

Office of The Principal Govt. degree College Shahpura,
Dindori (M.P.)



Email-ID :- gdcshahpura@gmail.com

Website :- www.gdcshahpura.in

Declaration

This is to certify that in Government Degree College, Shahpura Distt. Dindori (M.P.). In academic year 2019-2020 to 2022-23 has not conducted any audit. The audit for above the year is under processing.



IQAC Incharge
(S.B. Ureti)

Govt. Degree College Shahpura

Principal
(Ajay Bhusan)

Govt. Degree College Shahpura

Office of The Principal Govt. degree College Shahpura,
Dindori (M.P.)



Email-ID :- gdcshahpura@gmail.com

Website :- www.gdcshahpura.in

Declaration

This is certify that in acadmic year 2018-2019 to 2020-21 Government Degree college, Shahpura Distt. Dindori (M.P.), had not done any kind of maintenance of physical facilities and academic support facilities for Government and Non-Government agencies.



IQAC Incharge
(S.B. Ureti)

Govt. Degree College Shahpura


Principal
(Ajay Bhusan)

Govt. Degree College Shahpura

प्रपत्र - 1

शासकीय स्नातक महाविद्यालय शहपुरा जिला डिण्डौरी

शासकीय महाविद्यालय का नाम
स.प. का अंकेक्षण सत्र - 2018-19

स.क्र.	महाविद्यालय का नाम एवं सी.ए. का नाम व पता	प्रतिवेदन अवधि	विभाग द्वारा जारी आदेश क्रमांक 115/आउशि/पेशन/2014 दिनांक 16-12-14 की कॉडिका-2 के परिप्रेष्य में अंकेक्षण के दौरान महाविद्यालय में संचारित लेखों में पायी गयी त्रुटियों का विवरण।	रोकड बही का नाम एवं प्रतिवेदन में लेखों में पायी गयी त्रुटि की नकल	प्राचार्य का उत्तर	क्षेत्रीय अतिरिक्त संचालक का अभिमत	संचालनालय का अभिमत
1	शासकीय स्नातक महाविद्यालय शहपुरा जिला डिण्डौरी एवं मेसर्स पी.सी. मदान एण्ड के चार्टर्ड एकारण्टेण्टस 898/1 नेपियर टाउन जबलपर फोन नम्बर-0761-2625095	2018-2019	निरंक	अशासकीय केशबुक (एन.एस.एस. लेखा) - निरंक	अशासकीय केशबुक (एन.एस.एस. लेखा) में कठिका निरंक  PRINCIPAL GOVT. DEGREE COLLEGE Shahpura(Dindori)M.P.	7	8



AUDIT REPORT

To
The Principal
Government Degree College
Shahpura, District- Dindori

Opinion

We have audited the accompanying financial statement of "NATIONAL SERVICE SCHEME A/C" of GOVT. DEGREE COLLEGE SHAHPURA ", District- Dindori which comprises the Receipts and Payments for the year ending 31st March'2019 & notes to Financial Statement including a summary of significant accounting policies.

In our opinion the accompanying Financial Statements gives a true and fair view of the financial performance of the society for the year ended on 31.03.2019 in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

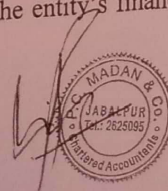
Responsibility of Management and Those Charged with Governance for the Financial Statement

The Management is responsible for the preparation of Statement of Receipts and Payments that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the Accounting Principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

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Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Emphasis of Matter

We draw attention to the following Notes stated in Schedule "A" Significant Accounting Policies and Notes to Accounts :-

- i. Note B(1) regarding Individual Ledger not found maintained and the amount under respective heads are taken as per a summary prepared from the Columnar Ledger and Combined Cash Book.
- ii. Note B(2) regarding no separate Bank Account having been maintained for Amalgamated Fund Account, and all transactions are done from the accounts of the College maintained with SBI, Shahpura having A/c No. 11541867249.

