



# **Jawaharlal Nehru Smriti Government Post Graduate College Shujalpur, Distt. Shajapur (M.P.)**

**ACCREDITED Grade 'B' by NAAC**

Email: [hegjncshushg@mp.gov.in](mailto:hegjncshushg@mp.gov.in)

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Website: <https://jnspgcollegesujalpur.org/>

## **4.4.1: Percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in Lakhs)**

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**Harpreet Saluja & Co.**  
Chartered Accountants



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Trade Center, Shahid Park,  
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**CA Harpreet Singh Saluja**

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Augmentation  
Academic facilities

Physical facilities

## **AUDITOR'S REPORT**

### **JAWAHARLAL NEHRU SMRITI P.G. GOVERNMENT COLLEGE SHUJALPUR DIST.: SHAJAPUR (M.P.)**

01. We have audited the attached Receipt & Payment Account of the above college's Government Account, Law Department, Jan Bhagidari Samiti, Non Government PD, University (Examination), Rashtriya Sewa Yojana, Sports, Youth Festival, UGC and world bank cash book for the year ended on 31<sup>st</sup> march 2022. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these statements based on our audit.
02. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financials statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financials statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Subject to our comments as mentioned in **Annexure-1**.
03. We report that in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with significant accounting policies and other notes thereon, give a true and fair view :-
  - i) In the case of Receipt & Payment Account for the year ended on that date.

Place: - Ujjain  
Date: - 06/08/2022

**For Harpreet Saluja & Co.**  
Chartered Accountants  
FRN 013841C

**Harpreet Singh Saluja**  
( Prop. )

M. NO. 404733

UDIN: - 22404733AOXAUQ1765





**JAWAHARLAL NEHRU SMRITI P.G. GOVERNMENT COLLEGE**  
**SHUJALPUR DIST.: SHAJAPUR (M.P.)**

**Annexure-1**  
**(Annexed to Audit report)**

**Our comments are as follows: -**

1. Books of Accounts are maintained on cash basis. All corrections in cash books, DFC and in vouchers should be certified by principal. Ledger account not maintained.
2. All outstanding debit & credit balances appearing in the receipt & payment account are subject to confirmation from respective parties.
3. We have not physically verified the cash and fixed assets same has been taken as per books of accounts and the same was certified by management. During the course of audit various advances received and advances paid in different cash book. Details of advances should be produced and account should be tallied and verified at the end of the year. Advance reconciliation and/ or advance register not produce to us for audit.
4. Balances shown in receipt & payment account are subject to verification from respective parties. bank statement was not produce before us during the course of audit hence bank balance appearing in receipt & payment account is as per the "Bank balance appearing in the cash book".
5. Revenue Reorganization:- As per policy adopted by the college it has been explained to us that in case of offline fee, deposited through mponline portal by students in the bank account of university cash book. DFC was maintained by college through amount deposited in bank account. Reconciliation between fee deposited in bank and fee deposit slip collected from students not produced to us for audit For online fee amount received from higher education department in the bank account considered as income in cash book. Fee deposited through MP online student wise record not maintained by college.
6. It has been observed that various expenses which were paid through epayment, cheque or any other mode, payment receipt from vendor were not available in the records of college. Various expenses found without Note sheet.
7. In jan bhagidari cash book expenses debited for Rs. 2750.00 on 11-03-2022 paid as legal fee but no expenses voucher available in record.
8. In sports cash book and yuva utasv cash book expenses voucher for travelling and uniform expenses was not found with expenses claim sheet. In university cash book expenses claimed for







travelled by personal car but fuel expenses voucher and toll tax receipt was not found in record produced to us for audit.

9. In world bank cash book voucher no 52 dated 21-09-2020 bill for Rs. 19998.00 of printer purchase is in the name of Bhuvneshwar kumar similarly voucher no 91 dated 12-10-2020 sanitizer purchase for Rs. 576.00 bill is in the name of prem singh malviya instead of college. This is first year of audit of world bank cash book hence all opening balances has been taken as certified by management. As per cash book tally software was purchased from samadhan computers with invoice no 5966 dated 11-03-2020 but invoice is not available in expenses file.

### **PART I**

1. We have inspected Government cash book, Non Government (PD) and verified records on random basis. Treasury statement was not produce to us for audit.
2. During the course of audit of Non Govt. Cash Book Advances received Rs.15000.00 and paid advance of Rs. 15000.00.
3. Financial statements are prepared and duly certified by the Principal and we have relied on these financial statements produced by the Principal.
4. Cash Books are maintained manually. It has been explained to us by accountant that our college is unable to maintain accounts in tally software without licensed software and proper training.
5. As per PD Cash book adjustment entry was done on 30-12-2016 without any detail or reconciliation. Nature and description of this entry should be produce to us for audit.
6. Bill of Magazine expenses for Rs. 2520.00 was not found in voucher file. Voucher no 27.

### **PART 2**

1. We have audited cash book of Jan Bhagidari samiti and prepared receipt and payment account. Copy of Fixed Deposit should be produced to us for Audit.

### **PART 3;**

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

### **PART 4**

1. It has been explained to us that no separate cash book has been maintained for NCC, as no schemes of NCC are operated in the college.

### **PART 5**

1. We have audited cash book of UGC and prepared receipt and payment account. No specific circular provided by college in this regard. Grant receipt letter should be produce to us for audit.

### **PART 6**

1. No any other circular provided by college for our audit. Perishable and non perishable stock register not provided by college. It has been explained that a committee has been maintained in the college for stock verification and the committee provides his verification report to the





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Principal for physical verification. Physical verification was not done. Perishable and non perishable stock register not provided by college.

#### **PART 7**

1. Various scholarships received and paid by college. The scholarship payments are made through E-Payment by the Treasury. In case of E payment a list of scholarship holders and their account numbers has been provided to the Treasury and treasury directly give credit in the Bank accounts of scholarship holders. A Payment success report of all scholarship transfers should be available at the college level.

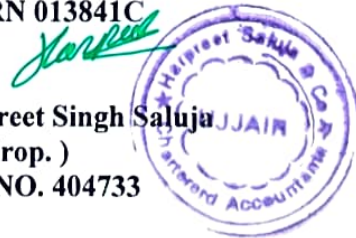
#### **Suggestions to management:**

1. We suggest management vouchers should be raised with proper supporting documents.
2. We further suggest management to do payments by account payee cheques up to maximum possible extent.
3. It is strongly recommended that monthly bank reconciliation should be prepared and properly verified by the competent authority.
4. There should be some more incentives / Scholarships for merit holders so that level of Education should be encouraged.

**Place: - Ujjain**  
**Date: - 06/08/2022**

**For Harpreet Saluja & Co.**  
**Chartered Accountants**  
**FRN 013841C**

**Harpreet Singh Saluja**  
**( Prop. )**  
**M. NO. 404733**



Harpreet Saluja & Co.  
Chartered Accountant



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Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur, Dist.: Shajapur

Government Receipt & payment Account  
For the Year Ended 31st March 2022

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To, Opening Balance		By, Salary	40940266.00
Cash in Hand	0.00	By, Leave Encashment Pay	531742.00
		By, Honorarium to athathi Vidwan	1149000.00
To, Budget Received for		By, Affiliation	200000.00
Salary & Other	45953608.00	By, Electricity Exp.	489313.00
Miscellaneous	8905681.00	By, Books	797406.00
		By, DPF Pay	235000.00
		By, GIS Pay	111692.00
		By, GPF Partfinal	287000.00
		By, GPF Pay	402055.00
		By, Scholarship Gao ki Beti	8230000.00
		By, Scholarship Pratibha Kiran Yojana	40000.00
		By, Uniform Exp.	9000.00
		By, Internal Audit	40000.00
		By, Postel Ticket	500.00
		By, Stationary Exp.	562197.00
		By, Telephone Exp.	85834.00
		By, Worldbank Cash Book	535284.00
		By, Furniture	13000.00
		By, Sports Material	200000.00
		By, Closing Balances	
		Cash in Hand	0.00
Total	54859289.00	Total	54859289.00

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 06/08/2022

For Harpreet Saluja & Co.  
Chartered Accountants

FRN 013841C

Harpreet Singh Saluja

Proprietor

M. No. 404733



**Harpreet Saluja & Co.**  
Chartered Accountant



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**Law Department**

**Jawaharlal Nehru Smriti PG Govt. College**

**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**

**For the Year Ended 31st March 2022**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<u>To, Opening Balance</u>		By Salary/ Honorarium Exp.	474714.00
Cash in Hand	0.00		
Cash at Bank	0.00	<u>By, Closing Balances</u>	
Fixed Deposits	2000000.00	Cash at Bank	0.00
		Fixed Deposits	2000000.00
Received from Jan Bhagidari Samiti	474714.00	Cash in Hand	0.00
<b>Total</b>	<b>2474714.00</b>	<b>Total</b>	<b>2474714.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain

Date 06/08/2022

For Harpreet Saluja & Co.

Chartered Accountants

FRN 013841C

Harpreet Singh Saluja

Proprietor

M. No. 404733







**Jan Bhagidari Samiti ( Shujalpur Shaskiya Snatkottar Mahavidyalaya Isthaniya Prabandhan Samiti)**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2022**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>			
Cash in Hand	70.00	By, Affiliation Fee	330600.00
Cash at bank	8715132.21	By, Computer Exp.	16480.00
Cash at bank SBI-00354	1000.00	By Audit Fees	25000.00
Cash at bank SBI-83209	1000.00	By, General Exp.	71810.00
Deposits	3000000.00	By, Stationary Exp.	82650.00
		By, Salary/ Honorarium Exp.	5647915.00
To, Fee Received from University Cash Book	9921708.00	By, Student Fee Returned	32081.00
To, Fee Received	6237678.00	By, Repair & Mint Exp.	200370.00
To Interest on Savings A/c	265428.00	By, Tea & Refreshment Exp.	3600.00
To, Fee received from MMK Yojana	242612.00	By, Departmental Exp.	3600.00
To, Received from MMJKV Meghavi S	1051800.00	By Professional Exp.	10400.00
To, Received for NCC Cadates Uniform	38358.00	By, Golden Jubilee Samarika	158932.00
To, Received from Chitrakoot College	6844.00	By, Bank Charges	345.00
To, Received from Kunjilal Vidhyapith	10000.00	By, BA, LLB Affiliation Fee	550000.00
To, Received from MP Jav Vividta Board	25000.00	By, Educational Tour Exp.	13800.00
To, TC Fee	500.00	By, Fee transfer to examination CB	88378.00
To, Sale of Scrap	241400.00	By, Fee transfer to PD CB	322797.00
To, Affiliation Fee received budget	200000.00	By, Fee transfer to LLB cash Book	474714.00
To, Advance from Athai Vidhwan	100000.00	By, Festival Exp.	2000.00
To, Advance from Chhaya Deshmukh	5000.00	By, Graden Maintainance Exp.	55000.00
To, Advance from JK Nayer	50000.00	By, IBA Review Subscription	20000.00
To, Advance from Rajesh Saxena	70000.00	By, Inspection Exp.	15000.00
To, Advance from Mukesh Mewada	102000.00	By, Wages	47800.00
To, Advance from Avadesh Chouhan	23000.00	By, Legel Exp.	3950.00
To, Advance from Ritu Trivedi	15000.00	By, Magzine & Journal Exp.	21454.00
To, Advance from BK Tyagi	90000.00	By, NCC Uniform & refreshment exp.	38358.00
To, Received from Worldbank Cash Book	161007.00	By, N List Membership Fee	5900.00
		By, Parent metting LB	300.00
		By, Printing Exp.	32000.00
		By, Travelling Exp.	1550.00
		By, Trpohy & Prize	35840.00
		By, Videography Exp.	3100.00
		By, Camp Exp.	1020.00
		By, Ponds Exp.	70243.00
		By, Atal Statue	83135.00
		By, Caution Money	1500.00
		By, Swami Vivekanand Statue	118000.00
		By, Books	19090.00
		By, Computer	46809.00
		By, Dead Stock	8350.00
		By, Electric Fitting	20046.00
		By, Furniture	773240.00



		By, Advance to Pravina Dhariwal	6000.00
		By, Advance to Atathi Vidhwan	100000.00
		By, Advance to Awadesh Chouhan	23000.00
		By, Advance to JK Nayyer	50000.00
		By, Advance to Rajesh Saxena	80000.00
		By, Advance to Ritu Trivedi	25000.00
		By, Advance to chhaya Deshmukh	5000.00
		By, Advance to BK Tyagi	30000.00
		By, Advance to Mukesh Mewada	122000.00
		By, Advance to World Bank Cassh Book	71947.00
		<b>By, Closing Balances</b>	
		Deposits	3000000.00
		Cash at bank	17602363.21
		Cash at bank SBI-00354	1000.00
		Cash at bank SBI-83209	1000.00
		Cash in Hand	70.00
<b>Total</b>	<b>30574537.21</b>	<b>Total</b>	<b>30574537.21</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 06/08/2022

For Harpreet Saluja & Co.  
Chartered Accountants  
FRN 013841C

Harpreet Singh Saluja  
Proprietor  
M. No. 404733



**Harpreet Saluja & Co.**  
Chartered Accountant



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**Non Government Account (PD)**

Jawaharlal Nehru Smriti PG Govt. College

Shujalpur, Dist.: Shajapur

**Receipt & payment Account**

**For the Year Ended 31st March 2022**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Printing Exp.	33050.00
Cash in Hand	0.00	By, Stationary Exp.	9662.00
Account with Treasury	6366278.00	By Newspaper & Magazine Exp.	15000.00
		By, Student Identity Card	17670.00
To Fee from University Cash Book	828684.00	By, Advance to Awadesh Chouhan	15000.00
To Fee from Jan Bhagidari Samiti	322797.00		
To, Advance from Awadesh Chouhan	15000.00	<b>By, Closing Balances</b>	
To, Books	9541.00	Account with Treasury	7451918.00
		Cash in Hand	0.00
<b>Total</b>	<b>7542300.00</b>	<b>Total</b>	<b>7542300.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain

Date 06/08/2022

For Harpreet Saluja & Co.

