

**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statement of **GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA** which comprise the Receipt & Payment Account for the year ended on 31<sup>st</sup> March, 2023.

**Management's Responsibility for the Financial Statements:**

Management is responsible for the preparation of this financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility:**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:



- i. In the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31<sup>st</sup> March, 2023.

***Emphasis of Matter:***

We draw attention to the following points:

- i. Cash book was maintained in computer.
- ii. Fixed Assets Register was maintained in computer.
- iii. The payment of net Salary to the Teaching and Non-Teaching employees (after deduction on account of Income Tax, PF and other deductions made from the Gross Salary of the employees) of the College was made by the University directly to the employees' Bank Account. However after obtaining the details of such deductions, the college has given accounting effect of those deductions in its books and accordingly account prepared.

Our opinion is not qualified in respect of the above matter.

***Report on Other Matters:***

We further report that

- i. we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. in our opinion Books of account required by law have been kept by the organization so far as appears from our examination of the book; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books of account.

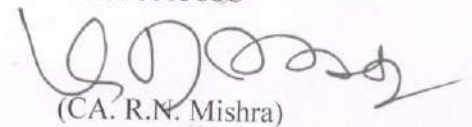


Place : Patna

Dated : **04 JAN 2024**

For R. N. Mishra & Co.  
Chartered Accountants

FRN 001588C

  
(CA. R.N. Mishra)

Partner

M.N. 80270

VGIN: 24080270BKCSSF9477



# GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA

Consolidated Statement of Receipt & Payment Account for the year ended 31st March, 2023

Sl. No.	NAME OF FUND	NAME OF BANK A/C No.	Opening Balance 1.4.2022	Receipts/ transfer	Total		Expenditure	Closing Balance
					Rs.	P.		
1	Remittance Fund	2070034409	116,123.11	1427215.00		1543338.11	1482136.20	61201.91
2	Teaching Salary Fund	2070030754	6,301,798.50	32138217.00		38440015.50	35374395.70	3065619.80
3	M.U. Fund/PPU Fund	2070033499	137,497.71	-		137497.71	-	137497.71
4	Non-Teaching Salary Fund	2070030776	1,725,987.00	10382296.00		12108283.00	9041517.00	3066766.00
5	UGC Fund	2070030017	69,763.93	448750.00		518513.93	478340.55	40173.38
6	Scholarship Fund	3307968326	68,007.05	-		68007.05	-	68007.05
7	RUSA Fund	3518325679	6,163.00	177.00		6340.00	177.00	6163.00
8	N S S Fund	2070032537	79,250.00	50000.00		129250.00	120000.00	9250.00
9	UG Fund	3892051650	1,145,978.00	1096240.00		2242218.00	1458957.50	783260.50
10	IA Fund	3892053919	2304321.00	3461548.40		5765869.40	5736949.30	28920.10
11	General Fund	2070030732	9694803.30	43919882.40		53614685.70	53012276.70	602409.00
	<b>TOTAL</b>		<b>21,649,692.60</b>	<b>92924325.80</b>	<b>114,574,018.40</b>		<b>106704749.95</b>	<b>7869268.45</b>

As per our report of even date

For R.N. Mishra & Co  
Chartered Accountant

Principal

Bursar

Accountant

Principal

**BURSAR**

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20 KANKARBAGH, PATNA-2



Place: Patna

Date: 04 JAN 2024

(CA R.N. Mishra)

Partner

Mem No-80270

UDIN: 24080270BKCSS694775

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

Fund : Remittance Fund

Receipt & Payment Account for the year ended 31st March 2023

RECEIPTS :	Rs.	P. PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>		By Registration Fee	1061710.00	
Balance with C.B.I.		" Printing & Stationery	12000.00	
A/c No. 2070034409	116123.11	" Bank Charges	578.20	
" Outsourcing Program Fee	1000.00	" Remuneration	254010.00	
" Sale of Scrap Items	2000.00	" Electricity Charges	15398.00	
" BA/ BSC Examination Fee	1600.00	" Answer Book for 11th Session		
" Fee Collection from students	1102950.00	2021-23	45000.00	
" Transfer from IA Fund A/C	319665.00	" Practical Exam Fee	48090.00	
		" Adv. To Jyoti Mala	10000.00	
		" OMR & Question Paper	35350.00	
		" <b>Closing Balance :</b>		
		Balance with C.B.I.		
		A/c No. 2070034409	61201.91	
<b>TOTAL</b>	<b>1543338.11</b>	<b>TOTAL</b>	<b>1543338.11</b>	



*Silp*  
*4/10/23*  
**BURSAR**  
Accountant  
*Mam Bai*  
*4/12/23*  
**PRINCIPAL**  
Principal  
GANGA DEVI MAHILA MAHAVIDYALAYA KANKARBAGH, PATNA

Place : Patna

Dated : 04 JAN 2024

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants

FRN 001588C

*[Signature]*  
(CA R.N. Mishra)

Partner

M.N. 80270

UDIN: 24080270BKCS5A9477



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20**

**Fund : Salary Teaching Fund**

**Receipt & Payment Account for the year ended 31st March 2023**

RECEIPTS :	Rs.	P. PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>		By P.F/ P.F Loan	7153734.00	
Balance with C.B.I.		" Income Tax	27739062.00	
A/c No. 2070030754	6301798.50	" Interest on TDS Demand	333285.00	
" Transfer from General Fund	32138217.00	" Bank Charges	489.70	
		" Professional Tax	97500.00	
		" Salary Arrear	50325.00	
		<b>Closing Balance:</b>		
		Balance with C.B.I.		
		A/c No. 2070030754	3065619.80	
<b>TOTAL</b>	<b>38440015.50</b>	<b>TOTAL</b>	<b>38440015.50</b>	



*[Signature]*  
Accountant

*[Signature]*  
Bursar

*[Signature]*  
Principal

**BURSAR**  
GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20  
As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

Place : Patna

Dated : **04 JAN 2024**

*[Signature]*  
(CA.R.N. Mishra)  
Partner  
M.N. 80270

UDIN: 2408027DBKCSS F9497

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : M.U./ PPU Fund**

**Receipt & Payment Account for the year ended 31st March 2023**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>					
Balance with C.B.I.			<b>By Closing Balance:</b>		
A/c No. 2070033499	137497.71		Balance with C.B.I.		
			A/C No. 2070033499	137497.71	
<b>TOTAL</b>	<b>137497.71</b>		<b>TOTAL</b>	<b>137497.71</b>	

**Accountant**



**Bursar**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

**Principal**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated : **04 JAN 2024**

UDIN: 240802TDBKCLSSH9497

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Salary (Non-Teaching)-Fund)**

**Receipt & Payment Account for the year ended 31st March 2023**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By PF/ PF Loan	3663459.00	
Balance with C.B.I			" Income Tax	1517612.00	
A/c No. 2070030776	1725987.00		" Refund of Excess Income		
" Transfer from General Fund	10382296.00		Tax deduction to staff	101000.00	
			" Advance to Non-Teaching		
			Staff	3055000.00	
			" Uniform Allowance to 4th		
			Grade Staff	185000.00	
			" Arrear Salary	426974.00	
			" Bank Charges	472.00	
			" Professional Tax	92000.00	
			" <b>Closing Balance:</b>		
			Balance with C.B.I.		
			A/c No. 2070030776	3066766.00	
<b>TOTAL</b>	<b>12108283.00</b>		<b>TOTAL</b>	<b>12108283.00</b>	



Accountant

**BURSAR**

Bursar

Principal

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants

FRN 001588C

Place : Patna

Dated : **04 JAN 2024**

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN : 24080270BKC55F9477

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20**

**Fund : U.G.C. Fund**

**Receipt & Payment Account for the year ended 31st March 2023**

RECEIPTS :	Rs.	P. PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>		By ICHR Seminar Expenses	259375.00	
Balance with C.B.I.		" Grant refund to U.G.C		
A/c No. 2070030017	69763.93	XII Plan	2523.00	
" Grant Received from UGC		" Grant refund to U.G.C X Plan	216416.00	
for (ICHR) Seminar	348750.00	" Bank Charges	26.55	
" Transfer from General Fund		" <b>Closing Balance:</b>		
A/C No. 2070030732	100000.00	Balance with C.B.I.		
		A/c No. 2070030017	40173.38	
<b>TOTAL</b>	<b>518513.93</b>	<b>TOTAL</b>	<b>518513.93</b>	

**Accountant**

**Bursar**

**Principal**

**BURSAR**

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

As per our report of even date  
For B.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C



Place : Patna

Dated : **04 JAN 2024**

(CA. B.N. Mishra)

Partner

M.N. 80270

UDIN: 24080270BKCS5A9497



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20**

**Fund : Scholarship Fund**

**Receipt & Payment Account for the year ended 31st March 2023**

RECEIPTS :	Rs.	P. PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>				
Balance with C.B.I.	68007.05			
A/c No. 3307968326				
		<b>By Closing Balance:</b>		
		Balance with C.B.I.		
		A/C No. 3307968326	68007.05	
<b>TOTAL</b>	<b>68007.05</b>	<b>TOTAL</b>	<b>68007.05</b>	