Our opinion is not qualified in respect of above matters.

Report on Other Legal and Regulatory Requirements

We report that:-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the Audit and they were found to be adequate.
2. In our opinion proper books of account have been kept by the above named National Service Scheme Account of college so far as appears from our examination of the books subject to the comments given below:-
 - i. The Commissioner higher education Govt. of M. P., vide its Order No. 115/CHE/Pension/2014, dated 16.12.2014 has required College to maintain computerized account books in the Tally Software which remains to be complied with

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P.C. MADAN & CO. RAKESH MADAN
CHARTERED ACCOUNTANTS B.Com., LL.B. F.C.A.,DISA

898/1, Napier Town, Near Income Tax Office, Jabalpur - 482001 (M.P.)
Tel.No.:(0761)2625095(O),2624555(R) Fax:2625895 E-Mail: pcmadanco@gmail.com

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- ii. The payments for expenses during the year in few cases were supported by Docket Vouchers as confirmed and were made in the ordinary course and being necessary for purpose of the activities of the College.
- iii. Balance Sheet should be prepared incorporating all the assets and liabilities.

For P.C. MADAN & CO.
Chartered Accountants
Firm Regn. No. 001117C

(RAKESH MADAN)
Partner
M. No. 073150



Place: Jabalpur
Dated: 17 JUN 2019

**GOVERNMENT DEGREE COLLEGE
SHAH PURA, (DISTRICT - DINDORI, M.P.)**

NATIONAL SERVICE SCHEME ACCOUNT

Statement of Receipts & Payments for the year ending 31st March' 2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>CLOSING BALANCE</u>		<u>CLOSING BALANCE</u>	
Cash in Hand (as per CASH BOOK)	0.00	Cash in Hand (as per CASH BOOK)	0.00
S.B.I. C/A, Shahpura	<u>500.00</u>	S.B.I. C/A, Shahpura	<u>500.00</u>
	500.00		500.00
TOTAL(Rs.)	<u><u>500.00</u></u>	TOTAL(Rs.)	<u><u>500.00</u></u>

As per our Audit Report of even date

Certified that the above statement is true and correct to the best of my knowledge and belief.

For P.C. MADAN & CO.
Chartered Accountants

(Rakesh Madan)
Partner
M.No. 073150



(Signature)
**PRINCIPAL
PRINCIPAL
GOVT. DEGREE COLLEGE
Shahpura (Dindori) M.P.**

Jabalpur
17 JUN 2019

GOVERNMENT DEGREE COLLEGE
SHAHPURA DISTRICT - DINDORI
NATIONAL SERVICE SCHEME ACCOUNT

SCHEDULE "A"

FORMING PART OF THE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD
FROM 01.04.2018 TO 31.03.2019

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS:

A. SIGNIFICANT ACCOUNTING POLICIES:

SYSTEM OF ACCOUNTING:

The accounts are prepared on historical cost basis as a going concern and are consistent with generally accepted accounting policies.

REVENUE RECOGNITION

Items of Statement of Receipts & Payments are accounted on Cash Basis.

GRANT-IN-AID

Grant-in-aid, from RDVV, Jabalpur is accounted as and when received.

B. NOTES TO ACCOUNTS:

1. In accordance with the instruction from the Department of Higher education, M.p. Govt. vide letter no. 2730/U.Sh.V/Prasnika/2016 dated 16.12.2016, this Year Onwards a "Combined Cash Book" is maintained incorporating therein the transactions of all accounts viz. Personal Deposits A/c, Amalgamated Fund A/c, University Fund A/c, National Service Scheme A/c, Janbhagidari Samiti A/c and University Grant Commission A/c of the College, along with a Columnar Ledger. The statement set forth above of National Service Scheme a/c is therefore prepared summarising the transactions under various heads on the basis of aforesaid account books..
2. There being no separate Bank Account for "National Service Scheme A/c", hence all transaction are done from accounts of the college maintained with SBI, Shahpura having No. 11541867249. Hence the Closing Balance of Rs.500.00 shown in the statement set forth above does not reconcile with the balance shown in the Bank Passbook. A Reconciliation Statement incorporating therein all the balance of Personal Deposits A/c, Amalgamated Fund A/c, University Fund A/c, National Service Scheme A/c and Janbhagidari Samiti A/c of the College, however has been prepared which shows the balance of Rs. 2912649.31 as per Bank Statement.

