

MUNGER UNIVERSITY, MUNGER

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

FOR THE FINANCIAL YEAR 2022-2023

**PREPARED BY,
P. JYOTI & CO.
Chartered Accountants**

*6/7, 1st Floor, Dukhan Ram Plaza,
Exhibition Road, Patna - 800 001,
Mob. : 7547070202*

Email: - jyotipca@rediffmail.com
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To,
The Registrar
Munger University, Munger
Bhagalpur .

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, 2023. 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 standards 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:

- 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.
- 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
- 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: 27.08.2023

PLACE: PATNA



For, P JYOTI & CO.
CHARTERED ACCOUNTANTS

PANKAJ JYOTI –FCA
PARTNER
MEMBERSHIP NO. – 400084

UDIN- 23400084 BUNNP02194

***PATNA * SAMASTIPUR * NEW DELHI * RANCHI * MUZAFFARPUR**



**ANNEXURE TO AUDITOR'S REPORT ON RECEIPTS & PAYMENT
ACCOUNT OF
B.N.M COLLEGE, BARHIYA (LAKHISARAI) MUNGER UNIVERSITY, MUNGER
FOR THE YEAR ENDED ON 31ST MARCH 2023**

As mentioned in letter of allotment of audit work (vide letter No . 66A/23 - Dated 14.08.2023 about scope of audit, we required details/documents for our verification. Our observation are as under:

A) PREPARATION OF BANK RECONCILIATION : Bank reconciliation statement was not prepared by the college, It is Prepared by us as on 31.03.2023 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, 2023, Income Expenditure Account and Receipts & Payment Account for the same period was not produced for our verification.

However, we have compiled Receipts & Payment Amount from cash books and other available documents. Due to non – availability of value & details of assets & liabilities as on 31.03.2022, we are unable to compile Balance Sheet as on 31.03.2023 .

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) RECONCILIATION 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.



***PATNA * SAMASTIPUR * NEW DELHI * RANCHI * MUZAFFARPUR**



OTHER OBSERVATIONS:

i) **APPROVED BUDGET:** Budget for the financial year 2022-2023 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.

D) FIXED ASSETS:

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





P. JYOTI & CO.

Chartered Accountants

Schedule -1 : NOTES ON ACCOUNTS FORMATING PART OF RECEIPTS & PAYMENT ACCOUNTS OF B.N.M. COLLEGE BARIHYA, MUNGER UNIVERSITY, MUNGER, FOR THE YEAR ENDED ON 31ST MARCH, 2023.

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.

DATED: 27.08.2023

PLACE: PATNA



**For, P JYOTI & CO.
CHARTERED ACCOUNTANTS**

**PANKAJ JYOTI -FCA
PARTNER
MEMBERSHIP NO. - 400084**

UDIN - 23400084BNTNPO 2194

***PATNA * SAMASTIPUR * NEW DELHI * RANCHI * MUZAFFARPUR**

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BNM COLLEGE BARAHIYA
DETAILS OF SANCTIONED POSTS OF TEACHING AND NON-TEACHING STAFF
AS ON 31.03.2023

SUBJECT	SANCTIONED POST	WORKING	VACANT
PRINCIPAL	1	0	0
BOTANY	1	0	1
CHEMISTRY	2	1	1
PHYSICS	1	1	0
MATHEMATICS	1	0	1
ZOOLOGY	1	0	1
ECONOMICS	2	0	2
ENGLISH	2	1	1
GEOGRAPHY	N/A	N/A	N/A
HINDI	2	1	1
HISTORY	2	1	1
MAITHILI	N/A	N/A	N/A
POLITICAL SCIENCE	2	1	1
PHILOSOPHY	1	0	1
PSYCHOLOGY	N/A	N/A	N/A
SANSKRIT	N/A	N/A	N/A
URDU	N/A	N/A	N/A
TOTAL	17 + 1	6	11

DETAILS OF WORKING AND VACANT POSTS OF NON-TEACHING STAFF (CLASS - III)