Chartered Accountants

FRN 013841C

*Harpreet Singh Saluja*

Harpreet Singh Saluja

Proprietor

M. No. 404733







**University Cash Book**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2022**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Student Insurance	75168.00
Cash in Hand	92.00	By, Bank Charges	265.00
Cash in Bank	14677260.00	By Agreshan Exp.	134250.00
		By Agreshan Shulk to university	27004.00
To, Fee Received	12640087.00	By, Affiliation Exp.	2131671.00
To, Fee Received from Jan Bhagidari	88378.00	By, Fee paid to Jan Bhagidari Samiti	9921708.00
To, Bank Interest	517071.00	By, Fee paid to PD Cash Book	828684.00
To, Received for RSY	6600.00	By, Honorarium Exp.	8068.00
To, Radvance from Rajesh Saxena	70000.00	By, General Exp.	80039.00
		By, Open Book Exam Exp.	376650.00
		By, Tea & Refreshment Exp.	2000.00
		By, Practical Exam Exp.	148979.00
		By, Festival Exp.	3500.00
		By, Printing Exp.	32965.00
		By, Semester Exam Exp.	57772.00
		By, Wages Exp.	9300.00
		By, Stationary Exp.	47221.00
		By, Student fee Returned	27743.00
		By Transfer to Sports CB	531050.00
		By Transfer to Yuva Utsav CB	107800.00
		By, Paid to RSY CB	33100.00
		By, Redcross Expenses	24313.00
		By, Furniture	4200.00
		By, Printer	23000.00
		By, Advance to Rajesh Saxena	60000.00
		<b>By, Closing Balances</b>	
		Cash in Bank	13302946.00
		Cash in Hand	92.00
<b>Total</b>	<b>27999488.00</b>	<b>Total</b>	<b>27999488.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 06/08/2022

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Chartered Accountants  
FRN 013841C

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Rashtriya Sewa Yojana Cash Book  
Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur, Dist.: Shajapur

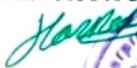
**Receipt & payment Account**  
**For the Year Ended 31st March 2022**

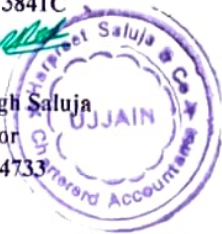
Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<u>To, Opening Balance</u>		By, Honorarium Exp.	6600.00
Cash in Hand	350.00	By, NSS Activity	4000.00
		By, NSS Camp Exp.	22500.00
		By, Advance to Yogendra Verma	26500.00
To, Received from University Cash Book	33100.00	<u>By, Closing Balances</u>	
To, Advance from Yogendra Verma	26500.00	Cash in Bank	0.00
		Cash in Hand	350.00
<b>Total</b>	<b>59950.00</b>	<b>Total</b>	<b>59950.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 06/08/2022

For Harpreet Saluja & Co.  
Chartered Accountants  
FRN 013841C

  
Harpreet Singh Saluja  
Proprietor  
M. No. 404733



**Harpreet Saluja & Co.**  
Chartered Accountant



**CA Harpreet Singh Saluja**  
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**Sports Cash Book**

Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur, Dist.: Shajapur

**Receipt & payment Account**

**For the Year Ended 31st March 2022**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Sports Exp.	364049.00
Cash in Hand	0.00	By, Ground Maintainance Exp.	65713.00
Bank Balance	0.00	By, Electric Equipments & Instal	10120.00
		By, Sports Material	121168.00
To, Received from University Cash Book	531050.00	By, Advance to anand ajnodiya	170000.00
Advance from Anand Ajnodiya	170000.00		
To, Advance from MY Ansari	30000.00	<b>By, Closing Balances</b>	
		Bank Balance	0.00
		Cash in Hand	0.00
<b>Total</b>	<b>731050.00</b>	<b>Total</b>	<b>731050.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 06/08/2022

For Harpreet Saluja & Co.  
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FRN 013841C

  
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**Youth Festival Cash Book**  
Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur, Dist.: Shajapur

**Receipt & payment Account**  
**For the Year Ended 31st March 2022**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<u>To, Opening Balance</u>		By, Yuva Utsav Exp.	107800.00
Cash in Hand	40.00	By, Advance to Pravina Dhariwal	50000.00
		<u>By, Closing Balances</u>	
To, Received from University Cash Book	107800.00	Cash in Hand	40.00
Advance from Pravina Dhariwal	50000.00		
<b>Total</b>	<b>157840.00</b>	<b>Total</b>	<b>157840.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 06/08/2022

For Harpreet Saluja & Co.  
Chartered Accountants  
FRN 013841C  
*Harpreet Singh Saluja*  
Harpreet Singh Saluja  
Proprietor  
M. No. 404733



**Harpreet Saluja & Co.**  
Chartered Accountant



Office:-

123, I Floor Siddhi Vinayak Trade Center  
Shahid Park, Freegunj, Ujjain (M.P.) 456010  
Contact No. 0734-2513884  
Mobile No. 09827445151

**CA Harpreet Singh Saluja**

B.Com., FCA, ISA (ICAI)

Phone:-0734-2513884

E-mail: harpreet.saluja@yahoo.com

University Grant Commission (UGC)  
Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur, Dist.: Shajapur

Receipt & payment Account

For the Year Ended 31st March 2022

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<u>To, Opening Balance</u>		By, Almirah	9500.00
Cash in Hand	10.00	By, Computer	3682.00
State Bank of India	130430.00	By, Invertor & Battory	18500.00
		By, Printer	19800.00
To, Bank Interest	3673.00		
		<u>By, Closing Balances</u>	
		State Bank of India	82621.00
		Cash in Hand	10.00
<b>Total</b>	<b>134113.00</b>	<b>Total</b>	<b>134113.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 06/08/2022

For Harpreet Saluja & Co.  
Chartered Accountants  
FRN 013841C

Harpreet Singh Saluja  
Proprietor  
M. No. 404733





**World Bank**

**Jawaharlal Nehru Smriti PG Govt. College**

**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**

**For the Year Ended 31st March 2022**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<u>To, Opening Balance</u>		Flex & Offset Exp.	240.00
Cash in Hand	0.00	Honorarium & TA Exp.	22504.00
		Tranning Exp.	16000.00
		Bank Charges	13.00
To, Advance from Jan Bhagidari Samiti	71947.00	Zoom Subscription Charges	8000.00
To, Budget from Govt.	535284.00	Computer	89898.00
		Epson Business Projector	194404.00
		Xerox Workcenter Printer	89975.00
		Honorarium Exp.	24500.00
		Sanitizer Exp.	690.00
		By, Advance to Jan Bhagidari Samiti	161007.00
		<u>By, Closing Balances</u>	
		Cash in Hand	0.00
<b>Total</b>	<b>607231.00</b>	<b>Total</b>	<b>607231.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 06/08/2022

For Harpreet Saluja & Co.  
Chartered Accountants  
FRN 013841C

Harpreet Singh Saluja  
Proprietor  
M. No. 404733





2020-21

**Harpreet Saluja & Co.**  
Chartered Accountants

**CA Harpreet Singh Saluja**  
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Ph. (0734) 2513884

Augmentation

Academic facilities

Physical facilities

### AUDITOR'S REPORT

#### **JAWAHARLAL NEHRU SMRITI P.G. GOVERNMENT COLLEGE SHUJALPUR DIST.: SHAJAPUR (M.P.)**

01. We have audited the attached Receipt & Payment Account of the above college's Government Account, Law Department, Jan Bhagidari Samiti, Non Government PD, University (Examination), Rashtriya Sewa Yojana, Sports, Yuva Utsav, UGC and world bank cash book for the year ended on 31<sup>st</sup> march 2021 . These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these statements based on our audit.
02. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financials statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financials statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Subject to our comments as mentioned in **Annexure-1**.
03. We report that in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with significant accounting policies and other notes thereon, give a true and fair view :—
  - i) In the case of Receipt & Payment Account for the year ended on that date.

Place: - Ujjain  
Date: - 01/02/2022

**For Harpreet Saluja & Co.**  
Chartered Accountants  
FRN 013841C

*Harpreet*

**Harpreet Singh Saluja**  
( Prop. )

M. NO. 404733

UDIN: - 22404733AANJFP3729



*Principal*  
J. N. S. P. G. College, Shujalpur

**Harpreet Saluja & Co.**  
Chartered Accountants

**CA Harpreet Singh Saluja**  
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**JAWAHARLAL NEHRU SMRITI P.G. GOVERNMENT COLLEGE**  
**SHUJALPUR DIST.: SHAJAPUR (M.P.)**

**Annexure-1**  
**(Annexed to Audit report)**

**Our comments are as follows: -**

1. Books of Accounts are maintained on cash basis. All corrections in cash books, DFC and in vouchers should be certified by principal. Ledger account not maintained.
2. All outstanding debit & credit balances appearing in the receipt & payment account are subject to confirmation from respective parties.
3. We have not physically verified the cash and fixed assets same has been taken as per books of accounts and the same was certified by management. During the course of audit various advances received and advances paid in different cash book. Details of advances should be produced and account should be tallied and verified at the end of the year. Advance reconciliation and/ or advance register not produce to us for audit.
4. Balances shown in receipt & payment account are subject to verification from respective parties. bank statement was not produce before us during the course of audit hence bank balance appearing in receipt & payment account is as per the "Bank balance appearing in the cash book".
5. Revenue Reorganization:- As per policy adopted by the college it has been explained to us that in case of offline fee, deposited through mponline portal by students in the bank account of university cash book. DFC was maintained by college through amount deposited in bank account. Reconciliation between fee deposited in bank and fee deposit slip collected from students not produced to us for audit For online fee amount received from higher education department in the bank account considered as income in cash book. Fee deposited through MP online student wise record not maintained by college.
6. It has been observed that various expenses which were paid through epayment, cheque or any other mode, payment receipt from vendor were not available in the records of college.
7. In sports cash book and yuva utasv cash book expenses voucher for travelling and uniform expenses was not found with expenses claim sheet. In university cash book expenses claimed for travelled by personal car but fuel expenses voucher and toll tax receipt was not found in record produced to us for audit.

*(Signature)*  
**Principal**

*(Signature)*







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8. In world bank cash book voucher no 52 dated 21-09-2020 bill for Rs. 19998.00 of printer purchase is in the name of Bhuvneshwar kumar similarly voucher no 91 dated 12-10-2020 sanitizer purchase for Rs. 576.00 bill is in the name of prem singh malviya instead of college. This is first year of audit of world bank cash book hence all opening balances has been taken as certified by management. As per cash book tally software was purchased from samadhan computers with invoice no 5966 dated 11-03-2020 but invoice is not available in expenses file.

### PART I

1. We have inspected Government cash book, Non Government (PD) and verified records on random basis. Treasury statement was not produce to us for audit.
2. During the course of audit of Non Govt. Cash Book Advances received Rs.15000.00 and paid advance of Rs. 15000.00.
3. Financial statements are prepared and duly certified by the Principal and we have relied on these financial statements produced by the Principal.
4. Cash Books are maintained manually. It has been explained to us by accountant that our college is unable to maintain accounts in tally software without licensed software and proper training.
5. As per PD Cash book adjustment entry was done on 30-12-2016 without any detail or reconciliation. Nature and description of this entry should be produce to us for audit.
6. Bill of Magazine expenses for Rs. 2520.00 was not found in voucher file. Voucher no 27.

