MUNGER UNIVERSITY, MUNGER

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

FOR THE FINANCIAL YEAR 2019-20

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 31[St] March, 2020. 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.

DATED: 31.08.2020

PLACE: PATNA

For, P JYOTI & CO.
CHARTERED ACCOUNTANTS

PANKAJ JYOTI –FCA
PARTNER
MEMBERSHIP NO. – 400084

P. Jyoti & Co. Chartered Accountants PATNA

6/7,1[st] 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 31.03.2020 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, 2019, 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 31.03.2019, we are unable to compile Balance Sheet as on 31.03.2020 .

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 31.03.2020) 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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Chartered Accountants

OTHER OBSERVATIONS:

i) **APPROVED BUDGET:** Budget for the financial year 2019-20 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, 2020.

1. College is maintaining its books of accounts on cash basis of accounting.
2. 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.
3. Opening balance of Receipts and Payment Account was taken from previous Audited statement of accounts.
4. Salary Grant received from the University is net of deduction made at University level.

For, P JYOTI & CO.
CHARTERED ACCOUNTANTS

DATED: 30.08.2020

PLACE: PATNA

PANKAJ JYOTI –FCA
PARTNER
MEMBERSHIP NO. – 400084

P. Jyoti & Co. PATNA Chartered Accountants

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

CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
Opening Balance :		**By, College Development Fund**	
SBI A/c No. - 33167902073	520,012.00	Expenses on Scheme of boundary wall	148,223.93
SBI A/C NO - 11535712146	1,251,806.00	**Devlopment Fund**	
SBI A/C NO - 33624008032	2,320,058.99	Bank Charges	649.00
SBI A/C NO - 32996619305	28,365.00	**General Fund**	
NCC CASH BALANCE	1,615.00	Travelling expenses	69,183.00
UCO BANK A/C -5660100010025	929,078.34	Bank charge	2,468.48
SBI A/C NO - 11535712135	2,527,660.12	Contingencies expenses	65,000.00
SBI A/C NO - 11535712168	574,155.54	Electricity	11,239.00
SBI A/C NO - 33624009400	89,021.50	National Festival	10,000.00
SBI A/C NO - 11535714109	1,525,606.69	Consultancy Charges	6,000.00
SBI A/C NO - 35733567331	485,654.00	Holidays Allowances	14,800.00
SBI A/C NO - 32996621165	33,592.00	Repairs and Maintenance	12,899.00
		Aklabay Scheme Expenses	4,368.00
College Development Fund		News Paper & Periodcals	6,207.00
Bank Interest	14,761.00	Games & Sports	125,703.00
		Assets Purchased	6,750.00
Development Fund	-	Website Devlopment Expenses	58,737.00
Grant in Aid from UGC	-	Internet charges	7,944.00
		Contractual Staff Payment	898,202.00
General Fund		Mobile Expenses	3,200.00
Collection from students	1,855,404.00	Contractual Staff PF	98,618.00
Collection From Student through Munger University	1,375,733.00	National Seminar	10,000.00
Collection From Student through online	20,104.00	Income Tax Payment	20,000.00
		Income Tax Late Fee	23,100.00
		Bhuta Confrence Donation	10,000.00
		Refund to UGC	1,200.95
		Refund to Student	3,345.00
		Transfor to University A/C	102,042.00
		Transfor to NCC A/C	10,000.00
		Transfor to NSS A/C	30,260.00
		Registar Munger University	32,197.00
		NCC Fund	
		Jal Jeevan Hariyali Programme	5,720.00
		Travelling & Conveyance	12,600.00
		World Envoirnmental Programme	11,040.00
		Blood Donation Camp Expenses	610.00
		International Yoga Day Expenses	1,220.00
NCC Fund		Fortnight Sanitation Programme	3,580.00
Fund Received From G/F A/C	10,000.00	Gandhi Jayanti Programme	800.00
Bank Interest	690.00	NCC Day Celebration Programme	2,985.00
Advance Received From NCC Officer	29,020.00	Refund to NCC Officer	4,080.00
Parisampatti A/c		**Parisampatti A/c**	-
Bank Interest	32,802.00	**Salary Fund**	
Salary Fund		**Salary & Allowances**	221,498.00
GRANT - IN - AID		Bank Charges	236.00
		PF Deducations for Contractual	
Received From TMBU for Salary	2,486,910.00	Staff	543,522.00
(Details as per Annexure-I)		GIC Deducations	10,580.00
Income Tax	20,000.00	Income Tax Deducations	854,000.00
Bank Interest	361.00	Welfare Fund	10,000.00
Students Fund		Professional Tax	25,000.00
Collection From Student	1,163,085.00	**Students Fund**	
		Examination fees Expense	779,492.00
Student Welfare Fund	-	Registration Fees Expense	204,242.00

