	342741.00		By Repair & Maintaince of Computer & other		35905.00
Cash at Bank	1676941.00	2019682.00	By <u>Exam Fees Refund</u>		
To Parikha Sanchalan Sulk Received		1695919.00	UPSC Fees	5254.00	
			Govt Schlnce Collage	19364.00	
			MLB Collage	6580.00	31198.00
To Advance Adjustment/Refund (As per Annexure-2)		87000.00	By <u>Furniture Purchase</u>		
			Dulex	219770.00	
			Ceeling Fan	17700.00	
			Almirah	17700.00	255170.00
			By Advance given (As per Annexure-2)		111000.00
			By <u>Closing Balance</u>		
			Cash In Hand	342741.00	
			Cash at Bank	2157929.00	2500670.00
<b>TOTAL</b>		<b>3802601.00</b>	<b>TOTAL</b>		<b>3802601.00</b>


TOTAL

  
Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2020 as per Books of Accounts maintained,produced and explained before us.

DATE : 28.02.2021  
PLACE: GWALIOR

  
**PRINCIPAL**

Vijaya Raje Govt. Girls  
P. G. College, Morar, Gwalior


  
**Shelesh Kumar Garg**  
Chartered Accountant  
MRN 404590



  
**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

<b>VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)</b>				
<b>Statement Showing Reconciliation between cash book closing balance &amp; balance as per our audit report FY 19-20 Exam Fund</b>				
Particulars			Cash	Bank
<b>Closing Balance as per our Audited report as on 31.03.2020</b>			342741.00	2157929.00
<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>				
	As per cash book	As per Audit Report 14-15	Difference	
Cash in Hand	110.00	221915	-221805.00	-221805.00
Cash at Bank	1037801.00	1038796	-995.00	-995.00
(Reasons for the above difference are not provided to us.)				
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 15-16</b>				
10-Nov-15	Totalling mistake- debit side in bank column (actual total 1097567, total taken 1097367)			-200.00
10-Nov-15	Totalling mistake- excess total in credit side in cash column		20.00	
23-Nov-15	Totalling mistake-debit side in cash column		-30.00	
12-Jan-15	Totalling mistake-debit side in cash column		20.00	
31-May-15	Amount deposit in bank but not debited in bank column in cash book			-15240.00
27-Jan-16	Amount deposit in bank but not debited in bank column in cash book			-219210.00
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 16-17</b>				
30-Apr-16	Cash withdrawal from bank Rs. 128818 This amount credited in cash column in place of credited in bank column.		-128818.00	128818.00
6-Oct-16	Totalling mistake- excess total in credit side in cash column		20.00	
22-Nov-16	Amount deposit in bank but not debited in bank column in cash book			-83000.00
16-Mar-17	Amount deposit in bank but not debited in bank column in cash book			-4312.00
16-Mar-17	Totalling mistake- excess total in credit side in cash column		1628.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 17-18</b>				
8-May-17	Totalling mistake- excess payment in credit side in cash column		3160.00	
14-May-17	Totalling mistake- excess payment in credit side in cash column		960.00	
27-Oct-17	Totalling mistake- excess payment in credit side in cash column		1616.00	
22-Dec-17	Totalling mistake-debit side in cash column		-12960.00	
22-Dec-17	Amount deposit in bank but not credited in cash column in cash book		12960.00	
9-Feb-18	Totalling mistake- excess payment in credit side in cash column		488.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>				
5-Mar-19	Totalling mistake- excess payment in credit side in bank column			3.00
03.02.2020	Totalling mistake- excess payment in credit side in bank column			1.00
<b>Total</b>			0.00	1963794.00
Closing Balance as per cash book as on 31-03-2020			0.00	1963794.00
Differences			0.00	0.00

  
**IQAC**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwl

  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls P.G. College  
 Morar, Gwalior

VIJAYRAJE GOVT. GIRLS P.G. COLLEGE, MORAR GWALIOR (MP)  
EXAM FUND


Bank Reconciliation Statement as on 31-03-2020


Particular	Amount																																																																				
Closing Balance as per cash book as on 31-03-2020	1963794.00																																																																				
Add:- Opening balance difference between cash book & bank Statement as on 01-04-2018	-251779.00																																																																				
Add:- Amount credited in cash book but not debited in bank Statement																																																																					
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 25%;">Ch. No.</th> <th style="width: 60%;">Amount</th> </tr> </thead> <tbody> <tr> <td>5/7/2018</td> <td>009764</td> <td style="text-align: right;">4500.00</td> </tr> <tr> <td>5/7/2018</td> <td>009770</td> <td style="text-align: right;">106691.00</td> </tr> <tr> <td>5/14/2018</td> <td>009798</td> <td style="text-align: right;">6174.00</td> </tr> <tr> <td>5/3/2019</td> <td>20152</td> <td style="text-align: right;">450.00</td> </tr> <tr> <td>3/31/2019</td> <td>20182</td> <td style="text-align: right;">27659.00</td> </tr> </tbody> </table>	Date	Ch. No.	Amount	5/7/2018	009764	4500.00	5/7/2018	009770	106691.00	5/14/2018	009798	6174.00	5/3/2019	20152	450.00	3/31/2019	20182	27659.00	145474.00																																																		
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PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

8/9/2018			21000.00	
8/10/2018			8090.00	
8/10/2018			11280.00	
8/13/2018			14420.00	
8/14/2018			76530.00	
8/16/2018			71560.00	
8/20/2018			120100.00	
8/21/2018			12560.00	
8/23/2018			13440.00	
8/24/2018			5370.00	
8/27/2018			46670.00	
8/29/2018			10440.00	
8/30/2018			3380.00	
8/31/2018			8850.00	
9/10/2018			215.00	
9/11/2018			645.00	
9/12/2018			9890.00	
9/14/2018			8385.00	
9/17/2018			5590.00	
2019-20	fees	8382296		
2019-20	entred in c b	1111675	7270621.00	15097801.00
Less:- Amount debited in cash book but not credited in bank statement				
5/7/2018			2256.00	
5/7/2018			13724.00	
5/7/2018			940.00	-16920.00
Less:- Amount debited in bank statement but not credited in cash book				
5/21/2018	Bank Charge		236.00	
3/5/2019	Bank Charge		472.00	
28/06/2019	Bank Charge		118.00	
11/20/2019	transfer		5186720.00	
11/20/2019	transfer		1587600.00	-6775146.00
Less:-	Totalling mistake- excess payment in credit side in bank column			-3.00
Less:-	Totalling mistake- excess payment in credit side in bank column			-1.00
				10163220.00
Closing Balance as per bank statement (A/c no.3672875104) as on 31-03-2020				10163220.00
Difference				0.00

  
**IOAC**  
**CO-ORDINATOR**  
 Vijaya Rajee Govt Girls PG College  
 Morar-Gwl

  
**PRINCIPAL**  
 Vijaya Rajee Govt. Girls P. G. College  
 Morar, Gwalior

Advances (Staff) Exam fund FY 2019-20

	Opening Balance 01.04.2019	Add During the year	Repayment / Adjustment during the year	Closing Balance
Smt. Anita Triwari	0.00	0.00	0.00	0.00
Smt. Arpana Sharma	0.00	0.00	0.00	0.00
Shri. Dheeraj Mishra	15500.00	0.00	0.00	15500.00
Shri G D Vyas	-5690.00	0.00	0.00	-5690.00
Shri K S Sharma	0.00	0.00	0.00	0.00
Shri K C Gupta	-86460.00	0.00	0.00	-86460.00
Shri R N Khandelwal	103980.00	0.00	0.00	103980.00
Shri S K Shrivastava	11468.00	0.00	0.00	11468.00
Shri Sanjeev Bhandari	112280.00	81000.00	87000.00	106280.00
Smt. Beena Gupta	-30330.00	0.00	0.00	-30330.00
Shri Mahesh Likhari	1000.00	0.00	0.00	1000.00
Smt. Manju Koshik	-25000.00	0.00	0.00	-25000.00
Smt. Uma Singh	16500.00	0.00	0.00	16500.00
Shri H R Chapariya	0.00	0.00	0.00	0.00
Shri Kamal Singh Dohare	0.00	0.00	0.00	0.00
Other	-56000.00	0.00	0.00	-56000.00
Shri Charanjeet Mehta	0.00	0.00	0.00	0.00
Shri Manoj Kumar Panch	0.00	0.00	0.00	0.00
Raju Batham	0.00	0.00	0.00	0.00
Smt Reeta Singh	0.00	30000.00	0.00	30000.00
<b>TOTAL</b>	<b>57248.00</b>	<b>111000.00</b>	<b>87000.00</b>	<b>81248.00</b>



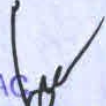
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl



PRINCIPAL  
Vijaya Raje Govt. Girls P.G. College  
Morar, Gwalior

AUDITOR'S REPORT

We have audited the Books of Accounts of AF FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2020 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Bank is subject to reconciliation.
- 03 Balance of AF fund as per cash book as on 31-03-2015 are cash Rs.2806/- , bank Rs.164020/- and Treasury Rs. 2795886/-, while balance as per audit report of the year 31.03.2015 are cash Rs.6937/- , bank Rs. 154011/- and Treasury Rs.2775936/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are many mistakes found in cash book during the last year of audit and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 05 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 06 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 08 We have not physically verified the assets of the agency.

  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

in our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-

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

Place: Gwalior  
Dated: 28.02.2021

UDIN: 21404590 AAAADV4967

SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590



IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls P.G. College  
Morar-Gwl

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Colle  
Morar. Gwalior



**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**AF (ACTIVITY FUND)**

Pawan Vihar Colony,  
 Mahadik Sahab Ka Bada,  
 Jinsi Nala No.3, Lashkar,  
 GWALIOR- Mob.94253-41583

**Receipts and Payment Account for the year ended 31st March 2020**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
<u>Opening Balance</u>			By News Paper Exp.		12536.00
as on 01.04.2019 as per previous audit report)			By Stationary & Photocopy Exp.		7176.00
Cash in Hand	(14926.00)		By Fees Remitted to Jiwaji University		400608.00
Treasury	3432392.00		By Repair & Maintaince of Computer & other Exp.		253768.00
FDR	1699238.00		By Annual Function & National Day & other Exp.		210637.00
Cash at Bank	<u>885354.00</u>	6002058.00	By Honorarium Exp.		197101.00
			By Sports exp.		371839.00
<b>To Fee Transferred from Joint A/c</b>			By Student Union Exp.		11128.00
CBI 3551896744		2169960.00	By Misc. Exp		30242.00
(5564 Student *390/- Per Student)			By Postage Exp.		3000.00
			By Audit & legal exp.		49640.00
			By Repair & Maintaince of musical strument		50500.00
<b>To Advance adjusted/Refund</b>		305000.00	By <b>Fixed Assets Purchase</b>		
(As per Annexure-2)			Gym Equipment	100000.00	
			Furniture	<u>344914.00</u>	444914.00
			By <b>Advance given</b>		298500.00
			(As per Annexure-2)		
			By <b>Closing Balance</b>		
			Cash in Hand	(14926.00)	
			Treasury	3432392.00	
			FDR	1737126.00	
			Cash at Bank	<u>980837.00</u>	6135429.00
<b>TOTAL</b>		<u><u>8477018.00</u></u>	<b>TOTAL</b>		<u><u>8477018.00</u></u>

*(Signature)*  
 Accountant

*(Signature)*  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls  
 P. G. College, Morar, Gwalior

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2020 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.02.2021  
 PLACE: GWALIOR

**Shelesh Kumar Garg**  
 Chartered Accountant  
 MRN 404590



*(Signature)*  
**IQAC**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwl

*(Signature)*  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. College  
 Morar, Gwalior

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**

**Reconciliation between cash book closing balance & balance as per our audit report AF FY 2019-20**

Particulars				Cash	Bank	Treasury
Closing Balance as per our Audited report 31-03-2020				-14926.00	980837.00	3432392.00
<b>Reconciliation between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>						
	As per cash book	As per Audit Report 1	Difference			
Cash in Hand	2806.00	6937.00	-4131.00	-4131.00		
Treasury	2795886.00	2775936.00	19950.00			19950.00
Cash at Bank	164020.00	154011.00	10009.00		10009.00	
Reasons for the above difference are not provided to us.)						
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 15-16</b>						
15-Apr-15	Amount withdrawal from bank Rs.125000/- debited in bank column instead of crediting in bank column.				250000.00	
15-Aug-15	Mistake in B/f of opening cash balance by Rs. 59262/-.			-59262.00		
22-Aug-15	Mistake in B/f of opening cash balance by Rs. 41412/-.			-41412.00		
31-Aug-15	Totalling mistake- excess cash deposit in bank by Rs. 97424/- (Rs.195226-Rs. 292650/-)			97424.00		
17-Sep-15	Totalling mistake -Expences not included in cash balance.			714.00		
28-Jan-16	Totalling mistake-excess payment by Rs. 1270/- cash			1270.00		
15-Feb-16	Totalling mistake-Excess payment by Rs. 1100/- cash			1100.00		
25-Feb-16	Totalling mistake-Excess payment by Rs. 776/- cash			776.00		
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 16-17</b>						
29-Apr-16	Totalling Mistake- excess payment by Rs.732/- in cash column.			732.00		
29-Apr-16	Totalling Mistake- excess payment by Rs.20/- in bank column.				20.00	
16-May-16	Totalling Mistake- excess payment by Rs.4462/- in bank column.				4462.00	
31-May-16	Totalling Mistake- excess payment by Rs.76498/- in bank column.				76498.00	
19-Jul-16	Mistake in C/f of bank balance by Rs. 10000/-.				-10000.00	
21-Jul-16	Totalling Mistake- excess payment by Rs.1717/- in cash column.			1717.00		
26-Aug-16	Mistake in totalling of treasury balance by Rs.20/-				-50000.00	
26-Aug-16	Mistake in totalling of bank balance by Rs.50000/-					
6-Oct-16	Totalling Mistake- excess payment by Rs.1294/- in cash column.			1294.00		
15-Nov-16	Totalling Mistake- excess payment by Rs.528/- in cash column,			528.00		
17-Nov-16	Totalling Mistake- excess payment by Rs.29164/- in bank column.				29164.00	
17-Nov-16	Totalling Mistake- excess payment by Rs.921/- in cash column.			921.00		
31-Dec-16	Totalling Mistake- excess payment by Rs.1377/- in bank column.				1377.00	
24-Jan-17	Mistake in B/f of opening bank balance by Rs. 800/-.				800.00	
16-Mar-17	Cash deposit in bank amount Rs. 256/- not debited in bank column in cash book				-256.00	
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 17-18</b>						
9-May-17	Mistake in B/f of opening balance in cash column.				1793	
	Actual balance should be B/f Rs. -1436, but balance B/f Rs. 357.					
20-Jul-17	There Should be a credit balance of 42414 instead of debit balance of 119506 but this mistake has been rectified as on 06-09-2017.					
24-Aug-17	Totalling mistake-excess payment in cash column by Rs. 300/-			300		
26-Oct-17	Totalling mistake-excess payment in cash column by Rs. 1981/-			1981		
9-Jan-18	Totalling mistake-excess payment in cash column by Rs. 16/-			16		
28-Feb-18	Totalling mistake-excess payment in cash column by Rs. 6015/-			6015		
31-Mar-18	Totalling mistake-excess payment in cash column by Rs. 3015/-			3150		
28-Jul-17	Amount deposit in bank but not debited in bank column in cash book				-685.00	
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 19-20</b>						
LESS	CASH BOOK PAGE 30					21
ADD	CASH BOOK PAGE 32					-9
LESS	CASH BOOK PAGE 47					30768
<b>Total</b>				0.00	1323006.00	3452322.00
Closing Balance as per cash book as on 31-03-2020				0.00	1323006.00	3452322.00
Differences				0.00	0.00	0.00

**IQAC**  
**CO-ORDINATOR**  
Vijaya Rajee Govt Girls PG College  
Morar-Gwl



**PRINCIPAL**  
Vijaya Rajee Govt. Girls P. G. College  
Morar, Gwalior

02 : Advances (Staff) AF fund FY 19-20

Particulars	Add During the year	Repayment / Adjustment during the year
Smt. Alma Tiwari	20000.00	0.00
Smt. Arpana Sharma	15000.00	20000.00
Shri Neeraj Goyal	195000.00	190000.00
Smt. Deepa Verma	0.00	40000.00
Shri Sanjeev Bhandari	10000.00	0.00
Shri Rajeev Singh Chauhan	1500.00	3000.00
Shri Raju Bhatham	0.00	10000.00
Smt. Veena Gupta	22000.00	22000.00
Shri V D Manik	20000.00	20000.00
AASHA DEVI TOMAR	15000.00	0.00
VIMALKANT SHRIVASTAV	298500.00	305000.00
<b>TOTAL</b>		



IQAC  
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Vijaya Raje Govt Girls PG College  
Morar-Gwl

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Collegy  
Morar. Gwalior

# Audit Report

## 2020-21

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANTS

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3,Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

We have audited the Books of Accounts of STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2021 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 There are some mistakes found in cash book during the year of audit and earlier years and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 03 The Balance sheet, Income & Expenditure and Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 04 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05 We have not physically verified the assets of the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-

- (A) In the case of Receipt & Payment Account for the year ended on that date.
- (B) In the case of Income & Expenditure Account for the year ended on that date,
- (C) In the case of Balance Sheet, of the state of affairs on that date

Place: Gwalior  
Dated: 15.01.2022

  
SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590

  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

SHELESH KUMAR GARG

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
GWALIOR- Mob.94253-41583

VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR  
STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND

Receipts and Payment Account for the year ended 31st March 2021

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2020 as per last Audit Report)			By Telephone, Internet & Webside Exp.		20289.00
Cash in Hand	(6733.00)		By Online Study		11800.00
Treasury	0.00		By Yearly membership Fess Infoarmation		5900.00
Cash at Bank	9049024.00	9042291.00	By Practical Exp.		202915.00
			By Misc Exp.		37568.00
			By Law Charge & Fee		29750.00
			By Printing Exp.		324618.00
To <u>Amount/Fund Received During the year</u>			By Affiliation Fee & Exp.		576550.00
Sanetry nepkin sale	530.00	346030.00	By Books, Stationary & Photocopy Exp.		20519.00
Affiliation Fess	345500.00	1760701.00	By Repair & Maintaince of Computer & other		101014.00
To Student Fees Received		209950.00	By Honorarium to Computer operater & other		4150902.00
To <u>Advance Adjusted/Refund</u> (As per Annexure-2)			By <u>Fixed Assets Purchase</u>		
			Almera, Table & Chair	131263.00	
			Electric Mover Machien	33577.00	164840.00
			By <u>Advance given</u>		
			World Bank Pariyojna		102370.00
			By <u>Advance given</u> (As per Annexure-2)		72370.00
			By <u>Closing Balance</u>		
			Cash in Hand	(6733.00)	
			Treasury	0	
			Cash at Bank	5544300.00	5537567.00
TOTAL		<u>11358972.00</u>	TOTAL		<u>11358972.00</u>

Accountant

REPORT

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2021 as per Books of Accounts maintained, produced and explained before us.