POST	SANCTIONED POST	WORKING	VACANT
CLERK	7	0	7
STORE KEEPER	4	0	4
STORE KEEPER (R/C)	N/A	N/A	N/A
ASSISTANT LIBRARIAN	N/A	N/A	N/A
L.D.C / ASSISTANT	N/A	N/A	N/A
ROUTINE CLERK	N/A	N/A	N/A
LIBRARIAN	1	0	1
LAB TECHNICIAN	N/A	N/A	N/A
GEN. STORE KEEPER	N/A	N/A	N/A
CORRESPONDENCE CLERK (UD)	N/A	N/A	N/A
CASHIER CUM CLERK (LD)	N/A	N/A	N/A
STENO TYPIST	N/A	N/A	N/A
TYPIST	1	0	1
PTI	N/A	N/A	N/A
SORTER	N/A	N/A	N/A
TOTAL	13	0	13

DETAILS OF WORKING AND VACANT POSTS OF NON-TEACHING STAFF (CLASS - IV)

POST	SANCTIONED POST	WORKING	VACANT
IV GRADE	0	0	0
NIGHT GUARD & PEON	3	0	3
LAY BOY	4	0	4
GAS MAN	N/A	N/A	N/A
TOTAL	7	0	7

DETAILS OF STUDENT SESSION 2022-2023

SESSION	NO. OF STUDENT	SESSION	NO. OF STUDENT
B.A. PART -I	426	B.SC PART -I	43
B.A. PART -II	485	B.SC PART -II	61
B.A. PART -III	428	B.SC PART -III	60
TOTAL		TOTAL	

SESSION	NO. OF STUDENT
B.COM PART -I	N/A
B.COM PART -II	N/A
B.COM PART -III	N/A
TOTAL	N/A

NAME OF PRINCIPAL : DR. ASHUTOSH KUMAR
NAME OF BURSAR : DR. ANANDI KUMAR
NAME OF ACCOUNTANT : N/A



B.N.M. COLLEGE BARHIYA (LAKHISARAI)
UNDER :- MUNGER UNIVERSITY MUNGER

CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023

RECEIPTS	AMOUNT		PAYMENT	AMOUNT
Opening Balance :		By,	College Development Fund	
SBI A/c No. - 33167902073	3,47,261.07			
SBI A/C NO - 11535712146	6,064.20		UGC Fund	
SBI A/C NO - 33624008032	50,30,473.07		Bank Charges	649.00
SBI A/C NO - 32996619305	53,448.00			
NCC Cash in Hand	400.00		General Fund	
UCO BANK A/C -5660100010025	9,10,995.84		Travelling allowance	45,660.00
SBI A/C NO - 11535712135	32,50,732.12		Bank charge	1,175.28
SBI A/C NO - 11535712168	8,76,861.25		Contingencies expenses	45,000.00
SBI A/C NO - 33624009400	88,074.50		Electricity	55,367.00
SBI A/C NO - 11535714109	8,11,245.69		National festival	10,000.00
SBI A/C NO - 35733567331	80,343.00		Daily Wages (Night Guard)	1,00,375.00
SBI A/C NO - 32996621165	37,278.18		Repairs and Maintenance	20,520.00
			Printing & Stationary	1,27,440.00
College Development Fund			Donation	10,000.00
Bank Interest	9,471.00		AQRS Software Exps	7,25,000.00
			Advertisment Exps	32,500.00
UGC Fund			Software Exps	6,19,500.00
Grant in Aid from UGC	-		Internet Charges	7,637.92
			Website development Exps	71,000.00
General Fund			Student Credit	1,496.00
Collection from students	17,20,632.00		Contractual Staff Payment (3rd & 4th Grade)	10,62,772.00
Bihar State Educational Finance	8,194.00		P.F of Contratual Staff (3rd & 4th Grade)	1,65,378.00
Received From BSEB Patna	1,11,000.00		Consultancy Charge	13,500.00
Received From M.University	20,13,075.00		NAAC Work Shop	5,000.00
			U/C Audit Fee	47,030.00
			Audit Fee	22,700.00
			Library Development Exps	4,21,288.00
			IOAC Dynamic Software Exps	4,28,000.00
			ICT Training Programme	75,000.00
			Internet Conection	26,073.00
			Refund to UGC	1,322.00
			Boundary Wall	96,683.00
			NCC Fund	
NCC Fund			Exps	-
Bank Interest	1,458.00			
			Parisampatti A/c	
Parisampatti A/c			Repair & Maintanance	
Agriculture Land Patta	1,00,000.00		Bank Charges	
Bank Interest	23,666.00			
			Salary Fund	
Salary Fund			Salary & Allowances	40,000.00
Received From MU for Deduction			PF Deductions	18,54,669.00
Against Salary	44,80,674.00		Income Tax Deductions	27,99,600.00
			Professional tax	12,000.00
			Interest on Short deduction	2,12,003.00
			Students Fund	
Students Fund			Examination fees Expense	6,87,403.12
Collection From Student	11,60,385.00		Registration Fees Expense	3,61,005.92
			Test Examination Expenses	36,260.00
			Bank charge	1355.39