Place: Jabalpur
Dated: 17 JUN 2019




Photo Copy Attested

(PRINCIPAL)
PRINCIPAL
GOVT. DEGREE COLLEGE
Shahpura (Dindori) M.P.
PRINCIPAL
GOVT. DEGREE COLLEGE
Shahpura (Dindori) M.P.

महाविद्यालय का नाम
का अंकेक्षण सत्र — 2018-19

प्रपत्र — 1
शासकीय स्नातक महाविद्यालय शहपुरा जिला डिण्डोरी

1	2	3	4	5	6	7	8
महाविद्यालय का नाम एवं सी.ए. का नाम व पता	प्रतिवेदन अवधि	विभागा द्वारा जारी आदेश क्रमांक 115/आउशि/पेशन/2014 दिनांक 16-12-14 की कोडिका-2 के परिशेष्य में अंकेक्षण के दौरान महाविद्यालय में स्थापित लेखों में पायी गयी त्रुटियों का विवरण।	येकड बही का नाम एवं प्रतिवेदन में लेखों में पायी गयी त्रुटि की नकल	प्रचार्य का उत्तर	क्षेत्रीय आर्थिक संघालक का अभिमत	संघालनालय का अभि	
शासकीय स्नातक महाविद्यालय शहपुरा जिला डिण्डोरी एवं मेसर्स पी.सी. मदान एण्ड के चार्टर्ड एकाउण्टेण्ट्स 898/1 नेपियर टाउन जबलपर फोन नम्बर-0761-2625095	2018-2019	निरंक	अशासकीय केशबुक (यू.जी.सी. लेखा) — निरंक	अशासकीय केशबुक (यू.जी.सी. लेखा) में कडिका निरंक	क्षेत्रीय आर्थिक संघालक का अभिमत	संघालनालय का अभि	
		 <p>GOVT. DEGREE COLLEGE Shahpura, District Dindori</p>					

AUDIT REPORT

To
The Principal
Government Degree College
Shahpura, District- Dindori

Opinion

We have audited the accompanying financial statement of "UNIVERSITY GRANT COMMISSION A/C" of **GOVERNMENT DEGREE COLLEGE**, Shahpura, District- Dindori which comprises the Receipts and Payments for the year ending 31st March'2019 & notes to Financial Statement including a summary of significant accounting policies.

In our opinion the accompanying Financial Statements gives a true and fair view of the financial performance of the society for the year ended on 31.03.2019 in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management and Those Charged with Governance for the Financial Statement

The Samiti is responsible for the preparation of Statement of Receipts and Payments that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the Accounting Principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



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Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Emphasis of Matter

We draw attention to the following Notes stated in Schedule "A" Significant Accounting Policies and Notes to Accounts :-

- i. Note B(3) regarding no separate Bank Account having been maintained for Personal Deposit Account, and all transactions are done from the accounts of the College maintained with SBI, Shahpura having A/c No. 11541867249.
- ii Note B(2) regarding Individual Ledger not found maintained and the amount under respective heads are taken as per a summary prepared from the Columnar Ledger and Combined Cash Book.

Our opinion is not qualified in respect of above matters.

Report on Other Legal and Regulatory Requirements

We report that:-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the Audit and they were found to be adequate.
2. In our opinion proper books of account have been kept by the above named University Grant Commission Account of college so far as appears from our examination of the books subject to the comments given below:-
 - i. The Commissioner higher education Govt. of M. P., vide its Order No. 115/CHE/ Pension/2014, dated 16.12.2014 has required College to maintain computerized account books in the Tally Software which remains to be complied with.