DATE : 15.01.2022  
PLACE: GWALIOR


SHELESH KUMAR GARG  
CHARTERED ACCOUNTANT  
MRN 404590

IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND**  
**Income and Expenditure Account For the year ended on 31.03.2021**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Telephone, Internet & Webside Exp.	20289.00	By <u>Amount/Fund Received During the year</u>	
To Online Study	11800.00	Sanetry nepkin sale	530.00
To Yearly membership Fess infoarmation	5900.00	Affiliation Fess	345500.00
To Practical Exp.	202915.00	By Student Fees Received	1760701.00
To Misc Exp.	37568.00		
To Law Charge & Fee	29750.00	By Excess of Expenditure over income	3375094.00
To Printing Exp.	324618.00		
To Affiliation Fee & Exp.	576550.00		
To Books, Stationary & Photocopy Exp.	20519.00		
To Repair & Maintaince of Computer & other	101014.00		
To Honorarium to Computer operater & other	4150902.00		
	<u>5481825.00</u>		<u>5481825.00</u>
			0.00

Accountant 


**REPORT**

We have Certified the above setforth Income and Expenditure Account for the year ended on 31.03.2021 as per Books of Accounts maintained, produced and explained before us.

DATE : 15.01.2022  
PLACE: GWALIOR

  
**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT  
MRN 404590



  
**IQAC**  
**CO-ORDINATOR**  
Vijaya Rajee Govt Girls PG College  
Morar-Gwl

  
**PRINCIPAL**  
Vijaya Rajee Govt. Girls P. G. Collee  
Morar. Gwalior

**SHELESH KUMAR GARG**  
 CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
 Mahadik Sahab Ka Bada,  
 Jinsi Nala No.3,Lashkar,  
 Gwalior-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND**

**Balance Sheet as on 31.03.2021**

Liabilities	Amount	Amount	Assests	Amount	Amount
<b>Agency Fund</b>			<b>Fixed Assets</b>		
Opening Balance	45271745.00		As Per Last B/s	35927792.00	
Less : Defeciency	<u>3375094.00</u>	41896651.00	Add:- Purchase During the year	<u>164840.00</u>	36092632.00
			<b>Loans &amp; advance (Staff)</b>		
			As per last B/s	301662.00	
			Add:- Advance Given	72370.00	
			Less:- Advance adjusted	<u>209950.00</u>	164082.00
			<b>Loans &amp; advance</b>		
			World Bank Pariyojna		102370.00
			<b>Closing Balance</b>		
			(as on 31.03.2021)		
			Cash in Hand	(6733.00)	
			Cash at Bank	<u>5544300.00</u>	5537567.00
		<u>41896651.00</u>			<u>41896651.00</u>
					0.00

Accountant

**REPORT**

We have Certified the above setforth and Balance sheet for the year ended on 31.03.2021 as per Books of Accounts maintained, produced and explained before us.

DATE : 15.01.2022  
 PLACE: GWALIOR

**SHELESH KUMAR GARG**  
 CHARTERED ACCOUNTANT  
 MRN 404590



*[Handwritten Signature]*  
 PRINCIPAL  
 Vijaya Raje Govt. Girls  
 P. G. College, Morar, Gwalior

**IQAC**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwl

*[Handwritten Signature]*  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. College  
 Morar, Gwalior



**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2020-21**

**Statement Showing Reconciliation between cash book closing balance & balance as per our audit report as on 31.03.2021**

Particular				Cash	Bank
Balance as per our Audited report 31-03-2020				-6733.00	5544300.00
<b>Difference between balance of Audit Report for the FY 2017-18 &amp; cash book balance on 31-03-2018</b>					
	As per cash book	As per Audit Report 17-18	Difference		
Cash in Hand	0.00	0.00	0.00	0.00	
Treasury	0.00	0.00	0.00		-2451618.00
Cash at Bank	4521410.00	6973028.00	-2451618.00		
(Reasons for the above difference are not provided to us.)					
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>					
21-May-18 Totalling Mistake- (excess payment in Cash column)				6733.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 19-20</b>					
add cash book page 68					6066.00
add cash book page 74					20.00
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 20-21</b>					
add cash book page 76					40000.00
<b>Total</b>				0.00	3138768.00
Closing Balance as per cash book as on 31-03-2021				0.00	3138768.00
Differences				0.00	0.00




IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Coll.  
Morar. Gwalior

Figure-02 : Advances (Staff) Janbhagidari fund FY 2020-21

Particulars	Add During the year	Repayment / Adjustment during the year
Dr. Renu S Nayar	17370.00	18720.00
Shri Bhagwan Das Manik	50000.00	50000.00
Dr S K Shrivastav	0.00	4230.00
Dr. Bhagwanti	0.00	50000.00
shri Raju Batham	0.00	10000.00
Shri Vimal Kant Shrivastava	5000.00	17000.00
Smt. Arpana Sharma	0.00	60000.00
Smt. Reeta Singh	72370.00	209950.00
<b>TOTAL</b>		



  
**IQAC**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwl


  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. College  
 Morar, Gwalior

**VIJAYA RAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2020-21**  
Fixed Assets

Name of Fixed Assets	Balance as on 01/04/2020	Addition during the year	Balance as on 31/03/2021
1 Air Conditioner	508443.00	0.00	508443.00
2 Almira	315472.00	131263.00	446735.00
3 Autometic sanitary Napkin Vending Machine	45909.00	0.00	45909.00
4 Attendance Machine	19693.00	0.00	19693.00
5 Battery	358854.00	0.00	358854.00
6 Black Board	71222.00	0.00	71222.00
7 Book Self	80936.00	0.00	80936.00
8 Books & Periodicals	1320603.00	0.00	1320603.00
9 Building (State Govt. Share)	180000.00	0.00	180000.00
10 CCTV Camera	199100.00	0.00	199100.00
11 Cement Benchs	6750.00	0.00	6750.00
12 Channel Gate Purchased	20160.00	0.00	20160.00
13 Computers	1667363.00	0.00	1667363.00
14 Computer Webside	25599.00	0.00	25599.00
15 Construction Exp.	21352773.00	0.00	21352773.00
16 Cooler	21676.00	0.00	21676.00
17 Cycle Stand	31000.00	0.00	31000.00
18 Digital Display Board	40988.00	0.00	40988.00
19 Electricity Fitting	89217.00	0.00	89217.00
20 Refridgerator	25837.00	0.00	25837.00
21 Equipment (Drawing)	240631.00	0.00	240631.00
22 Equipment (Electronics)	61479.00	0.00	61479.00
23 Equipment (Physics)	26213.00	0.00	26213.00
24 Equipment (Geography)	64968.00	0.00	64968.00
25 Fan Purchased	6600.00	0.00	6600.00
26 fax Machine	64445.00	0.00	64445.00
27 Fire Fighting Equipment	3616793.00	0.00	3616793.00
28 Furniture & Fixture	610451.00	0.00	610451.00
29 Instrument(Biotech)	65063.00	0.00	65063.00
30 Instrument(Botany)	297376.00	0.00	297376.00
31 Instrument(Chemistry)	41795.00	0.00	41795.00
32 Instrument(Physics)	24000.00	0.00	24000.00
33 Instrument(Sangeet)	239159.00	0.00	239159.00
34 Instrument(Zoology)	122000.00	0.00	122000.00
35 Inverter	26250.00	0.00	26250.00
36 Iron Bench	812548.00	0.00	812548.00
37 Lab Equipment	190000.00	0.00	190000.00
38 Lab Furniture	3350.00	0.00	3350.00
39 Music Instruction	7168.00	0.00	7168.00
40 Microwave	13102.00	0.00	13102.00
41 PII Meter Purchase	8786.00	0.00	8786.00
42 Projector	108450.00	0.00	108450.00
43 Pratibha Manch			

IQAC  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl.

PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior



		138856.00	0.00	138856.00
	er	60827.00	0.00	60827.00
	aswati Vatica	709831.00	0.00	709831.00
	Scientific Equipment	16265.00	0.00	16265.00
	Stablizer	174675.00	0.00	174675.00
	Steel Ralling	44352.00	0.00	44352.00
	Steel Furniture	190520.00	0.00	190520.00
30	Storewell	465754.00	0.00	465754.00
51	Table & Chair	28458.00	0.00	28458.00
52	Typewriter	131890.00	0.00	131890.00
53	UPS	14989.00	0.00	14989.00
54	Vacuum Cleaner	448835.00	0.00	448835.00
55	Water Cooler	129391.00	0.00	129391.00
56	Tin Shade (Sports Room)	135588.00	0.00	135588.00
57	Water Filter	0.00	33577.00	33577.00
58	Electric Mover Machien	17806.00	0.00	17806.00
59	Fridge			
		35927792.00	164840.00	36092632.00

IQAC  
 CO-ORDINATOR  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwl



PRINCIPAL  
 Vijaya Raje Govt. Girls P. G. College  
 Morar, Gwalior

**VIJAYRAJE GOVT. GIRLS P.G. COLLEGE, MORAR GWALIOR (MP)**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND**  
 Bank Reconciliation Statement as on 31-03-2021

Particular		Amount
Opening Balance as per cash book as on 31-03-2021		3138768
Less:- Opening balance difference between cash book & bank Statement as on 01-04-2018		3371327
Add:- Amount credited in cash book but not debited in bank		
Date      Ch. No.	Amount	
5/7/2018 009790	33024	
5/7/2018 009791	12000	
5/7/2018 009792	4000	
15/4/2019	450	
16.02.2021	8750	58224
Add:- Cheque credited in bank but not entered in cash book		
Date      Ch. No.	Amount	
14/11/2019      624140	940	
28.03.2021	4500	5440
Less:- Amount debited in cash book but not credited in bank statement		
5/7/2018 Canteen fee	16000	-16000
Less:- Amount debited in bank statement but not credited in cash book		
Date      Ch. No.	Amount	
5/3/2018 Bank Charge	472	
6/19/2018 Bank Charge	118	
8/8/2018 Bank Charge	472	
2/6/2019 Bank Charge	3	
2/21/2019 Bank Charge	6	
3/12/2019 Bank Charge	118	
3/29/2019 Bank Charge	354	
3/7/2019 Bank Charge	236	
8/8/2019 Bank Charge	3	
7/9/2019 Bank Charge	472	
12/2/2020 Bank Charge	3	
15/2/2020 Bank Charge	354	
02.05.2020 Bank Charge	472	
16.02.2021 Bank Charge	354	
26.03.2021 Bank Charge	472	-3909
16.02.2021 student fees not credited by bank		-1760701
Less:- cheque cleared from bank but not entered in cash book		
Date      Ch. No.	Amount	
5/25/2018 Ramkumar singh	13409      2596	
5/18/2018 Matacharan Sharma	13410      4144	-6740
Less:- Cheque difference in bank and cash book		
Date      Ch. No.      C.Book      Bank		
28/2/2020      21373      19270	19290      20	-20
Less Cash book Balancing Mistake		
Page 68	6066	-6066
page 76	40000	-40000
Closing Balance as per bank statement (A/c no.3664172939) as on 31-03-2021		4740323
		4740323

**IQAC**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwl

**PRINCIPAL**  
 Vijaya Raje Govt. Girls P.G. College  
 Morar-Gwalior

*(Circular Stamp: Shri. K. Kumar Gwalior, Chartered Accountants)*

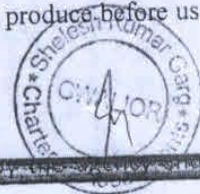
**SH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3,Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

We have audited the Books of Accounts of ED FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2021 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Balance of ED fund as per cash book as on 31-03-2015 are cash Rs.4578/- , bank Rs.1253689/- and Treasury Rs. 14225289/-, while balance as per audit report of the year 31.03.2015 are cash Rs.204348/- , bank Rs. 1516286/- and Treasury Rs.14303199/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 03 There are some mistakes found in cash book during the year of audit and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 04 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 05 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 06 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 07 We have not physically verified the assets of the agency.
- 08 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.



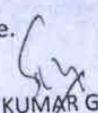
**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

Opinion and to the best of our information and according to the explanations given to us  
subject to comments given above, the said accounts give a true and fair view:-

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

Place: Gwalior  
Dated: 15.01.2022

  
SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590



  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Colle.  
Morar. Gwalior

**SHELESH KUMAR GARG**  
ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
GWALIOR- Mob, 94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR  
ED FUND**

**Receipts and Payment Account for the year ended 31st March 2021**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2020 as per last Audit Report)			By Telephone, Internet & Webside Exp.		22609.00
Cash in Hand	230935		By Leagel exp.		23140.00
Treasury	16999313		By Nursing & other Exam Exp.		134341.00
Cash at Bank	2068600	19298848.00	By Misc Exp.		55409.00
To Fees Amount received from pay you money account.		3816662.00	By Swami Vivekanand cerier margdarshan		94382.00
To Amt Receive from koshalay for Electricity bill		787558.00	By Books, Stationary & Photocopy Exp.		182057.00
To Upsc Exam Fess receipts from Collector		88000.00	By Repair & Maintaince of Computer & other		143079.00
To Misc.Receipts		13500.00	By Building Repait & maintenance		653064.00
To Advance Adjusted/Refund (As per Annexure-2)		300609.00	By Carona Vierus protection materail		22835.00
			By Carear Counslng		35000.00
			By Student fees refund		208885.00
			By Study Materail		22089.00
			By Electricity Bill		95420.00
			By Remedial Fund UGC Bhopal		9377.00
			By Honorarium to Computer operater & Govt Calendar & diery		688238.00
			By <u>Fess Paid to Jiwaji Univercity</u>		15510.00
			Student Union Fess	12598.00	
			Student walfaire Fund	188970.00	201568.00
			By Advance given (As per Annexure-2)		471953.00
			By <u>Closing Balance</u>		
			Cash in Hand	230935.00	
			Treasury	16999313.00	
			Cash at Bank	3995973.00	21226221.00
TOTAL		<u>24305177.00</u>	TOTAL		<u>24305177.00</u>

TOTAL

Accountant


**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2021 as per Books of Accounts maintained, produced and explained before us.

DATE :15.01.2022  
PLACE: GWALIOR

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT  
MRN 404590

*[Handwritten Signature]*  
Principal  
Vijaya Raje Govt. Girls  
P. G. College, Morar, Gwalior



*[Handwritten Signature]*  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl.

