MUNGER UNIVERSITY, MUNGER

AUDIT REPORT OF
B.N.M. COLLEGE BARHIYA
LAKHISARAI

FOR THE FINANCIAL YEAR 2018-19

PREPARED BY,
P. JYOTI & CO.
Chartered Accountants

6/7 1st Floor, Dukhan
Ram Plaza, Exhibition Road
Patna-8000001

To,
The Registrar
Munger University,
Munger .

We have audited the attached Receipts & Payment account of **B.N.M. COLLEGE , A CONSTITUENT UNIT OF MUNGER UNIVERSITY MUNGER (BIHAR), AT – BARHIYA, LAKHISARAI (BIHAR)** for the year ended on 31St March, 2019. This Receipts & Payment Account is the responsibility of the college management. Our responsibility is to express an opinion on the Receipts & Payment based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards generally accepted in India. Those standers require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes evaluation of overall financial statement. An audit also includes evaluation of overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

Subject to our comments in enclosed Annexure, we reported that:

a) We have obtained all the information and explanation, which to the best of our Knowledge and belief were necessary for the purpose of our audit.
b) In our opinion, proper books of accounts have been kept by the college so far as it appears from our examination of those books, and
c) In our opinion and to the best of our information and according to the explanation given to us the said Receipts & Payment Account read together with significant policies and the notes thereon given in ***schedule-I*** gives a true and fair view.

For, P JYOTI & CO.
CHARTERED ACCOUNTANTS

DATED: 10.07.2020

PLACE: PATNA

PANKAJ JYOTI –FCA
PARTNER
MEMBERSHIP NO. – 400084

P. Jyoti & Co
PATNA
Chartered Accountants

6/7,1st Floor,Dukhan Ram Plaza, Exhibition Road, Patna-800001,
Email: pjyotica@gmail.com
Mob.:- 9431245241, 9472855555

ANNEXURE TO AUDITOR'S REPORT ON RECEIPTS & PAYMENT ACCOUNT OF B.N.M COLLEGE, BARHIYA (LAKHISARAI) FOR THE YEAR ENDED ON 31ST MARCH 2019

As mentioned in letter of allotment of audit work (vide letter No. 95/2020 A/c - dated 24.06.2020 about scope of audit, we required details/documents for our verification. Our observation are as under:

A) **PREPARATION OF BANK RECONCILITION** : Bank reconciliation statement was not prepared by the college, It is Prepared by us as on 31.03.2019 for each account on the basis of information produced before us.

B) **COMPILATION OF ACCOUNT**:

i) **STATEMENT OF ACCOUNT**: Balance Sheet as at 31st March, 2018, Income Expenditure Account and Receipts & Payment Account for the same period was not produced for our verification .

However, we have compiled Receipts & Payment A/c from cash books and other available documents . Due to non – availability of value & details of assets & liabilities as on 31.03.2018, we are unable to compile Balance Sheet as on 31.03.2019 .

ii) **LEDGER & JOURNAL:** The college is maintaining ledger and journal books,

iii) **CASH BOOK**: Cash Book for each account had prepared by the college.

C) **INCOME:**

i) **COLLECTION FROM STUDENTS:** Demand Register is partially maintained. Thus amount due from student ascertained accordingly.

ii) **RECONCILITION STATEMENTS:**

a) Reconciliation between FCR, DCR & cash book was produced before us for our verification.
b) Reconciliation between Demand Register, Admission Register and Cross list in terms of name and number of students was provided for our verification.
c) **SALE OF FORMS:** Amount received against salable forms (Exam, Admission etc.) was deposited as and when received.

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D) **VERIFICATION OF UTILIZATION CERTIFICATE:** Utilization certificate related to Grant – In- Aid Received by the college was produced to us for our verification,

E) ADVANCE:

i) Duly maintained updated advance ledger (balanced up to 31.03.2019) containing complete details of advance (Name, Purpose, Amount & date along with settlement /adjustment evidence) was produced before us.

