

AUDITOR'S REPORT

We have audited the Receipt & Payment Account of B. ED, M.L.T. COLLEGE, SAHARSA, as at 31st March 2021 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

UDIN - 22404857AAPCLZ9412

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 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. 62,57,280.00 paid against salary of Teaching & Non Teaching Staff.



M.L.T. COLLEGE, SAHARSA
RECEIPT & PAYMENT ACCOUNT OF B. ED.
FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPT	AMOUNT "RS."	PAYMENT	AMOUNT "RS."
By Closing Balance :		By Salary & Honorarium	6,257,280.00
Central Bank of India	27,950.20	" EPF	946,220.00
Union Bank of India	24,604.00	" Website Maintenance	4,499.00
Union Bank of India (Main)	4,051,817.34	" Travelling & Conveyance	16,808.00
	4,104,371.54	" Adv. For Festival Exp.	3,000.00
" Admission Fee	10,180,500.00	" Adv. For Practical	3,000.00
" Sale of Admission Form	101,000.00	" Building Repairing	13,880.00
" Registration Fee	28,600.00	" Campus Cleaning	5,150.00
" Examination Fee	224,800.00	" Contingency	18,028.00
" Councilling Fee	72,000.00	" Salary Advance	190,000.00
" CLC	900.00	" Registrar BNMU Exam Fee	218,500.00
" Testimonial Fee	900.00	" Registrar BNMU Exam Form	102,915.00
" Bank Interest	56,655.00	" Registrar BNMU for Reg. Form	50,000.00
" Sale of Examination Form	31,200.00	" Registrar BNMU Reg. Fee	14,850.00
		" Repairing of Book Self	4,000.00
		" Bank Charges	1,048.96
		By Closing Balance	6,951,747.58
	<u>14,800,926.54</u>		<u>14,800,926.54</u>

Place : Patna.
Date : 31.01.2022



For S K Jha & Associates
Chartered Accountants

Ritesh Khare

Ritesh Khare

Partner

M. No. 404857

UDIN - 22404857AAPCLZ9412

Bank Reconciliation Statement
Financial Year 2020-21

Particulars		Amount "Rs."
Closing Balance as per Cashbook		6,951,747.58
Add :	Cheque issued but not presented for payment	
	Date Ch No. Amount	
	09.03.2021 000491 4,499.00	
	17.03.2021 000496 1,150.00	5,649.00
Add : Amount deposited but not credited by Bank		22,282.00
Closing Balance as per Passbook		6,979,678.58

UBI	30,367.00
CBI	28,822.20
UBI MAIN	6,920,489.38
	6,979,678.58