*[Handwritten Signature]*  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior



**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- ED 2020-21**

**Statement Showing Reconciliation between cash book closing balance & balance as per our audit report as on 31.03.2021 (ED)**

Particulars				Cash	Bank	Treasury
<b>Balance as per our Audited report (31-03-2021)</b>				230935.00	3995973.00	16999313.00
<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>						
	As per cash book	As per Audit Report 14-15	Difference			
Cash in Hand	4578.00	204348.00	-199770.00	-199770.00		
Treasury	14225289.00	14303199.00	-77910.00			-77910.00
Cash at Bank	1253689.00	1516286.00	-262597.00		-262597.00	
(Reasons for the above difference are not provided to us.)						
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 15-16</b>						
29-Jul-15	fee received from DSC not included in total in cash column			-11408.00		
31-Aug-15	Contra Entry- Amount credited by excess Rs. 14164/-			14164.00		
16-Sep-15	fee received from DSC not included in total in cash column			-13920.00		
21-Sep-15	Totalling Mistake- (excess payment)			-270.00		
23-Sep-15	Totalling Mistake- (excess payment)			2520.00		
30-Sep-15	Totalling Mistake- debit side bank column actual 1075414 taken 1075441				27.00	
28-Oct-15	Totalling Mistake cash column actual bal 11055 bal taken 11025			-30.00		
20-Nov-15	fee received from DSC not included in total in cash column			-160.00		
30-Dec-15	fee received from DSC not included in total in cash column			-440.00		
23-Jan-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016)Rs.230/-					
3-Mar-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016)Rs. 1706/-					
11-Mar-16	Totalling Mistake- (excess payment cash column)			700.00		
29-Mar-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016)Rs. 645/-					
14-May-15	Amount Withdrawal From bank not debited in cash column			-61450.00		
14-May-15	Amount Withdrawal From bank not debited in cash column			-32850.00		
23-Jul-15	Amount deposit in bank dr in bank column but not credit in cash			24300.00		
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 16-17</b>						
4-May-16	Totalling Mistake- (excess payment in bank column) Rs. 7323/- Adjusted on 01-12-2016				8290.00	
21-Apr-16	Totalling Mistake- (excess payment in bank column)			892.00		
21-Apr-16	Totalling Mistake- (excess payment in cash column)					
22-Apr-16	Totalling Mistake- (excess payment in cash column) Rs. 1228/- Adjusted on 01-12-2016				3506.00	
22-Apr-16	Totalling Mistake- (excess payment in bank column)				40745.00	
6-May-16	Totalling Mistake- (excess payment in bank column)				2820.00	
25-May-16	Totalling Mistake- (excess payment in bank column)					
25-May-16	Totalling Mistake- (excess payment in cash column)Rs. 1398/- Adjusted on 01-12-2016				8000.00	
28-May-16	Totalling Mistake- (excess payment in bank column)			900.00		
28-May-16	Totalling Mistake- (excess payment in cash column)				1500.00	
28-Sep-16	Totalling Mistake- (excess payment in bank column)			612.00		
27-Dec-16	Totalling Mistake- (excess payment in cash column)			43513.00		
2-Aug-16	fee deposit in bank but not credited in cash column					
21-Mar-17	Amount deposit in bank but not debited in bank column in cash book				-47.00	
4-Jun-16	Amount received from pd but credited in treasury column in cash book which is wrong					-250000.00
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 17-18</b>						
28-Apr-17	Totalling Mistake- (excess payment in cash column)			1256.00		
28-Apr-17	Mistake in C/f of cash balance			1256.00		
23-Aug-17	Totalling Mistake- (excess payment in cash column)			40.00		
27-Oct-17	Totalling Mistake- (excess payment in cash column)			6395.00		
25-Nov-17	Mistake in C/f of cash balance			-86.00		
28-Nov-17	Mistake in C/f of cash balance			-6604.00		
9-Jan-18	Totalling Mistake- (excess payment in cash column)			10.00		
11-Jan-18	Totalling Mistake- (excess payment in cash column)			1042.00		

**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar Gwalior



**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

once adjustment balance amount refund through cheque Rs.3900/-  
 debit entry made in cash column but debit entry not made in bank column  
 amount deposit in bank but not debited in bank column in cash book

		-3900.00	
		-310.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>			
18	Totalling Mistake- (excess payment in Bank column)	-36000.00	
		-6.00	
19	Totalling Mistake- (excess payment in Bank column)	1000.00	
19	Totalling Mistake- (Less payment in Bank column)		
18	Totalling Mistake- (Excess payment in Cash column)	-1547.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 19-20</b>			
	add cash book page 239	4780.00	
	less cash bokk page 259	-270.00	
	less cash bokk page 267	-20.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 20-21</b>			
	lesscash book page 8	-25000.00	
	less cash book page 16	-4500.00	
	add cash book page 19	3448.00	
	lesscash book page 31	-2295.00	
	<b>Total</b>	0.00	3735144.00
		0.00	16671403.00
	Closing Balance as per cash book as on 31-03-2021	0.00	0.00
	Differences		0.00



**IQAC**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Girls PG College  
 Morar-Gwl

**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. College  
 Morar, Gwalior

Annexure-02 : Advances (Staff) ED fund FY 2019-20

Particulars	Add During the year	Repayment / Adjustment during the year
Shri H R Chapariya	9953.00	37653.00
Shri R N Khandelwal	109000.00	0.00
Matacharan Sharma	50000.00	0.00
Shri Sanjeev Bhandari	88000.00	99456.00
Renu S Navar	30000.00	35000.00
Dr Veena Gupta	40000.00	40000.00
Smt. Reeta Singh	25000.00	35000.00
Dr Mosmo Singh	57000.00	0.00
Bhagwati Acharya	0.00	6000.00
Dr Pawan Bharoliya	20000.00	10000.00
Dr Arpna	0.00	2500.00
Rajkumar Barkhade	0.00	2000.00
Dr Manju Singh	0.00	25000.00
Raju Batham	43000.00	8000.00
<b>TOTAL</b>	<b>471953.00</b>	<b>300609.00</b>



  
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 Morar-Gwl

  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. College  
 Morar, Gwalior

**SH KUMAR GARG**  
 ED ACCOUNTANT

Pawan Vihar Colony,  
 Mahadik Sahab Ka Bada,  
 Jinsi Nala No.3, Lashkar,  
 GWALIOR- Mob.94253-41583

**ED AF AND UGS FUND BANK RECONCILIATION STATEMENT AS ON 31.03.2021**

	01.04.2020	31.3.2021
CASH BOOK BALANCE	1836118	3735144
BALANCE AS PER ED CASH BOOK	1323006	618216
BALANCE AS PER AF CASH BOOK	85553	26440
BALANCE AS PER UGC CASH BOOK	<u>3244677</u>	<u>4379800</u>

LESS BALANCE AS PER BANK AND CASH BOOK 01.04.2020

CASH BOOK	BANK		244157.27
3244677		3000519.73	

CASH BOOK BALANCE MISTAKE

LESS	A F CASH BOOK PAGE 63	-23989.00	
LESS	A F CASH BOOK PAGE 74	-40.00	
ADD	ED CASH BOOK PAGE 8	25000.00	
ADD	ED CASH BOOK PAGE 16	4500.00	
LESS	ED CASH BOOK PAGE 19	-3448.00	
ADD	ED CASH BOOK PAGE 31	<u>2295.00</u>	4318.00

LESS :BANK CHARGES NOT ENTRED IN CASH BOOK

02.05.2020	472.00	
17.07.2020	354.00	
28.09.2020	472.00	
11.02.2021	5.90	
10.02.2021	696.20	
11.02.2021	165.20	
12.02.2021	224.20	
22.02.2021	23.60	
24.02.2021	11.80	
05.03.2021	<u>2.95</u>	2427.85

ADD :AMT CREDITED BY BANK BUT NOT ENTERED IN CASH BOOK

14.05.2020	11695.00
04 TO 09.06.2020	8340.00
5 TO 09.06.2020	1660.00
6 TO 09.06.2020	845.00
7 TO 09.06.2020	400.00
8 TO 09.06.2020	6660.00
9 TO 09.06.2020	2000.00
10 TO 09.06.2020	2400.00
11 TO 09.06.2020	2000.00
12 TO 09.06.2020	2300.00
13 TO 09.06.2020	2230.00
14 TO 09.06.2020	2880.00
15 TO 09.06.2020	39054.00
16 TO 09.06.2020	275935.00
17 TO 09.06.2020	562190.00
18 TO 09.06.2020	133065.00
19 TO 09.06.2020	74732.00
20 TO 09.06.2020	149430.00
21 TO 09.06.2020	167575.00
22 TO 09.06.2020	<u>167790.00</u>

**IQAC**  
**CO-ORDINATOR**

Vijaya Rajee Govt Girls PG College  
 Morar-Gwl

**PRINCIPAL**

Vijaya Rajee Govt. Girls P. G. College  
 Morar. Gwalior



		28920.00	
		306720.00	
		34645.00	
		3246655.00	
		555181.00	
		499553.00	
		<u>-381662.00</u>	2468193.00

ENTRED IN CASH BOOK

LESS : CHEQUE CLERED FROM BANK BUT NOT ENTRED IN CASH BBOOK

07.04.2020	22943	1887.00	
04.09.2020	22929	4000.00	
16.10.2020		10000.00	
06.01.2021	29608	32827.00	
31.03.2021	29670	2900.00	
31.03.2021	29668	<u>35084.00</u>	86698.00

ADD CHEQUE ISSUED BUT NOT CLEARED

ED

01.04.2020	22946	3680.00	
05.01.2021	26908	36275.00	
26.03.2021	29662	30000.00	
31.03.2021	29676	3035.00	
	29675	43534.00	

AF

24.06.2020	22945	12440.00	
25.06.2020	22871	3270.00	
25.03.2021	29656	600.00	
31.03.2021	29667	19942.00	
31.03.2021	29669	<u>7710.00</u>	160486.00

LESS CHEQUE DEPOSIT IN BANK BUT NOTE CREDIT BY BANK

SANJEEV BHANDARI	CASH	2820.00 ED	
ARPNA SHARMA	29.11.2020	2500.00 ED	
RAMKUMAR BARKADE	29.11.2020	2000.00 ED	
BHAGWATI ACHARYA	11.02.2021	1000.00 ED	
BHAGWATI ACHARYA	11.02.2021	3161.00 ED	
	25.02.2021	80.00 ED	
VEENA GUPTA	16.03.2021	2295.00 ED	
V D MANIK	24.06.2020	530.00 AF	
AMT TRANSFER	ED	1000000.00 AF	
	05.01.2021	<u>393779.00</u>	1408165.00

BALANCE AS PER BANK AS ON 31.03.2021

CENTRAL BANK OF INDIA

5271348.88

**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. Colleg.  
Morar Gwalior



AUDITOR'S REPORT

We have audited the Books of Accounts of AF FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2021 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Bank is subject to reconciliation.
- 03 Balance of AF fund as per cash book as on 31-03-2015 are cash Rs.2806/- , bank Rs.164020/- and Treasury Rs. 2795886/-, while balance as per audit report of the year 31.03.2015 are cash Rs.6937/- , bank Rs. 154011/- and Treasury Rs.2775936/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are many mistakes found in cash book during the last year of audit and same has been mentioned in Annexure-1. In our opinion these types of mistakes not repeated in future.
- 05 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 06 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 08 We have not physically verified the assets of the agency.

  
IQAC  
CO-ORDINATOR  
Vijaya Rajee Govt Girls PG College  
Morar-Gwl


  
PRINCIPAL  
Vijaya Rajee Govt. Girls P.G. College  
Morar, Gwalior

Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-


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

Place: Gwalior  
Dated: 15.01.2022

  
SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590



  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
IQAC  
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Morar-Gwl

**KUMAR GARG**  
ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
GWALIOR- Mob.94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**AF (ACTIVITY FUND)**

**Receipts and Payment Account for the year ended 31st March 2021**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2020 as per previous audit report)			By News Paper & Publication Exp.		15094.00
Cash in Hand	(14926.00)		By Stationery & Photocopy Exp.		11625.00
Treasury	3432392.00		By Fees Remitted to Jiwaji University		453528.00
FDR	1737126.00		By Repair & Maintaince of building & playground		117569.00
Cash at Bank	980837.00	6135429.00	By Annual Function & other Exp.		764086.00
			By National festival Exp		30750.00
			By Denik betan bhogi Salary		274040.00
			By Computer exp.		7494.00
To <u>Student Fees Transferred from ED</u>		1000000.00	By Covid Virus Protection Exp.		35660.00
Cash Book			By Misc. Exp		2139.00
		270500.00	By Plantation work		108664.00
To <u>Advance adjusted/Refund</u> (As per Annexure-2)			By Repair & Maintaince of Office & Electrical Work		
			By <u>Fixed Assets Purchase</u>		
			Almirah	22420.00	
			Invertor & BATTERY	24000.00	
			Sanitizer Stand	7080.00	
			Fan	10200.00	63700.00
			By <u>Advance given</u> (As per Annexure-2)		38600.00
			By <u>Closing Balance</u>		
			Cash in Hand	(14926.00)	
			Treasury	3432392.00	
			FDR	1778300.00	
			Cash at Bank	252018.00	5447784.00
TOTAL		<u>7405929.00</u>	TOTAL		<u>7405929.00</u> 0.00

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2021 as per Books of Accounts maintained, produced and explained before us.

DATE : 15.01.2022  
PLACE: GWALIOR

**Shelesh Kumar Garg**  
Chartered Accountant  
MRN 404590



**IQA**  
CO-ORDINATOR



**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**

**Statement Showing Reconciliation between cash book closing balance & balance as per our audit report AF FY 2020-21**

Particulars				Cash	Bank	Treasury
<b>Closing Balance as per our Audited report 31-03-2021</b>				-14926.00	252018.00	3432392.0
<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>						
	As per cash book	As per Audit Report 1	Difference			
Cash in Hand	2806.00	6937.00	-4131.00	-4131.00		
Treasury	2795886.00	#####	19950.00			19950.0
Cash at Bank	164020.00	154011.00	10009.00		10009.00	
(Reasons for the above difference are not provided to us.)						
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 15-16</b>						
20-Apr-15	Amount withdrawal from bank Rs.125000/- debited in bank column instead of crediting in bank column.				250000.00	
20-Aug-15	Mistake in B/f of opening cash balance by Rs. 59262/-.		-59262.00			
22-Aug-15	Mistake in B/f of opening cash balance by Rs. 41412/-.		-41412.00			
31-Aug-15	Totalling mistake- excess cash deposit in bank by Rs. 97424/- (Rs.195226-Rs. 292650/-)		97424.00			
17-Sep-15	Totalling mistake -Expences not included in cash balance.		714.00			
28-Jan-16	Totalling mistake-excess payment by Rs. 1270/- cash		1270.00			
3-Feb-16	Totalling mistake-Excess payment by Rs. 1100/- cash		1100.00			
25-Feb-16	Totalling mistake-Excess payment by Rs. 776/- cash		776.00			
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 16-17</b>						
29-Apr-16	Totalling Mistake- excess payment by Rs.732/- in cash column.		732.00			
29-Apr-16	Totalling Mistake- excess payment by Rs.20/- in bank column.			20.00		
16-May-16	Totalling Mistake- excess payment by Rs.4462/- in bank column.			4462.00		
31-May-16	Totalling Mistake- excess payment by Rs.76498/- in bank column.			76498.00		
19-Jul-16	Mistake in C/f of bank balance by Rs. 10000/-.			-10000.00		
21-Jul-16	Totalling Mistake- excess payment by Rs.1717/- in cash column.		1717.00			
26-Aug-16	Mistake in totalling of treasury balance by Rs.20/-			-50000.00		-20.0
26-Aug-16	Mistake in totalling of bank balance by Rs.50000/-					
6-Oct-16	Totalling Mistake- excess payment by Rs.1294/- in cash column.		1294.00			
15-Nov-16	Totalling Mistake- excess payment by Rs.528/- in cash column.		528.00			
17-Nov-16	Totalling Mistake- excess payment by Rs.29164/- in bank column.			29164.00		
17-Nov-16	Totalling Mistake- excess payment by Rs.921/- in cash column.		921.00			
31-Dec-16	Totalling Mistake- excess payment by Rs.1377/- in bank column.			1377.00		
24-Jan-17	Mistake in B/f of opening bank balance by Rs. 800/-.			800.00		
16-Mar-17	Cash deposit in bank amount Rs. 256/- not debited in bank column in cash book			-256.00		
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 17-18</b>						
9-May-17	Mistake in B/f of opening balance in cash column. Actual balance should be B/f Rs. -1436, but balance B/f Rs. 357.		1793.00			
20-Jul-17	There Should be a credit balance of 42414 instead of debit balance of 119506 but this mistake has been rectified as on 06-09-2017.					
24-Aug-17	Totalling mistake-excess payment in cash column by Rs. 300/-		300.00			
26-Oct-17	Totalling mistake-excess payment in cash column by Rs. 1981/-		1981.00			
9-Jan-18	Totalling mistake-excess payment in cash column by Rs. 16/-		16.00			
28-Feb-18	Totalling mistake-excess payment in cash column by Rs. 6015/-		6015.00			
31-Mar-18	Totalling mistake-excess payment in cash column by Rs. 3015/-		3150.00			
28-Jul-17	Amount deposit in bank but not debited in bank column in cash book			-685.00		
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 19-20</b>						
LESS	CASH BOOK PAGE 30				21.00	
ADD	CASH BOOK PAGE 32				-9.00	
LESS	CASH BOOK PAGE 47				30768.00	
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 20-21</b>						
ADD	CASH BOOK PAGE 63				23989.00	
ADD	CASH BOOK PAGE 74				40.00	
<b>Total</b>				0.00	618216.00	3452322.0
<b>Closing Balance as per cash book as on 31-03-2021</b>				0.00	618216.00	3452322.0
<b>Differences</b>				0.00	0.00	0.0

**COORDINATOR**  
Vijaya Rajee Govt Girls PG College  
Morar-Gwl

**PRINCIPAL**  
Vijaya Rajee Govt. Girls P. G. College  
Morar, Gwalior



**SHEESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3, Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

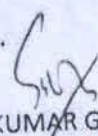
We have audited the Books of Accounts of UGC FUND CASH BOOK SCHEME Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2021 and report that :

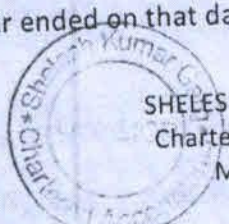
- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 03 There is difference between closing balances as per cash book & as per bank statement and the reasons for differences have been given in Combine bank reconciliation statement.
- 04 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05 We have not physically verified the assets of the agency.
- 06 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-

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

Place: Gwalior  
Dated: 15.01.2022

  
**SHEESH KUMAR GARG**  
Chartered Accountant  
MRN 404590



  
IQAC  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

**SHEESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3,Lashkar,  
GWALIOR-0-94253-41583

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**UGC FUND**

**Receipts and Payment Account for the year ended 31st March 2021**

Receipts	Amount (Rs.)	Amount (Rs.)	Payment	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u>			By <u>Grant Refund With Interest</u>		
As per Cash Book			UGC Bhopal		81776.00
Cash in Hand	0.00				
Cash at Bank	<u>85553.00</u>	85553.00	By Expenses under UGC Schemes		90337.00
To Advance adjustment/ refund (As per annexure-1)		113000.00	By <u>Closing Balance</u>		
			As per Cash Book		
To Interest Receipts From Staff		0.00	Cash in Hand	0.00	
			Cash at Bank	<u>26440.00</u>	26440.00
<b>TOTAL</b>		<b><u>198553.00</u></b>	<b>TOTAL</b>		<b><u>198553.00</u></b>

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2021 as per Books of Accounts maintained, produced and explained before us.