F) SALARY:

i) Payment made against salary appearing in Receipts & Payment Account is verified only with the disbursement entered in cash book.

G) **100% VERIFICATION OF EXPENDITURE**: We have verified 100% Expenditure of College. We have not found any material misstatement.

H) **COMPLINCE OF PREVIOUS AUDIT** : Compliance Report of Previous Audit was not produced before us for our verification

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OTHER OBSERVATIONS:

i) **APPROVED BUDGET:** Budget for the financial year 2018-19 was produced before us for our verification.

ii) **EXPENDITURE VOUCHER:** During course of our verification of expenditure on test basis, we have not found any material misstatement.

iii) **COMPLIANCE OF UNIVERSITY CIRCULAR:**

a) According to University, Principal & Bursar of the college is directed to ensure the maintenance of accounts and to verify the collection from student. However, during course of Audit, record in support of verification made by Principal or Bursar of the college during the relevant period was not produced.

b) Further, according to the University, the college had to submit detailed accounts of receipts under different heads separately every month to the registrar and also a detailed statement with regard to unpaid amounts/bills/ UGC receipts/PF/LIC/etc. No. supportive document produced before us for our verification of compliance of such requirement.

iv. PF Deducted from contractual staff salary but not deposited in PF Account.

I) FIXED ASSETS:

i) List of fixed Assets along with monetary not produced before us for our verification.

ii) Certificate for physical verification of fixed assets by proper authority not produced before us.

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Schedule -1 : NOTES ON ACCOUNTS FORMATING PART OF RECEIPTS & PAYMENT ACCOUNTS OF B.N.M. COLLEGE BARHIYA, LAKHISARAI, FOR THE YEAR ENDED ON 31ST MARCH, 2019.

01. College is maintaining its books of accounts on cash basis of accounting.

02. Receipts & Payment account of the college represents the consolidated receipts and Payments Account as well as individual one of different accounts maintained by the college.

