

Annexure- C-7(7.4)

OFFICE OF THE PRINCIPAL SWAMI VIVEKANAND GOVT. COLLEGE GHUMARWIN

NO. EDN-GCG (Audit report)1/2014 164-165 dated 09.07.21

To,

The Director of Higher Education

Himachal Pradesh

Shimla -1

विषय :- छात्र निधि लेखों अवधि 04/2016 से 3/2020 के सटिप्पण उतर बारे

महोदय,

आपके कार्यालय पत्र संख्या ई डी एन -एच (5) सी (1) 4/2020- दिनांक 01.03.2021

के सन्दर्भ में छात्र निधि लेखों अवधि 04/2016 से 3/2020 के सटिप्पण उतर आवश्यक दस्तावेजों सहित आगामी कार्यवाही हेतु प्रेषित हैं ।


Principal
S. V. Govt. Degree College
Ghumarwin,
Distt. Bilaspur (H.P.)

पृष्ठांकन संख्या व दिनांक यथोपरी

1 उप निदेशक हि० - प्र० राज्य लेखा परीक्षा विभाग शिमला-9


Principal
S. V. Govt. Degree College
Ghumarwin,
Distt. Bilaspur (H.P.)

Sh. Jyoti Prasher / Supdt

2507

26/12/20

स्वामी विवेकानन्द राजकीय महाविद्यालय घुमारवीं, जिला बिलासपुर, हिमाचल प्रदेश के छात्र निधि लेखाओं का अंकेक्षण एवं निरीक्षण प्रतिवेदन
अवधि 4/2016 से 3/2020

भाग-एक

1. (क) गत अंकेक्षण प्रतिवेदन:-

गत अंकेक्षण प्रतिवेदन में समाविष्ट अनुच्छेदों पर की गई कार्रवाई की वर्तमान अंकेक्षण के दौरान समीक्षा की गई। गत अवधि के पैरों की नवीनतम स्थिति निम्न प्रकार से पाई गई। अनिर्णीत पैरों के पूर्ण निपटारे हेतु अविलम्ब कार्रवाई करके इस विभाग को सूचित किया जाए।

(क) लेखा परीक्षा प्रतिवेदन अवधि 4/2001 से 3/2005

- | | | | |
|---|--|---------|--|
| 1 | पैरा-11 (1) | निर्णीत | ₹3140 की वसूली करके मिश्रित निधि के बैंक खाता संख्या 11210100593 में दिनांक 07.11.2020 को जमा करवाये जाने का सत्यापन कर लिया गया है। |
| 2 | पैरा-11 (9) (1) | निर्णीत | प्रधानाचार्य द्वारा प्रस्तुत स्पष्टीकरण व सम्बन्धित अभिलेख का सत्यापन कर लिया गया है |
| 3 | पैरा-11 (9) (2) | निर्णीत | -यथोपरि- |
| 4 | पैरा-11 (9) (3) | निर्णीत | -यथोपरि- |
| 5 | पैरा-11 (9) (4) | निर्णीत | ₹100 की वसूली करके मिश्रित निधि के बैंक खाता संख्या 11210100593 में दिनांक 07.11.2020 को जमा करवाये जाने का सत्यापन कर लिया गया है। |
| 6 | पैरा-17 (क) | निर्णीत | ₹620 की वसूली करके मिश्रित निधि के बैंक खाता संख्या 11210100593 में दिनांक 07.11.2020 को जमा करवाये जाने का सत्यापन कर लिया गया है। |
| 7 | पैरा-17 (घ) (गत प्रतिवेदन में टैकण चूक के कारण पैरा-17(छ) लिखा गया है) | निर्णीत | चालान संख्या B20K106500 दिनांक 05.11.2020 द्वारा ₹25 की वसूली तथा कोशागार में जमा करवाने की पुष्टि कर ली गई है। |

(ख) लेखा परीक्षा प्रतिवेदन अवधि 4 / 2005 से 3 / 2007

- 1 पैरा-9 (1) (1) निर्णीत कृत कार्यवाई का सत्यापन कर लिया गया।
- 2 पैरा-9 (1) (2) निर्णीत कृत कार्यवाई का सत्यापन कर लिया गया।
- 3 पैरा-9 (1) (3) निर्णीत कृत कार्यवाई का सत्यापन कर लिया गया।