**Accountant**

**Bursar**

**Principal**

**GANGA DEVI MAHILA MAHAVIDYA  
KANKARBAGH, PATNA-20**

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

Place : Patna

Dated : **04 JAN 2024**

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN: 240802TDBKCS5 A9477

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : RUSA FUND**

**Receipt & Payment Account for the year ended 31st March 2023**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Bank Charges		177.00
Balance with C.B.I.		6163.00			
A/C No.3518325679			<b>By Closing Balance:</b>		
" Bank Interest		177.00	Balance with C.B.I.		6163.00
			A/C No.3518325679		
<b>TOTAL</b>		<b>6340.00</b>	<b>TOTAL</b>		<b>6340.00</b>

**Accountant**

**BURSAR**

**Principal**



GANGA DEVI MAHILA MAHARAJA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-201001

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated : **04 JAN 2024**

UDIN: 24080270BKCSA9497

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : NSS FUND**

**Receipt & Payment Account for the year ended 31st March 2023**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Sehat Kendra Expenses	120000.00	
Balance with C.B.I.					
A/C No.2070032537	79250.00		<b>By Closing Balance:</b>		
			Balance with C.B.I.		
" Grant from State			A/C No.2070032537	9250.00	
Health Society for Sehat Kendra	50000.00				
<b>TOTAL</b>	<b>129250.00</b>		<b>TOTAL</b>	<b>129250.00</b>	

Accountant

BURSAR

Principal



ANGA DEVI MAHILA MAHAVIDYALAY,  
KANKARBAGH, PATNA

As per our report of even date  
For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

Place : Patna

Dated : **04 JAN 2024**

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN : 24080270BKC55H9499



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : UG FUND**

**Receipt & Payment Account for the year ended 31st March 2023**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By UGC Seminar Expenses	10000.00	
Balance with C.B.I.			" Bank Charges	501.50	
A/C No.3892051650	1145978.00				
" Fee Collection	1096240.00		" Construction of Temporary Classroom	379606.00	
			" Renovation of Classroom No.15	243418.00	
			" R& M of Xerox Machine & Computer	98146.00	
			" R&M of Furniture & Fixtures	216918.00	
			" Renovation of PG Classroom	314252.00	
			" Construction of PG Classroom	196116.00	
			<b>By Closing Balance:</b>		
			Balance with C.B.I.		
			A/C No.3892051650	783260.50	
<b>TOTAL</b>	<b>2242218.00</b>		<b>TOTAL</b>	<b>2242218.00</b>	



Accountant

BURSAR

Principal

GANGA DEVI MAHILA MAHAVIDYALA  
KANKARBAGH, PATNA-20

Chartered Accountants  
FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated : 04 JAN 2024

UDIN: 24080270BKCSSF9477

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : IA Fund**

**Receipt & Payment Account for the year ended 31st March 2023**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By New cost of renovation work	184443.00	
Balance with C.B.I A/C			" Air Conditioner	146608.00	
No. 3892053919	2304321.00		" Bank Charges	1398.30	
" Online Fee Collection	3429178.40		" Furniture & Fixtures	143432.00	
" Cash Fee Collection	31370.00		" 50th Foundation day Expense	365400.00	
			" R&M of electric work	182516.00	
			" Renovation work expenses	70200.00	
			" Aluminium Partition in		
			Class Room 12	323700.00	
			" Repairs & Maintenance	339989.00	
			" Printing & stationery	392200.00	
			" Inverter & Battery	174254.00	
			" Data Handling Charges	50000.00	
			" Library Automation Work	250000.00	
			" Const. of Class room	1464837.00	
			" Miscellaneous Expenses	20000.00	
			" JCB Expenses	6000.00	
			" Professional Fee	11210.00	
			" Contingency Expenses	25000.00	
			" Bank Const. work	50400.00	
			" Manpower Supply Charges	229225.00	
			" ID Card	252473.00	
			" Annual Magazine Printing	186375.00	
			" PGCR Const. work	87229.00	
			" Lab Equipments	140481.00	
			" Transfer to R/F	319665.00	
			" Washroom/ Toilet Cleaning	65490.00	
			" Computer, Printer, Xerox	226324.00	
			" Cultural Function Expenses	27100.00	
			<b>" Closing Balance:</b>		
			Balance with C.B.I A/C		
			No. 3892053919		28920.10
<b>TOTAL</b>	<b>5764869.40</b>		<b>TOTAL</b>	<b>5764869.40</b>	

Accountant

Bursar

Principal



Place : Patna

Dated : **04 JAN 2024**

**GANGA DEVI MAHILA MAHAVIDYALA**  
KANKARBAGH, PATNA-20

As per our report of even date

For R.N. Mishra & Co.

FRN 001588C

*[Signature]*

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN: 24080270BKCSF9477



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : General Fund**

**Receipt & Payment Account for the year ended 31st March, 2023**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Transfer to UGC	100000.00	
Balance with C.B.I A/C			" 51st foundation day expenses 2022	1184990.00	
No. 2070030732	9694803.30		" Renovation work expenses	196580.00	
"Contingency Advance to Sri	7965.40		" printing & stationery	43337.00	
Dharamveer Kumar			"Advertisement Expenses	15000.00	
"BA /BSC Examination fee	21256.00		" Repair & maintenance of A/C	197780.00	
"Fee collection from student	3298875.00		" Renovation of Room no.12	358500.00	
"Compute ,printer,Xerox	183230.00		" Renovation of Room no.16	99600.00	
" Examination fee	101250.00		" Professional Charge	191090.00	
" Grant rec from PPU for cultural	20000.00		" Bank charge	2140.50	
"Newly constructed building for bank.	10200.00		" Bihar Diwas function exp.	6000.00	
"Online fee	385000.00		" Book binding charge of library book	129464.00	
" Outsourcing programe fee	18500.00		" Building Construction	375000.00	
"Rent of Bank premises	72000		" College annual sports activity exp	14410.00	
" Rent rec from temprory shop	10000.00		" College field even work by JCB	52000.00	
" Salary deduction grant received	39791606.00		" Purchase of computer	189800.00	
			" Computer, printer, xerox machine main runn	1339092.00	
			" Construction of class room	161336.00	
			" Cardless mic with earphone	7700.00	
			" Culture programme Exp.	51000.00	
			" Curtain repair & washing charge	2180.00	
			" Electric repair & maintenance charge	421161.00	
			" Electricity Charge	402091.00	
			" Examination fee	60639.00	
			" Furniture & fixutre	979976.00	
			" Ground soil filling work	450000.00	
			" GYM maintenance charge	12600.00	
			" Independence day exp	20000.00	
			" Instrumental cultural competition	5000.00	
			" Inspection charge MA Bcom	21056.00	
			" Inter college Takewondo tournament exp	83209.00	
			" ISO Certificate	49980.00	
			" JIO WIFI Charge	49847.00	
			" Legal fees	15000.00	
			" Library online automation work exp	367000.00	
			" Self finance team exp.	12000.00	
			" Remuneration	628818.00	
			" Metal director	5980.00	
			" Miscellaneous exp.	681552.00	
			" Municipal corporation tax	38101.00	
			" Renovation Charge	20400.00	
			" Fee refund	1388.80	
			" Id card for BA Bsc MA Msc	504.00	
			" Online admission CLC data handling charge	300000.00	
			" Painting work in examination department	149535.00	
			" Painting work in H.sc deptt	226260.00	
			" Paramount quality certificate	18000.00	
			" Repair & matinenance Projector	41182.00	
			" Repair & maintenance	158384.00	
			"Research programe(ICHR)	30000.00	
			" Purchase of revolving Chair	119428.00	
			" Soni music system HHC-V73P	52000.00	
			" Souvenir in mag on occasion of Dr. A K Sen	10000.00	
			" To & pro fair for UGC meeting exp.	26240.00	
			" Travelling allowances	4000.00	
			" Transfer to Non -Teaching Fund	10382296.00	
			" Transfer to teaching fund	32138217.00	
			" UGC meeting exp	8647.00	
			" R&M Almirah.	121500.00	
			" Washroom & toilet cleaning exp	95125.00	
			" Welfare program exp	63236.00	
			<b>Closing Balance:</b>		
			Balance with C.B.I A/C		
			No. 2070030732	602409.00	
			" Coningency Adv to Dharamveer kumar	24924.40	
<b>TOTAL</b>	<b>53614685.70</b>		<b>TOTAL</b>	<b>53614685.70</b>	

Accountant

Bursar

Principal

**BURSAR PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA

Place : Patna

Dated : 04 JAN 2024

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(R.N. Mishra)