### PART 2

1. We have audited cash book of Jan Bhagidari samiti and prepared receipt and payment account. Copy of Fixed Deposit should be produced to us for Audit.

### PART 3

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

### PART 4

1. It has been explained to us that no separate cash book has been maintained for NCC, as no schemes of NCC are operated in the college.

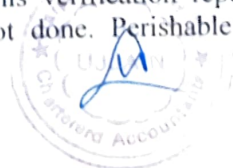
### PART 5

1. We have audited cash book of UGC and prepared receipt and payment account. No specific circular provided by college in this regard. Grant receipt letter should be produce to us for audit.

### PART 6

1. No any other circular provided by college for our audit. Perishable and non perishable stock register not provided by college. It has been explained that a committee has been maintained in the college for stock verification and the committee provides his verification report to the Principal for physical verification. Physical verification was not done. Perishable and non perishable stock register not provided by college.

*Principal*  
**Principal**





**Harpreet Saluja & Co.**  
**Chartered Accountants**



**CA Harpreet Singh Saluja**  
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Freeganj, Ujjain (M.P.) PIN 456010  
Ph. (0734) 2513884

## **PART 7**


1. Various scholarships received and paid by college. The scholarship payments are made through E-Payment by the Treasury. In case of E payment a list of scholarship holders and their account numbers has been provided to the Treasury and treasury directly give credit in the Bank accounts of scholarship holders. A Payment success report of all scholarship transfers should be available at the college level.

### **Suggestions to management:**

1. We suggest management vouchers should be raised with proper supporting documents.
2. We further suggest management to do payments by account payee cheques up to maximum possible extent.
3. There should be some more incentives / Scholarships for merit holders so that level of Education should be encouraged.

**Place: - Ujjain**  
**Date: - 01/02/2022**

**For Harpreet Saluja & Co.**  
**Chartered Accountants**  
**FRN 013841C**

  
**Harpreet Singh Saluja**  
**( Prop. )**  
**M. NO. 404733**

  
**Principal**  
**Rev. J. M. S. P. G. College, Shahdol**

**Harpreet Saluja & Co.**  
Chartered Accountant



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E-mail: harpreet.saluja@yahoo.com

**Jawaharlal Nehru Smriti PG Govt. College**  
Shujalpur, Dist.: Shajapur

**Government Receipt & payment Account**  
**For the Year Ended 31st March 2021**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>To, Opening Balance</b>		By, Salary	40556113.00
Cash in Hand	0.00	By, Pension	586910.00
		By, Leave Encashment Pay	1290142.00
To, Budget Received for		By, Honorarium to athathi Vidwan	1413000.00
Salary & Other	43750675.00	By, Hostel Manager Pay	520000.00
Miscellaneous	3510829.00	By, House Rent Arrear	209305.00
		By, Electricity Exp.	203142.00
		By, DPF Pay	170000.00
		By, GPF Pay	1720000.00
		By, Scholarship Gao ki Beti	115000.00
		By, Uniform Exp.	18000.00
		By, Employment Training	45000.00
		By, Postel Ticket	2700.00
		By, Stationary Exp.	49000.00
		By, Telephone Exp.	52542.00
		By, Travelling Allowance	10650.00
		By, Worldbank Cash Book	100000.00
		By, Sports Material	200000.00
		<b>By, Closing Balances</b>	
		Cash in Hand	0.00
<b>Total</b>	<b>47261504.00</b>	<b>Total</b>	<b>47261504.00</b>

subject to our audit report of even date attached.

 : -Ujjain  
ate 01/02/2022

For Harpreet Saluja & Co.

Chartered Accountants

FRN 013841C

  
Harpreet Singh Saluja

Proprietor

M. No. 404733



  
Principal  
Govt. J. N. S. P. G. College Shujalpur

**Harpreet Saluja & Co.**  
Chartered Accountant



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**CA Harpreet Singh Saluja**

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Phone:-0734-2513884

E-mail: harpreet.saluja@yahoo.com

**Law Department**

**Jawaharlal Nehru Smriti PG Govt. College**

**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**

**For the Year Ended 31st March 2021**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By Salary/ Honorarium Exp.	471500.00
Cash in Hand	0.00		
Cash at Bank	0.00	<b>By, Closing Balances</b>	
Fixed Deposits	2000000.00	Cash at Bank	0.00
		Fixed Deposits	2000000.00
To, Received from Jan Bhagidari Samiti	471500.00	Cash in Hand	0.00
<b>Total</b>	<b>2471500.00</b>	<b>Total</b>	<b>2471500.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain

Date 01/02/2022

**For Harpreet Saluja & Co.**

**Chartered Accountants**

**FRN 013841C**

**Harpreet Singh Saluja**

**Proprietor**

**M. No. 404733**



*Principal*  
PRINCIPAL  
Govt. J. B. S. P. G. College, Shajapur





**CA Harpreet Singh Saluja**

B.Com., FCA, ISA (ICAI)

Phone:-0734-2513884

E-mail: harpreet.saluja@yahoo.com

**Jan Bhagidari Samiti ( Shujalpur Shaskiya Snatkottar Mahavidyalaya Isthaniya Prabandhan Samiti)**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2021**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Affiliation Fee	3558444.00
Cash in Hand	70.00	By, Computer Exp.	33300.00
Cash at bank	11398192.21	By, Brod band Exp.	54579.00
Cash at bank SBI-00354	1000.00	By Audit Fees	22500.00
Cash at bank SBI-83209	1000.00	By, General Exp.	10100.00
Deposits	3000000.00	By, Stationary Exp.	26460.00
		By, Salary/ Honorarium Exp.	5626905.00
To, Fee Received from University Cash Book	2963167.00	By, Student Fee Returned	12714.00
To, Caution Money from University Cash Book	2580500.00	By, Repair & Mint Exp.	114061.00
To, Online Fee Received	3070891.00	By, Tea & Refreshment Exp.	13005.00
To Interest on Savings A/c	225572.00	By, Departmentel Exp.	115981.00
To, Fee received from MMK Yojana	429752.00	By Professional Exp.	75700.00
To, Received from MMJKV Meghavi S	80267.00	By, Magzine Exp.	21264.00
To, Received from RTI	10.00	By, Bank Charges	11.00
To, Sale of Scrap	2500.00	By, Festival Exp.	6900.00
To, Advance from Chhaya Deshmukh	5000.00	By, Printing Exp.	5970.00
To, Advance from Sandhya Solanki	45000.00	By, Sports Exp.	25000.00
To, Advance from DK Budhloiya	37000.00	By, Medical Exp.	5548.00
To, Advance from Atithi Vidhwan	1000.00	By, Ground Maintainance Exp.	43600.00
To, Advance from Rajesh Saxena	31000.00	By, Wages	16875.00
To, Advance from Mukesh Mewada	10000.00	By, Travelling Exp.	12000.00
To, Advance from MY Ansari	10000.00	By, Salary JBS LLB	471500.00
To, Advance from Ritu Trivedi	13500.00	By, Yoga Diwas Exp.	12000.00
To, Advance from Sunil Mittal	5000.00	By, Envirment Exp.	5000.00
To, Received from Worldbank Cash Book	100000.00	By, Return to Kunjilal Vidhya Pith	15000.00
		By, Paid to PWD Department	1356108.00
		By, Furniture	26000.00
		By, Invertor and Battory	94317.00
		By, CCTV Camera	90350.00
		By, Books	5700.00
		By, Dead Stock	15220.00
		By, Electric Fitting	15369.00
		By, Advance to Rajesh Saxena	16000.00
		By, Ritu Trivedi	13500.00
		By, Advance to DK Budhloiya	25000.00
		By, Advance to chhaya Deshmukh	5000.00
		By, Advance to BK Tyagi	60000.00
		By, Advance to Mukesh Mewada	10000.00
		By, Advance to Sunil Mittal	5000.00
		By, Advance to Sandhya Solanki	45000.00
		By, Advance to World Bank Cassh Book	206238.00

		<b>By, Closing Balances</b>	
		Deposits	3000000.00
		Cash at bank	8715132.21
		Cash at bank SBI-00354	1000.00
		Cash at bank SBI-83209	1000.00
		Cash in Hand	70.00
<b>Total</b>	<b>24010421.21</b>	<b>Total</b>	<b>24010421.21</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 01/02/2022

**For Harpreet Saluja & Co.**  
**Chartered Accountants**  
**FRN 013841C**

**Harpreet Singh Saluja**  
**Proprietor**  
**M. No. 404733**



*Shubham*  
Principal,  
J. M. S. P. G. College, Shubham

**Harpreet Saluja & Co.**  
Chartered Accountant



**CA Harpreet Singh Saluja**  
B.Com., FCA, ISA (ICAI)  
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**Office:-**

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Contact No. 0734-2513884  
Mobile No. 09827445151

**Non Government Account (PD)**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2021**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Employment and edu cordination fee	57668.00
Cash in Hand	0.00	By, General Exp.	3375.00
Account with Treasury	6309529.00	By Newspaper & Magazine Exp.	22765.00
		By, Almirah	37500.00
To Fee from University Cash Book	303537.00	By, Furniture	79980.00
To, Advance from Awadesh Chouhan	15000.00	By, Water Cooler	45500.00
		By, Advance to Awadesh Chouhan	15000.00
		<b>By, Closing Balances</b>	
		Account with Treasury	6366278.00
		Cash in Hand	0.00
<b>Total</b>	<b>6628066.00</b>	<b>Total</b>	<b>6628066.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 01/02/2022

**For Harpreet Saluja & Co.**  
Chartered Accountants  
FRN 013841C

*Harpreet Singh Saluja*

**Harpreet Singh Saluja**  
Proprietor  
M. No. 404733

*Principal*  
Principal  
Jawaharlal Nehru Smriti PG Govt. College Shajapur



**Harpreet Saluja & Co.**  
Chartered Accountant



**Office:-**

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**CA Harpreet Singh Saluja**

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**University Cash Book**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2021**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Student Insurance	66469.00
Cash in Hand	92.00	By, Bank Charges	4941.00
Cash in Bank	9782433.00	By, Exam Exp.	56632.00
		By Agreshan Exp.	96000.00
To, Fee Received	11243133.00	By Agreshan Shulk to university	61940.00
To, Bank Interest	300227.00	By, Fee paid to Jan Bhagidari Samiti	5543667.00
To, Received for RSY	40150.00	By, Fee paid to PD Cash Book	303537.00
To, Advance from Rajrani Khurana	10000.00	By, Honorarium Exp.	7000.00
To, Radvance from Rajesh Saxena	45000.00	By, General Exp.	84696.00
		By, Redcross Exp.	10000.00
		By, Practical Exam Exp.	3305.00
		By, Repair & Maintenance Exp.	17000.00
		By, Invigilator Fee	173755.00
		By, Stationary Exp.	9092.00
		By, Student fee Returned	48580.00
		By Transfer to Sports CB	164419.00
		By Transfer to Yuva Utsav CB	19150.00
		By, Paid to RSY CB	6000.00
		By, Almirah purchased	22500.00
		By, Advance to rajrani Khurana	10000.00
		By, Advance to Rajesh Saxena	35000.00
		<b>By, Closing Balances</b>	
		Cash in Bank	14677260.00
		Cash in Hand	92.00
<b>Total</b>	<b>21421035.00</b>	<b>Total</b>	<b>21421035.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 01/02/2022

**For Harpreet Saluja & Co.**  
**Chartered Accountants**

FRN 013841C

*Harpreet*  
**Harpreet Singh Saluja**  
Proprietor  
M. No. 404733

*Shukla*  
**Principal**  
Govt. J. N. S. P. G. College, Shujalpur

**Harpreet Saluja & Co.**  
Chartered Accountant



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Rashtriya Sewa Yojana Cash Book  
Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur, Dist.: Shajapur

**Receipt & payment Account**  
**For the Year Ended 31st March 2021**


Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Honorarium Exp.	6000.00
Cash in Hand	350.00	By Advance Paid to Sunil Mittal	22500.00
To, Received from University Cash Book	6000.00	<b>By, Closing Balances</b>	
To, Advance from Sunil Mittal	22500.00	Cash in Bank	0.00
		Cash in Hand	350.00
<b>Total</b>	<b>28850.00</b>	<b>Total</b>	<b>28850.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 01/02/2022

For Harpreet Saluja & Co.  
Chartered Accountants  
FRN 013841C

  
Harpreet Singh Saluja  
Proprietor  
M. No. 404733

  
Principal  
Govt. J. N. S. P. G. College, Shajapur

**Harpreet Saluja & Co.**  
**Chartered Accountant**



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**CA Harpreet Singh Saluja**

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E-mail: harpreet.saluja@yahoo.com