DATE :15.01.2022  
PLACE: GWALIOR

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT  
MRN 404590

*[Signature]*  
Principal  
Vijaya Raje Govt. Girls  
P. G. College, Morar, Gwalior



*[Signature]*  
**IQAC**  
**CO-ORDINATOR**  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

*[Signature]*  
**PRINCIPAL**  
Vijaya Raje Govt. Girls P. G. College  
Morar, Gwalior

**Annexure-01 : Advances (Staff) UGC Scheme FY 2020-21**

Particulars	Add During the year	Repayment / Adjustment during the year
Dr K K Shrivastav	0	113000.00
<b>TOTAL</b>	<b>0.00</b>	<b>113000.00</b>



  
**IQAC**  
**CO-ORDINATOR**  
 Vijaya Raje Govt Grls PG College  
 Morar-Gwl

  
**PRINCIPAL**  
 Vijaya Raje Govt. Girls P. G. Coller  
 Morar. Gwalior

**SHELESH KUMAR GARG**  
CHARTERED ACCOUNTANT

Pawan Vihar Colony,  
Mahadik Sahab Ka Bada  
Jinsi Nala No.3,Lashkar,  
Gwalior-474001  
Mobile: 94253-41583

AUDITOR'S REPORT

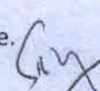
We have audited the Books of Accounts of GOVERNMENT FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2021 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 03 All the payments done through hence bank reconciliation statement not prepare by the agency.
- 04 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05 Books of accounts are properly maintained.
- 06 We have not physically verified the assets of the agency if any of earlier years.
- 07 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

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:-

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

Place: Gwalior  
Dated: 15.01.2022

  
SHELESH KUMAR GARG  
Chartered Accountant  
MRN 404590



  
IQA  
CO-ORDINATOR  
Vijaya Raje Govt Girls PG College  
Morar-Gwl

  
PRINCIPAL  
Vijaya Raje Govt. Girls P. G. Collég.  
Morar, Gwalior

**M/S GARG SHELESH  
KUMAR & ASSOCIATES**  
Chartered Accountant



Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
Gwalior, M.P. – 474001  
Ph: 07512324568  
Mob: 09425341583  
Email: sheleshgarg\_ca2008@rediffmail.com

AUDITOR'S REPORT

We have audited the Books of Accounts of ED FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2022 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Agency has been maintained common bank at Central Bank of India with ED, AF & UGC Fund. Bank statement has been annexed with the ED financial statements.
- 03 Balance of ED fund as per cash book as on 31-03-2015 are cash Rs.4578/- , bank Rs.1253689/- and Treasury Rs. 14225289/-, while balance as per audit report of the year 31.03.2015 are cash Rs.204348/- , bank Rs. 1516286/- and Treasury Rs.14303199/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are many mistakes found in earlier years cash book which is mentioned in Annexure-1. We suggest that same has been rectified /reconcile as soon as possible.
- 05 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 06 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 08 We have not physically verified the assets of the agency.



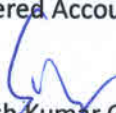
09 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above , the said accounts give a true and fair view:-

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

Place: Gwalior  
Dated: 28.08.2023

FOR GARG SHELESH KUMAR & ASSOCIATES  
Chartered Accountant

  
Shelesh Kumar Garg  
Proprietor (MRN 404590)



UDIN:- 23404590B950YJ1273

## VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- ED 2021-22

## Statement Showing Reconciliation between cash book closing balance &amp; balance as per our audit report as on 31.03.2022 (ED)

Date	Particulars			Cash	Bank	Treasury
<b>Closing Balance as per our Audited report (31-03-2022)</b>				230935.00	4604835.00	16999313.00
<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>						
	As per cash book	As per Audit Report 14-15	Difference			
Cash in Hand	4578.00	204348.00	-199770.00	-199770.00		
Treasury	14225289.00	14303199.00	-77910.00			-77910.00
Cash at Bank	1253689.00	1516286.00	-262597.00		-262597.00	
(Reasons for the above difference are not provided to us.)						
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 15-16</b>						
29-Jul-15	fee received from DSC not included in total in cash column			-11408.00		
31-Aug-15	Contra Entry- Amount credited by excess Rs. 14164/-			14164.00		
16-Sep-15	fee received from DSC not included in total in cash column			-13920.00		
21-Sep-15	Totalling Mistake- (excess payment)			-270.00		
23-Sep-15	Totalling Mistake- (excess payment)			2520.00		
30-Sep-15	Totalling Mistake- debit side bank column actual 1075414 taken 1075441				27.00	
28-Oct-15	Totalling Mistake cash column actual bal 11055 bal taken 11025			-30.00		
20-Nov-15	fee received from DSC not included in total in cash column			-160.00		
30-Dec-15	fee received from DSC not included in total in cash column			-440.00		
23-Jan-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016) Rs. 230/-					
3-Mar-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016) Rs. 1706/-					
11-Mar-16	Totalling Mistake- (excess payment cash column)			700.00		
29-Mar-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016) Rs. 645/-					
14-May-15	Amount Withdrawal From bank not debited in cash column			-61450.00		
14-May-15	Amount Withdrawal From bank not debited in cash column			-32850.00		
23-Jul-15	Amount deposit in bank dr in bank column but not credit in cash			24300.00		
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 16-17</b>						
4-May-16	Totalling Mistake- (excess payment in bank column) Rs. 7323/- Adjusted on 01-12-2016					
21-Apr-16	Totalling Mistake- (excess payment in bank column)				8290.00	
21-Apr-16	Totalling Mistake- (excess payment in cash column)			892.00		
22-Apr-16	Totalling Mistake- (excess payment in cash column) Rs. 1228/- Adjusted on 01-12-2016					
22-Apr-16	Totalling Mistake- (excess payment in bank column)				3506.00	
6-May-16	Totalling Mistake- (excess payment in bank column)				40745.00	
25-May-16	Totalling Mistake- (excess payment in bank column)				2820.00	
25-May-16	Totalling Mistake- (excess payment in cash column) Rs. 1398/- Adjusted on 01-12-2016					
28-May-16	Totalling Mistake- (excess payment in bank column)				8000.00	
28-May-16	Totalling Mistake- (excess payment in cash column)			900.00		
28-Sep-16	Totalling Mistake- (excess payment in bank column)				1500.00	
27-Dec-16	Totalling Mistake- (excess payment in cash column)			612.00		
2-Aug-16	fee deposit in bank but not credited in cash column			43513.00		
21-Mar-17	Amount deposit in bank but not debited in bank column in cash book				-47.00	
4-Jun-16	Amount received from pd but credited in treasury column in cash book which is wrong					-250000.00
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 17-18</b>						
28-Apr-17	Totalling Mistake- (excess payment in cash column)			1256.00		
28-Apr-17	Mistake in C/f of cash balance			1256.00		
23-Aug-17	Totalling Mistake- (excess payment in cash column)			40.00		
27-Oct-17	Totalling Mistake- (excess payment in cash column)			6395.00		
25-Nov-17	Mistake in C/f of cash balance			-86.00		
28-Nov-17	Mistake in C/f of cash balance			-6604.00		
9-Jan-18	Totalling Mistake- (excess payment in cash column)			10.00		
11-Jan-18	Totalling Mistake- (excess payment in cash column)			1042.00		





**Annexure-02 : Advances (Staff) ED fund FY 2021-22**

Particulars	Add During the year	Repayment / Adjustment during the year
Shri R N Khandelwal	159000.00	345000.00
Matacharan Sharma	0.00	50000.00
Shri Sanjeev Bhandari	0.00	11500.00
Renu S Nayar	40000.00	80000.00
Dr Veena Gupta	130000.00	130000.00
Smt. Reeta Singh	40750.00	20000.00
Smt Deepa Verma	18000.00	0.00
Ravi Kewat	5000.00	0.00
Kamal singh Parihar	28000.00	0.00
Dr Arpna	15000.00	15000.00
Hetram Chhapariya	40000.00	0.00
Dr Yogendra Verma	0.00	40000.00
Dr S K Shrivastav	0.00	2500.00
Dr Sadhna Tomar	10000.00	0.00
Dr Ratan Sinha	0.00	2000.00
Dr Manju Singh	5000.00	5000.00
Dr Kapil Bala Panchal	18000.00	0.00
Dr G D Vyas	0.00	28000.00
Dr Bhagwandas Manik	12000.00	12000.00
Raju Batham	12000.00	2000.00
<b>TOTAL</b>	<b>532750.00</b>	<b>743000.00</b>



6 TO 09.06.2020		845.00	
7 TO 09.06.2020		400.00	
8 TO 09.06.2020		6660.00	
9 TO 09.06.2020		2000.00	
10 TO 09.06.2020		2400.00	
11 TO 09.06.2020		2000.00	
12 TO 09.06.2020		2300.00	
13 TO 09.06.2020		2230.00	
14 TO 09.06.2020		2880.00	
15 TO 09.06.2020		39054.00	
16 TO 09.06.2020		275935.00	
17 TO 09.06.2020		562190.00	
18 TO 09.06.2020		133065.00	
19 TO 09.06.2020		74732.00	
20 TO 09.06.2020		149430.00	
21 TO 09.06.2020		167575.00	
22 TO 09.06.2020		167790.00	
23 TO 09.06.2020		28920.00	
24 TO 09.06.2020		306720.00	
25 TO 09.06.2020		34645.00	
26 TO 09.06.2020		3246655.00	
27 TO 09.06.2020		555181.00	
28 TO 09.06.2020		499553.00	
ENTRED IN CASH BOOK		-3816662.00	
2021-22	STUDENT FEES	2438887.00	
06.12.2021	UPSC EXAM FEES	80000.00	
30.03.2022	RENU S NAIYER	25000.00	5012080.00


**LESS : CHEQUE CLERED FROM BANK BUT NOT ENTRED IN CASH BBOK**

07.04.2020	22943	1887.00	
04.09.2020	22929	4000.00	
16.10.2020		10000.00	
06.01.2021	29608	32827.00	
08.07.2021	32023	8090	
31.03.2022	35343	5900	62704.00

**ADD CHEQUE ISSUED BUT NOT CLEARED**

ED			
01.04.2020	22946	3680.00	
05.01.2021	26908	36275.00	
11.05.2021	29690	260.00	
22.12.2021	35290	150.00	
18.02.2022		2006.00	
16.03.2022	35324	1140.00	
29.03.2022	35421	600.00	
AF			
24.06.2020	22945	12440.00	
25.06.2020	22871	3270.00	
14.07.2021	32028	1919.00	
22.12.2021	35288	1600.00	63340.00



<b>M/S GARG SHELESH KUMAR &amp; ASSOCIATES</b> Chartered Accountant		Pawan Vihar Colony, Mahadik Sahab Ka Bada, Jinsi Nala No.3, Lashkar, Gwalior, M.P. – 474001 Ph: 07512324568 Mob: 09425341583 Email: sheleshgarg_ca2008@rediffmail.com
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AUDITOR'S REPORT

We have audited the Books of Accounts of AF FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2022 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Agency has been maintained common bank at Central Bank of India with ED , AF & UGC Fund. Bank statement has been annexed with ED Financial Statements.
- 03 Balance of AF fund as per cash book as on 31-03-2015 are cash Rs.2806/- , bank Rs.164020/- and Treasury Rs. 2795886/-, while balance as per audit report of the year 31.03.2015 are cash Rs.6937/- , bank Rs. 154011/- and Treasury Rs.2775936/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are many mistakes found in earlier years cash book which is mentioned in Annexure-1. We have suggest that same has been ratified/Reconcile as soon as possible.
- 05 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 06 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 08 We have not physically verified the assets of the agency.



**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
AF (ACTIVITY FUND)

**Receipts and Payment Account for the year ended 31st March 2022**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2021 as per previous audit report)			By News Paper & Publication Exp.		4026.00
Cash in Hand	(14926.00)		By Stationery & Photocopy Exp.		5000.00
Treasury	3432392.00		By Fees Remitted to Jiwaji University		13290.00
FDR	1778300.00		By Repair & Maintaince of building & playground		615688.00
Cash at Bank	252018.00	5447784.00	By Annual Function & other Exp.		17080.00
			By National festival Exp		67430.00
			By Danik vetan bhogi Salary		350372.00
To <u>Student Fees from on line</u>		1122578.00	By Computer exp.		24964.00
			By Covid Virus Protection Exp.		14060.00
To <u>Advance adjusted/Refund</u> (As per Annexure-2)		72000.00	By Misc. Exp		83754.00
			By Plantation Exp.		1650.00
To Transfer to ED Cash book		10000.00	By Repair & Maintaince of Office & Electrical Work		63968.00
			By <u>Fixed Assets Purchase</u>		
			Printer	19900.00	
			Coller	36403.00	
			Cutter Machine	29122.00	85425.00
			By <u>Advance given</u> (As per Annexure-2)		206000.00
			By <u>Closing Balance</u>		
			Cash in Hand	(14926.00)	
			Treasury	3432392.00	
			FDR	1852629.00	
			Cash at Bank	(170440.00)	5099655.00
TOTAL		<u>6652362.00</u>	TOTAL		<u>6652362.00</u> 0.00

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2022 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.08.2023  
PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
Chartered Accountant

CA Shelesh Kumar Garg  
Proprietor (MRN 404590)



**Annexure-02 : Advances (Staff) AF fund FY 21-22**

Particulars	Add During the year	Repayment / Adjustment during the year
Shri G D Vyas	0.00	1000.00
Smt. Reeta Singh	0.00	3000.00
Shri Rajeev Singh Chauhan	0.00	30000.00
Smt. Deepa Verma	206000.00	23000.00
Shri Raju Bhatham	0.00	15000.00
<b>TOTAL</b>	<b>206000.00</b>	<b>72000.00</b>

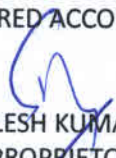


DATE: 28.08.2023

PLACE: Gwalior

UDIN: 23404590B950YL3641

FOR GARG SHELESH KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANT

  
CA SHELESH KUMAR GARG  
PROPRIETOR  
MEMBERSHIP NO: 404590



**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND**  
**Income and Expenditure Account For the year ended on 31.03.2022**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Telephone, Internet & Website Exp.	16083.00	By <u>Amount/Fund Received During the year</u>	
To Study material	130893.00	Affiliation Fess	4500.00
To EPF Contribution	223015.00		
To Laboratory consumable	19390.00	By <u>Student Fees Received</u>	
To Epf Consultancy fees	12000.00	From Exam Fund Cash Book	6074672.00
To .Law Charge & Fee	127500.00		
To Printing Exp.	51920.00		
To Affiliation Fee & Exp.	577550.00		
To ID Card Exp.	246974.00		
To Repair & Maintaince of Computer & other	90031.00		
To Honorarium to Computer operater & other	4353041.00		
To Misc Exp.	42694.00		
To Excess of Expenditure over Income	188081.00		
	<u>6079172.00</u>		<u>6079172.00</u>

  
Accountant

**REPORT**

We have Certified the above setforth Income and Expenditure Account for the year ended on 31.03.2022 as per Books of Accounts maintained,produced and explained before us.

