

**GOVT. Mankuwarbai Arts and  
Commerce Women College JABALPUR**

**AUDIT REPORT**

Of

**"PD FUND"**

**FOR THE YEAR 2021-22**

# AUDIT REPORT

We have audited the attached Receipts & Payments of "PD FUND" of GOVT. MANKUWARBAI ARTS AND COMMERCE WOMEN COLLEGE, JABALPUR for the period ended on 31<sup>st</sup> March 2022. This financial statement is the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**On the basis of accounts produced & information / explanations given to us, we report that:-**

1. The figures stated in the financial statement are in agreement with the books of accounts maintained by the institution and produced before us.
2. Institution is maintaining its accounts on cash basis.
3. Subject to confirmation of Bank balances read with our comments in Annexure to main audit report:
  - The Receipts & payments give a true & fair view of the state of affairs of the institution for the period ending 31<sup>st</sup> March 2022.

For MPJV & Co.  
Chartered Accountants

CA Pradeep Mishra  
Partner

Membership No. 402922  
FRN No. :031716C  
UDIN:-23402922BGXCZY4715



PLACE: JABALPUR  
DATE:17/05/2023

**ANNEXURE "A" TO MAIN AUDIT REPORT**  
**GOVT. MANKUWARBAI ARTS AND COMMERCE WOMEN COLLEGE, JABALPUR**

**"PD FUND"**  
**FOR THE YEAR ENDED ON 31<sup>st</sup> MARCH 2022**

Our observations & Suggestions on audit of accounts are given below:

1. Fixed Assets register should be made fund wise.
2. No depreciation has been charged on Fixed assets.
3. We are unable to reconcile the Fees with the number of students as fees collection work is running throughout the academic year.
4. Fees collected from students should be deposited with bank on daily basis.
5. All the Expenses and Payment are passed by the appropriate authority. We have verified the vouchers on Sampling basis.
6. Bank Passbook and Cashbook should be reconciled on monthly basis.
7. We could not be physically verified the Cash-in-hand and Fixed Asset of College.
8. It has been observed that per day closing of cashbook not found on various pages.
9. We are unable to comment on Bank Reconciliation and party Reconciliation.

For GOVT. MANKUWARBAI ARTS & COMMERCE  
WOMEN COLLEGE, JABALPUR

Place: Jabalpur  
Date: 17/05/2023

For MPJV & Co.  
Chartered Accountants

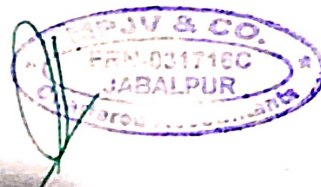
  
Pradeep Mishra  
Partner

Membership No. 402922  
FRN No: 031716C  
UDIN: 23402922BGXCZY4715



**PD FUND**  
**GOVERNMENT MANKUWARBAI ARTS AND COMMERCE WOMEN COLLEGE JABALPUR**  
**RECEIPTS & PAYMENTS ACCOUNT**  
**FOR THE PERIOD FROM 1st APRIL 2021 TO 31st MARCH 2022**