03. Opening balance of Receipts and Payment Account was taken from previous Audited statement of accounts.

04. Salary Grant received from the University is net of deduction made at University level.

For, P JYOTI & CO.
CHARTERED ACCOUNTANTS

DATED: 10.07.2020

PLACE: PATNA

PANKAJ JYOTI –FCA
PARTNER
MEMBERSHIP NO. – 400084

P. Jyoti & Co
PATNA
Chartered Accountants

B.N.M. COLLEGE BARHIYA (LAKHISARAI) MUNGER. UNIVERSITY MUNGER

CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2019

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
Opening Balance :		**By, College Development Fund**	-
SBI A/c No. - 33167902073	502,203.00	Internet Bill	13,520.00
SBI A/C NO - 11535712146	798,499.00	Bank Charges	796.50
SBI A/C NO - 33624008032	1,646,459.44	Adj of Bank reconcaliation Entry as per audit report 2017	163.00
SBI A/C NO - 32996619305	229.00	Refund to UGC	240,000.00
UCO BANK A/C -5660100010025	593,352.34	**General Fund**	
SBI A/C NO - 11535712135	3,183,346.12	Remuneration	80,000.00
SBI A/C NO - 11535712168	1,289,562.94	Travelling expenses	77,742.00
SBI A/C NO - 33624009400	89,788.50	Bank charge	1,888.00
SBI A/C NO - 11535714109	1,474,237.19	Contingencies expenses	25,000.00
SBI A/C NO - 35733567331	749,215.00	Electricity	5,839.00
SBI A/C NO - 32996621165	37,234.00	National Festival	10,000.00
		Transfor to NCC A/C	65,000.00
		Printing & Stationery	2,800.00
College Development Fund		Repairs and Maintenance	16,275.00
Grant in Aid From University for Boundry wall	-	Holidays allowance	8,480.00
Bank Interest	17,809.00	Exam Form Purchased	13,050.00
		News Paper & Periodcals	10,129.00
Development Fund		Games & Sports	9,250.00
Grant in Aid from UGC (Write - Off amount)		Assets Purchased	73,282.00
Grant in Aid	482,368.00	Website Devlopment Expenses	46,400.00
Murged Scheme (Books & Equipment Purchased)	200,000.00	Internet Charges	13,610.45
Cheque Refunded	16,200.00	Contractual Staff Payment	384,769.00
Bank Credited	8,600.00	Mobile Expenses	4,800.00
Opening Diff as per audit report date 21.09.2009	618.50	PF Deductions	61,446.00
		UC Charges	3,000.00
		Legal Expenses	6,000.00
General Fund		Advance as per Anxture	10,000.00
Collection from students	1,582,360.00	**NCC Fund**	
Misc Receipts	20,000.00	**Road Safety Week Programme**	2,445.00
		Travelling & Conveyance	9,100.00
NCC Fund		World Environmental Programme	3,890.00
Fund Received From G/F A/c	65,000.00	Blood Donation Camp Expenses	610.00
Bank Interest	636.00	International Yoga Day Expenses	4,210.00
Advance Received From NCC Officer	4,080.00	Fortnight Sanitation Programme	6,460.00
		Gandhi Jayanti	800.00
		Bhim App Awearness Programme	340.00
		NCC Day Celebration Programme	5,810.00
		University new building inaugration	6,300.00
		Parisampatti A/c	
Parisampatti A/c		**Refund to Bid Security**	150,000.00
Received From Bid Security	175,000.00	Journal & Science Chart Formula	24,980.00
Collection From Agriculture Land Patta	311,000.00	**Salary Fund**	
Bank Interest	24,706.00	**Salary & Allowances**	5,449,731.00
		Bank Charges	236.40
		Students Fund	
		Examination fees Expense	747,190.00
Salary Fund		Registration Fees Expense	439,900.00
GRANT - IN - AID		Test Examination Expenses	40,200.00
Received From TMBU for Salary (Details as per Annexure-I)	4,794,281.00	Bank charge	3,382.00
		Building Material	161,578.00
		Labour Charges	15,295.00
		Registration Form Purchased	48,240.00

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		Sports Fee to Registrar TMBU	349,810.00
		Assets Purchased	166,600.00
		Examination Form Purchased	13,120.00
		Repair & Maintanance	64,166.00
Students Fund		**Student Welfare Fund**	
Collection From Student	1,334,074.00	Bank Charges	767.00
		University Fund	
Student Welfare Fund	-	Inter Unit A/c Transfer	120,000.00
		Bank Charges	1,386.50
		Outsourcing Staff Salary Fund	
		Salary & Allowance Expenses	248,556.00
University Fund		PF DEDUCTIONS	36,894.00
Collection From Students	167,230.00	**College NSS Fund**	
Bank Interest	5,526.00	Travelling & Conveyance	2,200.00
		Refreshment Expenses	1,300.00
		National voter Awearness Programme	750.00
		Programme Expenses	1,000.00
		Closing Balance:	
Outsourcing Staff Salary Fund		SBI A/c No. - 33167902073	520,012.00
Bank Interest	21,889.00	SBI A/C NO - 11535712146	1,251,806.00
		SBI A/C NO - 33624008032	2,320,058.99
College NSS Fund		SBI A/C NO - 32996619305	28,365.00
Bank Interest	1,608.00	NCC CASH BALANCE	1,615.00
		UCO BANK A/C -5660100010025	929,078.34
		SBI A/C NO - 11535712135	2,527,660.12
		SBI A/C NO - 11535712168	574,155.54
		SBI A/C NO - 33624009400	89,021.50
		SBI A/C NO - 11535714109	1,525,606.69
		SBI A/C NO - 35733567331	485,654.00
		SBI A/C NO - 32996621165	33,592.00
	19,597,112.03	-	**19,597,112.03**