  
**PRINCIPAL**  
Vijaya Rajee Govt. Girls  
P.G. College, Morar, Gwalior

DATE : 28.08.2023  
PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
Chartered Accountant

CA Shelesh Kumar Garg  
Proprietor (MRN 404590)



## Annexure-1

VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2021-22			
Statement Showing Reconciliation between cash book closing balance & balance as per our audit report as on 31.03.2022			
Date	Particular		
			Cash      Bank
	<b>Closing Balance as per our Audited report 31-03-2022</b>		-6733.00      5827899.00
	<b>Difference between balance of Audit Report for the FY 2017-18 &amp; cash book balance on 31-03-2018</b>		
	As per cash book	As per Audit Report 17-18	Difference
Cash in Hand	0.00	0.00	0.00
Treasury	0.00	0.00	0.00
Cash at Bank	4521410.00	6973028.00	-2451618.00
(Reasons for the above difference are not provided to us.)			
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>		
21-May-18	Totalling Mistake- (excess payment in Cash column)		6733.00
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 19-20</b>		
	add cash book page 68		6066.00
	add cash book page 74		20.00
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 20-21</b>		
	add cash book page 76		-40000.00
	<b>Total</b>		0.00      3342367.00
	Closing Balance as per cash book as on 31-03-2022		0.00      3342367.00
	Differences		0.00      0.00





**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2021-22**  
**Fixed Assets**

Sr. No.	Name of Fixed Assets	Balance as on 01/04/2021	Addition during the year	Balance as on 31/03/2022
1	Air Conditioner	508443.00	0.00	508443.00
2	Almirah	446735.00	0.00	446735.00
3	Autometic sanitary Napkin Vending Machine	45909.00	0.00	45909.00
4	Attendance Machine	19693.00	0.00	19693.00
5	Battery	358854.00	0.00	358854.00
6	Black Board	71222.00	0.00	71222.00
7	Book Self	80936.00	0.00	80936.00
8	Books & Periodicals	1320603.00	0.00	1320603.00
9	Building (State Govt. Share)	180000.00	0.00	180000.00
10	CCTV Camera	199100.00	0.00	199100.00
11	Cement Benchs	6750.00	0.00	6750.00
12	Channel Gate Purchased	20160.00	0.00	20160.00
13	Computers	1667363.00	0.00	1667363.00
14	Computer Webside	25599.00	0.00	25599.00
15	Construction Exp.	21352773.00	0.00	21352773.00
16	Cooler	21676.00	0.00	21676.00
17	Cycle Stand	31000.00	0.00	31000.00
18	Digital Display Board	40988.00	0.00	40988.00
19	Electricity Fitting	187533.00	0.00	187533.00
20	Refridgerator	89217.00	0.00	89217.00
21	Equipment (Drawing)	25837.00	0.00	25837.00
22	Equipment (Electronics)	240631.00	0.00	240631.00
23	Equipment (Physics)	61479.00	0.00	61479.00
24	Equipment (Geography)	26213.00	0.00	26213.00
25	Fan Purchased	64968.00	0.00	64968.00
26	fax Machine	6600.00	0.00	6600.00
27	Fire Fighting Equipment	64445.00	0.00	64445.00
28	Furniture & Fixture	3616793.00	0.00	3616793.00
29	Instrument(Biotech)	610451.00	0.00	610451.00
30	Instrument(Botany)	65063.00	0.00	65063.00
31	Instrument(Chemistry)	297376.00	0.00	297376.00
32	Instrument(Physics)	41795.00	0.00	41795.00
33	Instrument(Sangeet)	24000.00	0.00	24000.00
34	Instrument(Zoology)	239159.00	0.00	239159.00
35	Inverter	122000.00	34222.00	156222.00
36	Iron Bench	26250.00	0.00	26250.00
37	Lab Equipment	812548.00	0.00	812548.00
38	Lab Furniture	190000.00	0.00	190000.00
39	Music Instruction	3350.00	0.00	3350.00
40	Microwave	7168.00	0.00	7168.00
41	PII Meter Purchase	13102.00	0.00	13102.00
42	Projector	8786.00	0.00	8786.00
43	Pratibha Manch	108450.00	0.00	108450.00



**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND**

**Bank Reconciliation Statement as on 31-03-2022**

Particular		Amount	
Closing Balance as per cash book as on 31-03-2022		3342367	
Add:- Opening balanc difference between cash book & bank Statement as on 01-04-2018		3371327	
Add:- Amount credited in cash book but not debited in bank			
Date	Ch. No.	Amount	
07-05-18	009790	33024	
07-05-18	009791	12000	
07-05-18	009792	4000	
15/4/2019		450	
16.02.2021		8750	
		58224	
Add:- Cheque credited in bank but not entered in cash book			
Date	Ch. No.	Amount	
14.11.2019	624140	940	
28.03.2021		0	
		940	
Less:- Amount debited in cash book but not credited in bank statement 07-05-18 Canteen fee		16000	
		-16000	
Less:- Amount debited in bank statement but not credited in cash book			
Date	Ch. No.	Amount	
03-05-18	Bank Charge	472	
19-06-18	Bank Charge	118	
08-08-18	Bank Charge	472	
06-02-19	Bank Charge	3	
21-02-19	Bank Charge	6	
12-03-19	Bank Charge	118	
29-03-19	Bank Charge	354	
07-03-19	Bank Charge	236	
08-08-19	Bank Charge	3	
09-07-19	Bank Charge	472	
02-12-20	Bank Charge	3	
15/2/2020	Bank Charge	354	
02.05.2020	Bank Charge	472	
16.02.2021	Bank Charge	354	
26.03.2021	Bank Charge	472	
15.02.202	Bank Charge	354	
		-4263	
Less : Amount Deposit in cash book but not Credited in bank 16.02.2021 student fees not credited by bank		-1760701	
Less:- cheque clered from bank but not entered in cash book			
Date	Ch. No.	Amount	
25-05-18	Ramkumar singh 13409	2596	
18-05-18	Matacharan Sharma 13410	4144	
		-6740	
Less:- Cheque diffrence in bank and cash book			
Dtae	Ch. No.	C.Book	Bank
28/2/2020	21373	19270	19290
		20	-20
Less Cash book Balancing Mistake			
Page 68		6066	-6066
page 76			40000
Closing Balance as per bank statement (A/c no.3664172939) as on 31-03-2022		5019068	
		5019068	



**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
GOVERNMENT FUND

**Receipts and Payment Account for the year ended 31st March 2022**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2021 As per cash book)			By Salary & Allowances etc		113372671.00
Cash in Hand	0.00		By GPF Final Payment		4622827.00
Cash at Bank	0.00	0.00	By GPF Part Payment		22314426.00
			By GIS Final Payment		1728352.00
			By Earnedleave Encashment		2826488.00
To Salary & Allowances etc		113372671.00	By Athithi Vidhwan Mandey		2431653.00
To GPF Final Payment		4622827.00	By DPF Part Final Payment		2255000.00
To GPF Part Payment		22314426.00	By Research Scholership		384000.00
To GIS Final Payment		1728352.00	By Travelling Allowance		70303.00
To Earnedleave Encashment		2826488.00	By Gaon Ki Beti		735000.00
To Athithi Vidhwan Mandey		2431653.00	By Salary Arrear		9650150.00
To DPF Part Final Payment		2255000.00	By Worl Bank Expenses		638708.00
To Research Scholership		384000.00	By Audit Fess		70800.00
To Travelling Allowance		70303.00	By Tresury Deposit		26279.00
To Gaon Ki Beti		735000.00			
To Salary Arrear		9650150.00	By <u>FVC Payment</u>		
To Worl Bank Expenses		638708.00	Electricity, Telephone,Water	1525662.00	
To Audit Fess		70800.00	Sc-St Stationery	1256318.00	
			Training	48844.00	
To <u>FVC Payment</u>			National Vebinar	10000	
Electricity, Telephone,Water	1525662.00		Office Exp.	90000.00	2930824.00
Sc-St Stationery	1256318.00				
Training	48844.00		By <u>Deduction as per contra</u>		
National Vebinar	10000.00		GPF /DPF	11800412.00	
Office Exp.	90000.00	2930824.00	GIS	341603.00	
			House rent	14400.00	
To <u>Misc Receipts</u>			Income Tax	21928066.00	
RTI Fees Received	288.00		Professional Tax	164892.00	
Sale Raddi	26199.00	26487.00	National Pension Scheme	875074.00	35124447.00
To <u>Deduction as per contra</u>			By <u>Closing Balance</u>		
GPF /DPF	11800412.00		(as on 31.03.2022 As per cash book)		
GIS	341603.00		Cash in Hand	208.00	
House rent	14400.00		Cash at Bank	0.00	208.00
Income Tax	21928066.00				
Professional Tax	164892.00				
National Pension Scheme	875074.00	35124447.00			
TOTAL		<u>199182136.00</u>	TOTAL		<u>199182136.00</u>

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2022 as per Books of Accounts maintained,produced and explained before us.

DATE : 28.08.2023  
PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
Chartered Accountant

CA Shelesh Kumar Garg  
Proprietor ( MRN 404590 )



- 08 We have not physically verified the assets of the agency.  
09 No depreciation has been provided by the agency on its fixed assets.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-

- (A) In the case of Balance Sheet of the state of the above named agency's affairs as on 31-03-2022.  
(B) In the case of the Income & Expenditure Account of the Incomes & Expenditures of the above named agency for the year ending 31<sup>st</sup> March 2022.  
(C) In the case of Receipt & Payment Account for the year ended on that date.

DATE: 28.08.2023

PLACE: Gwalior

UDIN : 23404590B6504F5876

FOR GARG SHELESH KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANT

CA SHELESH KUMAR GARG  
PROPRIETOR  
MEMBERSHIP NO: 404590



**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
**EXAM FUND**

**Income and Expenditure Account For the year ended on 31.03.2022**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Exam Remuneration	404626.00	By Pariksha Sanchalan Sulk Received	4919818.00
To Repair & Maintaince of Computer & other	139513.00		
To Exam Center Fees Jiwaji Univercity	94752.00	By Excess of Exependitur over income	3991075.00
To Stationery exp.	60599.00		
To Covid-19 Protection Exp.	211403.00		
To <u>Exam fees transfer to</u>			
Janbhagidari Scheme A/c	6074672.00		
ED/AF Scheme A/c	1925328.00		
	8000000.00		
			8910893.00
			0.00

  
Accountant

  
**PRINCIPAL**  
Principal  
Vijaya Rajee Govt. Girls  
P.G. College, Morar, Gwalior

**REPORT**

We have Certified the above setforth Income and Expenditure Account for the year ended on 31.03.2022 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.08.2023  
PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
Chartered Accountant

CA Shelesh Kumar Garg  
Proprietor (MRN 404590)



**Annexure-02 : Advances (Staff) Exam fund FY 2021-22**

Particulars	Opening Balance 01.04.2021	Add During the year	Repayment / Adjustment during the year	Closing Balance
Shri Dheeraj Mishra	15500.00	0.00	0.00	15500.00
Shri G D Vyas	(5690.00)	0.00	0.00	(5690.00)
Shri K C Gupta	(86460.00)	0.00	0.00	(86460.00)
Shri R N Khandelwal	103980.00	40000.00	40000.00	103980.00
Shri S K Shrivastava	11468.00	0.00	0.00	11468.00
Shri Sanjeev Bhandari	106280.00	0.00	0.00	106280.00
Smt. Beena Gupta	(30330.00)	0.00	0.00	(30330.00)
Shri Mahesh Likhar	1000.00	0.00	0.00	1000.00
Smt. Manju Koshik	(25000.00)	0.00	0.00	(25000.00)
Smt. Uma Singh	16500.00	0.00	0.00	16500.00
Other	(56000.00)	0.00	0.00	(56000.00)
Shri Mata charan Sharm:	0.00	50000.00	0.00	50000.00
<b>TOTAL</b>	<b>51248.00</b>	<b>90000.00</b>	<b>40000.00</b>	<b>101248.00</b>



VIJAYRAJE GOVT. GIRLS P.G. COLLEGE, MORAR GWALIOR (MP)  
EXAM FUND

Bank Reconciliation Statement as on 31-03-2022

Particular	Amount																																																																								
<b>Closing Balance as per cash book as on 31-03-2022</b>	4208781.00																																																																								
Add:- Opening balance difference between cash book & bank Statement as on 01-04-2018	-251779.00																																																																								
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01-08-18	200.00																																																																								
01-08-18	896130.00																																																																								
02-08-18	118680.00																																																																								
03-08-18	560.00																																																																								
03-08-18	37320.00																																																																								
04-08-18	65860.00																																																																								
06-08-18	17500.00																																																																								
07-08-18	62120.00																																																																								
08-08-18	48260.00																																																																								
09-08-18	21000.00																																																																								
10-08-18	8090.00																																																																								



**M/S GARG SHELESH  
KUMAR & ASSOCIATES**  
Chartered Accountant



Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
Gwalior, M.P. – 474001  
Ph: 07512324568  
Mob: 09425341583  
Email: sheleshgarg\_ca2008@rediffmail.com

AUDITOR'S REPORT

We have audited the Books of Accounts of UGC FUND CASH BOOK SCHEME Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2022 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 03 There is difference between closing balances as per cash book & as per bank statement and the reasons for differences have been given in Combine bank reconciliation statement.
- 04 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05 We have not physically verified the assets of the agency.
- 06 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.


In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-

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

DATE: 28.08.2023

PLACE: Gwalior

UDIN : 23404590B650YP5502 FOR GARG SHELESH KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANT

  
CA SHELESH KUMAR GARG  
PROPRIETOR  
MEMBERSHIP NO: 404590






**Annexure-01 : Advances (Staff) UGC Scheme FY 2021-22**

Particulars	Add During the year	Repayment / Adjustment during the year
Dr K K Shrivastav	0	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>



<p><b>M/S GARG SHELESH KUMAR &amp; ASSOCIATES</b> Chartered Accountant</p>		<p>Pawan Vihar Colony, Mahadik Sahab Ka Bada, Jinsi Nala No.3, Lashkar, Gwalior, M.P. – 474001 Ph: 07512324568 Mob: 09425341583 Email: sheleshgarg_ca2008@rediffmail.com</p>
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AUDITOR'S REPORT

We have audited the Books of Accounts of ED FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2023 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Agency has been maintained common bank at Central Bank of India with ED, AF & UGC Fund. Bank statement has been annexed with the ED financial statements.
- 03 Balance of ED fund as per cash book as on 31-03-2015 are cash Rs.4578/- , bank Rs.1253689/- and Treasury Rs. 14225289/-, while balance as per audit report of the year 31.03.2015 are cash Rs.204348/- , bank Rs. 1516286/- and Treasury Rs.14303199/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are many mistakes found in earlier years cash book which is mentioned in Annexure-1. We suggest that same has been rectified /reconcile as soon as possible.
- 05 The Receipts & Payments account dealt with by the report, are in agreement with the books of accounts.
- 06 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 08 We have not physically verified the assets of the agency.



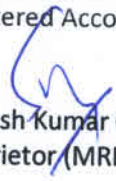
09 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above , the said accounts give a true and fair view:-

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

Place: Gwalior  
Dated: 28.08.2023

FOR GARG SHELESH KUMAR & ASSOCIATES  
Chartered Accountant

  
Shelesh Kumar Garg  
Proprietor (MRN 404590)



UDIN!- 23404590B450YK3385

**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
ED FUND

**Receipts and Payment Account for the year ended 31st March 2023**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <b>Opening Balance</b> (as on 01.04.2022 as per last Audit Report)			By Telephone, Internet & Website Exp.	17742	
Cash in Hand	230935		By Legal exp.	19340	
Treasury	16999313		By Upsc & Nursing & other Exam Exp.	308671	
Cash at Bank	<u>4604835</u>	21835083	By Misc Exp.	60994	
To <b>Fees Amount received from pay you money account.</b>		297720	By Swami Vivekanand cerier counselling	75358	
To <b>Upsc Exam Fess receipts from From Jila Adhikari</b>		323270	By Books, Stationery & Photocopy Exp.	240475	
To <b>Grant In Aid for NSS Camp</b>		220500	By Repair & Maintainance of Computer & o	153242	
To <b>Other Receipts</b>			By Building Repair & maintenance	249168	
Misc Receipts	73000		By Carona Vierus protection exp.	43480	
Tander	<u>10000</u>	83000	By Nss Camp Exp	67000	
To <b>Advance Adjusted/Refund (As per Annexure-2)</b>		469000	By Student Insurance	24400	
			By Plantation Exp.	15200	
			By Study Materal	21400	
			By Scholaer ship paid	33220	
			By National Festival	48655	
			By Website updataion exp.	29500	
			By Honorarium to Computer operater &	<u>904962</u>	2312807
			By <b>Fixed Assetes</b>		
			Furniture	63684	
			Cooler	58055	
			Boring Pump	<u>48000</u>	169739
			By <b>Fess Paid to Jiwaji Univercity</b>		
			Student welfair Fund		195200
			By <b>Advance given</b>		
			(As per Annexure-2)	692000.00	
			World bank Priyojna	<u>117200.00</u>	809200.00
			By <b>Closing Balance</b>		
			Cash in Hand	230935.00	
			Treasury	16999313.00	
			Cash at Bank	<u>2511379.00</u>	19741627.00
TOTAL		<u><u>23228573.00</u></u>	TOTAL		<u><u>23228573.00</u></u>
					0.00

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2023 as per Books of Accounts maintained,produced and explained before us.