**Sports Cash Book**

Jawaharlal Nehru Smriti PG Govt. College

Shujalpur, Dist.: Shajapur

**Receipt & payment Account**

**For the Year Ended 31st March 2021**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Sports Exp.	89500.00
Cash in Hand	0.00	By, Ground Maintainance Exp.	17600.00
Bank Balance	0.00	By, Medicine Exp.	1200.00
		By, Plantation Exp.	1385.00
To, Received from University Cash Book	164419.00	By, Lanmover Machine	29680.00
To, Advance from Anand Ajnodiya	60000.00	By, Office Almirah	15000.00
		By, Sports Material	10054.00
		By, Advance to anand ajnodiya	60000.00
		<b>By, Closing Balances</b>	
		Bank Balance	0.00
		Cash in Hand	0.00
<b>Total</b>	<b>224419.00</b>	<b>Total</b>	<b>224419.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain

Date 01/02/2022

**For Harpreet Saluja & Co.**

**Chartered Accountants**

**FRN 013841C**

**Harpreet Singh Saluja**

**Proprietor**

**M. No. 404733**



**Principal**  
Govt. J. B. S. P. G. College, Shujalpur



**Harpreet Saluja & Co.**  
Chartered Accountant



**Office:-**

123, I Floor Siddhi Vinayak Trade Center  
Shahid Park, Freegunj, Ujjain (M.P.) 456010  
Contact No. 0734-2513884  
Mobile No. 09827445151

**CA Harpreet Singh Saluja**

B.Com., FCA, ISA (ICAI)

Phone:-0734-2513884

E-mail: harpreet.saluja@yahoo.com

**Youth Festival Cash Book**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2021**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Musical Instrument	19150.00
Cash in Hand	40.00		
		<b>By, Closing Balances</b>	
To, Received from University Cash Book	19150.00	Cash in Hand	40.00
<b>Total</b>	<b>19190.00</b>	<b>Total</b>	<b>19190.00</b>

Subject to our audit report of even date attached.

**Place : -Ujjain**  
**Date 01/02/2022**

**Chartered Accountants**

**FRN 013841C**

**Harpreet Singh Saluja**  
**Proprietor**  
**M. No. 404733**

*Harpreet Singh Saluja*  
10-02-2022  
Govt. J. M. G. P. G. College, Shajapur

**Harpreet Saluja & Co.**  
Chartered Accountant



**CA Harpreet Singh Saluja**  
B.Com., FCA, ISA (ICAI)  
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E-mail: harpreet.saluja@yahoo.com

**Office:-**

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Contact No. 0734-2513884  
Mobile No. 09827445151

**University Grant Commission (UGC)**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2021**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		<b>By, Closing Balances</b>	
Cash in Hand	10.00	State Bank of India	130430.00
State Bank of India	87748.00	Cash in Hand	10.00
By, Bank Interest	5084.00		
To, Grant Received	37598.00		
<b>Total</b>	<b>130440.00</b>	<b>Total</b>	<b>130440.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 01/02/2022

**For Harpreet Saluja & Co.**  
**Chartered Accountants**  
**FRN 013841C**  
**Harpreet Singh Saluja**  
**Proprietor**  
**M. No. 404733**



*Shukla*  
**Principal**  
**Jawaharlal Nehru Smriti PG Govt. College, Shajapur**

**Harpreet Saluja & Co.**  
Chartered Accountant

CA Harpreet Singh Saluja  
B.Com., FCA, ISA (ICAI)

Phone:-0734-2513884

E-mail: harpreet.saluja@yahoo.com



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Contact No. 0734-2513884  
Mobile No. 09827445151

World Bank  
Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur, Dist.: Shajapur

**Receipt & payment Account**  
**For the Year Ended 31st March 2021**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
To, Opening Balance		Flex & Offset Exp.	4272.00
Cash in Hand	0.00	Honorarium & TA Exp.	55046.00
		Webnair Techinal Work Charges	19004.00
		Zoom Subscription Charges	8005.00
Advance from Jan Bhagidari Samiti	206238.00		
To, Budget from Govt.	100000.00		
		Stationary	1299.00
		Furniture	32600.00
		Printer	20002.00
		Sanitizer Dispencer & Stand	25628.00
		Hand Sanitizer	3682.00
		Internet & SMS Charges	7000.00
		Tally Accounting Software	29700.00
		By, Advance to Jan Bhagidari Samiti	100000.00
		<b>By, Closing Balances</b>	
		Cash in Hand	0.00
<b>Total</b>	<b>306238.00</b>	<b>Total</b>	<b>306238.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 01/02/2022

For Harpreet Saluja & Co.  
Chartered Accountants  
FRN 013841C

Harpreet Singh Saluja  
Proprietor  
M. No. 404733

*Amber*  
J. D. G. P. G. College, Shajapur



**Harpreet Saluja & Co.**  
Chartered Accountants

**CA Harpreet Singh Saluja**  
B.Com., FCA, ISA (ICAI)

Phone:-0734-2513884

E-mail: [harpreet.saluja@yahoo.com](mailto:harpreet.saluja@yahoo.com)



2019-20  
123, First Floor, Siddhi Vinayak  
Trade Center, Shahid Park,  
Freeganj, Ujjain (M.P.) PIN 456010  
Ph. (0734) 2513884

Augmentation

Academic facilities

Physical facilities

### AUDITOR'S REPORT

#### **JAWAHARLAL NEHRU SMRITI P.G. GOVERNMENT COLLEGE SHUJALPUR DIST.: SHAJAPUR (M.P.)**

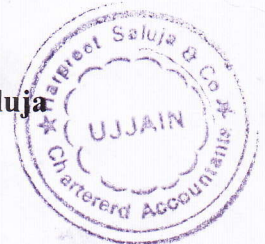
01. We have audited the attached Receipt & Payment Account of the above college's Government Account, Law Department, Jan Bhagidari Samiti, Non Government PD, University (Examination), Rashtriya Sewa Yojana, Sports, Yuva Utsav and UGC for the year ended on 31<sup>st</sup> march 2020. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these statements based on our audit.
02. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financials statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financials statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Subject to our comments as mentioned in **Annexure-1**.
03. We report that in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with significant accounting policies and other notes thereon, give a true and fair view :-
  - i) In the case of Receipt & Payment Account for the year ended on that date.

Place: - Ujjain  
Date: - 12/09/2020

*H. Singh*  
24/9/20  
**Principal**  
J. N. S. P. G. College, Shujapur

**For Harpreet Saluja & Company**  
Chartered Accountants  
FRN 013841C

*Harpreet*  
**Harpreet Singh Saluja**  
( Prop. )  
M. NO. 404733





**Harpreet Saluja & Co.**  
Chartered Accountants



123, First Floor, Siddhi Vinayak  
Trade Center, Shahid Park,  
Freeganj, Ujjain (M.P.) PIN 456010  
Ph. (0734) 2513884

**CA Harpreet Singh Saluja**  
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Phone:-0734-2513884  
E-mail: [harpreet.saluja@yahoo.com](mailto:harpreet.saluja@yahoo.com)

**JAWAHARLAL NEHRU SMRITI P.G. GOVERNMENT COLLEGE  
SHUJALPUR DIST.: SHAJAPUR (M.P.)**

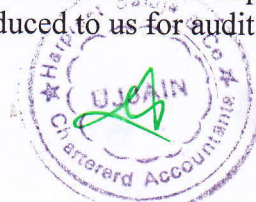
**Annexure-1**  
**(Annexed to Audit report)**

**Our comments are as follows: -**

1. Books of Accounts are maintained on cash basis. All corrections in cash books, DFC and in vouchers should be certified by principal. Quotation for purchase was not made available to us for audit. Ledger account not maintained.
2. All outstanding debit & credit balances appearing in the receipt & payment account are subject to confirmation from respective parties.
3. We have not physically verified the cash and fixed assets same has been taken as per books of accounts and the same was certified by management. During the course of audit various advances received and advances paid in different cash book. Details of advances should be produced and account should be tallied and verified at the end of the year. Advance reconciliation and/ or advance register not produce to us for audit.
4. Balances shown in receipt & payment account are subject to verification from respective parties. bank statement was not produce before us during the course of audit hence bank balance appearing in receipt & payment account is as per the "Bank balance appearing in the cash book".
5. It has been explained to us that during the whole financial year fee was received by college through two modes one is through mp online and another is through deposit in bank account via mponline. DFC was maintained by college through amount deposited in bank account. Reconciliation between fee deposited in bank and fee deposit slip collected from students not produced to us for audit and for fee deposited through MP online student wise record not maintained by college.
6. It has been observed that various expenses which were paid through epayment, cheque or any other mode, payment receipt from vendor were not available in the records of college.
7. In sports cash book and yuva utasv cash book expenses voucher for travelling and uniform expenses was not found with expenses claim sheet. In university cash book expenses claimed for travelled by personal car but fuel expenses voucher and toll tax receipt was not found in record produced to us for audit.

**Principal**

**J. M. S. P. G. College, Shujalpur**





***Harpreet Saluja & Co.***  
**Chartered Accountants**



***CA Harpreet Singh Saluja***  
*B.Com., FCA, ISA (ICAI)*  
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Freeganj, Ujjain (M.P.) PIN 456010  
Ph. (0734) 2513884

**PART I**

1. We have inspected Government cash book, Non Government (PD) and verified records on random basis. Treasury statement was not produce to us for audit.
2. During the course of audit of Non Govt. Cash Book Advances received Rs.15000.00 and paid advance of Rs. 15000.00 .
3. Financial statements are prepared and duly certified by the Principal and we have relied on these financial statements produced by the Principal.
4. Cash Books are maintained manually. It has been explained to us by accountant that our college is unable to maintain accounts in tally software without licensed software and proper training.
5. As per PD Cash book adjustment entry was done on 30-12-2016 without any detail or reconciliation. Nature and description of this entry should be produce to us for audit.
6. Bill of Magazine expenses for Rs. 2520.00 was not found in voucher file. Voucher no 27.

**PART 2**

1. We have audited cash book of Jan Bhagidari samiti and prepared receipt and payment account. Copy of Fixed Deposit should be produced to us for Audit.

**PART 3**

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

**PART 4**

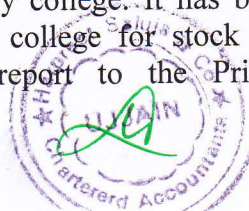
1. It has been explained to us that no separate cash book has been maintained for NCC, as no schemes of NCC are operated in the college.

**PART 5**

1. We have audited cash book of UGC and prepared receipt and payment account. No specific circular provided by college in this regard. Grant receipt letter should be produce to us for audit.

**PART 6**

1. No any other circular provided by college for our audit. Perishable and non perishable stock register not provided by college. It has been explained that a committee has been maintained in the college for stock verification and the committee provides his verification report to the Principal for physical



**Principal**

Dr. J. N. S. P. G. College, Shala



**Harpreet Saluja & Co.**  
**Chartered Accountants**



**CA Harpreet Singh Saluja**  
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Trade Center, Shahid Park,  
Freeganj, Ujjain (M.P.) PIN 456010  
Ph. (0734) 2513884

verification. Physical verification was not done. Perishable and non perishable stock register not provided by college.

**PART 7**

1. Various scholarships received and paid by college. The scholarship payments are made through E-Payment by the Treasury. In case of E payment a list of scholarship holders and their account numbers has been provided to the Treasury and treasury directly give credit in the Bank accounts of scholarship holders. A Payment success report of all scholarship transfers should be available at the college level.

**Suggestions to management:**

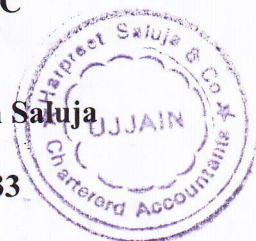
1. We suggest management vouchers should be raised with proper supporting documents.
2. We further suggest management to do payments by account payee cheques up to maximum possible extent.
3. It is advised that monthly bank reconciliation should be prepared and properly verified by the competent authority. Balance of bank has been taken as shown in cash books.
4. There should be some more incentives / Scholarships for merit holders so that level of Education should be encouraged.