Partner

M.N. 80270

UDIN: 240802T0BKCS5H9477



# GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA

## Receipt & Payment Account for the year ended 31st March 2022

RECEIPTS :		Annexure	Rs.	P.	PAYMENTS :		Annexure	Rs.	P.
<b>To Opening Balance:</b>					<b>By Payments during the year:</b>				
Balance with C.B.I.					Teaching Salary Fund				
(As per Schedule "A" annexed)					Non-Teaching Salary Fund				
					UGC Fund				
					Scholarship Fund				
					General Fund				
					Remittance Fund				
					Rusa Fund				
					Programme office N.S.S Fund				
					U G Fund				
					I A Fund				
					Hostel Fund				
					PPU Fund				
					<b>Closing Balance:</b>				
					Balance with C B I				
					(As per schedule "B" annexed)				
<b>TOTAL</b>					<b>TOTAL</b>				

Accountant



Place : Patna

Dated :

**BURSAR**  
GANGA DEVI MAHILA MAHAYODAYA  
KANKARBAGH, PATNA

**PRINCIPAL**  
GANGA DEVI MAHILA MAHAYODAYA  
KANKARBAGH, PATNA  
As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

(CA.R.N. Mishra)  
Partner  
M.N. 80270

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**SCHEDULE OF OPENING BALANCE AS AT 1ST APRIL, 2021**

**SCHEDULE: "A"**

<b><u>Sl. No.</u></b>	<b><u>NAME OF FUND</u></b>	<b><u>NAME OF BANK</u></b>	<b><u>Rs.</u></b>	<b><u>P.</u></b>
1	Teaching Salary Fund	C. B. I.	8,092,341.50	
2	Non-Teaching Salary	C. B. I.	6,195,062.00	
3	UGC Fund	C. B. I.	119374.93	
4	Scholarship Fund	C. B. I.	67,907.05	
5	General Fund	C. B. I.	6,206,482.51	
6	Remittance Fund	C. B. I.	43,048.13	
7	Rusa Fund	C. B. I.	5,987.00	
8	Programme office N.S.S Fund	C. B. I.	102,954.00	
9	U G Fund	C. B. I.	347,500.00	
10	I. A. Fund	C. B. I.	4,292.00	
11	Hostel Fund	C. B. I.	2,078.00	
12	P. P. U. / M. U. Fund	C. B. I.	137,397.71	
<b>TOTAL</b>			<b><u>21,324,424.83</u></b>	



*18/11/20*

*18/11/20*

**BURSAR**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

*Manibole*

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

**SCHEDULE OF CLOSING BALANCE AS AT 31ST MARCH, 2022**

**SCHEDULE: " B "**

<b><u>Sl. No.</u></b>	<b><u>NAME OF FUND</u></b>	<b><u>NAME OF BANK</u></b>	<b><u>Rs.</u></b>	<b><u>P.</u></b>
1	Teaching Salary Fund	C . B . I .	6,301,798.50	
2	Non-Teaching Salary Fund	C . B . I .	1,725,987.00	
3	UGC Fund	C . B . I .	69,763.93	
4	Scholarship Fund	C . B . I .	68,007.05	
5	General Fund	C . B . I .	9,694,803.30	
6	Remittance Fund	C . B . I .	116,123.11	
7	Rusa Fund	C . B . I .	6,163.00	
8	NSS Fund	C . B . I .	79,250.00	
9	UG Fund	C . B . I .	1,145,978.00	
10	I A Fund	C . B . I .	2,304,321.00	
11	Hostel Fund	C . B . I .	-	
12	PPU Fund	C . B . I .	137,497.71	
		<b>TOTAL</b>	<b>21,649,692.60</b>	



*[Signature]*  
**Accountant**

*[Signature]*  
**Bursar**

*[Signature]*  
**Principal**

**BURSAR**

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Salary Teaching Fund**

**Annexure-'1'**

**Receipt & Payment Account for the year ended 31st March 2022**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Income Tax	14508974.00	
Balance with C.B.I.					
A/c No. 2070030754	8092341.50	.. P.F		11476833.00	
.. Transferred from G.F	32229649.00	.. Professional tax		125000.00	
.. Transfer From PPU (MU) Fund	9039.00	.. Bank Charges		236.00	
		.. D.A. Arrear		2161528.00	
		.. Salary Advance		5756660.00	
		<b>.. Closing Balance:</b>			
		Balance with C.B.I.			
		A/c No. 2070030754		6301798.50	
<b>TOTAL</b>	<b>40331029.50</b>		<b>TOTAL</b>	<b>40331029.50</b>	

*[Signature]*  
16/11/22  
**Accountant**

*[Signature]*  
16/11/22  
**BURSAP**

*[Signature]*  
**Principal**



GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20  
As per our report of even date

For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

Place : Patna

(CA.R.N. Mishra)

Partner

Dated :

M.N. 80270

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Salary (Non-Teaching) Fund**

**Annexure-'2'**

**Receipt & Payment Account for the year ended 31st March 2022**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Income Tax	426000.00	
Balance with C.B.I.					
A/c No. 2070030776	6195062.00		.. Professional Tax	135000.00	
.. Transferred from G.F	5785654.00		.. P.F/ P.F Loan	4779098.00	
.. P.F Received from PPU to Daya Devi	107268.00		.. Arrear Payment	108470.00	
.. Transferred from C.B.I.			.. Salary Advance	4551878.00	
A/c 3024786006	8685.00		.. Bank Charges	236.00	
			.. Heldup Salary Payment	370000.00	
			.. <b>Closing Balance:</b>		
			Balance with C.B.I.		
			A/c No. 2070030776	1725987.00	
<b>TOTAL</b>	<b>12096669.00</b>		<b>TOTAL</b>	<b>12096669.00</b>	



Place : Patna

Dated :

*[Signature]*  
Accountant

*[Signature]*  
Bursar

**BURSAR**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH PATNA-

*[Signature]*  
Principal

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : U.G.C. Fund**

**Annexure-'3'**

**Receipt & Payment Account for the year ended 31st March 2022**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
To <b>Opening Balance:</b>			By Bank Charges	236.00	
Balance with C.B.I.					
A/c No. 2070030017	119374.93	..	Research Programme Expenses	59375.00	
.. Grant for Research Programme	10000	..	<b>Closing Balance:</b>		
			Balance with C.B.I.		
			A/c No. 2070030017	69763.93	
<b>TOTAL</b>	<b>129374.93</b>		<b>TOTAL</b>	<b>129374.93</b>	

*[Signature]*  
**Accountant**

*[Signature]*  
**Bursar**

*[Signature]*  
**Principal**



Place : Patna

Dated :

**BURSAR**  
GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH PATNA-20

**PRINCIPAL**  
GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH PATNA-20  
For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

(CA.R.N. Mishra)  
Partner  
M.N. 80270



**GANGA DEVI MAHILA COLLEGE , KANKARBAG, PATNA**

**FUND : Scholarship Fund**

**Annexure-'4'**

**Receipt and payment Account for the year ended 31 March 2022**

RECEIPTS	RS.	P	PAYMENTS	RS.	P
<b>To Opening Balance:</b>					
Balance with C.B.I.					
A/c No. 3307968326	67907.05		.. <b>Closing Balance :</b>		
			Balance with C.B.I.		
.. Fee Collection From Students	100.00		A/c No. 3307968326	68007.05	
<hr/>					
<b>TOTAL</b>	<b>68007.05</b>		<b>TOTAL</b>	<b>68007.05</b>	

**ACCOUNTANT**

**BURSAR**

**PRINCIPAL**



PLACE : Patna

DATE :

**BURSAR**  
GANGA DEVI MAHILA MAHAVIDYALAY  
KANKARBAGH PATNA-20

GANGA DEVI MAHILA MAHAVIDYALAY  
KANKARBAGH PATNA-20  
For R.N. Mishra & Co.  
Chartered Accountants

(CA. R.N. Mishra)  
Partner  
M.N. 80270  
FRN 001588C

# Ganga Devi Mahila College, Kankarbag, Patna

## Fund : GENERAL FUND

Annexure-'5'

### RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

<u>RECEIPTS</u>	<u>Rs</u>	<u>P</u>	<u>PAYMENTS</u>	<u>Rs</u>	<u>P</u>
<b><u>To Opening Balance</u></b>			By Purchases of Almirah	64817.00	
Balance with CBI (A/c No. 2070030732)	6206482.51		" Purchases of Computer	301671.00	
.. Fee Collection from Students	641020.00		.. Construction of Store Room	224396.00	
.. Transferred from R/F	345633.00		.. Examination fee	311996.00	
.. Advance Adjusted From Kr. Sri Pawas	15000.00		.. Repair of PhotoState Machine	4600.00	
" Online Fee Collection	273000.00		.. Renovation of Smart Class	171447.00	
<b><u>Grant Towards Salary From Govt. :</u></b>			.. Tally Expenses	19450.00	
.. PF Teaching	1217849.00		.. Traveling & Conveyance Exp	9107.00	
.. PF Non Teaching	2721543.00		.. TDS on Contract work	4220.00	
.. Excess IT Deduction (Sri Munmun Rajak)	22500.00		.. Sport Expenses	2000.00	
.. Income Tax Teaching	5205439.00		.. Repair & Maintenance of Building	1785883.00	
.. Income Tax Non Teaching	303991.00		.. Vacuum Cleaner Expense	56864.00	
" Exmination Fee	147956.00		.. Golden Jubilee Expenses	1634399.00	
" From Non Teaching Staff	6249681.00		.. Professional Charges	125050.00	
.. Teaching Deduction	32078868.00		.. Bihar Diwas Function Expenses	37200.00	
.. other Deductions	3372.00		.. Charity & Donation	15000.00	
			.. Transfer to Teaching Fund	32229649.00	
			.. Transfer to Non Teaching Fund	5785654.00	
			.. R & M of Computer	14450.00	
			.. Electricity Charges	347273.00	
			.. Functions & Celebration	35000.00	
			.. Remuneration Paid to Outsourcing Staff	1250346.00	
			.. Internet Charge	8041.00	