DATE :28.08.2023

PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
Chartered Accountant

CA Shelesh Kumar Garg  
Proprietor (MRN 404590)

**PRINCIPAL**  
Vijaya Rajee Govt. Girls  
Principal  
P G. College, Morar, Gwalior



## Annexure-1

## VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- ED 2022-23

## Statement Showing Reconciliation between cash book closing balance &amp; balance as per our audit report as on 31.03.2023 (ED)

Date	Particulars			Cash	Bank	Treasury
<b>Closing Balance as per our Audited report (31-03-2023)</b>				230935.00	2511379.00	16999313.00
<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>						
	As per cash book	As per Audit Report 14-15	Difference			
Cash in Hand	4578.00	204348.00	-199770.00	-199770.00		
Treasury	14225289.00	14303199.00	-77910.00			-77910.00
Cash at Bank	1253689.00	1516286.00	-262597.00		-262597.00	
(Reasons for the above difference are not provided to us.)						
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 15-16</b>						
29-Jul-15	fee received from DSC not included in total in cash column			-11408.00		
31-Aug-15	Contra Entry- Amount credited by excess Rs. 14164/-			14164.00		
16-Sep-15	fee received from DSC not included in total in cash column			-13920.00		
21-Sep-15	Totalling Mistake- (excess payment)			-270.00		
23-Sep-15	Totalling Mistake- (excess payment)			2520.00		
30-Sep-15	Totalling Mistake- debit side bank column actual 1075414 taken 1075441				27.00	
28-Oct-15	Totalling Mistake cash column actual bal 11055 bal taken 11025			-30.00		
20-Nov-15	fee received from DSC not included in total in cash column			-160.00		
30-Dec-15	fee received from DSC not included in total in cash column			-440.00		
23-Jan-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016) Rs. 230/-					
3-Mar-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016) Rs. 1706/-					
11-Mar-16	Totalling Mistake- (excess payment cash column)			700.00		
29-Mar-16	Totalling Mistake- (excess payment cash column) adjusted on page 123 (01-12-2016) Rs. 645/-					
14-May-15	Amount Withdrawal From bank not debited in cash column			-61450.00		
14-May-15	Amount Withdrawal From bank not debited in cash column			-32850.00		
23-Jul-15	Amount deposit in bank in bank column but not credit in cash			24300.00		
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 16-17</b>						
4-May-16	Totalling Mistake- (excess payment in bank column) Rs. 7323/- Adjusted on 01-12-2016				8290.00	
21-Apr-16	Totalling Mistake- (excess payment in bank column)					
21-Apr-16	Totalling Mistake- (excess payment in cash column)			892.00		
22-Apr-16	Totalling Mistake- (excess payment in cash column) Rs. 1228/- Adjusted on 01-12-2016					
22-Apr-16	Totalling Mistake- (excess payment in bank column)				3506.00	
6-May-16	Totalling Mistake- (excess payment in bank column)				40745.00	
25-May-16	Totalling Mistake- (excess payment in bank column)				2820.00	
25-May-16	Totalling Mistake- (excess payment in cash column) Rs. 1398/- Adjusted on 01-12-2016					
28-May-16	Totalling Mistake- (excess payment in bank column)				8000.00	
28-May-16	Totalling Mistake- (excess payment in cash column)			900.00		
28-Sep-16	Totalling Mistake- (excess payment in bank column)				1500.00	
27-Dec-16	Totalling Mistake- (excess payment in cash column)			612.00		
2-Aug-16	fee deposit in bank but not credited in cash column			43513.00		
21-Mar-17	Amount deposit in bank but not debited in bank column in cash book				-47.00	
4-Jun-16	Amount received from pd but credited in treasury column in cash book which is wrong					-250000.00
<b>Mistake found in C/f, B/f of balances, Totalling mistake and contra entry mistake 17-18</b>						
28-Apr-17	Totalling Mistake- (excess payment in cash column)			1256.00		
28-Apr-17	Mistake in C/f of cash balance			1256.00		
23-Aug-17	Totalling Mistake- (excess payment in cash column)			40.00		
27-Oct-17	Totalling Mistake- (excess payment in cash column)			6395.00		
25-Nov-17	Mistake in C/f of cash balance			-86.00		
28-Nov-17	Mistake in C/f of cash balance			-6604.00		
9-Jan-18	Totalling Mistake- (excess payment in cash column)			10.00		
11-Jan-18	Totalling Mistake- (excess payment in cash column)			1042.00		



27-Jun-17	Advance adjustment balance amount refund through cheque Rs.3900/- credit entry made in cash column but debit entry not made in bank column		-3900.00	
4-Aug-17	Amount deposit in bank but not debited in bank column in cash book		-310.00	
<b><u>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</u></b>				
30-Oct-18	Totalling Mistake- (excess payment in Bank column)		-36000.00	
16-Mar-19	Totalling Mistake- (excess payment in Bank column)		-6.00	
26-Mar-19	Totalling Mistake- (Less payment in Bank column)		1000.00	
12-Apr-18	Totalling Mistake- (Excess payment in Cash column)	-1547.00		
<b><u>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 19-20</u></b>				
	add cash book page 239		4780.00	
	less cash bokk page 259		-270.00	
	less cash bokk page 267		-20.00	
<b><u>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 20-21</u></b>				
	lesscash book page 8		-25000.00	
	less cash book page 16		-4500.00	
	add cash book page 19		3448.00	
	lesscash book page 31		-2295.00	
	ED CASH BOOK PAGE 35		-2500.00	
	ED CASH BOOK PAGE 41		625722.00	
	ED CASH BOOK PAGE 47		9900.00	
	ED CASH BOOK PAGE 57		30000.00	
	ED CASH BOOK PAGE 60		-1000.00	
	ED CASH BOOK PAGE 83		-7.00	
	ED CASH BOOK PAGE 88		83000.00	
	ED CASH BOOK PAGE 91		400.00	
	ED CASH BOOK PAGE 116		-20000.00	
Total		0.00	2976065.00	16671403.00
Closing Balance as per cash book as on 31-03-2023		0.00	2976065.00	16671403.00
Differences		0.00	0.00	0.00



**Annexure-02 : Advances (Staff) ED fund FY 2022-23**

Particulars	Add During the year	Repayment / Adjustment during the year
Shri R N Khandelwal	160000.00	230000.00
Matacharan Sharma	20000.00	0.00
Dr Anupma Shrivastav	20000.00	0.00
Renu S Nayar	196000.00	85000.00
Dr Jyoti Upadhyay	40000.00	0.00
Smt. Reeta Singh	0.00	20000.00
Dr Kapil Bala Panchal	112500.00	0.00
Ravi Kewat	0.00	5000.00
Dr Mamta Chauhan	15000.00	15000.00
Dr Mosmi Singh	45000.00	0.00
Dr Shobha Shrivastav	0.00	67000.00
Hetram Chhapariya	0.00	47000.00
Dr Vimal Kant Shrivastav	6500.00	0.00
Shri Rajkumar Dandotiya	12000.00	0.00
Dr Manju Singh	65000.00	0.00
<b>TOTAL</b>	<b>692000.00</b>	<b>469000.00</b>



**ED AF AND UGS FUND BANK RECONCILIATION STATEMENT AS ON 31.03.2023**

<b>CASH BOOK BALANCE</b>	31.3.2023
BALANCE AS PER ED CASH BOOK	2511379
BALANCE AS PER AF CASH BOOK	1718674
BALANCE AS PER UGC CASH BOOK	26440
	4256493

**LESS BALANCE AS PER BANK AND CASH BOOK 01 04.2020**

CASH BOOK	BANK	
	3134990	3000519.73
		134470.27

**LESS :BANK CHARGES NOT ENTRED IN CASH BOOK**

02.05.2020	472.00
17.07.2020	354.00
28.09.2020	472.00
11.02.2021	5.90
10.02.2021	696.20
11.02.2021	165.20
12.02.2021	224.20
22.02.2021	23.60
24.02.2021	11.80
05.03.2021	2.95
08.04.2021	354
19.05.2021	2.95
15.06.2021	59
28.06.2021	29.5
17.07.2021	354
19.08.2021	5.9
27.08.2021	29.5
05.10.2021	236
11.10.2021	5.9
25.10.2021	29.5
01.11.2021	472
12.11.2021	2.95
11.01.2022	2.95
14.01.2022	5.9
25.02.2022	29.5
21.03.2022	14.75
25.03.2022	472
28.03.2022	1180
28.03.2022	472
13.04.2022	2.95
07.06.2022	2.95
07.06.2022	5.9
07.06.2022	2.95
08.06.2022	11.8
08.06.2022	2.95





18.06.2022	29.5
22.06.2022	2.95
22.06.2022	5.9
08.07.2022	82.6
11.07.2022	495.6
12.07.2022	330.4
13.07.2022	1003
14.07.2022	271.4
15.07.2022	413
16.07.2022	1003
18.07.2022	177
19.07.2022	483.8
20.0.2022	330.4
21.07.2022	507.4
22.07.2022	2.95
22.07.2022	2.95
25.07.2022	1014.8
26.07.2022	483.8
27.07.2022	460.28
28.07.2022	295
29.07.2022	708
01.08.2022	424.8
02.08.2022	35.4
03.08.2022	283.2
04.08.2022	932.2
05.08.2022	531
06.08.2022	-1640.2
06.08.2022	-2383.2
06.08.2022	-2643.2
06.08.2022	-2737.6
06.08.2022	-330.4
06.08.2022	47.2
08.08.2022	106.2
18.08.2022	1309.8
18.08.2022	2.95
18.08.2022	354
22.08.2022	743.4
23.08.2022	153.4
24.08.2022	47.2
25.08.2022	330.4
29.08.2022	59
30.08.2022	413
02.09.2022	82.6
05.09.2022	-1970.8
06.09.2022	-1592.8
13.09.2022	29.5
27.12.2022	29.5
04.01.2023	236
15.02.2023	236



**ADD :AMT CREDITED BY BANK BUT NOT ENTERED IN CASH BOOK**

14.05.2020		11695.00
04 TO 09.06.2020		8340.00
5 TO 09.06.2020		1660.00
6 TO 09.06.2020		845.00
7 TO 09.06.2020		400.00
8 TO 09.06.2020		6660.00
9 TO 09.06.2020		2000.00
10 TO 09.06.2020		2400.00
11 TO 09.06.2020		2000.00
12 TO 09.06.2020		2300.00
13 TO 09.06.2020		2230.00
14 TO 09.06.2020		2880.00
15 TO 09.06.2020		39054.00
16 TO 09.06.2020		275935.00
17 TO 09.06.2020		562190.00
18 TO 09.06.2020		133065.00
19 TO 09.06.2020		74732.00
20 TO 09.06.2020		149430.00
21 TO 09.06.2020		167575.00
22 TO 09.06.2020		167790.00
23 TO 09.06.2020		28920.00
24 TO 09.06.2020		306720.00
25 TO 09.06.2020		34645.00
26 TO 09.06.2020		3246655.00
27 TO 09.06.2020		555181.00
28 TO 09.06.2020		499553.00
ENTRED IN CASH BOOK		-3816662.00
2021-22	STUDENT FEES	2438887.00
06.12.2021	UPSC EXAM FEES	80000.00
2022-23	STUDENT FEES	3993965.00

8981045.00

**LESS : CHEQUE CLERED FROM BANK BUT NOT ENTRED IN CASH BBOK**

07.04.2020	22943	1887.00
04.09.2020	22929	4000.00
16.10.2020		10000.00
06.01.2021	29608	32827.00
08.07.2021	32023	8090
18.08.2022	37757	20485
01.02.2023	37872	3000
22.03.2023	42264	8274

88563.00

**ADD CHEQUE ISSUED BUT NOT CLEARED**

ED		
01.04.2020	22946	3680.00
05.01.2021	26908	36275.00
11.05.2021	29690	260.00
22.12.2021	35290	150.00
18.02.2022		2006.00
16.03.2022	35324	1140.00
02.12.2022	37832	10000.00



<b>AF</b>			
24.06.2020	22945	12440.00	
25.06.2020	22871	3270.00	
14.07.2021	32028	1919.00	
22.12.2021	35288	1600.00	
20.03.2023	42264	8474.00	
06.09.2022		<u>23546.00</u>	104760.00

**LESS CHEQUE DEPOSIT IN BANK BUT NOTE CREDIT BY BANK**

SANJEEV BHANDARI	CASH	2820.00	ED	
ARPNA SHARMA	CASH	29.11.2020	2500.00	ED
RAMKUMAR BARKADE	29.11.2020	2000.00	ED	
BHAGWATI ACHARYA	11.02.2021	1000.00	ED	
BHAGWATI ACHARYA	11.02.2021	3161.00	ED	
	25.02.2021	80.00	ED	
VEENA GUPTA	16.03.2021	2295.00	ED	
V D MANIK	24.06.2020	530.00	AF	
AMT TRANSFER	ED	1000000.00	AF	
	05.01.2021	393779.00		
NURSING EXAM FEES	ED	28.04.2021	200000.00	
AMT TRANSFER	ED CASH BOOK	22/06/2022	150000.00	
AMT TRANSFER	ED CASH BOOK	30/07/2022	1000000.00	
	07.06.2022	<u>1000.00</u>		2759165.00

**BALANCE AS PER BANK AS ON 31.03.2023**

CENTRAL BANK OF INDIA	10352692.28	<u>10352691.80</u>
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**M/S GARG SHELESH  
KUMAR & ASSOCIATES**  
Chartered Accountant



Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
Gwalior, M.P. – 474001  
Ph: 07512324568  
Mob: 09425341583  
Email: sheleshgarg\_ca2008@rediffmail.com

AUDITOR'S REPORT

We have audited the Books of Accounts of AF FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2023 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 Agency has been maintained common bank at Central Bank of India with ED , AF & UGC Fund. Bank statement has been annexed with ED Financial Statements.
- 03 Balance of AF fund as per cash book as on 31-03-2015 are cash Rs.2806/- , bank Rs.164020/- and Treasury Rs. 2795886/-, while balance as per audit report of the year 31.03.2015 are cash Rs.6937/- , bank Rs. 154011/- and Treasury Rs.2775936/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are many mistakes found in earlier years cash book which is mentioned in Annexure-1. We have suggest that same has been ratified/Reconcile as soon as possible.
- 05 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 06 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 08 We have not physically verified the assets of the agency.



09 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-


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

DATE: 28.08.2023

PLACE: Gwalior

UDIN : 23404590B650YI 1428

FOR GARG SHELESH KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANT

  
CA SHELESH KUMAR GARG  
PROPRIETOR  
MEMBERSHIP NO: 404590



**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
 AF (ACTIVITY FUND)

**Receipts and Payment Account for the year ended 31st March 2023**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2022 as per previous audit report)			By News Paper & Publication Exp.		10864.00
Cash in Hand	(14926.00)		By Stationery & Photocopy Exp.		700.00
Treasury	3432392.00		By Fees Remitted to Jiwaji University		439400.00
FDR	1852629.00		By Repair & Maintaince of building & playground		39146.00
Cash at Bank	(170440.00)	5099655.00	By Annual Function & other Exp.		22080.00
			By National festival Exp		53187.00
To <u>Student Fees from on line</u>		2379000.00	By Dainik vetan bhogi Salary		456842.00
			By Computer exp.		43293.00
To <u>Advance adjusted/Refund</u> (As per Annexure-2)		192022.00	By Annual Mambership fees		5900.00
			By Misc. Exp		4228.00
To Transfer to ED Cash book		1150000.00	By Sport Exp		290905.00
			By Repair & Maintaince of Office & Electrical Work		50015.00
			By <u>Fixed Assets Purchase</u>		
			Water Pump	21000.00	
			Coller	15175.00	36175.00
			By <u>Advance given</u> (As per Annexure-2)		330000.00
			By <u>Closing Balance</u>		
			Cash in Hand	(14926.00)	
			Treasury	3432392.00	
			FDR	1901802.00	
			Cash at Bank	1718674.00	7037942.00
<b>TOTAL</b>		<b>8820677.00</b>	<b>TOTAL</b>		<b>8820677.00</b>
					0.00

TOTAL

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2023 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.08.2023

PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
 Chartered Accountant

CA Shelesh Kumar Garg  
 Proprietor (MRN 404590)



## VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)

## Statement Showing Reconciliation between cash book closing balance &amp; balance as per our audit report AF FY 2022-23

Date	Particulars	Cash	Bank	Treasury
	<b>Closing Balance as per our Audited report 31-03-2021</b>	-14926.00	1718674.00	3432392.00
	<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>			
	As per cash book			
	As per Audit Report 14			
	Difference			
	Cash in Hand	2806.00	6937.00	-4131.00
	Treasury	2795886.00	2775936.00	19950.00
	Cash at Bank	164020.00	154011.00	10009.00
	(Reasons for the above difference are not provided to us.)			
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 15-16</b>			
20-Apr-15	Amount withdrawal from bank Rs.125000/- debited in bank column instead of crediting in bank column.		250000.00	
20-Aug-15	Mistake in B/f of opening cash balance by Rs. 59262/-.	-59262.00		
22-Aug-15	Mistake in B/f of opening cash balance by Rs. 41412/-.	-41412.00		
31-Aug-15	Totalling mistake- excess cash deposit in bank by Rs. 97424/- (Rs.195226-Rs. 292650/-)	97424.00		
17-Sep-15	Totalling mistake -Expences not included in cash balance.	714.00		
28-Jan-16	Totalling mistake-excess payment by Rs. 1270/- cash	1270.00		
3-Feb-16	Totalling mistake-Excess payment by Rs. 1100/- cash	1100.00		
25-Feb-16	Totalling mistake-Excess payment by Rs. 776/- cash	776.00		
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 16-17</b>			
29-Apr-16	Totalling Mistake- excess payment by Rs.732/- in cash column.	732.00		
29-Apr-16	Totalling Mistake- excess payment by Rs.20/- in bank column.		20.00	
16-May-16	Totalling Mistake- excess payment by Rs.4462/- in bank column.		4462.00	
31-May-16	Totalling Mistake- excess payment by Rs.76498/- in bank column.		76498.00	
19-Jul-16	Mistake in C/f of bank balance by-Rs. 10000/-.		-10000.00	
21-Jul-16	Totalling Mistake- excess payment by Rs.1717/- in cash column.	1717.00		
26-Aug-16	Mistake in totalling of treasury balance by Rs.20/-			-20.00
26-Aug-16	Mistake in totalling of bank balance by Rs.50000/-		-50000.00	
6-Oct-16	Totalling Mistake- excess payment by Rs.1294/- in cash column.	1294.00		
15-Nov-16	Totalling Mistake- excess payment by Rs.528/- in cash column.	528.00		
17-Nov-16	Totalling Mistake- excess payment by Rs.29164/- in bank column.		29164.00	
17-Nov-16	Totalling Mistake- excess payment by Rs.921/- in cash column.	921.00		
31-Dec-16	Totalling Mistake- excess payment by Rs.1377/- in bank column.		1377.00	
24-Jan-17	Mistake in B/f of opening bank balance by Rs. 800/-.		800.00	
16-Mar-17	Cash deposit in bank amount Rs. 256/- not debited in bank column in cash book		-256.00	
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 17-18</b>			
9-May-17	Mistake in B/f of opening balance in cash column.	1793.00		
	Actual balance should be B/f Rs. -1436, but balance B/f Rs. 357.			
20-Jul-17	There Should be a credit balance of 42414 instead of debit balance of 119506 but this mistake has been rectified as on 06-09-2017.			
24-Aug-17	Totalling mistake-excess payment in cash column by Rs. 300/-	300.00		
26-Oct-17	Totalling mistake-excess payment in cash column by Rs. 1981/-	1981.00		
9-Jan-18	Totalling mistake-excess payment in cash column by Rs. 16/-	16.00		
28-Feb-18	Totalling mistake-excess payment in cash column by Rs. 6015/-	6015.00		
31-Mar-18	Totalling mistake-excess payment in cash column by Rs. 3015/-	3150.00		
28-Jul-17	Amount deposit in bank but not debited in bank column in cash book		-685.00	
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 19-20</b>			
LESS	CASH BOOK PAGE 30		21.00	
ADD	CASH BOOK PAGE 32		-9.00	
LESS	CASH BOOK PAGE 47		30768.00	
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 20-21</b>			
ADD	CASH BOOK PAGE 63		23989.00	
ADD	CASH BOOK PAGE 74		40.00	
	<b>Total</b>	0.00	2084872.00	3452322.00
	Closing Balance as per cash book as on 31-03-2023	0.00	2084872.00	3452322.00
	Differences	0.00	0.00	0.00