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		Test Examination Expenses	79,923.00
		Bank charge	1,747.03
		Student Welfare Fund	
University Fund		Bank Charges	649.00
Collection From Students	147,183.00	**University Fund**	
Remittance From University	173,342.00	Inter Unit A/c Transfer	-
Bank Interest	12,673.00	Bank Charges	4,248.00
		Outsourcing Staff Salary Fund	
		Salary & Allowance Expenses	369,515.00
Outsourcing Staff Salary Fund		PF Deducations for Contractual Staff	50,390.00
Bank Interest	10,370.00	**College NSS Fund**	
		NSS Meeting Expenses	33,361.00
College NSS Fund		**Closing Balance:**	
Fund Received From G/F A/C	30,260.00	SBI A/c No. - 33167902073	386,549.07
Bank Interest	750.00	SBI A/C NO - 11535712146	1,251,157.00
		SBI A/C NO - 33624008032	3,927,836.56
		SBI A/C NO - 32996619305	27,055.00
		UCO BANK A/C -5660100010025	961,880.34
		SBI A/C NO - 11535712135	3,370,095.12
		SBI A/C NO - 11535712168	671,836.51
		SBI A/C NO - 33624009400	88,372.50
		SBI A/C NO - 11535714109	1,854,556.69
		SBI A/C NO - 35733567331	76,119.00
		SBI A/C NO - 32996621165	31,241.00
	17,670,073.18	-	**17,670,073.18**

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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, Expenses In Programme**	148,223.93
Cash			
Bank	520,012.00		
Bank Interest	14,761.00	**Closing Balances**	
		Bank	386,549.07
	534,773.00		**534,773.00**

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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

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

RECEIPT		AMOUNT	PAYMENT	AMOUNT
To, Opening Balance			By, Bank charge	649.00
Cash in Hand		-		
Cash at Bank		1,251,806.00	**Closing Balance**	
			Cash in Hand	
		-	Cash at Bank	1,251,157.00
19.09.09		**1,251,806.00**	-	**1,251,806.00**

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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		By, Travelling allowance	69,183.00
Cash in Hand	-	Bank charge	2,468.48
Cash at Bank	2,320,058.99	Contingencies expenses	65,000.00
Collection from students	1,855,404.00	Electricity	11,239.00
Collection From Student through Munger University	1,375,733.00	National festival	10,000.00
Collection From Student Through online	20,104.00	Consultancy charges	6,000.00
		Repairs and Maintenance	12,899.00
		Holidays Allowance	14,800.00
		Aklabay Scheme	4,368.00
		News Paper & Periodcals	6,207.00
		Games & Sports	125,703.00
		Assets Purchased	6,750.00
		Website Devlopment Extension	58,737.00
		Internet Charges	7,944.00
		Contractual Staff Payment	898,202.00
		Mobile Expenses	3,200.00
		COTRACTUAL STAFF PF	98,618.00
		National Seminar	10,000.00
		Income Tax	20,000.00
		Income Tax Late fee	23,100.00
		Bhuta Confrence Donation	10,000.00
		REFUND	
		Refund to UGC	1,200.95
		Refund to Student	3,345.00
		A/C TRANSFOR	
		Transfor to University A/c	102,042.00
		Transfor to NCC A/C	10,000.00
		Transfor to NSS A/C	30,260.00
		Registar MU	32,197.00
		Closing Balance:	
		Bank a/c	3,927,836.56
	5,571,299.99		**5,571,299.99**

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

BANK RECONCILIATION STATEMENT AS ON 31.03.2020

SBI A/C NO - 33624008032

BALANCE AS PER CASH BOOK			**3,927,836.56**
Add: Cheque issued but not presented in Bank for Payment			
Date	Cheque no	Amount	
12.01.2017	**524274**	**800.00**	**800.00**
BALANCE AS PER PASS BOOK			**3,928,636.56**

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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019TO 31.03.2020

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, Expenses In Programme**	-
Cash	1,615.00	Jal Jeevan Hariyali	5,720.00
Bank	28,365.00	Travelling & Conveyance	12,600.00
		World Envoirnmental Programme	11,040.00
Fund Receive from G/F A/c	10,000.00	Blood Donation Camp Expenses	610.00
Bank Interest	690.00	International Yoga Day Expenses	1,220.00
Loans & Advance		Fortnight Sanitation Programme	3,580.00
ADVANCE RECEIVED			
FROM NCC Officer	29,020.00	Gandhi Jayanti	800.00
		NCC Day Celebration Programme	2,985.00
		Refund to NCC Officer	4,080.00
		Closing Balances	
		Cash	-
		Bank	27,055.00
	69,690.00		69,690.00

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Advance Detils of NCC A/C

Annexure -I

Advance From NCC Officer (Ashutosh Kumar)