**Place: - Ujjain**  
**Date: - 12/09/2020**

**For Harpreet Saluja & Company**  
**Chartered Accountants**  
**FRN 013841C**

**Principal**  
**Govt. J. B. S. P. G. College, Shulajin**

  
**Harpreet Singh Saluja**  
**( Prop. )**  
**M. NO. 404733**





**CA Harpreet Singh Saluja**

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**Office:-**

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Contact No. 0734-2513884

Mobile No. 09827445151

**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Government Receipt & payment Account**  
**For the Year Ended 31st March 2020**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>To, Opening Balance</b>		By, Salary & Other Exp.	26803956.00
Cash in Hand	0.00	By, Electricity Exp.	164035.00
		By, Honorarium to athathi Vidwan	6309300.00
To, Budget Received for		By, DPF Pay	430000.00
Salary & Other	32987409.00	By, GPF Pay	5927302.00
Miscellaneous	10057361.00	By, Scholarship Gao ki Beti	2410000.00
		By, Scholarship Pratribha Kiran Yojana	275862.00
		By, Employment Training	60000.00
		By, Stationary Exp.	423304.00
		By, Telephone Exp.	32262.00
		By, Books	8749.00
		By, Building repair & Maintainance	200000.00
		<b>By, Closing Balances</b>	
		Cash in Hand	0.00
<b>Total</b>	<b>43044770.00</b>	<b>Total</b>	<b>43044770.00</b>

Subject to our audit report of even date attached.

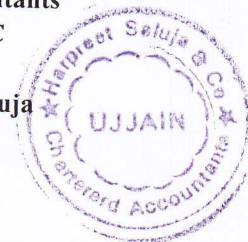
Place : -Ujjain  
Date 12/09/2020

Principal  
Govt. J. N. S. P. G. College, Shujalpur

For Harpreet Saluja & Company  
Chartered Accountants

FRN 013841C

*Harpreet*  
Harpreet Singh Saluja  
Proprietor  
M. No. 404733





**Harpreet Saluja & Co.**  
**Chartered Accountant**



**CA Harpreet Singh Saluja**

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Contact No. 0734-2513884

Mobile No. 09827445151

**Law Department**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2020**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By Salary/ Honorarium Exp.	404502.00
Cash in Hand	0.00		
Cash at Bank	0.00	<b>By, Closing Balances</b>	
Fixed Deposits	2000000.00	Cash at Bank	0.00
		Fixed Deposits	2000000.00
To, Received from Jan Bhagidari Samiti	404502.00	Cash in Hand	0.00
<b>Total</b>	<b>2404502.00</b>	<b>Total</b>	<b>2404502.00</b>

Subject to our audit report of even date attached.

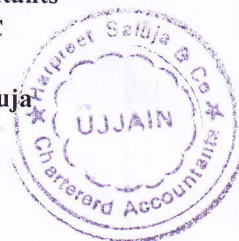
Place : -Ujjain  
Date 12/09/2020

**For Harpreet Saluja & Company**  
**Chartered Accountants**

FRN 013841C

**Principal**  
**Jawaharlal Nehru S. P. G. College, Shujalpur**

**Harpreet Singh Saluja**  
**Proprietor**  
**M. No. 404733**







**CA Harpreet Singh Saluja**

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Phone:-0734-2513884

E-mail: harpreet.saluja@yahoo.com

**Jan Bhagidari Samiti ( Shujalpur Shaskiya Snatkottar Mahavidyalaya Isthaniya Prabandhan Samiti)**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**

**For the Year Ended 31st March 2020**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Affiliation Fee	2789018.00
Cash in Hand	70.00	By, Computer Exp.	15390.00
Cash at bank	9887242.21	By, Brod band Exp.	40112.00
Cash at bank SBI-00354	1000.00	By Audit Fees	22500.00
Cash at bank SBI-83209	1000.00	By, General Exp.	102707.00
Deposits	3000000.00	By, Stationary & Printing Exp.	31287.00
		By, Salary/ Honorarium Exp.	2330038.00
To, Fee Received	1.00	By, Student Fee Returned	166826.00
To, Fee Received from University Cash Book	3874726.00	By, Tent house exp.	26850.00
To, Online Fee Received	3850270.00	By, Repair & Mint Exp.	78379.00
To, Received from Chitrakoot College	15000.00	By, Electricity Exp.	17471.00
To Interest on Savings A/c	290664.00	By, Departmentel Exp.	15000.00
To, Received from MMJKV Meghavi S	3227382.00	By, Lab Material	19680.00
To, Received from MMK Yojana	124882.00	By, Honorarium to Guest Faculty	2321408.00
To, Received from RTI	576.00	By, Hosting Fee Return	2491.00
To, Received from MP Jav Vividta Board	58008.00	By Professional Exp.	5700.00
To, Received from PMDRS Vidhypeeth	15000.00	By, MSW Field work	6400.00
To, Advance from Rajesh Saxena	10000 20000.00	By, Inspection Exp.	13000.00
To, Advance from Chhaya Deshmukh	5000.00	By, Festival Exp.	11990.00
To, Advance from BK Tyagi	70000.00	By, Printing Exp.	2700.00
To, Advance from Pravina Dhariwal	1500 6000.00	By, Sports Exp.	1340.00
To, Advance from Atithi Vidhwan	5000 475000.00	By, Sports uniform	10000.00
To, Advance from Rajkumar Sahu	2000.00	By, Ground Maintainance Exp.	31440.00
To, Advance from Shweta Hingwasha	1500.00	By, Wages	15220.00
To, Advance from rakesh Saxena	5000 40000.00	By, Fee Transfer to University Cash book	266838.00
To, Advance from DK Vyas	5000.00	By, Fee Transfer to PD Mad	499074.00
		By, Transfer to Law department	404502.00
		By, Furniture	1370.00
		By, Gandhi Pratima	182785.00
		By, CCTV Camera	10250.00
		By, Books	328811.00
		By, Computer	156299.00
		By, Dead Stock	5800.00
		By, Electric Fitting	36883.00
		By, Advance to Rajkumar Sahu	2000.00
		By, Advance to Pravina Dhariwal	21000.00
		By, Advance to Rajesh Saxena	30000.00
		By, Advance to devendra malviya	1000.00
		By, Advance to chhaya Deshmukh	5000.00
		By, Advance to BK Tyagi	70000.00
		By, Advance to Atithi Vidhwan	425000.00
		By, Advances to Rakesh Saxena	45000.00
		By, Advance to Shweta Hingwasha	1500.00



**Principal**

**Govt. J. M. S. P. G. College, Shajapur**

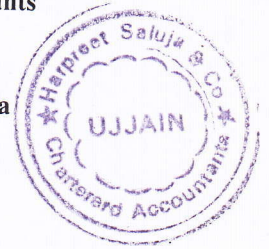


		<b>By, Closing Balances</b>	
		Deposits	3000000.00
		Cash at bank	11398192.21
		Cash at bank SBI-00354	1000.00
		Cash at bank SBI-83209	1000.00
		Cash in Hand	70.00
<b>Total</b>	<b>24970321.21</b>	<b>Total</b>	<b>24970321.21</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 12/09/2020

For Harpreet Saluja & Company  
Chartered Accountants  
FRN 013841C  
*Harpreet*  
Harpreet Singh Saluja  
Proprietor  
M. No. 404733



**Principal**  
J. M. S. P. G. College, Shaktinagar

**Harpreet Saluja & Co.**  
**Chartered Accountant**

**CA Harpreet Singh Saluja**

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Contact No. 0734-2513884  
Mobile No. 09827445151

**Non Government Account (PD)**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2020**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Sneh Sammelan	23080.00
Cash in Hand	0.00	By, General Exp.	7724.00
Account with Treasury	5882203.00	By Newspaper & Magazine Exp.	25646.00
		By, Printing Exp.	54600.00
To Fee from University Cash Book	51702.00	By, Water Purifier	12400.00
To, Fee Received from Jan Bhagidari Samiti	499074.00	By, Advance to Awadesh Chouhan	15000.00
To, Advance from Awadesh Chouhan	15000.00		
		<b>By, Closing Balances</b>	
		Account with Treasury	6309529.00
		Cash in Hand	0.00
<b>Total</b>	<b>6447979.00</b>	<b>Total</b>	<b>6447979.00</b>

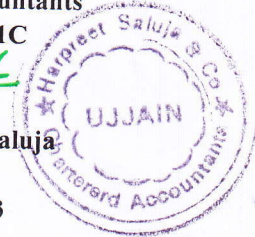
Subject to our audit report of even date attached.

Place : -Ujjain  
Date 12/09/2020

For Harpreet Saluja & Company  
Chartered Accountants  
FRN 013841C

*Harpreet*

Harpreet Singh Saluja  
Proprietor  
M. No. 404733



**Principal**  
J. M. S. P. G. College, Shajapur





**University Cash Book**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2020**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Student Insurance	54524.00
Cash in Hand	92.00	By, Bank Charges	10151.00
Cash in Bank	6775685.00	By, Exam Exp.	132966.00
		By Agreshan Exp.	41410.00
To, Fee Received	7902656.00	By Agreshan Shulk to university	49740.00
To, Fee Received from Jan Bhagidari Samiti	266838.00	By, Fee paid to Jan Bhagidari Samiti	3874726.00
To, Bank Interest	267130.00	By, Fee paid to PD Cash Book	51702.00
To, Other Receipt	3750.00	By, Wages	5200.00
To, Received for RSY	35450.00	By, General Exp.	64079.00
To, Received from Karyapalan Yantri Adhikari	7150.00	By, Affiliation Fee	5.00
To, Received from MMJKV Meghavi S	14450.00	By, Redcross Exp.	2500.00
To, Advance from BK Tyagi	1970600.00	By, Practical Exam Exp.	297018.00
To, Advance from Rajrani Khurana	10000.00	By, Semester Exam exp.	67032.00
To, Radvance from Rajesh Saxena	30000.00	By, Invigilator Fee	228263.00
		By, Stationary Exp.	67818.00
		By Transfer to Sports CB	391500.00
		By Transfer to Yuva Utsav CB	71792.00
		By, Paid to RSY CB	44250.00
		By, Advance to BK Tyagi	1970600.00
		By, Advance to rajrani Khurana	10000.00
		By, Advance to Rajesh Saxena	40000.00
		By, Almirah for Redcross	7500.00
		By, Cooler	18500.00
		<b>By, Closing Balances</b>	
		Cash in Bank	9782433.00
		Cash in Hand	92.00
<b>Total</b>	<b>17283801.00</b>	<b>Total</b>	<b>17283801.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 12/09/2020

**Principal**  
**Govt. J. N. S. P. G. College, Shujalpur**

For Harpreet Saluja & Company  
Chartered Accountants

FRN 013841C

**Harpreet Singh Saluja**  
Proprietor  
M. No. 404733





**Harpreet Saluja & Co.**

**Chartered Accountant**



**Office:-**

123, I Floor Siddhi Vinayak Trade Center  
Shahid Park, Freegunj, Ujjain (M.P.) 456010

Contact No. 0734-2513884

Mobile No. 09827445151

**CA Harpreet Singh Saluja**

*B.Com., FCA, ISA (ICAI)*

Phone:-0734-2513884

E-mail: harpreet.saluja@yahoo.com

**Rashtriya Sewa Yojana Cash Book**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2020**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, RSY Camp Exp.	22500.00
Cash in Hand	350.00	By, Redribon Exp.	4000.00
		By, RSY Activity Exp.	8650.00
To, Received from University Cash Book	44250.00	By, Honorarium Exp.	9100.00
To, Advance Paid to nemichand Shankhla	35150.00	By Advance Paid to nemichand Shankhla	35150.00
		<b>By, Closing Balances</b>	
		Cash in Bank	0.00
		Cash in Hand	350.00
<b>Total</b>	<b>79750.00</b>	<b>Total</b>	<b>79750.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 12/09/2020

**For Harpreet Saluja & Company**  
**Chartered Accountants**

FRN 013841C

*Harpreet Singh Saluja*  
**Harpreet Singh Saluja**  
**Proprietor**  
M. No. 404733



**Principal**  
Govt. J. M. S. P. G. College Shujalpur

**Harpreet Saluja & Co.**  
**Chartered Accountant**



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**CA Harpreet Singh Saluja**  
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E-mail: harpreet.saluja@yahoo.com

**Sports Cash Book**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2020**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Sports Exp.	290000.00
Cash in Hand	0.00	By, Advance to MY Ansari	320000.00
Bank Balance	0.00	By, Wages	52000.00
		By, Sound System	19500.00
To, Advance to MY Ansari	290000.00		
To, Received from University Cash Book	391500.00	<b>By, Closing Balances</b>	
		Bank Balance	0.00
		Cash in Hand	0.00
<b>Total</b>	<b>681500.00</b>	<b>Total</b>	<b>681500.00</b>

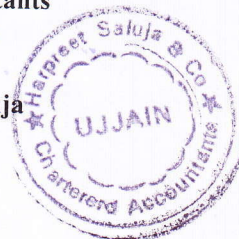
Subject to our audit report of even date attached.