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B N M COLLEGE BARHIYA (LAKHISARAY) MUNGER.UNIVERSITY MUNGER

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

SCHEME: COLLEGE DEVELOPMENT FUND (SBI A/C NO - 33167902073)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, Expenses In Programme**	
Cash			
Bank	502,203.00		
Bank Interest	17,809.00	**Closing Balances**	
		Bank	520,012.00
	520,012.00		**520,012.00**

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B N M COLLEGE BARHIYA (LAKHISARAI)MUNGER.UNIVERSITY MUNGER

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

SCHEME: DEVELOPMENT FUND (SBI A/C NO - 11535712146)

RECEIPT		AMOUNT	PAYMENT	AMOUNT
To, Opening Balance			By, Bank charge	796.50
Cash in Hand		-	Adjustment of Bank Reconcaliation Entry as per Audit Report 2017	163.00
Cash at Bank		798,499.00	Internet Expenses	13,520.00
Write off Amount			Refund to UGC	240,000.00
Grant In Aid:	482,368.00	-		-
Merged Scheme (Books & Equipment Purchased	200,000.00			
Cheque Refunded	16,200.00		**Closing Balance**	
Bank Credited	8,600.00		Cash in Hand	-
Opening diff as per audit Report date 21.09.2009	618.50	707,786.50	Cash at Bank	1,251,806.00
		1,506,285.50	-	**1,506,285.50**

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B N M COLLEGE BARHIYA (LAKHISARAI) MUNGER .UNIVERSITY MUNGER

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

SCHEME: GENERAL FUND (SBI A/C NO - 8032)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		By, Remuneration	80,000.00
Cash in Hand	-	Travelling allowance	77,742.00
Cash at Bank	1,646,459.44	Bank charge	1,888.00
Collection from students	1,582,360.00	Contingencies expenses	25,000.00
Misc Receipts	20,000.00	Electricity	5,839.00
		National festival	10,000.00
		Transfor to NCC A/c	65,000.00
		Printing and Stationery	2,800.00
		Repairs and Maintenance	16,275.00
		Holidays Allowance	8,480.00
		Exam form purchase	13,050.00
		News Paper & Periodcals	10,129.00
		Games & Sports	9,250.00
		Assets Purchased	73,282.00
		Internet Devlopment Extension	46,400.00
		Internet Charges	13,610.45
		Contractual Staff Payment	384,769.00
		Mobile Expenses	4,800.00
		PF	61,446.00
		UC Charges	3,000.00
		Legal Expenses	6,000.00
		Advance as per anxture	10,000.00
		Closing Balance:	
		Bank a/c	2,320,058.99
	3,248,819.44		**3,248,819.44**

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B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER . UNIVERSITY MUNGER

BANK RECONCILIATION STATEMENT AS ON 31.03.2019

SCHEME: GENERAL FUND (SBI A/C NO - 8032)

BALANCE AS PER CASH BOOK			**2,320,058.99**
Add: Cheque issued but not presented in Bank for Payment			
Date	Cheque no	Amount	
12.01.2017	**524274**	**800.00**	
19.03.2019	**336213**	**974.45**	
19.03.2019	**336214**	**1,298.00**	3,072.45
BALANCE AS PER PASS BOOK			**2,323,131.44**

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B N M COLLEGE BARHIYA (LAKHISARAI) MUNGER.UNIVERSITY MUNGER

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018TO 31.03.2019

SCHEME: NCC FUND (SBI A/C NO - 32996619305)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, Expenses In Programme**	-
Cash		Road Safety week Programme	2,445.00
Bank	229.00	Travelling & Conveyance	9,100.00
		World Environmental Programme	3,890.00
Fund Receive from G/F A/c	65,000.00	Blood Donation Camp Expenses	610.00
Bank Interest	636.00	International Yoga Day Expenses	4,210.00
Loans & Advance		Fortnight Sanitation Programme	6,460.00
ADVANCE RECEIVED			
FROM NCC Officer	4,080.00	Gandhi Jayanti	800.00
		Bhim App awearness Programme	340.00
		NCC Day Celebration Programme	5,810.00
		University new building inaugration	6,300.00
		Closing Balances	
		Cash	1,615.00
		Bank	28,365.00
	69,945.00		**69,945.00**