Advance Date	Opening Balance	Receipts Amount	Total Receipts Advance	Adjusentmt Date	Refund Amount	Balance
01.04.2019	4,080.00	-	4,080.00	01.05.19	4,080.00	-
19.06.2019	-	1,000.00	1,000.00	-	-	1,000.00
15.07.2019	-	1,500.00	1,500.00	-	-	2,500.00
16.08.2019	-	10,000.00	10,000.00	-	-	12,500.00
01.11.2019	-	5,000.00	5,000.00	-	-	17,500.00
19.01.2020	-	5,000.00	5,000.00	-	-	22,500.00
01.02.2020	-	1,000.00	1,000.00	-	-	23,500.00
01.03.2020	-	5,520.00	5,520.00	-	-	29,020.00
					TOTAL ADVANCE	**29,020.00**

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B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER UNIVERSITY,MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019TO 31.03.2020
SCHEME: OUTSOURCING A/C (SBI BANK A/C -35733567331)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, Salary & Allowance Payment to Outsourcing staff**	369,515.00
Bank	485,654.00	PF DEDUCTIONS FOR CONTRACTUAL STAFF	50,390.00
	-	**Closing Balance**	
		Cash	
Bank Interest	10,370.00	Bank	76,119.00
	496,024.00	-	496,024.00

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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2020

SCHEME: PARISAMPATTI A/C (UCO BANK A/C -5660100010025)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, Repair & Maintanance**	
Bank	929,078.34		
Bid Security		Bank Charges	
Agriculture Land Patta		**Closing Balance**	
Bank Interest	32,802.00	Bank	961,880.34
	961,880.34	-	961,880.34

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B N M COLLEGE BARAHIYA (LAKHISARAY) MUNGER UNIVERSITY,MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020
SCHEME: SALARY FUND (SBI A/C NO - 11535712135)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, Salary & Allowances**	221,498.00
Cash		PF DEDUCTIONS	543,522.00
Bank	2,527,660.12	GIC DEDUCTIONS	10,580.00
		INCOME TAX DEDUCTIONS	854,000.00
GRANT - IN - AID		WELFARE FUND	10,000.00
Received From TMBU for Salary	2,486,910.00	PROFESSIONAL TAX	25,000.00
Receipts Form Anish Bharti For Income Tax	20,000.00	BANK CHARGES	236.00
Bank Interest	361.00	**Closing Balance**	
		Cash	
		Bank	3,370,095.12
	5,034,931.12		5,034,931.12

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

BANK RECONCILIATION STATEMENT AS ON 31.03.2020

SBI A/C NO - 11535712135

BALANCE AS PER CASH BOOK			**3,370,095.12**
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			**3,548,941.12**
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			**3,057,529.12**

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Chartered Accountants

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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance :		By, Examination fees Expense	779,492.00
Cash	-	Registration Fees Expense	204,242.00
Bank	574,155.54	Test Examination Expenses	79,923.00
Collection From Student	1,163,085.00	Bank charge	1,747.03
		Closing Balance :	
		Bank	671,836.51
	1,737,240.54	-	**1,737,240.54**

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Chartered Accountants

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

BANK RECONCILIATION STATEMENT AS ON 31.03.2020

SBI A/C NO - 11535712168

BALANCE AS PER CASH BOOK				671,836.51
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
				682,506.51
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				619,984.51

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 31.03.2020

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY,** Girls Dress Distribution	
Cash		Bank Charges	649.00
Bank	89,021.50		
		Closing Balance:	
		Cash	
		Bank	88,372.50
	89,021.50	-	89,021.50

P. Jyoti & Co
PATNA
Chartered Accountants

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

BANK RECONCILIATION STATEMENT AS ON 31.03.2020

SBI A/C NO - 33624009400

BALANCE AS PER CASH BOOK			**88,372.50**
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			**89,372.50**

P. Jyoti & Co
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Chartered Accountants

B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER UNIVERSITY,MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020
SCHEME: UNIVERSITY FUND (SBI A/C NO - 11535714109)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY,** Inter Unit A/c Transfer	-
Cash		Bank Charges	4,248.00
Bank	1,525,606.69		
Remittance From University	173,342.00		
Collection From Students	147,183.00		
Bank Interest	12,673.00		
		Closing Balance	
Bank Interest		Cash	
		Bank	1,854,556.69
	1,858,804.69	-	**1,858,804.69**

P. Jyoti & Co
PATNA
Chartered Accountants

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

BANK RECONCILIATION STATEMENT AS ON 31.03.2020

SBI A/C NO - 11535714109

BALANCE AS PER CASH BOOK				**1,854,556.69**
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				**533,476.69**

P. Jyoti & Co
PATNA
Chartered Accountants

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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019TO 31.03.2020

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		**BY, NSS Meeting Expenses**	33,361.00
Bank	33,592.00		
Fund Received from G/F A/C	30,260.00		
Bank Interest	750.00	**Closing Balances**	
		Cash	
		Bank	31,241.00
	64,602.00		64,602.00

P. Jyoti & Co
PATNA
Chartered Accountants