Place : -Ujjain  
Date 12/09/2020

For Harpreet Saluja & Company  
Chartered Accountants  
FRN 013841C

Harpreet Singh Saluja  
Proprietor  
M. No. 404733

**Principal**  
Govt. J. N. S. P. G. College Shujalpur





**Harpreet Saluja & Co.**  
Chartered Accountant



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**CA Harpreet Singh Saluja**  
B.Com., FCA, ISA (ICAI)  
Phone:-0734-2513884  
E-mail: harpreet.saluja@yahoo.com

Youth Festival Cash Book  
Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur, Dist.: Shajapur

**Receipt & payment Account**  
**For the Year Ended 31st March 2020**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Yuva Utsav Exp.	56752.00
Cash in Hand	0.00	By, Steel Almirah	15000.00
To, Received from University Cash Book	71792.00	By, Advance to Pravina Dhariwal	25000.00
To, Advance from Pravina Dhariwal	25000.00	By, Advance to Lekha Saxena	1000.00
To, Advance from Lekha Saxena	1000.00	<b>By, Closing Balances</b>	
		Cash in Hand	40.00
<b>Total</b>	<b>97792.00</b>	<b>Total</b>	<b>97792.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 12/09/2020

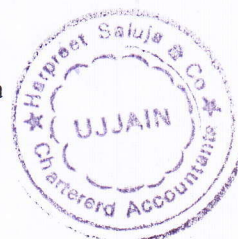
For Harpreet Saluja & Company  
Chartered Accountants

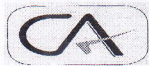
FRN 013841C

*Harpreet Singh Saluja*  
Harpreet Singh Saluja  
Proprietor

M. No. 404733

**Principal**  
Govt. J. H. S. P. G. College, Shujalpur





**CA Harpreet Singh Saluja**

**B.Com., FCA, ISA (ICAI)**

Phone:-0734-2513884

E-mail: [harpreet.saluja@yahoo.com](mailto:harpreet.saluja@yahoo.com)

**Office:-**

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Contact No. 0734-2513884

Mobile No. 09827445151

**University Grant Commission (UGC)**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**

**For the Year Ended 31st March 2020**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Professional Charges	3750.00
Cash in Hand	10.00	By, Invertor & Battory	27000.00
State Bank of India	114926.00		
To, Bank Interest	3572.00	<b>By, Closing Balances</b>	
		State Bank of India	87748.00
		Cash in Hand	10.00
<b>Total</b>	<b>118508.00</b>	<b>Total</b>	<b>118508.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 12/09/2020

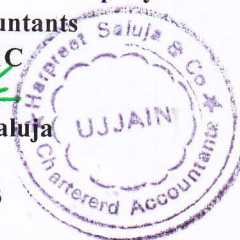
For Harpreet Saluja & Company  
Chartered Accountants

FRN 013841C

Harpreet Singh Saluja

Proprietor

M. No. 404733



Principal

J. B. S. P. G. College, Shajapur



**Harpreet Saluja & Co.**  
**Chartered Accountants**



**CA Harpreet Singh Saluja**  
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123, First Floor, Siddhi Vinayak  
Trade Center, Shahid Park,  
Freeganj, Ujjain (M.P.) PIN 456010  
Ph. (0734) 2513884

Augmentation

Academic facilities

Physical facilities

## **AUDITOR'S REPORT**

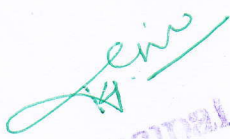
### **JAWAHARLAL NEHRU SMRITI P.G. GOVERNMENT COLLEGE SHUJALPUR DIST.: SHAJAPUR (M.P.)**

01. We have audited the attached Receipt & Payment Account of the above college's Government Account, Law Department, Jan Bhagidari Samiti, Non Government PD, University (Examination), Rashtriya Sewa Yojana, Sports, Yuva Utsav and UGC for the year ended on 31<sup>st</sup> march 2019 . These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these statements based on our audit.
02. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financials statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financials statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Subject to our comments as mentioned in **Annexure-1**.
03. We report that in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with significant accounting policies and other notes thereon, give a true and fair view :-
  - i) In the case of Receipt & Payment Account for the year ended on that date.

**Place: - Ujjain**  
**Date: - 15/06/2019**

**For Harpreet Saluja & Company**  
**Chartered Accountants**  
**FRN 013841C**

  
**Harpreet Singh Saluja**  
**( Prop. )**  
**M. NO. 404733**

  
**Principal**  
**J.N. S.P.G. College, Shujapur**





**Harpreet Saluja & Co.**  
Chartered Accountants



**CA Harpreet Singh Saluja**  
B.Com., FCA, ISA (ICAI)  
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**JAWAHARLAL NEHRU SMRITI P.G. GOVERNMENT COLLEGE**  
**SHUJALPUR DIST.: SHAJAPUR (M.P.)**

**Annexure-1**  
**(Annexed to Audit report)**

**Our comments are as follows: -**

1. Books of Accounts are maintained on cash basis. All corrections in cash books, Receipts and in vouchers should be certified by principal. Some Quotation for purchase was not made available to us for audit.
2. All outstanding debit & credit balances appearing in the receipt & payment account are subject to confirmation from respective parties.
3. We have not physically verified the cash and fixed assets same has been taken as per books of accounts and the same was certified by management. During the course of audit various advances received and advances paid in different cash book. Details of advances should be produced and account should be tallied and verified at the end of the year. Advance reconciliation and/ or advance register not produce to us for audit.
4. Balances shown in receipt & payment account are subject to verification from respective parties bank statement was not produce before us during the course of audit hence bank balance appearing in receipt & payment account is as per the "Bank balance appearing in the cash book".
5. It has been explained to us that during the whole financial year fee was received by college through two modes one is through mp online and another is through deposit in bank account. DFC was maintained by college through amount deposited in bank account. Reconciliation between fee deposited in bank and fee deposit slip collected from students not produced to us for audit and for fee deposited through MP online student wise record not maintained by college.
6. It has been observed that various expenses which were paid through epayment, cheque or any other mode, payment receipt from vendor were not available in the records of college.

*Principal*  
**Principal**  
J.N.S.P.G. College, Shajapur



**Harpreet Saluja & Co.**  
**Chartered Accountants**



**CA Harpreet Singh Saluja**  
*B.Com., FCA, ISA (ICAI)*  
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## **PART I**

1. We have inspected Government cash book, Non Government (PD) and verified records on random basis. Treasury statement was not produce to us for audit.
2. During the course of audit of Non Govt. Cash Book Advances received Rs.59669.00 and paid advance of Rs. 44669.00 .Details of advances should be produced and account should be tallied and verified at the end of the year.
3. Financial statements are prepared and duly certified by the Principal and we have relied on these financial statements produced by the Principal. Ledger Books not produced to us.
4. Cash Books are maintained manually. It has been explained to us by accountant that our college is unable to maintain accounts in tally software without licensed software and proper training.
5. There are cash payments made in Rashtriya Sewa Yojana Cashbook Account, Youth Festival Account Cashbook, Sports Cashbook Account. Hence payment should be made through account Payee cheques only.
6. As per PD Cash book adjustment entry was done on 30-12-2016 without any detail or reconciliation. Nature and description of this entry should be produce to us for audit.
7. Copy of Fixed Deposit should be produced to us for Audit.

## **PART 2**

1. We have audited cash book of Jan Bhagidari samiti and prepared receipt and payment account.

## **PART 3**

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

## **PART 4**

1. It has been explained to us that no separate cash book has been maintained for NCC, as no schemes of NCC are operated in the college.

## **PART 5**

1. We have audited cash book of UGC and prepared receipt and payment account. No specific circular provided by college in this regard. Grant receipt letter should be produce to us for audit.

*Principal*





**Harpreet Saluja & Co.**  
**Chartered Accountants**



**CA Harpreet Singh Saluja**  
B.Com., FCA, ISA (ICAI)  
Phone:-0734-2513884  
E-mail: [harpreet.saluja@yahoo.com](mailto:harpreet.saluja@yahoo.com)

123, First Floor, Siddhi Vinayak  
Trade Center, Shahid Park,  
Freeganj, Ujjain (M.P.) PIN 456010  
Ph. (0734) 2513884

#### **PART 6**

1. No any other circular provided by college for our audit. Perishable and non perishable stock register not provided by college. It has been explained that a committee has been maintained in the college for stock verification and the committee provides his verification report to the Principal for physical verification. Physical verification was not done. Perishable and non perishable stock register not provided by college.

#### **PART 7**

1. Various scholarships received and paid by college. The scholarship payments are made through E-Payment by the Treasury. In case of E payment a list of scholarship holders and their account numbers has been provided to the Treasury and treasury directly give credit in the Bank accounts of scholarship holders. A Payment success report of all scholarship transfers should be available at the college level.

#### **Suggestions to management:**

1. We suggest management vouchers should be raised with proper supporting documents.
2. We further suggest management to do payments by account payee cheques up to maximum possible extent.
3. Bank Reconciliation procedure adopted by the college is by passing a single entry in Closing Balance without any details or any reconciliation which is an inappropriate practice. It is advised that monthly bank reconciliation should be prepared and properly verified by the competent authority. Balance of bank has been taken as shown in cash books.
4. There should be some more incentives / Scholarships for merit holders so that level of Education should be encouraged.

Place: - Ujjain  
Date: - 15/06/2019

*Principal*  
J. R. S. P. G. College, Saktinagar

**For Harpreet Saluja & Company**  
**Chartered Accountants**  
**FRN 013841C**

*Harpreet Singh Saluja*  
**Harpreet Singh Saluja**  
**( Prop. )**  
**M. NO. 404733**







**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Government Receipt & payment Account**  
**For the Year Ended 31st March 2019**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>To, Opening Balance</b>		By, Salary & Other Exp.	25246001.00
Cash in Hand	0.00	By, Electricity Exp.	184145.00
		By, Honorarium to athathi Vidwan	4338165.00
To, Budget Received for		By, DPF Pay	143000.00
Salary & Other	28728016.00	By, GPF Pay	1284286.00
Miscellaneous	4816235.00	By, Scholarship Gao ki Beti	1068000.00
		By, Scholarship Pratribha Kiran Yojana	170000.00
		By, Scholarship Vikarmadithya Yojana	19810.00
		By, Photo Copy Machine	10800.00
		By, GIS Pay	353667.00
		By, Affiliation exp.	163900.00
		By, Stationary Exp.	23427.00
		By, Seminar Exp.	69983.00
		By, Student Tracking Exp.	16871.00
		By, Rojgar Mela	52650.00
		By, Telephone Exp.	34959.00
		By, Travelling Exp.	77381.00
		By, Workshop Exp.	60000.00
		By, Postel Ticket	1500.00
		By, General Exp.	38997.00
		By, Sports Material	18000.00
		By, Computer	47100.00
		By, Printer	27098.00
		By, Projector	47949.00
		By, Uniform Exp.	9600.00
		By, Furniture	36962.00
		<b>By, Closing Balances</b>	
		Cash in Hand	0.00
<b>Total</b>	<b>33544251.00</b>	<b>Total</b>	<b>33544251.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 15/06/2019

**For Harpreet Saluja & Company**  
Chartered Accountants

FRN 013841C

**Harpreet Singh Saluja**  
Proprietor  
M. No. 404733

*14.6.19*  
**Principal**  
Dr. J. M. S. P. G. College, Shajapur

**Harpreet Saluja & Co.**  
**Chartered Accountant**



**CA Harpreet Singh Saluja**  
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Contact No. 0734-2513884  
Mobile No. 09827445151

**Law Department**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2019**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By Salary/ Honorarium Exp.	371158.00
Cash in Hand	0.00		
Cash at Bank	0.00		
Fixed Deposits	2000000.00	<b>By, Closing Balances</b>	
		Cash at Bank	0.00
To, Received from Jan Bhagidari Samiti	371158.00	Fixed Deposits	2000000.00
		Cash in Hand	0.00
<b>Total</b>	<b>2371158.00</b>	<b>Total</b>	<b>2371158.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 15/06/2019

*Handwritten signature*  
**Principal**  
Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur

**For Harpreet Saluja & Company**  
**Chartered Accountants**

FRN 013841C

*Handwritten signature*  
**Harpreet Singh Saluja**  
**Proprietor**  
M. No. 404733