<u>Student Scholarship Fund</u>		<u>Student Scholarship Fund</u>	
		Bank Charges	649.00
<u>University Fund</u>		<u>University Fund</u>	
Collection From Students	1,15,522.00	Inter Unit A/c Transfer	8,26,000.00
Bank Interest	5,325.00	Bank Charges	
<u>College Out Sources Fund</u>		<u>Outsourcing Staff Salary Fund</u>	
Bank Interest	2,191.00	Exps	-
<u>College NSS Fund</u>		<u>College NSS Fund</u>	
Refund	22,500.00	Yoga Day Exp	2,450.00
Bank Interest	897.00		
		<u>Closing Balance:</u>	
		SBI A/c No. - 33167902073	3,56,732.07
		SBI A/C NO - 11535712146	5,415.20
		SBI A/C NO - 33624008032	46,45,956.87
		SBI A/C NO - 32996619305	54,906.00
		NCC Cash in Hand	400.00
		UCO BANK A/C -5660100010025	10,34,661.84
		SBI A/C NO - 11535712135	28,13,134.12
		SBI A/C NO - 11535712168	9,51,221.82
		SBI A/C NO - 33624009400	87,425.50
		SBI A/C NO - 11535714109	1,06,092.69
		SBI A/C NO - 35733567331	82,534.00
		SBI A/C NO - 32996621165	58,225.18
Total	2,12,68,166.92	Total	2,12,68,166.92



B N M COLLEGE BARIHYA (LAKHISARAI) MUNGER UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023
SCHEME: GENERAL FUND (SBI A/C NO - 8032)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		By, Travelling allowance	45,660.00
Cash in Hand	-	Bank charge	1,175.28
Cash at Bank	50,30,473.07	Contingencies expenses	45,000.00
		Electricity	55,367.00
Collection from students	17,20,632.00	National festival	10,000.00
		Daily Wages (Night Guard)	1,00,375.00
Bihar State Educational	8,194.00	Repairs and Maintenance	20,520.00
		Printing & Stationary	1,27,440.00
BSEB- Patna Inter Concale	1,11,000.00	Donation	10,000.00
		Advertisemrnt Exps.	32,500.00
		Internet Charges	7,637.92
		Software Expenses	6,19,500.00
		Website Development Expense	71,000.00
Received From Munger.University, Munger	20,13,075.00	Student Credit Card	1,496.00
		Contractual Staff Payment (3rd & 4th Grade)	10,62,772.00
		P.F of Contratual Staff (3rd & 4th Grade)	1,65,378.00
		Courultancy Charge	13,500.00
		NAAC Workshop	5,000.00
		U/C Audit Fee	47,030.00
		Audit Fee	22,700.00
		E- Library Development Expenses	4,21,288.00
		IQAC Dynamic Software Exps	4,28,000.00
		ICT Training Programme	75,000.00
		Internet Connection	26,073.00
		Refund to UGC	
		Refund to UGC	1,322.00
		Assets Purchase	
		Boundary Wall	96,683.00
		Closing Balance:	
		Bank a/c- (8032)	46,45,956.87
	88,83,374.07		88,83,374.07



B.N.M COLLEGE BARIYA (LAKHISARAI) MUNGER UNIVERSITY MUNGER
BANK RECONCILIATION STATEMENT AS ON 31.03.2023
SBI A/C NO - 33624008032

BALANCE AS PER CASH BOOK 31.03.23	46,45,956.87
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Add: Cheque issued but not presented in Bank for Payment

Date	Cheque no	Amount
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BALANCE AS PER PASS BOOK 31.03.23	46,45,956.87
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B N M COLLEGE BARHIYA (LAKHISARAY) MUNGER UNIVERSITY MUNGER

