

AUDITOR'S REPORT

We have audited the Receipt & Payment Account of **B. ED, M.L.T. COLLEGE, SAHARSA**, as at 31st March 2020 for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

Subject to the above and the Annexure attached herein, we report that:

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion proper books of account as required by law, so far as it appears from our examination of such books.
3. The Receipt & Payment Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

(A) in case of the Receipt & Payment Account for the year ended on that date.

Place: Patna
Date: 31.01.2022



For S K JHA & ASSOCIATES
Chartered Accountants
F R N - 006189C

Ritesh Khare
CA Ritesh Khare
Partner
M No. 404857

ANNEXURE

1. OPENING BALANCE - Opening Balance of Receipt & Payment account has been taken from the Previous Audit Report.
2. CASHBOOK - The college management has been maintaining Cashbook
3. OTHER AREAS: -
 - i) Stock Register has been maintained properly.
 - ii) Fee Collection Register has been maintained properly.
 - iii) Daily Collection Register has been maintained properly.
 - iv) Debit Vouchers has been arranged properly.
 - v) Advance Register has been maintained properly.
 - vi) Amounting to Rs. 6084500.00 paid against salary of Teaching & Non Teaching Staff.
 - vii) Caution Money of Rs. 8,15,000.00 has been refunded to students.



M.L.T. COLLEGE, SAHARSA
RECEIPT & PAYMENT ACCOUNT OF B. ED.
FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPT	AMOUNT 'RS.'	PAYMENT	AMOUNT 'RS.'
To Opening Balance :	14,411.20	By Salary & Honorarium	6,084,500.00
Central Bank of India	5,173,692.04	* EPP	1,007,312.00
Andhra Bank		* Refund of Caution Money	815,000.00
		* Adv. For Building Repairing	100,000.00
		* Adv. For Festival Exp.	25,025.00
* Admission Fee	6,870,000.00	* Salary Advance	130,000.00
* Sale of Admission Form	97,000.00	* Biometric Installation Exp.	500.00
* Registration Fee	28,150.00	* CCTV & Installation Exp.	48,170.00
* Examination Fee	74,850.00	* Contingency	4,101.00
* Lesson Plan Book	36,000.00	* Printing & Stationery	7,284.00
* CLC	44,800.00	* Professional Fee	18,000.00
* Testimonial Fee	1,500.00	* Refreshment	9,585.00
* Hostel Fee	5,800.00	* Registrar BNMU Exam Fee	75,238.00
* Adjustment of Advance	20,000.00	* Registrar BNMU Exam Form	33,000.00
* Bank Interest	216,505.00	* Registrar BNMU for Reg. Form	50,263.00
* Misc. Receipts	300.00	* Registrar BNMU Reg. Fee	10,404.00
* Sale of Examination Form	33,600.00	* Repairing & Maintenance	9,991.00
		* Travelling & Conveyance	12,445.00
		* Purchase of Water Filter	60,000.00
		* Water Filter Maintenance	1,530.00
		* Bank Charge	890.70
		* Web Site Maintenance	8,998.00
		By Closing Balance	4,104,371.54

12,616,608.24

12,616,608.24

Place : Patna.
Date : 31.01.2022

For S K Jha & Associates
Chartered Accountants



Ritesh Khare
Ritesh Khare
Partner
M. No. 404857
UDIN - 22404857.AA1PCFK8480

Bank Reconciliation Statement
Financial Year 2019-20

Particulars	Amount "Rs."
Closing Balance as per Cashbook	4,107,371.54

Closing Balance as per Passbook

4,107,371.54

Central Bank of Indi	27,950.20
Union Bank of India	24,604.00
Union Bank of India	<u>4,051,817.34</u>
	4,104,371.54