.. Miscellaneous Exp.	255393.60
.. Municipal Corporation Tax	44101.00
.. Security Guard Wages	740000.00
.. Plantation & Gardening Expenses	62432.00
.. Printing & Stationery	186239.00
.. Bank Charges	2887.21
.. <b>Closing Balance :</b>	
Balance with CBI	
(A/c No. 2070030732)	9694803.30
.. Contingency Adv. To Sri Dharmveer Kr.	7965.40

**TOTAL**

**55432334.51**

**TOTAL**

**55432334.51**

**ACCOUNTANT**



PLACE : Patna

DATE :

**BURSAR**

**BURSAR**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH PATNA-20

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA  
As per our report of even date  
For R.N. Mishra & Co. Chartered Accountants

(CA. R.N. Mishra)

Partner

M.N. 80270

FRN 001588C

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Remittance Fund**

**Annexure-'6'**

**Receipt & Payment Account for the year ended 31st March 2022**

<b>RECEIPTS :</b>	<b>Rs.</b>	<b>P.</b>	<b>PAYMENTS :</b>	<b>Rs.</b>	<b>P.</b>
<b>To Opening Balance:</b>			By Transfer ... to General fund	345633.00	
Balance with C.B.I.					
A/c No. 2070034409	43048.13		.. Welfare Program Expenses	8850.00	
.. Fee Collection from Students	1378686.88		.. Remuneration Charges	121000.00	
.. Examination fee	67516.00		.. Printing & Stationery Expenses	34150.00	
			.. Examination fee	729028.00	
			.. Bank Charges	831.90	
			.. Purchases of Computer	92453.00	
			.. R & M of Computer	41182.00	
			.. <b>Closing Balance :</b>		
			Balance with C.B.I.		
			A/c No. 2070034409	116123.11	
<b>TOTAL</b>	<b>1489251.01</b>		<b>TOTAL</b>	<b>1489251.01</b>	

*[Signature]*  
**Accountant**

*[Signature]*  
**Bursar**

*[Signature]*  
**Principal**



Place : Patna

Dated :

**BURSAR**  
GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH PATNA-20

**PRINCIPAL**  
GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20  
For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Rusa Fund**

**Annexure-7'**

**Receipt & Payment Account for the year ended 31st March 2022**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			<b>By Closing Balance:</b>		
Balance with C.B.I.			Balance with C.B.I.		
A/c No. 3518325679		5987.00	A/c No. 3518325679		6163.00
.. Interest from Bank		176.00			
<b>TOTAL</b>		<b>6163.00</b>	<b>TOTAL</b>		<b>6163.00</b>

Accountant

Bursar

Principal



**BURSAR**  
GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA

**PRINCIPAL**  
GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA  
For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

Place : Patna

(CA.R.N. Mishra)

Partner

Dated :

M.N. 80270

**GANGA DEVI MAHILA COLLEGE , KANKARBAG, PATNA**

**FUND : NNS**

**Annexure-'8'**

**Receipt and payment Account for the year ended 31 March 2022**

RECEIPTS	RS.	P	PAYMENTS	RS.	P
To <b>Opening Balance:</b>			„ By Sehat Kendra Exp.	101230.00	
Balance with C.B.I.					
A/c No. 2070032537	102954.00		„ Bank Charges	236.00	
„ Grant from B.H.S Patna	77762.00		„ <b>Closing Balance :</b>		
			Balance with C.B.I.		
			A/c No. 3307968326	79250.00	
<b>TOTAL</b>	<b>180716.00</b>		<b>TOTAL</b>	<b>180716.00</b>	

**ACCOUNTANT**

**BURSAR**

**PRINCIPAL**



PLACE : Patna

DATE :

**BURSAR**  
GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

**PRINCIPAL**  
GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20  
As per report of even date  
For R.N. Mishra & Co.  
Chartered Accountants

(CA. R.N. Mishra)  
Partner  
M.N. 80270  
FRN 001588C

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : U.G Fund**

**Annexure-'9'**

**Receipt and Payment Account for the year ended 31 March 2022**

RECEIPTS	RS.	P	PAYMENTS	RS.	P
To <b>Opening Balance:</b>			By Bank Charges	1062.00	
Balance with C.B.I.			.. <b>Closing Balance :</b>		
A/c No. 3892051650	347500.00		Balance with C.B.I.		
" Collection From Students	799540.00		A/c No. 3892051650	1145978.00	
<b>TOTAL</b>	<b>1147040.00</b>		<b>TOTAL</b>	<b>1147040.00</b>	

**ACCOUNTANT**

**BURSAR**

**PRINCIPAL**



PLACE : Patna

DATE :

**BURSAR** GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20  
For R.N. Mishra & Co.  
Chartered Accountants

(CA. R.N. Mishra)  
Partner  
M.N. 80270  
FRN 001588C

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : I.A Fund**

**Annexure-'10'**

**Receipt and Payment Account for the year ended 31 March 2022**

RECEIPTS	RS. P	PAYMENTS	RS. P
To <b>Opening Balance:</b>		By Bank Charges	1652.00
Balance with C.B.I.			
A/c No. 3892053919	4292.00	.. <b>Closing Balance :</b>	
		Balance with C.B.I.	
" Fee Collection From Students		A/c No. 3892053919	2304321.00
	2301681.00		
<b>TOTAL</b>	<b>2305973.00</b>	<b>TOTAL</b>	<b>2305973.00</b>

**ACCOUNTANT**

**BURSAR**

**PRINCIPAL**



PLACE : Patna

DATE :

**BURSAR** GANGA DEVI MAHILA MAHAVIDYALAYA KANKARBAGH PATNA-20  
**PRINCIPAL** GANGA DEVI MAHILA MAHAVIDYALAYA KANKARBAGH PATNA-20  
Chartered Accountants

(CA. R.N. Mishra)  
Partner  
M.N. 80270  
FRN 001588C



# GANGA DEVI MAHILA COLLEGE , KANKARBAG, PATNA

FUND : Hostel Fund

Annexure-'11'

## Receipt and payment Account for the year ended 31 March 2022

RECEIPTS	RS.	P	PAYMENTS	RS.	P
To <u>Opening Balance:</u> Balance with C.B.I. A/c No. 3771308721	2078.00		By Bank Charges	2078.00	
			.. <u>Closing Balance :</u> Balance with C.B.I. A/c No. 3771308721	0.00	
<b>TOTAL</b>	<b>2078.00</b>		<b>TOTAL</b>	<b>2078.00</b>	

ACCOUNTANT

BURSAR

PRINCIPAL

PRINCIPAL



**BURSAR**  
GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH PATNA

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20  
As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants

PLACE : Patna

DATE :

(CA. R.N. Mishra)

Partner

M.N. 80270

FRN 001588C

**GANGA DEVI MAHILA COLLEGE , KANKARBAG, PATNA**

**FUND : PPU Fund**

**Annexure-'12'**

**Receipt and payment Account for the year ended 31 March 2022**

RECEIPTS	RS.	P	PAYMENTS	RS.	P
<b>To Opening Balance:</b>					
Balance with C.B.I.			.. <b>Closing Balance :</b>		
A/c No. 2070033449	137397.71		Balance with C.B.I.		
„ Fee Collection From Students	100.00		A/c No. 3307968326	137497.71	
<b>TOTAL</b>	<b>137497.71</b>		<b>TOTAL</b>	<b>137497.71</b>	

**ACCOUNTANT**

**BURSAR**

**PRINCIPAL**

**BURSAR**

GANGA DEVI MAHILA MAHAVIDYALAY  
KANKARBAGH, PATNA

GANGA DEVI MAHILA MAHAVIDYALAY  
KANKARBAGH, PATNA

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants



PLACE : Patna

DATE :

(CA. R.N. Mishra)  
Partner  
M.N. 80270  
FRN 001588C

**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statement of **GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA** which comprise the Receipt & Payment Account for the year ended on 31<sup>st</sup> March, 2021.

**Management's Responsibility for the Financial Statements:**

Management is responsible for the preparation of this financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility:**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:



- i. In the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31<sup>st</sup> March, 2021.