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- ii. A Register showing fees due, received and balance head wise, from students should be maintained.
- iii. The payments for expenses during the year in few cases were supported by Docket Vouchers as confirmed and were made in the ordinary course and being necessary for purpose of the activities of the College.
- iv. Balance Sheet should be prepared incorporating all the assets and liabilities.

For P.C. MADAN & CO.
Chartered Accountants
Firm Regn. No. 001117C

(RAKESH MADAN)
Partner
M. No. 073150



Place: Jabalpur
Dated: 17 JUN 2019

**GOVERNMENT DEGREE COLLEGE
SHAHPURA, (DISTRICT - DINDORI, M.P.)**

**UNIVERSITY GRANT COMMISSION
STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31ST MARCH' 2019**

<u>RECEIPTS</u>		AMOUNT	PAYMENTS	AMOUNT
<u>CLOSING BALANCE</u>			<u>GRANT - IN - AID (EXPENDITURE)</u>	
Cash in Hand			(For Minor Research Project)	
As per Cash Book With Principal) 0.00				
State Bank of India, C/A Shahpura			<u>(a) NON RECURRING</u>	
A/c No. 11541867249 0.00		0.00	Books & Journals	50000.00
<u>GRANT - IN - AID (ADVANCE DEBITED AS PER CONTRA)</u>			<u>(b) RECURRING</u>	
To Shobha Ram Mehra		150000.00	Travel, Field Work	70000.00
(Given For Minor Research Project)			Contingency	39192.00
			Special Needs	90000.00
				<u>199192.00</u>
<u>AMOUNT RECEIVED</u>			<u>CLOSING BALANCE</u>	
FROM UGC FOR XII PLAN			Cash in Hand	
Minor Research Project (Balance)		99192.00	(As per Cash Book With Principal)	0.00
			With State Bank of India, C/A Shahpura	
			A/c No. 11541867249	0.00
				<u>0.00</u>
Significant Accounting Policies Sch. - "A"				
Notes to Accounts				
TOTAL(Rs.)		<u>249192.00</u>	TOTAL(Rs.)	<u>249192.00</u>

As per our Audit Report of even date

Certified that the above statement is true and correct to the best of my knowledge and belief.

For P.C. MADAN & CO.
Chartered Accountants

(Rakesh Madan)
Partner
M.No. 073150



[Signature]
PRINCIPAL
GOVT. DEGREE COLLEGE
Shahpura (Dindori) M.P.

Place: Jabalpur

Date: 17 JUN 2019

GOVERNMENT DEGREE COLLEGE
SHAHPURA DISTRICT – DINDORI
UNIVERSITY GRANT COMMISSION

SCHEDULE "A"

FORMING PART OF THE STATEMENT OF RECEIPTS AND PAYMENTS AS ON 31.03.2019
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

A. **SIGNIFICANT ACCOUNTING POLICIES:**

SYSTEM OF ACCOUNTING:

The accounts are prepared on historical cost basis as a going concern and are consistent with generally accepted accounting policies.

REVENUE RECOGNITION

Items of Statement of Receipts & Payments are accounted on Cash Basis.

FIXED ASSETS

1. Fixed Assets are shown at Cost.
2. No Depreciation is provided as no Income & Expenditures Account and Balance Sheet is prepared.