(ग) लेखा परीक्षा प्रतिवेदन अवधि 4 / 2010 से 3 / 2012

- 1 पैरा-7 (क) निर्णीत कृत कार्यवाई का सत्यापन कर लिया गया।
- 2 पैरा-7 (ख) निर्णीत कृत कार्यवाई का सत्यापन कर लिया गया।
- 3 पैरा-8 (क) निर्णीत मूल अभिलेख के सत्यापनोपरान्त निर्णीत।
- 4 पैरा-8 (ख) निर्णीत मूल अभिलेख के सत्यापनोपरान्त निर्णीत।
- 5 पैरा-10 निर्णीत निदेशक, उच्च शिक्षा हि. प्र. के कार्यालय पत्र EDN-H(8)AF/2009 दिनांक 20.10.2020 द्वारा ₹251094 के लिये दी गई व्यय स्वीकृति के दृष्टिगत निर्णीत।
- 6 पैरा-12 निर्णीत पुनः प्रारूपण के दृष्टिगत समाप्त।

(घ) लेखा परीक्षा प्रतिवेदन अवधि 4 / 2012 से 3 / 2016

- 1 पैरा-1 व 2 निर्णीत कोई कार्यवाई अपेक्षित नहीं है।
- 2 पैरा-3 निर्णीत स्वतः निर्णीत।
- 3 पैरा-4 (क) निर्णीत उप निदेशक, हि. प्र. राज्य लेखा परीक्षा विभाग, शिमला-9 के निरीक्षण प्रतिवेदन पृष्ठांकन संख्या: 1-548/2011-फिन(एल.ए.) खण्ड-1 दिनांक 14.03.2019 द्वारा निर्णीत।
- 4 पैरा-4 (ख) निर्णीत -यथोपरि-
- 5 पैरा-5 निर्णीत -यथोपरि-
- 6 पैरा-6 निर्णीत -यथोपरि-
- 7 पैरा-7 निर्णीत -यथोपरि-
- 8 पैरा-8 निर्णीत शेष बची ₹10110 की वसूली बारे प्रधानाचार्य द्वारा प्रस्तुत स्पष्टीकरण व छात्रों के प्रवेश से सम्बन्धित अभिलेख के सत्यापन उपरान्त पूर्णतः निर्णीत।
- 9 पैरा-9 निर्णीत उप निदेशक, हि. प्र. राज्य लेखा परीक्षा विभाग,

शिमला-9 के निरीक्षण प्रतिवेदन पृष्ठांकन संख्या-
1-548/2011-फिन(एल.ए.) खण्ड-1 दिनांक 14.03
2019 द्वारा निर्णीत।

10	पैरा-10	निर्णीत	-यथोपरि-
11	पैरा-11	निर्णीत	-यथोपरि-
12	पैरा-12	निर्णीत	-यथोपरि-
13	पैरा-13	निर्णीत	-यथोपरि-
14	पैरा-14 (क)	निर्णीत	-यथोपरि-
15	पैरा-15 (क)	निर्णीत	-यथोपरि-
16	पैरा-15 (ख)	निर्णीत	-यथोपरि-
17	पैरा-16	निर्णीत	-यथोपरि-
18	पैरा-17	निर्णीत	निदेशक, उच्च शिक्षा हि. प्र. के कार्यालय पत्र EDM- H(8)AF/2009 दिनांक 20.10.2020 द्वारा ₹399130 के लिये दी गई व्यय स्वीकृति के दृष्टिगत निर्णीत।
19	पैरा-18	निर्णीत	कृत कार्रवाई का सत्यापन कर लिया गया।
20	पैरा-19	निर्णीत	पुनः प्रारूपण के दृष्टिगत समाप्त।
21	पैरा-20	निर्णीत	उप निदेशक, हि. प्र. राज्य लेखा परीक्षा विभाग, शिमला-9 के निरीक्षण प्रतिवेदन पृष्ठांकन संख्या- 1-548/2011-फिन(एल.ए.) खण्ड-1 दिनांक 14.03 2019 द्वारा निर्णीत।
22	पैरा-21 व 22	निर्णीत	कोई कार्रवाई अपेक्षित नहीं है।