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Annexure -I

Advance From NCC Officer (Asutosh Kumar)

Advance Date	Receipts Amount	Adjusentmt Date	Refund Date	Balance
Opening Balance	-	-	-	-
21.06.18	2,200.00	27.08.2018	2,200.00	-
25.11.2018	4,210.00		-	4,210.00
02.11.18	4,080.00			8,290.00
08.02.2019	2,500.00	31.03.18	6,710.00	4,080.00
TOTAL ADVANCE				4,080.00

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Annexure -I

Advance From NCC Officer (Asutosh Kumar)

Advance Date	Receipts Amount	Adjusentmt Date	Refund Date	Balance
Opening Balance	-	-	-	-
21.06.18	2,200.00	27.08.2018	2,200.00	-
25.11.2018	4,210.00		-	4,210.00
02.11.18	4,080.00			8,290.00
08.02.2019	2,500.00	31.03.18	6,710.00	4,080.00
		TOTAL ADVANCE		4,080.00

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B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER.UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019
SCHEME: PARISAMPATTI A/C (UCO BANK A/C -5660100010025)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY,** Electric Goods	-
Bank	593,352.34	Bid Security Refund	150,000.00
Bid Security	175,000.00	Bank Charges	
		Journal & Science formula Chart Purchased	24,980.00
Collection From Agriculture Land Patta	311,000.00	**Closing Balance**	
		Cash	
Bank Interest	24,706.00	Bank	929,078.34
			-
	1,104,058.34	-	1,104,058.34

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B N M COLLEGE BARAHIYA (LAKHISARAY) MUNGER.UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019
SCHEME: SALARY FUND (SBI A/C NO - 11535712135)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, Salary & Allowances**	5,449,731.00
Cash			
Bank	3,183,346.12		
		Bank Charges	236.00
GRANT - IN - AID			
Received From TMBU for Salary	4,794,281.00		
		Closing Balance	
		Cash	
		Bank	2,527,660.12
	7,977,627.12		**7,977,627.12**

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B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER. UNIVERSITY MUNGER

BANK RECONCILIATION STATEMENT AS ON 31.03.2019

SCHEME: SALARY FUND (SBI A/C NO - 11535712135)

BALANCE AS PER CASH BOOK			**2,527,660.12**
Add :			
Cheque Issued but not cleared			
Date	**Cheque No.**	**Amount**	
29.03.2008	795040	331.00	
29.03.2008	795042	105.00	
29.03.2009	795045	280.00	
	536563	140.00	
31.05.2011	137523	2,343.00	
13.10.2011	137552	40,123.00	
Short Debited by Cash book			
12.04.2008		5,000.00	
28.07.2009		36,000.00	
Excess Credited in Cash Book			
04.09.2008		60,000.00	
25.10.2011		5.00	
28.07.2009		10,000.00	
Allotment not posted in Cash Book			
23.03.2009		5,000.00	
21.10.2010		4,940.00	
04.02.2011		615.00	
Amount Wrongly Deposited			
20.09.2005		12,624.00	
29.11.2005		1,340.00	**178,846.00**
Total			**2,706,506.12**
Less:			
Amount Wrongly Debited by Bank	536563	3,000.00	
Less: Amount Wrongly Debited in Cashbook as on 29.08.2008		267,517.00	
Short Credited in Cash Book			
Date	**Cheque No.**	**Amount**	
30.04.2008		600.00	
07.08.2008		5.00	
06.09.2008		2,376.00	
14.09.2011	137542	10.00	
19.10.2011	137554	90.00	
16.11.2011	137583	50,000.00	
17.11.2009	167593	50.00	
Amount Wrongly Debited in Cash Book			
Date	**Cheque No.**	**Amount**	
04.03.2009		3,000.00	
		20,908.00	
25.03.2010		600.00	
Payment made but Not Entered in Cash Book			
Date	**Cheque No.**	**Amount**	
21.09.2011	137539	121,990.00	
20.04.2009	888034	216.00	
15.10.2009		15,000.00	
16.04.2010		5,600.00	
Bank charges as on 16.11.2011		100.00	
Bank charges		350.00	**491,412.00**
BALANCE AS PER PASS BOOK			**2,215,094.12**