## Jan Bhagidari Samiti

## Jawaharlal Nehru Smriti PG Govt. College

## Shujalpur, Dist.: Shajapur

## Receipt &amp; payment Account

## For the Year Ended 31st March 2019

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Books	444714.00
Cash in Hand	70.00	By, Affilation Fee	451774.50
Cash at bank	6785099.50	By, Computer Exp.	110170.00
Cash at bank SBI-00354	1000.00	By, Brod band Exp.	14612.00
Cash at bank SBI-83209	1000.00	By Audit Fees	21000.00
Deposits	3000000.00	By, General Exp.	81842.00
		By, Stationary & Printing Exp.	20440.00
To, Fee Received	4007014.00	By, Salary/ Honorarium Exp.	3187529.00
To, Fee Received from University Cash Book	6154212.00	By, Student Fee Returned	268673.00
To, Online Fee Received	2278654.71	By Bank Charges	1091.50
To, Other Income	5000.00	By, Wages	40140.00
To Interest on Savings A/c	210251.00	By, Repair & Mint Exp.	110018.00
To, Received from Canteen	8400.00	By, SMS Charges	16500.00
To, Received from RTI	281.00	By, Magzines Exp.	7500.00
To, Received for Construction	809000.00	By, Honorarium to Guest Faculty	704227.00
To, Advance to PS Malviya	45000.00	By Professional Exp.	4900.00
To, Advance to DK Vyas	5000.00	By Ground Maint. Exp.	15560.00
To, Advance to MY Ansari	40000.00	By, New Building Exp.	123323.00
To, Advance to Arti Borasi	25000.00	By, Furniture Exp.	209728.00
To, Advance to Rajesh Saxena	50000.00	By, Departmentel Exp.	184836.00
To, Advance to Chhaya Deshmukh	65000.00	By, Canteen Deposit	10000.00
To, Advance to Awadesh Chouhan	15000.00	By, Uniform Exp.	10000.00
To, Advance to BK Tyagi	65000.00	By, Tea & Refreshment Exp.	5849.00
To, Advance to DK Budoliya	40000.00	By, Fee Transfer to University Cash book	193765.00
To, Advance to Kusum Jaju	20000.00	By, Fee Transfer to PD Mad	348430.00
To, Advance to Nemichand Shankhla	13000.00	By, Transfer to Law department	371158.00
To, Advance to Pravina Dhariwal	10000.00	By, Furniture	781453.00
To, Advance to Atithi Vidhwan	330000.00	By, UPS	106200.00
To, Advance to Kailash Malviya	3000.00	By, Biometric Machine	34837.00
To, Advances to samdhya solanki	10000.00	By, Invertor	24900.00
To, Govt. mad	595000.00	By, Paid to lok nirman vibhag	2356500.00
		By, Advance to Aarti Borasi	25000.00
		By, Advance to Pravina Dhariwal	10000.00
		By, Advance to Nemichand Shankhla	13000.00
		By, Advance to Rajesh Saxena	50000.00
		By, Advance to PS Malviya	45000.00
		By, Advance to DK Vyas	10000.00
		By, advances to samdhya solanki	10000.00
		By, Advance to MY Ansari	50000.00
		By, Advance to Awadesh Chouhan	15000.00
		By, Advance to DK Budoliya	52000.00
		By, Advance to chhaya Deshmukh	65000.00
		By, Advance to BK Tyagi	65000.00

Principal  
Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur, Dist.: Shajapur



		By , advances to Rakesh Saxena	10000.00
		By, Govt.Mad	597000.00
		<b><u>By, Closing Balances</u></b>	
		Deposits	3000000.00
		Cash at bank	9887242.21
		Cash at bank SBI-00354	1000.00
		Cash at bank SBI-83209	1000.00
		Cash in Hand	70.00
<b>Total</b>	<b>24590982.21</b>	<b>Total</b>	<b>24590982.21</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 15/06/2019

For Harpreet Saluja & Company  
Chartered Accountants

FRN 013841C

Harpreet Singh Saluja  
Proprietor  
M. No. 404733



*Principal*  
Govt. J. N. S. P. G. College, Saktinagar

**Harpreet Saluja & Co.**  
**Chartered Accountant**



**CA Harpreet Singh Saluja**  
B.Com., FCA, ISA (ICAI)  
Phone:-0734-2513884  
E-mail: harpreet.saluja@yahoo.com

**Office:-**

123, I Floor Siddhi Vinayak Trade Center  
Shahid Park, Freegunj, Ujjain (M.P.) 456010  
Contact No. 0734-2513884  
Mobile No. 09827445151

**Non Government Account (PD)**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2019**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Sneh Sammelan	46104.00
Cash in Hand	0.00	By Honorarium Exp.	16520.00
Account with Treasury	5469778.00	By Newspaper & Magazine Exp.	30000.00
		By, Printing Exp.	92420.00
To Fee from University Cash Book	283739.00	By, Cooler	49700.00
To, Fee Received from Jan Bhagidari Samiti	348430.00	By, Advance to Awadesh Chouhan	15000.00
To, Advance from BK Tyagi	29669.00	By, Advance to BK Tyagi	29669.00
To, Advance from Awadesh Chouhan	30000.00		
		<b>By, Closing Balances</b>	
		Account with Treasury	5882203.00
		Cash in Hand	0.00
<b>Total</b>	<b>6161616.00</b>	<b>Total</b>	<b>6161616.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 15/06/2019

**For Harpreet Saluja & Company**  
**Chartered Accountants**  
**FRN 013841C**

**Harpreet Singh Saluja**  
**Proprietor**  
**M. No. 404733**

*Principal*  
*Dr. J. N. B. P. G. College, Shajapur*





**Harpreet Saluja & Co.**  
Chartered Accountant



**CA Harpreet Singh Saluja**

B.Com., FCA, ISA (ICAI)

Phone:-0734-2513884

E-mail: harpreet.saluja@yahoo.com

**Office:-**

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Shahid Park, Freegunj, Ujjain (M.P.) 456010

Contact No. 0734-2513884

Mobile No. 09827445151

**University Cash Book**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2019**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Sports material	8125.00
Cash in Hand	92.00	By, Bank Charges	5674.00
Cash in Bank	4500809.00	By, Exam Exp.	63565.00
		By Agreshan Exp.	195655.00
To, Fee Received	9603620.00	By Agreshan Shulk to university	63315.00
To, Fee Received from Jan Bhagidari Samiti	193765.00	By, Fee paid to Jan Bhagidari Samiti	6154212.00
To, Bank Interest	290197.00	By, Fee paid to PD Cash Book	283739.00
To, Received for RSY	22500.00	By, General Exp.	13793.00
To, Exam fee SLV College	14150.00	By, Redcross Exp.	5900.00
To, Advance from Gulab Mewada	5000.00	By, Student Insurance	44824.00
To, Radvance from Rajesh Saxena	40000.00	By, Honorarium Exp.	6073.00
To, Advance from Girish Saxena		By, Practical Exam Exp.	250340.00
To, Advance from MY Ansari		By, Semester Exam exp.	108993.00
		By, Invigilator Fee	221528.00
		By, Stationary Exp.	32108.00
		By Transfer to Sports CB	311700.00
		By Transfer to Yuva Utsav CB	38662.00
		By, Paid to RSY CB	41150.00
		By, Advance to Gulab Mewada	5000.00
		By, Advance to Rajesh Saxena	40000.00
		<b>By, Closing Balances</b>	
		Cash in Bank	6775685.00
		Cash in Hand	92.00
<b>Total</b>	<b>14670133.00</b>	<b>Total</b>	<b>14670133.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 15/06/2019

*Principal*  
Principal  
Jawaharlal Nehru Smriti PG Govt. College, Shujalpur

For Harpreet Saluja & Company  
Chartered Accountants  
FRN 013841C

Harpreet Singh Saluja  
Proprietor  
M. No. 404733





**Harpreet Saluja & Co.**  
**Chartered Accountant**



**Office:-**

123, I Floor Siddhi Vinayak Trade Center  
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Contact No. 0734-2513884  
Mobile No. 09827445151

**CA Harpreet Singh Saluja**

**B.Com., FCA, ISA (ICAI)**

**Phone:-0734-2513884**

**E-mail: harpreet.saluja@yahoo.com**

**Rashtriya Sewa Yojana Cash Book**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2019**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, RSY Camp Exp.	22500.00
Cash in Hand	350.00	By Advance Paid to nemichand Shankhla	41150.00
		By, RSY Activity Exp.	12650.00
To, Received from University Cash Book	41150.00		
To, Advance Paid to nemichand Shankhla	35150.00	<b>By, Closing Balances</b>	
		Cash in Bank	0.00
		Cash in Hand	350.00
<b>Total</b>	<b>76650.00</b>	<b>Total</b>	<b>76650.00</b>

Subject to our audit report of even date attached.

**Place : -Ujjain**  
**Date 15/06/2019**

**For Harpreet Saluja & Company**  
**Chartered Accountants**

**FRN 013841C**

**Harpreet Singh Saluja**  
**Proprietor**  
**M. No. 404733**



*Principal*  
**Principal**  
**Dr. J. N. B. P. G. College, Shajapur**

**Harpreet Saluja & Co.**  
Chartered Accountant



**CA Harpreet Singh Saluja**

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Phone:-0734-2513884

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**Office:-**

123, I Floor Siddhi Vinayak Trade Center  
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Contact No. 0734-2513884

Mobile No. 09827445151

**Sports Cash Book**

**Jawaharlal Nehru Smriti PG Govt. College**

**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**

**For the Year Ended 31st March 2019**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Sports Exp.	331500.00
Cash in Hand	0.00	By, Advance to MY Ansari	330000.00
Bank Balance	0.00	By, Wages	10000.00
To, Advance to MY Ansari	360000.00	<b>By, Closing Balances</b>	
To, Received from University Cash Book	311500.00	Bank Balance	0.00
		Cash in Hand	0.00
<b>Total</b>	<b>671500.00</b>	<b>Total</b>	<b>671500.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain

Date 15/06/2019

**For Harpreet Saluja & Company**

**Chartered Accountants**

**FRN 013841C**

**Harpreet Singh Saluja**

**Proprietor**

**M. No. 404733**



*Principal*  
Principal  
J. N. A. P. G. College, Shajapur



**Harpreet Saluja & Co.**  
Chartered Accountant



**CA Harpreet Singh Saluja**  
B.Com., FCA, ISA (ICAI)  
Phone:-0734-2513884  
E-mail: harpreet.saluja@yahoo.com

**Office:-**

123, I Floor Siddhi Vinayak Trade Center  
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Contact No. 0734-2513884  
Mobile No. 09827445151

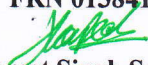
**Youth Festival Cash Book**  
Jawaharlal Nehru Smriti PG Govt. College  
Shujalpur, Dist.: Shajapur

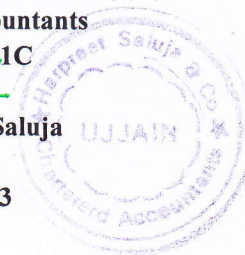
**Receipt & payment Account**  
**For the Year Ended 31st March 2019**


Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Yuva Utsav Exp.	38662.00
Cash in Hand	0.00	By, Advance to Rajrani Khurana	25000.00
To, Received from University Cash Book	38662.00	<b>By, Closing Balances</b>	
To, Advance from Rajrani Khurana	25000.00	Cash in Hand	0.00
<b>Total</b>	<b>63662.00</b>	<b>Total</b>	<b>63662.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 15/06/2019

For Harpreet Saluja & Company  
Chartered Accountants  
FRN 013841C  
  
Harpreet Singh Saluja  
Proprietor  
M. No. 404733



  
Principal  
J. N. S. P. G. College, Shujalpur

**Harpreet Saluja & Co.**  
Chartered Accountant



Office:-

123, I Floor Siddhi Vinayak Trade Center  
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Contact No. 0734-2513884  
Mobile No. 09827445151

**CA Harpreet Singh Saluja**

B.Com., FCA, ISA (ICAI)

Phone:-0734-2513884

E-mail: harpreet.saluja@yahoo.com

**University Grant Commission (UGC)**  
**Jawaharlal Nehru Smriti PG Govt. College**  
**Shujalpur, Dist.: Shajapur**

**Receipt & payment Account**  
**For the Year Ended 31st March 2019**

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
<b>To, Opening Balance</b>		By, Stationary Exp.	7479.00
Cash in Hand	10.00	Honorarium exp.	45000.00
State Bank of India	304204.00	By, Grant Refund	121991.00
		By, Refregator	24900.00
To, Bank Interest	10092.00	<b>By, Closing Balances</b>	
		State Bank of India	114926.00
		Cash in Hand	10.00
<b>Total</b>	<b>314306.00</b>	<b>Total</b>	<b>314306.00</b>

Subject to our audit report of even date attached.