***Emphasis of Matter:***

We draw attention to the following points:

- i. Cash book was maintained in computer.
- ii. Fixed Assets Register was not properly maintained.
- iii. The payment of net Salary to the Teaching and Non-Teaching employees (after deduction on account of Income Tax, PF and other deductions made from the Gross Salary of the employees) of the College was made by the University directly to the employees' Bank Account. However after obtaining the details of such deductions, the college has given accounting effect of those deductions in its books and accordingly account prepared.

Our opinion is not qualified in respect of the above matter.

***Report on Other Matters:***

We further report that

- i. we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. in our opinion Books of account required by law have been kept by the organization so far as appears from our examination of the book; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books of account.



Place : Patna

Dated : 22nd day of July 2022

For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

  
(CA. R.N. Mishra)

Partner  
M.N. 80270

UDIN - 22080270ANLTHE 2522



# GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA

Receipt & Payment Account for the year ended 31st March 2021

RECEIPTS :	Annexure	Rs.	P.	PAYMENTS :	Annexure	Rs.	P.
<u>To Opening Balance:</u>				<u>By Payments during the year:</u>			
Balance with C.B.I.		16262387.97		Teaching Salary Fund	1	49054156.00	
(As per Schedule "A" annexed)				Non-Teaching Salary Fund	2	6395982.00	
				UGC Fund	3	80000.00	
<u>To Receipts during the year:</u>				Scholarship Fund	4	0.00	
Teaching Salary Fund	1	48248721.00		General Fund	5	55594747.95	
Non-Teaching Salary Fund	2	6246619.00		Remittance Fund	6	1665318.59	
UGC Fund	3	85869.00		Rusa Fund	7	0.00	
Scholarship Fund	4	0.00		Programme office N.S.S Fund	8	236.00	
General Fund	5	61225480.40		U G Fund	9	0.00	
Remittance Fund	6	1596193.00		I A Fund	10	708.00	
Rusa Fund	7	181.00		Hostel Fund	11	2478.00	
Programme office N S S Fund	8	100100.00					
U G Fund	9	347500.00		<u>Closing Balance:</u>			
I A Fund	10	5000.00		Balance with C B I		21324424.83	
Hostel Fund	11	0.00		(As per schedule "B" annexed)			
<b>TOTAL</b>		<b>134118051.37</b>		<b>TOTAL</b>		<b>134118051.37</b>	

*[Signature]*  
18/7/22  
Accountant

*[Signature]*  
18/7/22  
Bursar

*[Signature]*  
18/7/22  
Principal

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN : 22080270ANZLHE2522



Place: Patna

Date: 22nd day of July 2022

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**SCHEDULE OF OPENING BALANCE AS AT 1ST APRIL, 2020**

**SCHEDULE: " A "**

<u>Sl. No.</u>	<u>NAME OF FUND</u>	<u>NAME OF BANK</u>	<u>Rs.</u>	<u>P.</u>
1	Teaching Salary Fund	C . B . I .	8,897,776.50	
2	Non-Teaching Salary	C . B . I .	6,344,425.00	
3	UGC Fund	C . B . I .	11,3,505.93	
4	Scholarship Fund	C . B . I .	67,907.05	
5	General Fund	C . B . I .	575,750.06	
6	Remittance Fund	C . B . I .	112,173.72	
7	Rusa Fund	C . B . I .	5,806.00	
8	Programme office N.S.S Fund	C . B . I .	3,090.00	
9	U G Fund	C . B . I .	-	
10	I. A. Fund	C . B . I .	-	
11	Hostel Fund	C . B . I .	4,556.00	
12	P. P. U. / M. U. Fund	C . B . I .	137,397.71	
TOTAL			<u>16,148,882.04</u>	



**SCHEDULE OF CLOSING BALANCE AS AT 31ST MARCH, 2021**

**SCHEDULE: " B "**

<u>Sl. No.</u>	<u>NAME OF FUND</u>	<u>NAME OF BANK</u>	<u>Rs.</u>	<u>P.</u>
1	Teaching Salary Fund	C . B . I.	8,092,341.50	
2	Non-Teaching Salary Fund	C . B . I.	6,195,062.00	
3	UGC Fund	C . B . I.	119,374.93	
4	Scholarship Fund	C . B . I.	67,907.05	
5	General Fund	C . B . I.	6,206,482.51	
6	Remittance Fund	C . B . I.	43,048.13	
7	Rusa Fund	C . B . I.	5,987.00	
8	NSS Fund	C . B . I.	102,954.00	
9	UG Fund	C . B . I.	347,500.00	
10	I A Fund	C . B . I.	4,292.00	
11	Hostel Fund	C . B . I.	2,078.00	
12	PPU Fund	C . B . I.	137,397.71	
<b>TOTAL</b>			<u>21,324,424.83</u>	

  
Accountant

  
Bursar

  
Principal



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Salary Teaching Fund**

**Receipt & Payment Account for the year ended 31st March 2021**

**Annexure-'1'**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
To Opening Balance:			By Income Tax	32402438.00	
Balance with C.B.I.					
A/c No. 2070030754	8897776.50		„ P.F	16521218.00	
Grant Received from PPU	48248721.00		„ Professional tax	130500.00	
			„ Closing Balance:		
			Balance with C.B.I.		
			A/c No. 2070030754	8092341.50	
TOTAL	57146497.50		TOTAL	57146497.50	

Accountant



Bursar

**BURSAR**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

Principal

**PRINCIPAL**

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants  
PATNA-20

FRN 001588C

(CA R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated :

22nd day of July 2022

UDIN-22080270ANLIHE2522




**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Salary (Non-Teaching) Fund**

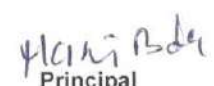
**Annexure-'2'**

**Receipt & Payment Account for the year ended 31st March 2021**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Income Tax	1731485.00	
Balance with C.B.I					
A/c No. 2070030776	6344425.00	..	Salary Advance To Kumar Pawas	140000.00	
Grant from P.P.U	6246619.00	..	Professional Tax	115000.00	
			P.F	4409497.00	
			<b>Closing Balance:</b>		
			Balance with C.B.I.		
			A/c No. 2070030776	6195062.00	
<b>TOTAL</b>	<b>12591044.00</b>		<b>TOTAL</b>	<b>12591044.00</b>	

  
**Accountant**

  
**Bursar**

  
**Principal**



GANGA DEVI MAHILA MAHAVIDYALAYA As per our report of even date  
KANKARBAGH, PATNA-20 KANKARBAGH, PATNA-20  
For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

  
(CA.R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated :

*22nd day of July 2022*

UDIN-22080270ANLIHE2522

# **GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : U.G.C. Fund**

**Annexure-'3'**

**Receipt & Payment Account for the year ended 31st March 2021**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
To Opening Balance:			By Auditor Fee	20000.00	
Balance with C.B.I.					
A/c No. 2070030017	113505.93		Meeting Expenses	60000.00	
Collection from Students	26494.00		<b><u>Closing Balance:</u></b>		
Grant for Research Programme	59375.00		Balance with C.B.I.		
			A/c No. 2070030017	119374.93	
<b>TOTAL</b>	<b>199374.93</b>		<b>TOTAL</b>	<b>199374.93</b>	

Accountant



Bursar

**BURSAR**

Principal

**PRINCIPAL**

ANGA DEVI MAHILA MAHAVIDYALAYA, KANKARBAGH, PATNA-20

For R.N. Mishra & Co. Chartered Accountants

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

Place: Patna

Date: 22nd day of July 2022.

UDIN- 22080270ANLIHE2522

**GANGA DEVI MAHILA COLLEGE , KANKARBAG, PATNA**

**FUND : Scholarship Fund**

**Annexure-'4'**

**Receipt and paymen Account for the year ended 31 Mar 2021**

RECEIPTS	RS.	P	PAYMENT	RS.	P
<u>Opening Balance:</u> Balance with C.B.I. A/c No. 3771308721	67907.05		<u>Closing Balance :</u> Balance with C.B.I. A/c No. 3307968326	67907.05	
<b>TOTAL</b>	<b>67907.05</b>		<b>TOTAL</b>	<b>67907.05</b>	

**ACCOUNTANT**



**BURSAR**

**BURSAR**

**PRINCIPAL**

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

As per our report of even, date  
For R.N. Mishra & Co.  
Chartered Accountants

(CA. R.N. Mishra)