पैरों का सार

लम्बित अनिर्णीत पैरों की संख्या	38
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वर्तमान में लगाए गए पैरों की संख्या	21
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**M/S HIGHER EDUCATION INSTITUTE SOCIETY ,GOVT COLLEGE GHUMARWIN
BALANCE SHEET AS ON 31.03.2024**

LIABILITIES		AMOUNT	ASSETS	AMOUNT
CORPUS FUND			FIXID ASSETS	
Opening Balance	14,244,715.13		(As Per Schedule)	2,542,817.73
Less: Prior Period Item	-			
Less: Income tax Paid	-			
Add:Excess of income over expenditure	289,022.87	14,533,738.00	CURRENT ASSETS . LOAN & ADVANCES	
			HP STATE CO OP BANK 104969	3,156,597.27
CURRENT LIABILITIES			HDFC BANK BALANCE	-
Book Writing Fee Payable	31,000.00		CANARA BANK	-
Audit Fee Payable	21,840.00		FDR	8,820,738.00
Remuneration & Salary Expenses Payable	321,058.00	373,898.00	B VOC INTERVIEW	6,617.00
			NEW EDUCATION POLICY	25,000.00
Library Security refundable		1,000.00	ACCURED INTEREST ON FDR	306,366.00
			ADVANCES	500.00
			ADVANCES TAX	50,000.00
TOTAL		14,908,636.00	TOTAL	14,908,636.00

AS PER OUR AUDIT REPORT OF EVEN DATE
FOR GARG BANSAL AND ASSOCIATES
CHARTERED ACCOUNTANTS


CHETAN KUMAR
 PARTNER
 M.NO, 526316
 FIRM PAN NO. AAIFR9624D
 ICAI REGN NO. 016208N

PLACE :- GHUMARWIN
Dated:- 22/05/2024

UDIN:- 24526316BKASBH9122

M/S HIGHER EDUCATION INSTITUTE SOCIETY ,GOVT COLLEGE GHUMARWIN

Receipts and Payments For the year ended 31.03.2024

Receipts	Amount	Payments	Amount
CASH & BANK	4,079,636.69	Remuneration & Salary Expenses	3637618.01
FDR BANK	7,830,400.00	ACCOUNTING CHARGES	14160.00
BANK INTEREST	131,124.75	ADDMECTION PROCESS EXPENSES	25900.00
FEES INCOME	5,103,490.00	ADVERTISEMENT EXPENSES	30223.00
INTEREST ON FDR	581,190.00	AICTE REGEISTRAION FEE	16000.00
SALE PROSPECTS	7,200.00	ANNUAL PRICES	7110.00
ACCRUED INTEREST ON FDR	715,514.00	Bank Charges	668.67
Suspenss	1,000.00	Continuation & Affiliation Fee	153400.00
Current Liabilites		COMPUTER EXPENSES	1200.00
Audit Fee Payable	-	DEPRECIATION	0.00
Remuneration & Salary Expenses Payable	321,058.00	ELECTRICIAN REPAIR EXPENSES	30481.00
		ELECTRICITY EXPENSES	323693.00
		Identity Card Exp	2900.00
		INDUSTRIAL VISIT	101686.00
		INTERNET EXPENSES	32902.00
		OFFICE EXPENSES	4120.00
		PRACTICAL EXAM EXPENSES	18810.00
		PRINTING & STATIONERY EXPENSES	2097.00
		PROSPECTUS EXPENSES	20800.00
		PTA FEE	56400.00
		REFUND OF ADMISSION FEES	73710.00
		LIBRARY SECURTIY PAID	99000.00
		REPAIR OF EXTERNAL SEWERAGE & TOILETS	200000.00
		TA/DA STAF EXPENSES/REBRESHMENT EXPE	31652.00
		TONER REFILL	1150.00
		UNIVERSITY DEVELOPMENT FEE	129500.00
		Fixed Assets	
		COMPUTERS & SMART CLASSES	824979.75
		FURINTUR & FIXTURE	432805.00
		LIBRARY BOOKS	38957.00
		Microtek ONLINE UPS MAX + 6 KVA	174990.00
		BY CLOSING BANK BALANCE	
		CASH AT BANK	3,156,597.01
		FDR BANK	8,820,738.00
		ACCRUED INTEREST	306,366.00
Total	18770613.44	Total	18770613.44