Place : -Ujjain  
Date 15/06/2019

**For Harpreet Saluja & Company**  
Chartered Accountants  
FRN 013841C

**Harpreet Singh Saluja**  
Proprietor  
M. No. 404733



*H. Singh*  
**Principal**  
J.N.S.P.G. College, Shajapur



2017-18

**Harpreet Saluja & Co.**  
Chartered Accountants

CA Harpreet Singh Saluja

B.Com., FCA, ISA (ICAI)

Phone: (0734) 2513884

E-mail: [harpreet.saluja@yahoo.com](mailto:harpreet.saluja@yahoo.com)



123, First Floor, Siddhi Vinayak  
Trade Center, Shahid Park,  
Freeganj, Ujjain (M.P.) PIN 456010  
Ph. (0734) 2513884

Augmentation

Academic facilities

Physical facilities

### AUDITOR'S REPORT


#### **JAWAHARLAL NEHRU SMRITI P.G. GOVERNMENT COLLEGE SHUJALPUR DIST.: SHAJAPUR (M.P.)**

01. We have audited the attached Receipt & Payment Account of the above college's Government Account, Law Department, Jan Bhagidari Samiti, Non Government PD, University (Examination), Rashtriya Sewa Yojana, Sports, Yuva Utsav and UGC for the year ended on 31<sup>st</sup> march 2018. These financial statements are the responsibility of the institution's management. Our responsibility is to express an opinion on these statements based on our audit.
02. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financials statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financials statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Subject to our comments as mentioned in Annexure-I.
03. We report that in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with significant accounting policies and other notes thereon, give a true and fair view :-
- i) In the case of Receipt & Payment Account for the year ended on that date.

Place: - Ujjain

Date: - 25/05/2018

For Harpreet Saluja & Company  
Chartered Accountants  
FRN 013841C

  
Harpreet Singh Saluja  
( Prop. )  
M. NO. 404733

**Principal**  
J. N. S. P. G. College, Shajapur





**CA Harpreet Singh Saluja**

B.Com, FCA, ISA (ICAI)

Phone: 0734-2513884

Email: harpreet.saluja@yahoo.com

**Jawahar Lal Nehru Smriti PG Govt. College**  
Shajapur, Dist:- Shajapur

**Government Receipt & payment Account**  
**For the Year Ended 31st March 2018**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
By Opening Balance		By Books	257461.00
Cash in Hand	0.00	By Electricity Exp.	134860.00
		By Honorarium to athathi Vidwan	1838395.00
By Budget Received for		By DPF Pay	50000.00
Salary & Other	31379613.00	By GPF Pay	6895680.00
Miscellaneous	12532420.00	By Salary & Other Exp.	30496273.00
		By Scholarship Gao ki Beti	1525000.00
		By Scholarship Pratibha Kiran Yojana	135000.00
		By Scholarship Vikramaditya Yojana	28887.00
		By Employment Training	40000.00
		By Exgratia Pay	50000.00
		By GIS Pay	250000.00
		By Stationary Exp.	420454.00
		By Hostel Manager Salary	10808.00
		By Lab Equipments	938575.00
		By Telephone Exp.	43415.00
		By Travelling Exp.	18965.00
		By Water Tax Paid	8400.00
		By Postal Ticket	1500.00
		By General Exp.	4311.00
		By Dead Stock	4630.00
		By Sports Material	24717.00
		By Computer	422493.00
		By Uniform Exp.	18000.00
		By Water Cooler	47316.00
		By Furniture	246893.00
		By Lab Equipments	
		By Closing Balances	
		Cash in Hand	0.00
<b>Total</b>	<b>43912033.00</b>	<b>Total</b>	<b>43912033.00</b>

Subject to our audit report of even date attached.

Ujjain  
Date 25/05/2018

**Principal**  
Govt. J. H. S. P. G. College, Shajapur  
*[Signature]*

For Harpreet Saluja & Company  
Chartered Accountants  
FRN 013841C

*[Signature]*  
Harpreet Singh Saluja  
Proprietor  
M. No. 404733







**Chartered Accountant**  
Harpreet Singh Saluja  
B.Com., PCA, ISA (ICAI)  
Phone: 0734-2513884  
Email: harpreet.saluja@yahoo.com

**Jan Bhagidari Samiti**  
**Jawahar Lal Nehru Smriti PG Govt. College**  
Shajapur, Dist.: Shajapur

**Receipt & payment Account**  
**For the Year Ended 31st March 2018**

	Amount (Rs.)	Payment	Amount (Rs.)
<b>Opening Balance</b>		By, Books	725655.00
Cash in Hand	70.00	By, Affiliation Fee	33114.00
Cash at bank	6357941.00	By, Computer Exp.	85304.00
Cash at bank SBI-00354	1000.00	By, Architectural Service	97750.00
Cash at bank SBI-83209	1000.00	By, Audit Fees	21000.00
Deposits	3000000.00	By, General Exp.	22266.00
Income Received		By, Stationary & Printing Exp.	18720.00
Online Fee Received	638998.00	By, Salary/ Honorarium Exp.	1375224.00
Fee Received from University CB	3596779.00	By, Bank Charges	2746.50
Interest on Savings A/c	4301729.00	By, Wages	19454.00
Received from Canteen	256315.00	By, Repair & Mint Exp.	46858.00
Received from RTI	48782.00	By, SMS Charges	16500.00
Received from Law Department	510.00	By, Electrical Exp.	37571.00
Tender Fee	723061.00	By, Honorarium to Guest Faculty	1747123.00
Received for Construction	3900.00	By, Student Fee Returned	453697.00
Advance to PS Malviya	2356500.00	By, Ground Maint. Exp.	9000.00
Advance to DK Vyas	5000.00	By, Telephone Exp.	47689.00
Advance to Ravi Paliwal	5000.00	By, Prog Gurudev Namha Exp.	4211.00
Advance to MY Ansari	60000.00	By, Departmental Exp.	105527.00
Advance to Arti Borasi	5000.00	By, Courier & Photocopy Exp.	3210.00
Advance to Rajesh Saxena	15000.00	By, Seminar Exp.	10300.00
Advance to Chhaya Deshmukh	20000.00	By, Smart phone Distribution Exp.	22165.00
Advance to Awadhe Chouhan	10000.00	By, Professional Exp.	10900.00
Advance to BK Tyagi	15000.00	By, Tea & Refreshment Exp.	7862.00
Advance to DK Budoliya	12000.00	By, Suryanamsakar prog exp.	21491.00
Advance to Brajesh Pare	55000.00	By, Printing Exp.	48350.00
Advance to Girish Saxena	5000.00	By, Online Fee forwarding Exp.	50006.00
Advance to Kusum Jaju	35000.00	By, Lab Equipments	58796.00
Advance to Nemichand Shankhla	1000.00	By, Fee Transfer to PD Mad	334027.00
Advance to Pravina Dhariwal	5000.00	By, Transfer to Law department	194182.00
Advance to pritam Parmar	15000.00	By, Fee Transfer to University Cash book	169884.00
	1000.00	By, Transfer to RSY Cash Book	4800.00
		By, Transfer to PD Mad	12221.00
		By, Transfer to Sports CB	20000.00
		By, Transfer to Yuva Utsav CB	20000.00
		By, Projector	183750.00
		By, Refrigerator	34750.00
		By, Gas Connection	1935.00
		By, Biometric Machine	4366.00
		By, Computer	115998.00
		By, Inverter	17500.00
		By, Paid to lok nirman vibhag	5156500.00
		By, Furniture	193016.00
		By, Advance to Aarti Borasi	15000.00
		By, Advance to Pravina Dhariwal	15000.00
		By, Advance TO Nemichand Shankhla	5000.00
		By, Advance to Girish Saxena	35000.00
		By, Advance to Brajesh Pare	5000.00

	By, Advance to Rajesh Saxena	20000.00
	By, Advance to PS Malviya	5000.00
	By, Advance to DK Vyas	5000.00
	By, Advance to Ravi Paliwal	25000.00
	By, Advance to MY Ansari	5000.00
	By, Advance to Awadesh Chouhan	15000.00
	By, Advance to DK Budoliya	25000.00
	By, Advance to chhaya Deshmukh	10000.00
	By, Advance to BK Tyagi	12000.00
	By, Advance to Kusum Jaju	1000.00
	<b>By, Closing Balances</b>	
	Deposits	3000000.00
	Cash at bank	6785099.50
	Cash at bank SBI-00354	1000.00
	Cash at bank SBI-83209	1000.00
	Cash in Hand	70.00
	<b>21550588.00 Total</b>	<b>21550588.00</b>

subject to our audit report of even date attached.

Harpreet Singh Saluja  
Chartered Accountant

For Harpreet Saluja & Company  
Chartered Accountants  
FRN 013841C  
Harpreet Singh Saluja  
Proprietor  
M. No. 404733



Principal  
Harpreet Singh Saluja

✓



**Harpreet Saluja & Co.**  
Chartered Accountant



**Office:-**

123, 1 Floor Siddhi Vinayak Trade Center  
Shahid Park, Freegunj, Ujjain (M.P.) 456010  
Contact No. 0734-2513884  
Mobile No. 09827445151

**Harpreet Singh Saluja**  
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Phone: 0734-2513884

[harpreet.saluja@yahoo.com](mailto:harpreet.saluja@yahoo.com)

**Govt. Government Account (PD)**  
**Government Nehru Smriti PG Govt. College**  
**Shajapur, Dist.: Shajapur**

**Receipt & payment Account**  
**Year Ended 31st March 2018**

	Amount (Rs.)	Payment	Amount (Rs.)
<b>Opening Balance</b>		By, Sach Sammelan	93338.00
<b>Cash in Hand</b>	0.00	By, Printing Exp.	129125.00
<b>Account with Treasury</b>	5142765.00	By Newspaper & Magazine Exp.	15000.00
		By, Chatra Sangh Chunarv Exp.	22418.00
<b>Recd from University Cash Book</b>	310594.00	By, Rojgar Margdarshan Prokast	28576.00
<b>Recd from Jan Bhagidari Samiti</b>	334027.00	By, General Exp.	2800.00
<b>Received from Jan Bhagidari Samiti</b>	12221.00	By, Advance to Awadesh Chouhan	30000.00
<b>Advance from Awadesh Chouhan</b>	15000.00	By, Advance to Pravina Dhariwal	60000.00
<b>Advance from Pravina Dhariwal</b>	60000.00	By, Furniture	23572.00
		<b>By, Closing Balances</b>	
		Account with Treasury	5469778.00
		Cash in Hand	0.00
<b>Total</b>	<b>5874607.00</b>	<b>Total</b>	<b>5874607.00</b>

As per our audit report of even date attached.

Place: Ujjain  
Date: 28/05/2018

**For Harpreet Saluja & Company**  
**Chartered Accountants**  
**FRN 013841C**

**Principal**  
**Govt. J. U. S. P. G. College, Shajapur**

**Harpreet Singh Saluja**  
**Proprietor**  
**M. No. 404733**



Harpreet Saluja & Co.  
Chartered Accountants



Office:-

123, 1 Floor Siddhi Vinayak Trade Center  
Shahid Park, Freegunj, Ujjain (M.P.) 456010  
Contact No. 0734-2513884  
Mobile No. 09827445151

Cash Book  
Shri. Nehru Smriti PG Govt. College  
Ujjain, Dist.: Shajapur

Annual payment Account  
for Year Ended 31st March 2018

	Amount (Rs.)	Payment	Amount (Rs.)
Opening Balance		By, Sports material	36324.00
Cash in Hand	92.00	By, Bank Charges	9634.00
Cash in Bank	2469021.00	By Travelling Allowance	5170.00
Received		By Agreshan Exp.	159250.00
Received from Jan Bhagidari Samiti	7500879.00	By Agreshan Shulk to university	72260.00
Received for Red-Ribon	169884.00	By, Fee paid to Jan Bhagidari Samiti	4301729.00
Interest		By, Fee paid to PD Cash Book	310594.00
Interest for RSY	164117.00	By, Exam Exp.	30000.00
for govt College, Pataikain	48393.00	By, Tea & Refreshment Exp.	92.00
for SLV College	18000.00	By, Student Insurance	38636.00
Advance from Girish Saxena	19300.00	By, Honorarium Exp.	16764.00
Advance from MY Ansari	10000.00	By, Practical Exam Exp.	227160.00
Advance from Rajesh Saxena	35000.00	By, Semester Exam exp.	305884.00
	20000.00	By, Stationary Exp.	26759.00
		By Transfer to Sports CB	256390.00
		By Transfer to Yuva Utsav CB	19281.00
		By, Paid to RSY CB	42950.00
		By, Cooler	16000.00
		By, Advance to Girish Saxena	10000.00
		By, Advance to JK Nair	49000.00
		By, Advance to Rajesh Saxena	20000.00
		By, Closing Balances	
		Cash in Bank	4500809.00
		Cash in Hand	0.00
	10454686.00	Total	10454686.00

our audit report of even date attached.

Ujjain  
10/05/2018

Principal  
Dr. J. B. R. P. G. College, Ujjain

For Harpreet Saluja & Company  
Chartered Accountants  
FRN 013841C

Harpreet Singh Saluja  
Proprietor  
M. No. 404733