Partner

M.N. 80270

FRN 001588C

PLACE : Patna

DATE 22nd day of July 2022

UDIN-2208027DANLIHE2522

# Ganga Devi Mahila College, Kankarbag, Patna

## Fund : GENERAL FUND

### RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Annexure-'5'

<u>RECEIPTS</u>	<u>Rs</u>	<u>P</u>	<u>PAYMENTS</u>	<u>Rs</u>	<u>P</u>
<u>Opening Balance</u>					
Bank with CBI (No. 2070030732)	575750.06		By Wifi Internet Recharge	9600.00	
Collection from Students	625082.00		" Republic Day Functions	14250.00	
Fee Collection	1044614.00		" Repair of office Chair Expenses	14750.00	
<u>Towards Salary From Govt. :</u>			" Remuneration to outsourcing staff	58000.00	
Teaching	18314501.00		" Refreshment for Meeting	124000.00	
Non Teaching	4760267.00		" Professional Charges	32718.00	
Professional Tax	115000.00		" Printing & Stationery Expenses	5000.00	
Income Tax Teaching	32402438.00		" R & M of Printer	3400.00	
Income Tax Non Teaching	2094458.00		" News Paper & Periodicals	1610.00	
<u>Deductions:</u>			" Independence Day Expenses	10000.00	
Teaching Staff	197292.00		" Foundation Day Expenses	8000.00	
Non Teaching Staff	708682.00		" Flex Printing	8000.00	
Income of Non Teaching	957146.40		" Municipal Corporation Tax	32101.00	
Amount received from PPU	6000.00		" Examination Fee	3000.00	
			" Electricity Bill Charges	232016.00	
			" Bank Charges	2.95	
			" Miscellaneous Expenses	42650.00	
			" Transfer to Teaching Fund	48118221.00	
			" Transfer to Non Teaching Fund	6246619.00	
			" Purchases of Library Books	200711.00	
			" IDPS Scientific Equipments	407425.00	
			" Purchase of Electric Door Ring	4074.00	





„ Transer to IA Fund A/c No. 3892053919	5000.00
„ Purchases of Battery for Generator	8600.00
„ Transer to MU Fund A/c No. 3892051650	5000.00

„ <b>Closing Blance :</b>	
Balance with CBI	
(A/c No. 2070030732)	6206482.51

<b>TOTAL</b>	<b>61801230.46</b>	<b>TOTAL</b>	<b>61801230.46</b>
--------------	--------------------	--------------	--------------------

**ACCOUNTANT**



**BURSAR**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

**PRINCIPAL**

**PRINCIPAL**

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants

(CA/ R.N. Mishra)

Partner

M.N. 80270

FRN 001588C

UDIN:-22080270ANLIHE2S22

22nd day of July 2022

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Remittance Fund**

**Receipt & Payment Account for the year ended 31st March 2021**

**Annexure-'6'**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Examination fee	1534008.76	
Balance with C.B.I.			112173.72 .. Repair & Maintenance Charge	84577.00	
A/c No. 2070034409			1299979.00 .. Remuneration Expenses	45000.00	
Collection from Students			296214.00 .. Bank Charges	1732.83	
Refund of Exam. Fee			.. <b>Closing Balance :</b>		
			Balance with C.B.I.		
			A/c No. 2070034409	43048.13	
<b>TOTAL</b>	<b>1708366.72</b>		<b>TOTAL</b>	<b>1708366.72</b>	



**Accountant**

**Bursar**

**BURSAR**

GANGA DEVI MAHILA MAHAVIDYALAYA As per our report of even date  
KANKARBAGH, PATNA-20

**Principal**

**PRINCIPAL**

R.V. MISHRA & CO.  
Chartered Accountants

FRN 001588C

UDIN-22080270ANLWHE2522

(CA.R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated :

*22nd day of July 2022*

UDIN-22080270ANLWHE2522

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Rusa Fund**

**Receipt & Payment Account for the year ended 31st March 2021**

**Annexure-'7'**

RECEIPTS :		Rs.	P.	PAYMENTS :		Rs.	P.
To <u>Opening Balance:</u>				By <u>Closing Balance:</u>			
Balance with C.B.I.				Balance with C.B.I.			
A/c No. 3518325679			5806.00	A/c No. 3518325679		5987.00	
Intrest			181.00				
TOTAL			5987.00	TOTAL			5987.00

**Accountant**



Place : Patna

Dated :

22nd day of July 2022

**BURSAR**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20

**Principal**

As per our report of even date  
For R.N. Mishra & Co.  
KANKARBAGH, PATNA-20  
Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN-22080270ANLHC2522

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**FUND : NSS**

**Annexure-'8'**

**Receipt and Payment Account for the year ended 31 Mar 2021**

RECEIPTS	RS. P	PAYMENT	RS. P
To Opening Balance:		By Bank Charges	236.00
Balance with C.B.I.			
A/c No. 2070032537	3090.00		
Collection From Student	100.00	„ <b><u>Closing Balance :</u></b>	
Grant from PPU of Sehat Kendra	100000.00	Balance with C.B.I.	
		A/c No. 2070032537	102954.00
<b>TOTAL</b>	<b>103190.00</b>	<b>TOTAL</b>	<b>103190.00</b>

**ACCOUNTANT**



**BURSAR**

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA, KANKARBAGH, PATNA-20

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants

(CA. R.N. Mishra)

Partner

M.N. 80270

FRN 001588C

UDIN-22080270ANLIHE2522

PLACE: Patna

DATE: 22nd day of July 2022



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : U.G Fund**

**Receipt and Payment Account for the year ended 31 Mar 2021**

**Annexure-'9'**

RECEIPTS	RS.	P	PAYMENT	RS.	P
Opening Balance:					
Balance with C.B.I.					
A/c No. 3892051650	0.00		Closing Balance :		
Collection From Student	342500.00		Balance with C.B.I.		
Transferred From General Fund			A/c No. 3892051650	347500.00	
	5000.00				
TOTAL	347500.00		TOTAL	347500.00	

**ACCOUNTANT**



**BURSAR**

**PRINCIPAL**

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20  
As per our report of even date  
FOR R.N. Mishra & Co.  
Chartered Accountants

(CA. R.N. Mishra)

Partner

M.N. 80270

FRN 001588C

PLACE : Patna

DATE: 31st day of July 2022

UDIN - 22080270ANLTHE2522



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : U.G Fund**

**Annexure-'9'**

**Receipt and Payment Account for the year ended 31 Mar 2021**

RECEIPTS	RS.	P	PAYMENT	RS.	P
Opening Balance:					
Balance with C.B.I.					
A/c No. 3892051650	0.00		Closing Balance :		
			Balance with C.B.I.		
Collection From Student	342500.00		A/c No. 3892051650	347500.00	
Transferred From General Fund	5000.00				
TOTAL	347500.00		TOTAL	347500.00	

**ACCOUNTANT**

**BURSAR**

**PRINCIPAL**



GANGA DEVI MAHILA MAHAVIDYALAYA  
KANKARBAGH, PATNA-20  
As per our report of even date  
FOR R.N. Mishra & Co.  
Chartered Accountants

(CA. R.N. Mishra)

Partner

M.N. 80270

FRN 001588C

PLACE : Patna

DATE :

31st day of July 2022

UDIN-22080270ANLTHE2522

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : I.A Fund**

**Annexure-'10'**

**Receipt and Payment Account for the year ended 31 Mar 2021**

RECEIPTS	RS.	P	PAYMENT	RS.	P
To Opening Balance:			By Bank Charges	708.00	
Balance with C.B.I.					
A/c No. 3892053919	0.00		" Closing Balance :		
			Balance with C.B.I.		
Transfer From General			A/c No. 3892053919	4292.00	
Fund	5000.00				
<b>TOTAL</b>	<b>5000.00</b>		<b>TOTAL</b>	<b>5000.00</b>	

**ACCOUNTANT**



**BURSAR**

**BURSAR**

**PRINCIPAL**

**PRINCIPAL**

GANGA DEVI MAHILA MAHAVIDYALAYA, KANKARBAGH, PATNA-20

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants

(CA. R.N. Mishra)

Partner

M.N. 80270

FRN 001588C

PLACE : Patna

DATE :

*29th day of July 2022*

UDIN- 22080270ANLHC2522

**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statement of **GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA** which comprise the Receipt & Payment Account for the year ended on 31<sup>st</sup> March, 2020.

**Management's Responsibility for the Financial Statements:**

Management is responsible for the preparation of this financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility:**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:



- i. In the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31<sup>st</sup> March, 2020.

***Emphasis of Matter:***

We draw attention to the following points:

- i. There were a few cuttings in the Cash Book.
- ii. Adjustment entries for advances was not made although realization was made and effected in the final account.
- iii. Fixed Assets Register was not properly maintained.
- iv. The payment of net Salary to the Teaching and Non-Teaching employees (after deduction on account of Income Tax, PF and other deductions made from the Gross Salary of the employees) of the College was made by the University directly to the employees' Bank Account. The details of such payment is not known to the College nor the accountal effect of the same is given in the financial books of the account the College.

Our opinion is not qualified in respect of the above matter.

***Report on Other Matters:***

We further report that

- i. we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. in our opinion Books of account required by law have been kept by the organization so far as appears from our examination of the book; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books of account.