**Annexure-02 : Advances (Staff) AF fund FY 2022-23**

Particulars	Add During the year	Repayment / Adjustment during the year
Smt. Deepa Verma	192022.00	330000.00
<b>TOTAL</b>	<b>192022.00</b>	<b>330000.00</b>





**M/S GARG SHELESH  
KUMAR & ASSOCIATES**  
Chartered Accountant



Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
Gwalior, M.P. – 474001  
Ph: 07512324568  
Mob: 09425341583  
Email: sheleshgarg\_ca2008@rediffmail.com

AUDITOR'S REPORT

We have audited the Books of Accounts of STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2023 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 There are many mistakes found in earlier years cash book which is mentioned in Annexure-1. We have suggest that same has been ratified/Reconcile as soon as possible.
- 03 The Balance sheet, Income & Expenditure and Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 04 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 06 We have observed that some entry unreconcile entry pending in Bank Reconciliation Statements. same has been ratified/reconcile as early as possible.
- 07 We have not physically verified the assets of the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-

- (A) In the case of Receipt & Payment Account for the year ended on that date.
- (B) In the case of Income & Expenditure Account for the year ended on that date,
- (C) In the case of Balance Sheet, of the state of affairs on that date.




DATE: 28.08.2023

PLACE: Gwalior

UDIN : 23404590BGS0YM5181

FOR GARG SHELESH KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANT

  
CA SHELESH KUMAR GARG  
PROPRIETOR  
MEMBERSHIP NO: 404590





**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND**  
**Income and Expenditure Account For the year ended on 31.03.2023**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Telephone, Internet & Website Exp.	7000.00	By <u>Amount/Fund Received During the year</u>	
To Study material	19717.00	Student Fees Received	7944895.00
To Meeting Exp	3428.00		
To Laboratory consumable	84233.00		
To Epf Consultancy fees	19500.00		
To Legal Exp.	5500.00		
To Printing Exp.	264405.00		
To Affiliation Fee & Exp.	844206.00		
To Amarat Mahotsav Exp.	10929.00		
To Repair & Maintainance of Computer & other	117629.00		
To Honorarium to Computer operater & other	4897411.00		
To Advertisement Exp.	6719.00		
To Excess of Income over Expenditure	1664218.00		
	7944895.00		7944895.00

Accountant

**REPORT**

We have Certified the above setforth Income and Expenditure Account for the year ended on 31.03.2023 as per Books of Accounts maintained, produced and explained before us.

  
**PRINCIPAL**  
 Principal  
 Vijaya Rajee Govt. Girls  
 P.G. College, Morar, Gwalior

DATE : 28.08.2023  
 PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
 Chartered Accountant

CA Shelesh Kumar Garg  
 Proprietor (MRN 404590)



**VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR**  
**STHANIYA PRABANDHAN SAMITI (JANBHAGIDARI) FUND**

**Receipts and Payment Account for the year ended 31st March 2023**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2022 as per last Audit Report)			By Telephone, Internet & Website Exp.		7000.00
Cash in Hand	(6733.00)		By Study material		19717.00
Treasury	0.00		By Meeting Exp		3428.00
Cash at Bank	5827899.00	5821166.00	By Laboratory consumable		84233.00
			By Epf Consultancy fees		19500.00
			By Legal Exp.		5500.00
To <u>Amount/Fund Received During the year</u>			By Printing Exp.		264405.00
Student Fees Received		7944895.00	By Affiliation Fee & Exp.		844206.00
			By Amarat Mahotsav Exp.		10929.00
To <u>Advance Adjusted/Refund</u> (As per Annexure-2)		22000.00	By Repair & Maintainance of Computer & other		117629.00
			By Honorarium to Computer operater & other		4897411.00
			By Advertisement Exp.		6719.00
			By <u>Fixed Assets Purchase</u> (Aa per Annexure-3)		182076.00
			By <u>Advance given</u> (As per Annexure-2)		45000.00
			By <u>Closing Balance</u>		
			Cash in Hand	(6733.00)	
			Cash at Bank	7287041.00	7280308.00
TOTAL		<u>13788061.00</u>	TOTAL		<u>13788061.00</u>

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2023 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.08.2023  
PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
Chartered Accountant

CA Shelesh Kumar Garg  
Proprietor (MRN 404590)



## Annexure-1

VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2022-23					
Statement Showing Reconciliation between cash book closing balance & balance as per our audit report as on 31.03.2023					
Date	Particular			Cash	Bank
	<b>Closing Balance as per our Audited report 31-03-2023</b>			-6733.00	7287041.00
	<b>Difference between balance of Audit Report for the FY 2017-18 &amp; cash book balance on 31-03-2018</b>				
	As per cash book	As per Audit Report 17-18	Difference		
Cash in Hand	0.00	0.00	0.00	0.00	
Treasury	0.00	0.00	0.00		
Cash at Bank	4521410.00	6973028.00	-2451618.00		-2451618.00
(Reasons for the above difference are not provided to us.)					
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>				
21-May-18	Totalling Mistake- (excess payment in Cash column)			6733.00	
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 19-20</b>				
	add cash book page 68				6066.00
	add cash book page 74				20.00
	<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 20-21</b>				
	add cash book page 76				-40000.00
	Total			0.00	4801509.00
	Closing Balance as per cash book as on 31-03-2023			0.00	4801509.00
	Differences			0.00	0.00



**Annexure-02 : Advances (Staff) Janbhagidari fund FY 2022-23**

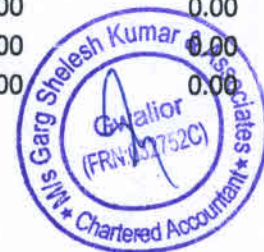
Particulars	Add During the year	Repayment / Adjustment during the year
Dr. Renu S Nayar		
Matacharan Sharma	20000.00	0.00
Smt Anju Shrama	5000.00	0.00
Rajkumar Barkhade	0.00	10000.00
Dr Mamta Chahuan	20000.00	12000.00
<b>TOTAL</b>	<b>45000.00</b>	<b>22000.00</b>



## VIJAYARAJE GOVERNMENT GIRLS P.G.COLLEGE MORAR GWALIOR- JANBHAGIDARI 2022-23

## Fixed Assets

Sr. No.	Name of Fixed Assets	Balance as on 01/04/2022	Addition during the year	Balance as on 31/03/2023
1	Air Conditioner	508443.00	0.00	508443.00
2	Almirah	446735.00	0.00	446735.00
3	Autometic sanitary Napkin Vending Machine	45909.00	0.00	45909.00
4	Attendance Machine	19693.00	0.00	19693.00
5	Battery	358854.00	0.00	358854.00
6	Black Board	71222.00	0.00	71222.00
7	Book Self	80936.00	0.00	80936.00
8	Books & Periodicals	1320603.00	0.00	1320603.00
9	Building (State Govt. Share)	180000.00	0.00	180000.00
10	CCTV Camera	199100.00	0.00	199100.00
11	Cement Benchs	6750.00	0.00	6750.00
12	Channel Gate Purchased	20160.00	0.00	20160.00
13	Computers	1667363.00	0.00	1667363.00
14	Computer Webside	25599.00	0.00	25599.00
15	Construction Exp.	21352773.00	0.00	21352773.00
16	Cooler	21676.00	0.00	21676.00
17	Cycle Stand	31000.00	0.00	31000.00
18	Digital Display Board	40988.00	0.00	40988.00
19	Electricity Fitting	187533.00	0.00	187533.00
20	Refridgerator	89217.00	0.00	89217.00
21	Equipment (Drawing)	25837.00	0.00	25837.00
22	Equipment (Electronics)	240631.00	0.00	240631.00
23	Equipment (Physics)	61479.00	0.00	61479.00
24	Equipment (Geography)	26213.00	0.00	26213.00
25	Fan Purchased	64968.00	0.00	64968.00
26	fax Machine	6600.00	0.00	6600.00
27	Fire Fighting Equipment	64445.00	0.00	64445.00
28	Furniture & Fixture	3616793.00	0.00	3616793.00
29	Instrument(Biotech)	610451.00	0.00	610451.00
30	Instrument(Botany)	65063.00	0.00	65063.00
31	Instrument(Chemistry)	297376.00	0.00	297376.00
32	Instrument(Physics)	41795.00	0.00	41795.00
33	Instrument(Sangeet)	24000.00	0.00	24000.00
34	Instrument(Zoology)	239159.00	0.00	239159.00
35	Inverter & Battery	156222.00	101000.00	257222.00
36	Iron Bench	26250.00	0.00	26250.00
37	Lab Equipment	812548.00	0.00	812548.00
38	Lab Furniture	190000.00	0.00	190000.00
39	Music Instruction	3350.00	0.00	3350.00
40	Microwave	7168.00	0.00	7168.00
41	Pll Meter Purchase	13102.00	0.00	13102.00
42	Projector	8786.00	0.00	8786.00
43	Pratibha Manch	108450.00	0.00	108450.00





44	Printer	138856.00	0.00	138856.00
45	Saraswati Vatica	60827.00	0.00	60827.00
46	Scientific Equipment	709831.00	0.00	709831.00
47	Stablizer	16265.00	0.00	16265.00
48	Steel Ralling	174675.00	0.00	174675.00
49	Steel Furniture	44352.00	0.00	44352.00
50	Storewell	190520.00	0.00	190520.00
51	Table & Chair	465754.00	0.00	465754.00
52	Typewriter	28458.00	0.00	28458.00
53	UPS	131890.00	0.00	131890.00
54	Baiometric Machine	0.00	81076.00	81076.00
55	Vacuum Cleaner	14989.00	0.00	14989.00
56	Water Cooler	448835.00	0.00	448835.00
57	Tin Shade (Sports Room)	129391.00	0.00	129391.00
58	Water Filter	135588.00	0.00	135588.00
59	Electric Mover Machien	33577.00	0.00	33577.00
60	Fridge	17806.00	0.00	17806.00
		36126854.00	182076.00	36308930.00





04.01.2023	Bank Charge					236.00		
17.02.2023	Bank Charge					354.00	-4912	
<b>Less : Amount Deposit in cash book but not Credited in bank</b>								
16.02.2021	student fees not credited by bank					-1760701		
2022-23						-1071.00	-1761772	
<b>Less:- cheque clered from bank but not enterd in cash book</b>								
	Date			Ch. No.		Amount		
	25-05-18			13409		2596		
	18-05-18			13410		4144	-6740	
<b>Less:- Cheque diffrence in bank and cash book</b>								
	Dtae	Ch. No.	C.Book	Bank				
	28/2/2020	21373	19270	19290		20	-20	
<b>Less Cash book Balancing Mistake</b>								
	Page 68					6066	-6066	
	page 76						40000	
							6511711	
Closing Balance as per bank statement (A/c no.3664172939) as on 31-03-2023							6511711	

0



**M/S GARG SHELESH  
KUMAR & ASSOCIATES**  
Chartered Accountant



Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
Gwalior, M.P. – 474001  
Ph: 07512324568  
Mob: 09425341583  
Email: sheleshgarg\_ca2008@rediffmail.com

AUDITOR'S REPORT

We have audited the Books of Accounts of GOVERNMENT FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2023 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 03 All the payments done through treasury server hence no separate bank account maintained by the collage.
- 04 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's, vouchers produce by the agency and record produce before us.
- 05 Books of accounts are properly maintained.
- 06 We have not physically verified the assets of the agency if any of earlier years.
- 07 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

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:-


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

DATE: 28.08.2023

PLACE: Gwalior

UDIN : 23404590B6507053

FOR GARG SHELESH KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANT

  
CA SHELESH KUMAR GARG  
PROPRIETOR  
MEMBERSHIP NO: 404590



**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
GOVERNMENT FUND

**Receipts and Payment Account for the year ended 31st March 2023**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2022 As per cash book)			By Salary & Allowances etc		114330739.00
Cash in Hand	208.00		By GPF Final Payment		25530843.00
Cash at Bank	0.00	208.00	By GPF Part Payment		1800000.00
			By GIS Final Payment		757807.00
To Salary & Allowances etc		114330739.00	By Earnedleave Encashment		3286834.00
To GPF Final Payment		25530843.00	By Athithi Vidhwan Mandey		4845093.00
To GPF Part Payment		1800000.00	By Travelling Allowance		41010.00
To GIS Final Payment		757807.00	By Gaon Ki Beti		685000.00
To Earnedleave Encashment		3286834.00	By Salary Arrear		261352.00
To Athithi Vidhwan Mandey		4845093.00	By Word Bank Expenses		522681.00
To Travelling Allowance		41010.00	By Tresuary Deposit		2027.00
To Gaon Ki Beti		685000.00	By <u>FVC Payment</u>		
To Salary Arrear		261352.00	Electricity, Telephone, Water	1365498.00	
To Word Bank Receipts		522681.00	Sc-St Stationery	1240837.00	
			Repair & Maintenance	499966.00	
To <u>FVC Payment</u>			Office Exp.	45754.00	3152055.00
Electricity, Telephone, Water	1365498.00				
Sc-St Stationery	1240837.00		<u>Deduction as per contra</u>		
Repair & Maintenance	499966.00		By GPF /DPF	10268116.00	
Office Exp.	45754.00	3152055.00	GIS	292200.00	
			House rent	15600.00	
To <u>Misc Receipts</u>			Income Tax	21630607.00	
RTI Fees Received		2063.00	Professional Tax	145472.00	
			Other Recovery	72150.00	
To <u>Deduction as per contra</u>			National Pension Scheme	1160653.00	33584798.00
GPF /DPF	10268116.00				
GIS	292200.00		By <u>Closing Balance</u>		
House rent	15600.00		(as on 31.03.2023 As per cash book)		
Income Tax	21630607.00		Cash in Hand	244.00	
Professional Tax	145472.00		Cash at Bank	0.00	244.00
Other Recovery	72150.00				
National Pension Scheme	1160653.00	33584798.00			
<b>TOTAL</b>		<b>188800483.00</b>	<b>TOTAL</b>		<b>188800483.00</b>

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2023 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.08.2023  
PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
Chartered Accountant

CA Shelesh Kumar Garg  
Proprietor ( MRN 404590 )



**M/S GARG SHELESH  
KUMAR & ASSOCIATES**  
Chartered Accountant



Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
Gwalior, M.P. – 474001  
Ph: 07512324568  
Mob: 09425341583  
Email: sheleshgarg\_ca2008@rediffmail.com

AUDITOR'S REPORT

We have audited the Books of Accounts of EXAM FUND CASH BOOK Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2023 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 We have observed that some entry un reconcile entry pending in Bank Reconciliation Statements. same has been ratified/reconcile as early as possible.
- 03 Balance of Exam fund as per cash book as on 31-03-2015 are cash Rs.110/- & bank Rs.1037801/-, while balance as per audit report of the year 31.03.2015 are cash Rs.221915/- and bank Rs. 1038796/- and the reconciliation/reasons for above difference are not mentioned in 31.03.2015 audit report however in the absence of above reasons we have taken opening balance in the year 2015-16 as per the previous audit report and total difference figure mentioned in Annexure-1. This entry also taken in current year Annexure-1 for adjustment.
- 04 There are many mistakes found in earlier years cash book which is mentioned in Annexure-1. We have suggest that same has been ratified/Reconcile as soon as possible
- 05 Balance Sheet as referred to above and Income and Expenditure Account and Receipts and Payment Account annexed there to be as per vouchers explanations & details maintained & produce before us by the agency.
- 06 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 07 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.



- 08 We have not physically verified the assets of the agency.  
09 No depreciation has been provided by the agency on its fixed assets.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-


- (A) In the case of Balance Sheet of the state of the above named agency's affairs as on 31-03-2023.  
(B) In the case of the Income & Expenditure Account of the Incomes & Expenditures of the above named agency for the year ending 31<sup>st</sup> March 2023.  
(C) In the case of Receipt & Payment Account for the year ended on that date.