AS PER OUR AUDIT REPORT OF EVEN DATE
FOR GARG BANSAL AND ASSOCIATES
CHARTERED ACCOUNTANTS



CA CHETAN KUMAR
PARTNER
M.NO. 526316

FIRM PAN NO. AAIFR9624D
ICAI REGN NO. 016208N

PLACE - GHUMARWIN
Date:- 22/05/2024

UDIN:- 24526316BKASBH9122



GARG BANSAL AND ASSOCIATES Chartered Accountants
Vill. Chhanjyar, P.O. Dadhol, Ghumarwin,
Bilaspur (H.P.)
Contact: 8263837532, 7696821533E-mail: chetankumar85@rediffmail.com,
cdrc11@gmail.com

AUDIT REPORT

TO,
THE DIRECTOR / PRINCIPAL,
HIGHER EDUCATION INSTITUTE SOCIETY,
GHUMARWIN, DISTT. BILASPUR (H.P.)

Introduction

We have audit the accompanying income and expenditure statement and statement of affair of the **HIGHER EDUCATION INSTITUTE SOCIETY, GHUMARWIN**, as of 31st march 2024. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We have conducted our audit in accordance with standard on auditing issued by the institute of chartered accountants of India. Those standards require that we plan and perform the audit to be obtained reasonable assurance about whether the financial statement arte 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 governing board as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion

- a. The statement of account dealing with this report includes fees received from student's donations and grants received from various sources.
- b. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.
- c. The statements of account dealt with this report are in agreement with the cash book.
- d. We have following observation on the books of accounts so prepared :- nil



e. In our opinion and to the best of our information and according to the explanations given to us the said cash account of the society, gives the information in the manner so required and give a true and fair view subject to qualifications mentioned in clause (e) of this report:-

1. In the case of the balance sheet of affairs of the society as at 31st march 2023.
2. In the case of income and expenditure account of the excess of income over
3. Expenditure / deficit of income our expenditure of the year ended of the date.

Place: - Ghumarwin

Date:-

UDIN:- 24526316BKASBH9122





Rajesh Ramesh & Associates Chartered Accountants

AUDIT REPORT

We have examined the Balance Sheet of N.S.S. Programme (Regular & Special Camping Activity) Swarni Viveka Nand Govt Degree College - Ghumarwin, Distt.- Bilaspur (H.P.) as on 31st. March 2024 and the Income & Expenditure Account, Receipt & Payment Account for the period ended on that that date, which are in agreement with books of Accounts maintained by said institution.

We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of audit. In our opinion, proper books of account have been kept by institute so far as appears from our examination of books, subject to comments below:

In our opinion and to the best of our information and according to explanations given to us, The said Accounts give a true & fair view :-

- i) In case of Balance Sheet of the state of affairs of the above named Institution as at 31st. March -2024.
- ii) In the case of Income & Expenditure Account of the Income and Expenditure for the accounting period ending on 31st. March 2024.
- iii) In the case of Receipt & Payment Account of the Receipt and Payment of funds for the accounting period ending on 31st. March 2024.

PLACE : GHUMARWIN

DATED : 05/08/2024

UDIN : 24503310BKBMRC2395



Office: - Near Bachat Bhawan Ghumarwin, Distt- Bilaspur (H.P), Mobile Number - 98164-31813,
70186-12482 email :- rajeshsoni_2002@yahoo.com



Rajesh Ramesh & Associates Chartered Accountants

OPINION

In my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view of , subject to: - Receipts and Payments accounts are subject to confirmation from the parties concerned, FDR Physically verified by the management

- (i) In the case of the Balance Sheet, of the state of affairs of the above named trust/institution as at 31st March 2024.
- (ii) In the case of the Income & Expenditure account, of the Excess of Income over Expenditure for accounting period ending on 31st March 2024.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that :-

- A) We have obtained all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purposes of the Audit.
- B) In Our opinion, proper books of account have been kept by the Institute of the so far as appears from my/our examination of the books.
- C) The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.
- accepted in India.

Place : Ghumarwin

Dated : 05-08-2023

UDIN :
24503310BKMBRB5623

For Rajesh Ramesh & Associates ;

Chartered Accountants



PROP. FCA, M.NO. 503310

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