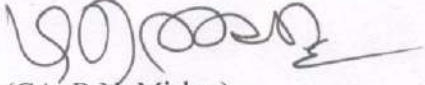


Place : Patna

Dated : 30<sup>th</sup> day of Nov. 2021

For R.N. Mishra & Co.  
Chartered Accountants

FRN 001588C

  
(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN: 21080270AAAAHP1538

# GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA

## Receipt & Payment Account for the year ended 31st March 2020

RECEIPTS :	Annexure	Rs.	P.	PAYMENTS :	Annexure	Rs.	P.
<b>To Opening Balance:</b>				<b>By Payments during the year:</b>			
Balance with C.B.I. (As per Schedule "A" annexed)		21492741.96		Teaching Salary Fund	1	59001087.00	
				Non-Teaching Salary Fund	2	11924070.00	
				UGC Fund	3	167354.00	
<b>To Receipts during the year:</b>				Scholarship Fund	4	4200.95	
Teaching Salary Fund	1	55383137.00		General Fund	5	38883910.55	
Non-Teaching Salary Fund	2	9886860.00		Remittance Fund	6	1817974.09	
UGC Fund	3	199379.60		M.U. Fund/PPU Fund	7	0.00	
Scholarship Fund	4	100.00		Student Fund	8	52639.00	
General Fund	5	39292756.00		RUSA	9	0.00	
Remittance Fund	6	1850804.00					
M.U. Fund/PPU Fund	7	0.00					
Student Fund	8	0.00		<b>Closing Balance:</b>			
RUSA	9	199.00		Balance with Central Bank of India (As per schedule "B" annexed)		16254741.97	
<b>TOTAL</b>		<b>128105977.56</b>		<b>TOTAL</b>		<b>128105977.56</b>	



Accountant

Bursar

Principal

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated :

30th day of Nov. 2021

UDIN: 210802TOAAAAHP1538



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**SCHEDULE OF OPENING BALANCE AS AT 1ST APRIL, 2019**

**SCHEDULE: " A "**

<u>Sl. No.</u>	<u>NAME OF FUND</u>	<u>NAME OF BANK</u>	<u>Rs.</u>	<u>P.</u>
1	Teaching Salary Fund	C . B. I.	12,515,726.50	
2	Non-Teaching Salary Fund	C . B. I.	8,381,635.00	
3	UGC Fund	C . B. I.	81,480.33	
4	Scholarship Fund	C . B. I.	72,008.00	
5	General Fund	C . B. I.	166,904.61	
6	Remittance Fund	C . B. I.	79,343.81	
7	M.U. Fund/PPU Fund	C . B. I.	137,397.71	
8	Student Fund	C . B. I.	52,639.00	
9	RUSA Fund	C . B. I.	5,607.00	
<b>TOTAL</b>			<b>21,492,741.96</b>	

**SCHEDULE OF CLOSING BALANCE AS AT 31ST MARCH, 2020**

**SCHEDULE: " B "**

<u>Sl. No.</u>	<u>NAME OF FUND</u>	<u>NAME OF BANK</u>	<u>Rs.</u>	<u>P.</u>
1	Teaching Salary Fund	C . B. I.	8,897,776.50	
2	Non-Teaching Salary Fund	C . B. I.	6,344,425.00	
3	UGC Fund	C . B. I.	113,505.93	
4	Scholarship Fund	C . B. I.	67,907.05	
5	General Fund	C . B. I.	575,750.06	
6	Remittance Fund	C . B. I.	112,173.72	
7	M.U. Fund/PPU Fund	C . B. I.	137,397.71	
8	Student Fund	C . B. I.	-	
9	RUSA Fund	C . B. I.	5,806.00	
<b>TOTAL</b>			<b>16,254,741.97</b>	



Accountant

Bursar

Principal

*Shy*  
28/10/21

*Mani Bala*  
28/10/21

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20**

**Fund : Salary Teaching Fund**

**Schedule-'1'**

**Receipt & Payment Account for the year ended 31st March 2020**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Salary	28841583.00	
Balance with C.B.I.					
A/c No. 2070030754	12515726.50		„ Group Insurance	43840.00	
„ Grant Received from M.U./PPU	25188659.00		„ Income Tax	17290484.00	
„ Loan refund from Kumari Neelam Sinha	418203.00		„ Employees Welfare Fund	5480.00	
„ Transfer from General Fund	29776275.00		„ D.A. Difference	2712739.00	
			„ Professional Tax	127500.00	
			„ P.F.	9379461.00	
			„ Transfer to General Fund	600000.00	
			„ <b>Closing Balance:</b>		
			Balance with C.B.I.		
			A/c No. 2070030754	8897776.50	
<b>TOTAL</b>	<b>67898863.50</b>		<b>TOTAL</b>	<b>67898863.50</b>	

Accountant

Bursar

Principal

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN : 21080270AAAAHP1538



Place : Patna

Dated : 30th day of Nov. 2021

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Salary (Non-Teaching) Fund**

**Schedule-'2'**

**Receipt & Payment Account for the year ended 31st March 2020**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Salary Accounts	7243149.00	
Balance with C.B.I					
A/c No. 2070030776	8381635.00		„ D.A. Difference	759880.00	
„ Transfer from General Fund	5668519.00		„ P.F.	2675495.00	
„ Grant from P.P.U	4218341.00		„ Group Insurance	7440.00	
			„ Employees Welfare Fund	1070.00	
			„ Non-Teaching Union Fund	8040.00	
			„ Income Tax	1144996.00	
			„ Professional Tax	84000.00	
			„ <b>Closing Balance:</b>		
			Balance with C.B.I.		
			A/c No. 2070030776	6344425.00	
<b>TOTAL</b>	<b>18268495.00</b>		<b>TOTAL</b>	<b>18268495.00</b>	

Accountant

Bursar

Principal

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN: 21080270AAAAHP1538

Place : Patna

Dated :

30th day of Nov. 2021



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20**

**Fund : U.G.C. Fund**

**Schedule-'3'**

**Receipt & Payment Account for the year ended 31st March 2020**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Travelling Expance		2000.00
Balance with C.B.I. A/c No. 2070030017		81480.33	„ Grant Refund to U.G.C.		75354.00
„ Collection from Students	165745.60		„ Honorarium Expanses		60000.00
„ Grant Received from UGC	33634.00		„ Seminar Expenses		30000.00
			„ <b>Closing Balance:</b>		
			Balance with C.B.I. A/c No. 2070030017		113505.93
<b>TOTAL</b>	<b>280859.93</b>		<b>TOTAL</b>	<b>280859.93</b>	

**Accountant**

**Bursar**

**Principal**

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN: 21080270AAAAHP1538

Place : Patna

Dated :

20th day of Nov. 2021





**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20**

**Fund : Scholarship Fund**

**Schedule-'4'**

**Receipt & Payment Account for the year ended 31st March 2020**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Scholarship paid to		4198.00
Balance with C.B.I.		72008.00	Miss Sapna Kumari		
A/c No. 3307968326			.. Bank Charges		2.95
.. Grant received from					
District Welfare Department		100.00			
			<b>By Closing Balance:</b>		
			Balance with C.B.I.		67907.05
<b>TOTAL</b>		<b>72108.00</b>	<b>TOTAL</b>		<b>72108.00</b>

Accountant

Bursar

Principal



Place : Patna

Dated :

30th day of Nov. 2021

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN: 21080270AAAAHP1538



# GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA

Fund : General Fund

Schedule-'5'

Receipt & Payment Account for the year ended 31st March 2020

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Electricity Charges	443644.00	
Balance with C.B.I			" Tuition Fee refund to Kumari Kumal	3870.00	
A/c No. 2070030732	166904.61		" Printing & Stationery Expenses	746534.00	
" Collection from Students	2647972.00		" Remuneration Paid to Out Sourcining Staff	233000.80	
" Fund received from Patna			" Income tax Return filling fee	34000.00	
Collectreriat for P.F. & other	35444784.00		" Purchase of Visitor Chair	86250.00	
" Grant from State Govt. of Bihar			" Wages	10570.00	
for Renovation of Library	600000.00		" Telephone Expenses	7820.00	
" Transfer from Salary Teachin Fund	600000.00		" Renovation of Smart Class	111000.00	
			" Advertisment Expenses	10000.00	
			" Professinal Charges	60090.00	
			" Contingency Expenses	132985.00	
			" Bank Charge	722.75	
			" Purchase of CLC form & Net exp.	25095.00	
			" Function & Celebration	122000.00	
			" R&M of Generater	13000.00	
			" Harmonious infotech for online admission	457793.00	
			" R&M of Pro Metic machine	9000.00	
			" Maintance of Computer & Photostate Machine	23050.00	
			" Sports Expenses	5000.00	
			" Transfer to Salary Teaching	29776275.00	
			" Transfer to Non Teaching Salary	5668519.00	
			" Purchase of CC.T.V. Camera	289016.00	
			" Purchase of Steel Almirah	15000.00	
			" R&M of Hindi deptt. & Misc. Expense	256695.00	
			" Municipal Corporation Tax	24406.00	
			" Transferred to Remittance Fund	125000.00	
			" News Paper Expenses	2870.00	
			" Purchase of I-card	22361.00	
			" Purchase of Computer	107344.00	
			" Tarang Expenses	61000.00	
			<b>Closing Balance:</b>		
			Balance with C.B.I.		
			A/c No. 2070030732	575750.06	
<b>TOTAL</b>	<b>39459660.61</b>		<b>TOTAL</b>	<b>39459660.61</b>	