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		BY, Earth Work	
Cash			
Cash at Bank	3,47,261.07		
Bank Interest	9,471.00	Closing Balances	
		Cash at Bank	3,56,732.07
	3,56,732.07		3,56,732.07



B N M COLLEGE BARHIYA (LAKHISARAY) MUNGER UNIVERSITY MUNGER
BANK RECONCILIATION STATEMENT AS ON 31.03.2023
SCHEME - College Development Fund SBI A/C NO - 33167902073

BALANCE AS PER CASH BOOK AS ON -31.03.2023	3,56,732.07
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BALANCE AS PER CASH BOOK AS ON -31.03.2023	3,56,732.07
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B N M COLLEGE BARHIYA (LAKHISARAY) MUNGER UNIVERSITY MUNGER

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		BY, NSS PROGRAMME EXPS	
Bank	37,278.18	Yoga Day Exps	2,450.00
Refund	22,500.00		
Bank Interest	897.00	Closing Balances	
		Cash	
		Bank A/C No-1165	58,225.18
TOTAL	60,675.18	TOTAL	60,675.18



B N M COLLEGE BARHIYA (LAKHISARAY) MUNGER UNIVERSITY MUNGER
BANK RECONCILIATION STATEMENT AS ON 31.03.2023
SBI A/C NO - 33996621165

BALANCE AS PER CASH BOOK AS ON -31.03.2023		58,225.18
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BALANCE AS PER CASH BOOK AS ON -31.03.2023		58,225.18
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B N M COLLEGE BARHIYA (LAKHISARAI) MUNGER UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023
SCHEME: UGC FUND (SBI A/C NO - 11535712146)

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		By, Bank charge	649.00
Cash in Hand	-		
Cash at Bank	6,064.20		
		<u>Closing Balance</u>	
		Cash in Hand	
		Cash at Bank	5,415.20
	6,064.20	-	6,064.20



B N M COLLEGE BARHIYA (LAKHISARAI) MUNGER UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023
SCHEME: UGC FUND (SBI A/C NO - 11535712146)

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance			
Cash in Hand	-	By, Bank charge	649.00
Cash at Bank	6,064.20		
		<u>Closing Balance</u>	
		Cash in Hand	
		Cash at Bank	5,415.20
	6,064.20		6,064.20



B N M COLLEGE BARHIYA (LAKHISARAY) MUNGER UNIVERSITY MUNGER
BANK RECONCILIATION STATEMENT AS ON 31.03.2023
SBI A/C NO - 11535712146

BALANCE AS PER CASH BOOK AS ON -31.03.2023		5,415.20
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BALANCE AS PER CASH BOOK AS ON -31.03.2023		5,415.20
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B N M COLLEGE BARHIYA (LAKHISARAI) M.U.MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023
SCHEME: NCC FUND (SBI A/C NO - 32996619305)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		BY, Expenses In Programme	-
Cash	400.00		
Bank	53,448.00		
Bank Interest	1,458.00		
		Closing Balances	
		Cash	400.00
		Bank	54,906.00
TOTAL	55,306.00	TOTAL	55,306.00



B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER UNIVERSITY, MUNGER
BANK RECONCILIATION STATEMENT AS ON 31.03.2023
SBI A/C NO - 32996619305

BALANCE AS PER CASH BOOK AS 31.03.2023	54,906.00
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BALANCE AS PER PASS BOOK AS ON 31.03.2023	54,906.00
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B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023
SCHEME: OUTSOURCING A/C (SBI BANK A/C -35733567331)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance Bank	80,343.00	Payment to Outsourcing staff	
		<u>Closing Balance</u>	
Bank Interest	2,191.00	Cash	82,534.00
		Bank	
	82,534.00	-	82,534.00



B.N.M COLLEGE BARIHYA (LAKHISARAI) MUNGER UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

SCHEME: OUTSOURCING A/C (SBI BANK A/C -35733567331)

BALANCE AS PER CASH BOOK AS ON 31.03.2023

82,534.00

BALANCE AS PER PASS BOOK AS ON 31.03.2023

82,534.00



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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

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

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance Bank	9,10,995.84	BY, Repair & Maintanance	-
Agriculture Land Patta	1,00,000.00	<u>Closing Balance</u>	
Bank Interest	23,666.00	Bank	10,34,661.84
	<u>10,34,661.84</u>	-	<u>10,34,661.84</u>