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B N M COLLEGE BARAHIYA (LAKHISARAY) MUNGER. UNIVERSITY MUNGER

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

SCHEME - STUDENT FUND (SBI A/C NO - 11535712168)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance :		By, Examination fees Expense	747,190.00
Cash	-	Registration Fees Expense	439,900.00
Bank	1,289,562.94	Test Examination Expenses	40,200.00
Collection From Student	1,334,074.00	Bank charge	3,382.40
		Building Material	161,578.00
		Labour charges	15,295.00
		Registration Form Purchased	48,240.00
		Sports fee to Registrar TMBU	349,810.00
		Assets Purchased	166,600.00
		Examination Form Purchased	13,120.00
		Repair & Maintanance	64,166.00
		Closing Balance :	
		Bank	574,155.54
	2,623,636.94	-	**2,623,636.94**

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Chartered Accountants

B.N.M COLLEGE BARAHIYA (LAKHISARAY) MUNGER. UNIVERSITY MUNGER

BANK RECONCILIATION STATEMENT AS ON 31.03.2019

SCHEME - STUDENT FUND (SBI A/C NO - 11535712168)

BALANCE AS PER CASH BOOK				**574,155.54**
Add: Cheque Issued but Debited by Bank in General Fund (as per last A/c)			3,000.00	
Add: cheque issued but not present at bank				
Date	**Cheque No**	**Amount**		
21.08.2008	**673932**	**377.00**		
03.07.2009	**887637**	**3,000.00**	**3,377.00**	
Add: cheque issued but not present at bank				
14.06.2018	**141835**	**570.00**		
Add: Amount credited by bank entered in Cash Book				
Date: 17.03.2010		**380.00**		
Date: 10.08.2009		**3,343.00**	**4,293.00**	**10,670.00**
				584,825.54
Less:				
Amount debited by Bank but not credit cash book				
24.01.2009		**210.00**		
06.07.2009		**2,880.00**		
11.08.2009		360.00		
04.02.2015		615.00	**4,065.00**	
Amount Debited by Bank but not credited in cash book as on 31.03.2009			**1,114.00**	
Less:				
Amount deposited with bank but wrongly credited by Bank in Dev. Fund				
10.02.2004		990.00		
03.07.2004		370.00		
14.07.2004		6,870.00		
17.12.2004		370.00	**8,600.00**	
Less:				
Amount deposited with bank but wrongly credited by bank in Gen. Fund				
20.09.2005		12,624.00		
29.11.2005		1,340.00	**13,964.00**	
Less:				
Cheque deposited in bank but not entered in cash book (as per last A/c)				
Date	Cheque No			
24.08.2005	**108606**	3,000.00	**3,000.00**	
Less:				
Charges debited by bank but not entered in cash book (as per last A/c)				
11.04.2008		331.00		
11.04.2008		105.00		
09.04.2010	**Chq 168539**	20,303.00	**20,739.00**	
Less:				
Amount wrongly debited by bank (as per last A/c)		140.00		
Less:				
Debited in cashbook but not Credited in Bank 14.08.2015		10,900.00	**11,040.00**	**62,522.00**
Balance as per passbook				**522,303.54**