DATE: 28.08.2023

PLACE: Gwalior

UDIN : 23404590B950Y92132

FOR GARG SHELESH KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANT

  
CA SHELESH KUMAR GARG  
PROPRIETOR  
MEMBERSHIP NO: 404590



**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
EXAM FUND

**Balance Sheet as on 31.03.2023**

Liabilities	Amount	Amount	Assests	Amount	Amount
<b>Agency Fund</b>			<b>Fixed Assets</b>		
Opening Balance	5702886.00		Cooler		22899.00
Less : Defeciency	<u>2194003.00</u>	3508883.00	Computer & Printer		30450.00
			Fan		62520.00
			Inverter		59586.00
			Almerah		33660.00
			Table & Chair		145374.00
			Notic Board		174340.00
			Ac		75600.00
			Dulex		219770.00
			CC TV Camera		58950.00
			<b>Loans &amp; advance (Staff)</b>		
			As per last B/s	101248.00	
			Add:- Advance Given	310900.00	
			Less:- Advance adjusted	<u>235900.00</u>	176248.00
			<b>Closing Balance</b>		
			(as on 31.03.2023)		
			Cash in Hand	342741.00	
			Cash at Bank	<u>2106745.00</u>	2449486.00
		<u>3508883.00</u>			<u>3508883.00</u>

Accountant

**REPORT**

We have Certified the above setforth and Balance sheet for the year ended on 31.03.2023 as per Books of Accounts maintained,produced and explained before us.

DATE : 28.08.2023  
PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
Chartered Accountant

CA Shelesh Kumar Garg  
Proprietor (MRN 404590)





VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)  
EXAM FUND

Income and Expenditure Account For the year ended on 31.03.2023

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Exam Remuneration	1456773.00	By Pariksha Sanchalan Sulk Received	0.00
To Repair & Maintainance of Computer & other	121709.00		
To Exam Center Fees Jiwaji Univercity	246830.00	By Excess of Exenditure over income	2194003.00
To Stationery exp.	42413.00		
To Covid-19 Protection Exp.	128006.00		
To Exam Material	87846.00		
To Student fees Refund	28790.00		
To Research Exp.	25000.00		
To Misc Expenses	56636.00		
	<u>2194003.00</u>		<u>2194003.00</u>
			0.00

  
Accountant

**REPORT**

We have Certified the above setforth Income and Expenditure Account for the year ended on 31.03.2023 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.08.2023  
PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
Chartered Accountant

CA Shelesh Kumar Garg  
Proprietor (MRN 404590)



  
**PRINCIPAL**  
Principal  
Vijaya Raje Govt. Girls  
College, Morar Gwalior

**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
 EXAM FUND

**Receipts and Payment Account for the year ended 31st March 2023**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u> (as on 01.04.2022 As per last Audit Report)			By Exam Remuneration		1456773.00
Cash in Hand	342741.00		By Repair & Maintainance of Computer & other		121709.00
Cash at Bank	4410248.00	4752989.00	By Exam Center Fees Jiwwaji Univercity		246830.00
			By Stationery exp.		42413.00
			By Covid-19 Protection Exp.		128006.00
To Pariksha Sanchalan Sulk Received		0.00	By Exam Material		87846.00
			By Student fees Refund		28790.00
To <u>Advance Adjustment/Refund</u> (As per Annexure-2)		235900.00	By Research Exp.		25000.00
			By Misc Expenses		56636.00
			By <u>Furniture Purchase</u>		
			Invertor & battery		34500.00
			By <u>Advance given</u> (As per Annexure-2)		310900.00
			By <u>Closing Balance</u>		
			Cash in Hand	342741.00	
			Cash at Bank	2106745.00	2449486.00
TOTAL		<u>4988889.00</u>	TOTAL		<u>4988889.00</u>

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2023 as per Books of Accounts maintained,produced and explained before us.

DATE : 28.08.2023  
 PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**  
 Chartered Accountant

CA Shelesh Kumar Garg  
 Proprietor (MRN 404580)



**Annexure-02 : Advances (Staff) Exam fund FY 2022-23**

Particulars	Opening Balance 01.04.2022	Add During the year	Repayment / Adjustment during the year	Closing Balance
Shri Dheeraj Mishra	15500.00	0.00	0.00	15500.00
Shri G D Vyas	(5690.00)	0.00	0.00	(5690.00)
Shri K C Gupta	(86460.00)	0.00	0.00	(86460.00)
Shri R N Khandelwal	103980.00	15000.00	0.00	118980.00
Shri S K Shrivastava	11468.00	0.00	0.00	11468.00
Shri Sanjeev Bhandari	106280.00	0.00	0.00	106280.00
Smt. Beena Gupta	(30330.00)	10000.00	10000.00	(30330.00)
Shri Mahesh Likhar	1000.00	0.00	0.00	1000.00
Smt. Manju Koshik	(25000.00)	0.00	0.00	(25000.00)
Smt. Uma Singh	16500.00	0.00	0.00	16500.00
Other	(56000.00)	0.00	0.00	(56000.00)
Smt Reeta Singh	0.00	10000.00	10000.00	0.00
Shri Mata charan Sharm:	50000.00	110000.00	50000.00	110000.00
Shri Hetram chhapriya	0.00	165900.00	165900.00	0.00
<b>TOTAL</b>	<b>101248.00</b>	<b>310900.00</b>	<b>235900.00</b>	<b>176248.00</b>



VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)					
Statement Showing Reconciliation between cash book closing balance & balance as per our audit report FY 2022-23 Exam Fund					
Date	Particulars			Cash	Bank
<b>Rectified Closing Balance as per our Audited report as on 31.03.2023</b>				342741.00	2106745.00
<b>Difference between balance of Audit Report for the FY 2014-15 &amp; cash book balance on 31-03-2015</b>					
	As per cash book	As per Audit Report 14-15	Difference		
Cash in Hand	110.00	221915.00	-221805.00	-221805.00	
Cash at Bank	1037801.00	1038796.00	-995.00		-995.00
(Reasons for the above difference are not provided to us.)					
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 15-16</b>					
10-Nov-15	Totalling mistake- debit side in bank column (actual total 1097567, total taken 1097367)				-200.00
10-Nov-15	Totalling mistake- excess total in credit side in cash column			20.00	
23-Nov-15	Totalling mistake-debit side in cash column			-30.00	
12-Jan-15	Totalling mistake-debit side in cash column			20.00	
31-May-15	Amount deposit in bank but not debited in bank column in cash book				-15240.00
27-Jan-20	Amount deposit in bank but not debited in bank column in cash book				-219210.00
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 16-17</b>					
30-Apr-16	Cash withdrawal from bank Rs. 128818 This amount credited in cash column in place of credited in bank column.			-128818.00	128818.00
6-Oct-16	Totalling mistake- excess total in credit side in cash column			20.00	
22-Nov-16	Amount deposit in bank but not debited in bank column in cash book				-83000.00
16-Mar-17	Amount deposit in bank but not debited in bank column in cash book				-4312.00
16-Mar-17	Totalling mistake- excess total in credit side in cash column			1628.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 17-18</b>					
8-May-17	Totalling mistake- excess payment in credit side in cash column			3160.00	
14-May-17	Totalling mistake- excess payment in credit side in cash column			960.00	
27-Oct-17	Totalling mistake- excess payment in credit side in cash column			1616.00	
22-Dec-17	Totalling mistake-debit side in cash column			-12960.00	
22-Dec-17	Amount deposit in bank but not credited in cash column in cash book			12960.00	
9-Feb-18	Totalling mistake- excess payment in credit side in cash column			488.00	
<b>Mistake found in C/f, B/f of balances , Totalling mistake and contra entry mistake 18-19</b>					
5-Mar-19	Totalling mistake- excess payment in credit side in bank column				3.00
	Totalling mistake- excess payment in credit side in bank column				1
11.02.2021	CASH BOOK MISTAKE CHEQUE 20198/11-02-21 DUBBLE ENTRY				-7332
Total				0.00	1905278.00
Closing Balance as per cash book as on 31-03-2023				0.00	1905278.00
Differences				0.00	0.00



## VIJAYRAJE GOVT. GIRLS P.G. COLLEGE, MORAR GWALIOR (MP)

## EXAM FUND

## Bank Reconciliation Statement as on 31-03-2023

Particular		Amount
Closing Balance as per cash book as on 31-03-2023		1905278.00
Add:- Opening balance difference between cash book & bank Statement as on 01-04-2018		-251779.00
Add:- Amount credited in cash book but not debited in bank Statement		
<u>Date</u>	<u>Ch. No.</u>	<u>Amount</u>
07-05-18	009764	4500.00
07-05-18	009770	106691.00
14-05-18	009798	6174.00
03.05.2019	20152	450.00
18.03.2023	38068	400.00
16.03.2023	38064	100.00
02.02.2023	38296	100.00
02.02.2023	38299	700.00
02.02.2023	38293	400.00
02.02.2023	38300	100.00
		119615.00
Add:- Amount credited in bank statement but not debited in cash book		
<u>Date</u>		<u>Amount</u>
15-06-18		18705.00
18-06-18		86430.00
19-06-18		103630.00
20-06-18		82130.00
21-06-18		10750.00
22-06-18		6020.00
25-06-18		7310.00
18-07-18		148710.00
19-07-18		309980.00
20-07-18		100.00
20-07-18		100.00
20-07-18		428650.00
20-07-18		100.00
20-07-18		100.00
21-07-18		100.00
23-07-18		834420.00
24-07-18		100.00
24-07-18		482010.00
25-07-18		539020.00
26-07-18		833750.00
27-07-18		100.00
27-07-18		365180.00
30-07-18		893110.00
31-07-18		981630.00
01-08-18		200.00
01-08-18		896130.00
02-08-18		118680.00
03-08-18		560.00
03-08-18		37320.00



04-08-18			65860.00	
06-08-18			17500.00	
07-08-18			62120.00	
08-08-18			48260.00	
09-08-18			21000.00	
10-08-18			8090.00	
10-08-18			11280.00	
13-08-18			14420.00	
14-08-18			76530.00	
16-08-18			71560.00	
20-08-18			120100.00	
21-08-18			12560.00	
23-08-18			13440.00	
24-08-18			5370.00	
27-08-18			46670.00	
29-08-18			10440.00	
30-08-18			3380.00	
31-08-18			8850.00	
10-09-18			215.00	
11-09-18			645.00	
12-09-18			9890.00	
14-09-18			8385.00	
17-09-18			5590.00	
2019-20	FEES	8382296		
2019-20	ENTERED IN C B	<u>1111675</u>	7270621.00	
2020-21	FEES	6423376		
2020-21	ENTERED IN C B	<u>7266555</u>	-843179.00	
2021-22	ENTERED IN C B		12111257.00	
2022-23	ENTERED IN C B		<u>10410175.00</u>	36776054.00

Less:- Amount debited in cash book but not credited in bank statement

07-05-18			2256.00	
07-05-18			13724.00	
07-05-18			940.00	
30-03-23			<u>11489.00</u>	-28409.00

Less:- Amount debited in bank statement but not credited in cash book

21-05-18	Bank Charge		236.00	
05-03-19	Bank Charge		472.00	
28-06-19	Bank Charge		118.00	
08-04-20	Bank Charge		354.00	
23-09-20	Bank Charge		5.90	
24-02-21	Bank Charge		8.85	
08.04.2021	Bank Charge		354.00	
31.05.2021	Bank Charge		70.80	
15.06.2021	Bank Charge		59.00	
08.07.2021	Bank Charge		11.80	
29.03.2022	Bank Charge		<u>168.74</u>	
08.04.2021	BANK CHARGES		354.00	
31.05.2021	BANK CHARGES		70.80	
15.06.2021	BANK CHARGES		59.00	
08.07.2021	BANK CHARGES		11.80	
29.03.2022	BANK CHARGES		168.74	
20.04.2022	BANK CHARGES		1770.00	



20.04.2022	BANK CHARGES	1416.00	
13.05.2022	BANK CHARGES	5.90	
13.05.2022	BANK CHARGES	5.90	
08.06.2022	BANK CHARGES	5.90	
08.06.2022	BANK CHARGES	5.90	
08.06.2022	BANK CHARGES	5.90	
08.06.2022	BANK CHARGES	2.95	
18.06.2022	BANK CHARGES	18.95	
06.07.2022	BANK CHARGES	118.00	
02.08.2022	BANK CHARGES	2.95	
13.09.2022	BANK CHARGES	29.50	
15.12.2022	BANK CHARGES	9263.00	
16.12.2022	BANK CHARGES	1368.00	
17.12.2022	BANK CHARGES	35.40	
21.12.2022	BANK CHARGES	198.06	
22.12.2022	BANK CHARGES	318.60	
26.12.2022	BANK CHARGES	23.60	
26.12.2022	BANK CHARGES	963.15	
27.12.2022	BANK CHARGES	29.50	
27.12.2022	BANK CHARGES	247.80	
28.12.2022	BANK CHARGES	82.60	
29.12.2022	BANK CHARGES	424.80	
30.12.2022	BANK CHARGES	212.40	
02.01.2023	BANK CHARGES	35.40	
07.01.2023	BANK CHARGES	365.80	
17.01.2023	BANK CHARGES	224.20	
30.01.2023	BANK CHARGES	59.00	
20-11-19	TRANSFER	5186720.00	
20-11-19	TRANSFER	1587600.00	
12.09.2023	A/C TRANSFER	7944860.00	-14738942.59
Less:-	Totalling mistake- excess payment in credit side in bank column		-3.00
Less:-	Totalling mistake- excess payment in credit side in bank column		-1.00
ADD	CASH BOOK MISTAKE CHEQUE 20198/11-02-21 DUBBLE ENTRY		7332.00
			23789144.41
	Closing Balance as per bank statement (A/c no.3672875104) as on 31-03-2023		23789144.41
	Difference		0.00



**M/S GARG SHELESH  
KUMAR & ASSOCIATES**  
Chartered Accountant



Pawan Vihar Colony,  
Mahadik Sahab Ka Bada,  
Jinsi Nala No.3, Lashkar,  
Gwalior, M.P. – 474001  
Ph: 07512324568  
Mob: 09425341583  
Email: sheleshgarg\_ca2008@rediffmail.com

**AUDITOR'S REPORT**

We have audited the Books of Accounts of UGC FUND CASH BOOK SCHEME Maintained By VIJAYRAJE GOVERNMENT GIRLS P.G. COLLAGE, MORAR , GWALIOR (M.P.) as on 31<sup>st</sup> March, 2023 and report that :

- 01 We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 02 The Receipts & Payments account dealt with by the report are in agreement with the books of accounts.
- 03 There is difference between closing balances as per cash book & as per bank statement and the reasons for differences have been given in Combine bank reconciliation statement.
- 04 Head wise Ledger not maintained by the agency however In the absence of ledger, head wise bifurcation of taken by us as per the information's produce by the agency and record produce before us.
- 05 We have not physically verified the assets of the agency.
- 06 We have observed during the audit some entry of advance adjusted entered in current year however advance given to respective staff in earlier old years. In our opinion period distance of advance given and adjusted is as less as possible.
- 07 Last year balance sheet not produce before us by the agency hence opening balance taken as per the cash book, record and audited receipts & payments account produce before us by the agency.

In our opinion and to the best of our information and according to the explanations given to us and subject to comments given above, the said accounts give a true and fair view:-


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

DATE: 28.08.2023

PLACE: Gwalior

UDIN : 23404590B650Y81453

FOR GARG SHELESH KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANT

  
CA SHELESH KUMAR GARG  
PROPRIETOR  
MEMBERSHIP NO: 404590





**VIJAYARAJE GOVERNMENT GIRLS P.G. COLLEGE MORAR GWALIOR (M.P.)**  
 UGC FUND

**Receipts and Payment Account for the year ended 31st March 2023**

Receipts	Amount (Rs.)	Amount (Rs.)	Payment	Amount (Rs.)	Amount (Rs.)
To <u>Opening Balance</u>			By <u>Grant Refund With Interest</u>		
As per Cash Book			UGC Bhopal		0.00
Cash in Hand	0.00				
Cash at Bank	<u>26440.00</u>	26440.00	By Expenses under UGC Scemes		120000.00
To Advance adjustment/ refund (As per annexure-1)		120000.00	By <u>Closing Balance</u>		
			As per Cash Book		
			Cash in Hand	0.00	
To Interest Receipts From Staff		0.00	Cash at Bank	<u>26440.00</u>	26440.00
<b>TOTAL</b>		<u><b>146440.00</b></u>	<b>TOTAL</b>		<u><b>146440.00</b></u>

Accountant

**REPORT**

We have Certified the above setforth Receipts and Payments Account for the year ended on 31.03.2023 as per Books of Accounts maintained, produced and explained before us.

DATE : 28.08.2023  
 PLACE: GWALIOR

**For Garg Shelesh Kumar & Associates**

Chartered Accountant

CA Shelesh Kumar Garg  
 Proprietor (MRN 404590)

**PRINCIPAL**  
 Vijaya Raje Govt. Girls  
 P G. College. Morar, Gwalior



**Annexure-01 : Advances (Staff) UGC Scheme FY 2022-23**

Particulars	Add During the year	Repayment / Adjustment during the year
DR RAJESH KUMAR SAXENA	0	120000.00
<b>TOTAL</b>	<b>0.00</b>	<b>120000.00</b>