B. **NOTES TO ACCOUNTS:**

1. During the year Rs.99192/- being the balance Grant for Minor Research Project is received and paid to Shobha Ram Mehra for recurring expenses. Besides the advance of Rs.150000/- paid in 2015-16 is also adjusted against expenses of Minor Research Project (Non-Recurring & Recurring). The same is shown in the statement setforth above.
2. In accordance with the instruction from the Department of Higher education, M.p. Govt. vide letter no. 2730/U.Sh.V/Prasnika/2016 dated 16.12.2016, this Year Onwards a "Combined Cash Book" is maintained incorporating therein the transactions of all accounts viz. Personal Deposits A/c, Amalgamated Fund A/c, University Fund A/c, National Service Scheme A/c, Janbhagidari Samiti A/c and University Grant Commission A/c of the College, along with a columnar Ledger. The statement setforth above of University Grant Commission a/c is therefore prepared summarising the transaction under various heads on the basis of aforesaid account books
3. There being no separate Bank Account for "Grant Received from University Grant Commission". hence all transaction are done from accounts of the college maintained with SBI, Shahpura having No. 11541867249. Hence the Closing Balance of Rs. Nil shown in the statement setforth above does not reconcile with the balance shown in the Bank Passbook. A Reconciliation Statement incorporating therein all the balance of Personal Deposits A/c, Amalgamated Fund A/c, University Fund A/c and Janbhagidari Samiti A/c of the College. However has been prepared which shows the balance of Rs. 2912649.31 as per Bank Statement.

Place: Jabalpur

Date: 17 JUN 2019



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PRINCIPAL
GOVT. DEGREE COLLEGE
Shahpura Dindori M.P.

(PRINCIPAL)
PRINCIPAL

GOVT. DEGREE COLLEGE
Shahpura Dindori M.P.

कार्यालय आयुक्त उच्च शिक्षा मध्यप्रदेश शासन
सतपुड़ा भवन भोपाल 462004

क्रमांक- 781 / 112 / आउशि / बजट / 2021

भोपाल, दिनांक 23/06/21

प्रति,

प्राचार्य,
शासकीय महाविद्यालय,
(नीचे उल्लेखित अनुसार) मध्यप्रदेश

विषय- "योजना क्रमांक 0798 एवं 6066 अन्तर्गत वर्दी मद में बजट आवंटन- वित्तीय वर्ष 2021-22

उपरोक्त विषय में योजना क्रमांक 0798-कला, विज्ञान एवं वाणिज्य महाविद्यालय तथा 6066-संस्कृत महाविद्यालय योजना अन्तर्गत वर्दी मद में निम्नलिखित शासकीय महाविद्यालयों को उनके नाम के समक्ष अंकित अनुसार बजट आवंटन जारी किया जाता है :-

SN o	Name of College	Place	District	Letter No. And Date	Allotment Rs.	Segment Code
1	Govt Nehru P G College	Agarmalwa	Agarmalwa	40/10.5.21	18192	0103
2	Swamy Vivekanand Govt College	Susner	Agarmalwa	22/11.5.21	6458	0103
3	Govt College	Alirajpur	Alirajpur	370/11.5.21	13500	0102
4	Govt Nehru P G College	Ashoknagar	Ashoknagar	149/15.5.21	21000	0103
5	Govt Ganesh Shankar Vidyarthi College	Mungawali	Ashoknagar	222/11.5.21	5000	0103
6	Govt Girls College	Badwani	Badwani	494/11.5.21	9000	0102
7	Govt College	Niwali	Badwani	335/11.5.21	2000	0102
8	Govt College	Rajpur	Badwani	134/11.5.21	20000	0102
9	Govt P G College	Sendhwa	Badwani	530/19.5.21	14332	0102
10	Govt Jatashankar Trivedi College	Balaghat	Balaghat	968/17.5.21	59780	0102
11	Govt Kamla Nehru Arts College	Balaghat	Balaghat	31/15.5.21	16000	0102
12	Govt College	Lanji	Balaghat	283/13.05.21	25400	0102
13	Govt College	Paraswada	Balaghat	60/17.5.21	12500	0102
14	Govt Shankarlal Patel Arts & Law College	Waraseoni	Balaghat	514/12.5.21	18000	0102
15	Govt Dr Bhimrao Ambedkar College	Amla	Betul	115/27.5.21	12060	0102
16	Govt College	Athner	Betul	695/12.5.21	6000	0102

Affiliation Allot. Letter 2021-22