P. Jyoti & Co
PATNA
Chartered Accountants

B N M COLLEGE BARAHIYA (LAKHISARAY) MUNGER.UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019
SCHEME: STUDENT WELFARE FUND (SBI A/C NO - 33624009400)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY,** Girls Dress Distribution	
Cash		Bank Charges	767.00
Bank	89,788.50		
		Closing Balance:	
		Cash	
		Bank	89,021.50
	89,788.50	-	89,788.50

P. Jyoti & Co
PATNA
Chartered Accountants

B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER. UNIVERSITY MUNGER

BANK RECONCILIATION STATEMENT AS ON 31.03.2019

SCHEME: STUDENT WELFARE FUND (SBI A/C NO - 33624009400)

BALANCE AS PER CASH BOOK			**89,021.50**
Add :			
Cheaque Issued but not Presented in Bank			
Date	**Cheaque No.**	**Amount**	
04.06.2015	524366	1,000.00	**1,000.00**
BALANCE AS PER PASS BOOK			**90,021.50**

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Chartered Accountants

B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER.UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019
SCHEME: UNIVERSITY FUND (SBI A/C NO - 11535714109)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY,** Inter Unit A/c Transfer	120,000.00
Cash		Bank Charges	1,386.50
Bank	1,474,237.19		
Collection From Students	167,230.00		
Bank Interest	5,526.00		
		Closing Balance	
Bank Interest		Cash	
		Bank	1,525,606.69
	1,646,993.19	-	**1,646,993.19**

P. Jyoti & Co. Chartered Accountants PATNA

B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER. UNIVERSITY MUNGER

BANK RECONCILIATION STATEMENT AS ON 31.03.2019

SCHEME: UNIVERSITY FUND (SBI A/C NO - 11535714109)

BALANCE AS PER CASH BOOK			**1,525,606.69**
Add :			
Amount excess credited by Bank but not entered in cashbook			
Date	**Amount**		
08.08.2002	2,000.00		
05.02.2003	1,359.00		
24.03.2003	2,352.00	5,711.00	**5,711.00**
Add:			
Totalling Error in Cash Book (as per last a/c)			
Date	**Amount**		
27.06.2008	-67,310.00		
12.08.2008	-100.00		
20.08.2008	-30.00		
22.08.2008	30.00		
14.10.2008	-100,000.00		
25.10.2008	-822.00		
23.12.2008	-1,710.00		
18.03.2009	727.00		
31.03.2010	-3,112.00		
31.03.2011	950.00		
09.12.2010	600.00		
24.01.2011	9.00		
01.10.2010	-1,103,000.00		
24.05.2010	-563.00		
25.05.2010	50,000.00		
28.05.2010	30,000.00	-1,194,331.00	**-1,194,331.00**
Total			**-**
Less:			
Debited by bank but not credited in Cashbo	131,215.00		
Bank Charges	1,000.00		
Balancing Error	245.00	132,460.00	-132,460.00
BALANCE AS PER PASS BOOK			**204,526.69**

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Chartered Accountants

B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER.UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019
SCHEME: OUTSOURCING A/C (SBI BANK A/C -35733567331)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, Salary & Allowance Payment to Outsourcing staff**	248,556.00
Bank	749,215.00	PF DEDUCTIONS FOR CONTRACTUAL STAFF	36,894.00
	-	**Closing Balance**	
		Cash	
Bank Interest	21,889.00	Bank	485,654.00
	771,104.00	-	771,104.00

P. Jyoti & Co
PATNA
Chartered Accountants

B N M COLLEGE BARHIYA (LAKHISARAY) MUNGER.UNIVERSITY MUNGER

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018TO 31.03.2019

SCHEME: COLLEGE NSS (SBI A/C NO - 32996621165)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, Programme Expenses**	1,000.00
Cash		Travelling & Conveyance	2,200.00
Bank	37,234.00	Refreshment	1,300.00
		National Voter awearness Programme	750.00
Bank Interest	1,608.00	**Closing Balances**	
		Cash	
		Bank	33,592.00
	38,842.00		**38,842.00**

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