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
<b>Opening Balance:-</b>					
Cash in Hand	0.00		Advertisement Expense		55349.00
Cash at Bank	31392933.20	31392933.20	Auditors Remuneration		4000.00
			Affiliation Fees		926000.00
<b>Receipt During the Year</b>			Bank Charges		7605.00
Fees Received during the Year	17278222.00		Book Purchase		5000.00
Fees Received from Entry For	46680.00		Cleaning Exp		34165.00
Admission Fees	144196.00		Computer operator Salary		10690.00
ATM Rent	120000.00		NAAC SSR EXP		221261.00
NSS Fees	67000.00		EPF/ ESIC		1695262.00
NAAC SSR FEES	221250.00		Event Expense		
Security Deposit (Amanat Ras)	30000.00		Speical cell for welfare of women	13805.00	
Adjustment against advances	110070.00	18017418.00	IQAC	12443.00	
			Independence day Exp.	3900.00	
			Kalidas event	20963.00	
			YUVA Festival	45000.00	
			Social evnt exp.	300.00	
			Music Competition	18000.00	114411.00
			Electricity Expense		41575.00
			Enrollment		587070.00
			Examination Expense		1403662.00
			Honorarium Expense		107921.00
			Inspection Charges		177012.00
			Laboratory Expense		32842.00
			Legal Expense		96000.00
			NSS Expense		63500.00
			News Letter And Magzine		6050.00
			Other Expense(Administrative)		89618.00
			Other Expense(Acadamic)		908984.00
			Office Expense		74098.00
			Photography Expense		2840.00
			Postage Expense		92804.00
			Painting Expense		0.00
			Printing and Stationery Expense		1349176.00
			Conference and Meeting Expense		58148.00
			<b>Repair and Maintainance</b>		
			Repair of Furniture	32040.00	
			others	42429.00	
			Repair of Building	101120.00	
			Repair of Computer	11600.00	
			Repair of Machinery and Electrical	148396.00	335585.00
			Remuneration(Daily wages Employee)		2297536.00
			Remuneration (Regular Staff)		-152018.00
			Sanitary Napkin & Automatic Disposer Machine		1787.00
			Scholarship Expense		129502.00
			Skill Development		76000.00
			Software Renewal		5076.00
			Parking expense		500.00
			Salary and Wages		31452.00
			Sanitizer		19900.00



			Student Insurance		15412.00
			Telephone Bill		18307.00
			Transfer to AF Fund		3057749.00
			Transfer to Sports Fund		1854714.00
			Travelling Expense		41000.00
			TDS Filing Charges		14500.00
			Transfer to Janbhagidari		2398108.00
			Webinar Expense		5900.00
			Security Deposit Refund		10000.00
			<b>Total</b>		<b>18630089.00</b>
			<b>Fixed Asset Purchase</b>		
			Website	34924.00	
			CCTV	94413.00	
			Electrical Equipment	204464.00	
			Hardware And Equipment	7139.00	340940.00
			<b>Closing Balance:-</b>		
			Cash in Hand	0.00	
			Cash at Bank	30439322.20	30439322.20
<b>Total</b>		49410351.20	<b>Total</b>		49410351.20

GOVERNMENT MANKUWARBAI ARTS AND COMMERCE WOMEN  
COLLEGE, JABALPUR

As per our report of even data attached  
For MPJV & Co.  
Chartered Accountants

Principal  
Place : Jabalpur  
Date : 17/05/2023  
UDIN:23402922BGXCZY4715

  
Pradeep Mishra  
Partner



# Alumina's Contribution for

## NAAC - 2021 Dec.

	<u>Name</u>	<u>Amount</u>	
	<i>Bal. b/f</i>	<u>8,000</u>	
①	Dr Anupama Ganguli	11,000/-	Signal checked 12
②	Dr Sudha Mehta	5,000/-	52
③	Dr Shanti Rao	5,000/-	Shanti 24/11/21
④	Dr Nina Upadhyay	5,000/-	Nina 26/11/21
⑤	Dr Sapna Chouhan	5,000/-	Sapna 26/11/21
⑥	Dr. Supriya Bose	2,000/-	Supriya 2/12/21
⑦	Dr Mamta Sahu	2,500/-	Mamta 2/12/21
⑧	Dr Shekhara Pandey	5,000/-	Shekhara 02/12/21
⑨	Dr Archana Chaturvedi	10,000/-	Archana
⑩	Nisha Agrawal	5,000/-	Nisha checked
⑪	Dr Kamana Sheivalkar	5,000/-	Kamana 15-12-21
⑫	Dr Tandra Datta	2,000/-	Tandra 7/12/21
⑬	Dr Pratibha Shrivastava	5,000/-	Pratibha
14.	Mrs. Sudha Mehta	5,000/-	Sudha
⑮	Dr Rashmi Choubey	10,000/-	Rashmi
<u>Rs 95,500</u>			
<u>Chaturvedi</u>			