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

BANK RECONCILIATION STATEMENT AS ON 31.03.2023

UCO BANK A/C -5660100010025

BALANCE AS PER CASH BOOK 31.03.2023

10,34,661.84

BALANCE AS PER PASS BOOK AS ON 31.03.2023

10,34,661.84



B N M COLLEGE BARAHIYA (LAKHISARAY) MUNGER UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023
SCHEME: SALARY FUND (SBI A/C NO - 11535712135)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		BY, Salary & Allowances	
Cash		Salary & Allowances	
Bank	32,50,732.12	PF Deductions	18,54,669.00
		Income Tax Deductions	27,99,600.00
		Professional Tax	12,000.00
		Salary Advance	40,000.00
<u>GRANT - IN - AID</u>		Interest Deduction on TDS	2,12,003.00
Received From MU for Deduction	44,80,674.00	Bank Charges	
Against Salary			
		<u>Closing Balance</u>	
		Cash	
		Bank	28,13,134.12
	<u>77,31,406.12</u>		<u>77,31,406.12</u>



B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER UNIVERSITY MUNGER
BANK RECONCILIATION STATEMENT AS ON 31.03.2023
SBI A/C NO - 11535712135

BALANCE AS PER CASH BOOK AS ON 31.03.23	28,13,134.12
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BALANCE AS PER PASS BOOK AS ON 31.03.2023	28,13,134.12
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B N M COLLEGE BARAHIYA (LAKHISARAY) MUNGER UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023
SCHEME: SCHOLORSHIP (SBI A/C NO - 33624009400)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		BY, Girls Dress Distribution	
Cash		Bank Charges	649.00
Bank	88,074.00		
		<u>Closing Balance:</u>	
		Cash	
		Bank	87,425.00
	<u>88,074.00</u>	-	<u>88,074.00</u>



B N M COLLEGE BARAHIYA (LAKHISARAY) MUNGER UNIVERSITY MUNGER
BANK RECONCILIATION STATEMENT AS ON 31.03.2023
SBI A/C NO - 33624009400

BALANCE AS PER CASH BOOK :- 31.03.23	87,425.00
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Add :

Cheaque Issued but not Presented in Bank

BALANCE AS PER PASS BOOK : 31.03.2023	87,425.00
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B N M COLLEGE BARAHIYA (LAKHISARAY) MUNGER UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023
SCHEME - STUDENT FUND (SBI A/C NO - 11535712168)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance :		By, Examination fees Expense	6,87,403.12
Cash in Hand		Registration Fees Expense	3,61,005.92
Bank at Bank	8,76,861.25	Test Examination Expenses	36,260.00
Collection From Student	11,60,385.00	Bank charge	1,355.39
		Misc Exps	
		<u>Closing Balance :</u>	
		Bank A/C No - 168	9,51,221.82
	20,37,246.25	-	20,37,246.25



B.N.M COLLEGE BARAHIYA (LAKHISARAY) MUNGER UNIVERSITY MUNGER
BANK RECONCILIATION STATEMENT AS ON 31.03.2023
SBI A/C NO - 11535712168

BALANCE AS PER CASH BOOK AS 31.03.2023	9,51,221.82
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Add:

BALANCE AS PER PASS BOOK AS ON 31.03.2023	9,51,221.82
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B.N.M COLLEGE BARHIYA (LAKHISARAI) MUNGER UNIVERSITY MUNGER
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023
SCHEME: UNIVERSITY FUND (SBI A/C NO - 11535714109)

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		BY , Inter Unit A/c Transfer(old)	8,26,000.00
Cash		Bank Charges	
Bank	8,11,245.69		
Remittance From University			
Collection From Students	1,15,522.00		
		<u>Closing Balance</u>	
Bank Interest	5,325.00	Cash	
		Bank	1,06,092.69
	<u>9,32,092.69</u>	-	<u>9,32,092.69</u>



B.N.M COLLEGE BARIHIA (LAKHISARAI) MUNGER UNIVERSITY MUNGER
BANK RECONCILIATION STATEMENT AS ON 31.03.2023
SBI A/C NO - 11535714109

BALANCE AS PER CASH BOOK AS ON 31.03.2023	1,06,092.69
Add :	

BALANCE AS PER PASS BOOK 31.03.2023	1,06,092.69
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CA