Accountant

Burs:

Principal

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated :

30th day of Nov. 2021

UDIN: 21080270AAAAHP1538

# GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20

## Fund : Remittance Fund

Schedule-'6'

### Receipt & Payment Account for the year ended 31st March 2020

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<u>To Opening Balance:</u>			By Purchase of Exam. Forms		3559.00
Balance with C.B.I.					
A/c No. 2070034409	79343.81		„ Exam. Fee		871689.24
„ Collection from Students	1725804.00		„ Remuneration Exam.		159827.00
„ Refund of Exam. Fee	125000.00		„ Registration Fee		184848.00
			„ Purchase of Furniture		40175.00
			„ Printing & Stationery		43167.00
			„ Tarang Expenses		65025.00
			„ Examination Expenses		122738.00
			„ Bank Charge		795.85
			„ Photocopy Machine refelling Exp.		9700.00
			„ Renovation of Examination Deptt.		96510.00
			„ Security Guard Expenses		200000.00
			„ Function & Celebration		20000.00
			„ <u>Closing Balance :</u>		
			Balance with C.B.I.		
			A/c No. 2070034409		112173.72
<b>TOTAL</b>	<b>1930147.81</b>		<b>TOTAL</b>	<b>1930207.81</b>	

Accountant

Bursar

Principal



Place : Patna

Dated :

*30th day of Nov. 2021*

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN: 21080270AAAAHP1538

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : M.U./ PPU Fund**

**Schedule-'7'**

**Receipt & Payment Account for the year ended 31st March 2020**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			<b>By Closing Balance:</b>		
Balance with C.B.I.			Balance with C.B.I./A/C		
A/c No. 2070033499		137397.71	No.2070033499	137397.71	
<b>TOTAL</b>		<b>137397.71</b>	<b>TOTAL</b>	<b>137397.71</b>	



Accountant

*Silip*  
*28/10/21*  
Bursar

*Haji Bala*  
*28/10/21*  
Principal

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

*Y. O. R. 2021*  
(CA.R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated :

*30th day of Nov. 2021*

UDIN: 210802T0AAAAHP1538

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Student Fund**

**Schedule-'8'**

**Receipt & Payment Account for the year ended 31st March 2020**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
To Opening Balance:			By Other Adjustment		52639.00
Balance with C.B.I.		52639.00			
TOTAL		52639.00	TOTAL		52639.00

**Accountant**

**Bursar**

**Principal**

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN: 210802T0AAAAHP1538

Place : Patna

Dated :

30th day of Nov 2021





**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : RUSA FUND**

**Schedule-'9'**

**Receipt & Payment Account for the year ended 31st March 2020**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
To <u>Opening Balance:</u>			By <u>Closing Balance:</u>		
Balance with C.B.I.		5607.00	Balance with C.B.I.		5806.00
„ Interest		199.00			
<b>TOTAL</b>		<b>5806.00</b>	<b>TOTAL</b>		<b>5806.00</b>

Accountant

Bursar

Principal



Place : Patna

Dated :

30/5 day of Nov. 2021

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

UDIN : 21080270AAAAHP1538



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Salary Teaching Fund**

**Bank Reconciliation Statement of Central Bank of India  
A/c No. 2070030754 as on 31.3.2020**

	<u>Rs.</u>	<u>P.</u>																																																																								
Balance as per Bank Books as on 31.03.20		8897776.50																																																																								
Add : Cheque issued but not Present for Payment																																																																										
<table><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>Rs.</u></th><th><u>P.</u></th></tr><tr><td>06.09.18</td><td>3833</td><td>3600.00</td><td></td></tr><tr><td>06.09.18</td><td>3834</td><td>450.00</td><td></td></tr><tr><td>25.09.18</td><td>3841</td><td>1750.00</td><td></td></tr><tr><td>25.09.18</td><td>3842</td><td>14000.00</td><td></td></tr><tr><td>02.11.18</td><td>3847</td><td>10320.00</td><td></td></tr><tr><td>02.11.18</td><td>3848</td><td>1310.00</td><td></td></tr><tr><td>05.01.19</td><td>4269</td><td>15000.00</td><td></td></tr><tr><td></td><td></td><td><u>46430.00</u></td><td></td></tr></table>	<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>	06.09.18	3833	3600.00		06.09.18	3834	450.00		25.09.18	3841	1750.00		25.09.18	3842	14000.00		02.11.18	3847	10320.00		02.11.18	3848	1310.00		05.01.19	4269	15000.00				<u>46430.00</u>			8944206.50																																				
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>																																																																							
06.09.18	3833	3600.00																																																																								
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05.01.19	4269	15000.00																																																																								
		<u>46430.00</u>																																																																								
Less : Bank Charges																																																																										
<table><tr><th><u>Date</u></th><th><u>Rs.</u></th><th><u>P.</u></th></tr><tr><td>11.05.17</td><td>173.00</td><td></td></tr><tr><td>18.12.17</td><td>236.00</td><td></td></tr><tr><td>16.04.19</td><td>2.50</td><td></td></tr><tr><td>16.04.19</td><td>0.45</td><td></td></tr><tr><td>16.04.19</td><td>5.00</td><td></td></tr><tr><td>16.04.19</td><td>0.90</td><td></td></tr><tr><td>04.05.19</td><td>2.50</td><td></td></tr><tr><td>04.05.19</td><td>0.45</td><td></td></tr><tr><td>04.05.19</td><td>2.50</td><td></td></tr><tr><td>04.05.19</td><td>0.45</td><td></td></tr><tr><td>04.05.19</td><td>2.50</td><td></td></tr><tr><td>04.05.19</td><td>0.45</td><td></td></tr><tr><td>04.05.19</td><td>2.50</td><td></td></tr><tr><td>04.05.19</td><td>0.45</td><td></td></tr><tr><td>04.06.19</td><td>2.50</td><td></td></tr><tr><td>04.06.19</td><td>0.45</td><td></td></tr><tr><td>04.06.19</td><td>2.50</td><td></td></tr><tr><td>04.06.19</td><td>0.45</td><td></td></tr><tr><td>04.06.19</td><td>27.00</td><td></td></tr><tr><td>04.06.19</td><td>4.86</td><td></td></tr><tr><td>02.02.20</td><td>400.00</td><td></td></tr><tr><td>02.02.20</td><td>72.00</td><td></td></tr><tr><td></td><td></td><td><u>939.41</u></td></tr></table>	<u>Date</u>	<u>Rs.</u>	<u>P.</u>	11.05.17	173.00		18.12.17	236.00		16.04.19	2.50		16.04.19	0.45		16.04.19	5.00		16.04.19	0.90		04.05.19	2.50		04.05.19	0.45		04.05.19	2.50		04.05.19	0.45		04.05.19	2.50		04.05.19	0.45		04.05.19	2.50		04.05.19	0.45		04.06.19	2.50		04.06.19	0.45		04.06.19	2.50		04.06.19	0.45		04.06.19	27.00		04.06.19	4.86		02.02.20	400.00		02.02.20	72.00				<u>939.41</u>		8943267.09
<u>Date</u>	<u>Rs.</u>	<u>P.</u>																																																																								
11.05.17	173.00																																																																									
18.12.17	236.00																																																																									
16.04.19	2.50																																																																									
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02.02.20	400.00																																																																									
02.02.20	72.00																																																																									
		<u>939.41</u>																																																																								
Difference in Prev. Year		380101.00																																																																								
Difference in Bank Statement as on 31.03.18. (8039761.60 - 8039761.10)		<u>0.50</u>																																																																								
Balance as per Bank Statement 31.03.2020		8563165.59																																																																								



Accountant

Bursar

*28/10/21*

Principal

*28/10/21*

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Salary Non-Teaching Fund**

**Bank Reconciliation Statement of Central Bank of India**  
**A/c No. 2070030776 as on 31.03.2020**

		<u>Rs.</u>	<u>P.</u>
Balance as per Bank Book 31.03.2020			6344425.00
Add : Cheque issued but not Present of Payment			
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
16.12.17	3831	1530.00	
07.08.18	3549	8280.00	
07.08.18	3550	1460.00	
11.08.18	4010	2680.00	
11.08.18	4011	480.00	
11.08.18	4012	1440.00	15870.00
			6360295.00

Less : Amount taken in Cash Book Dr. side but not credited by Bank 18.08.17 141000.00

Less : Bank Charges by Bank but not Taken in Cash Book :

<u>Date</u>	<u>Rs.</u>	<u>P.</u>
(01.04.18 to 31.03.19)	529.85	
04.05.19	2.50	
04.05.19	0.45	
04.05.19	2.50	
04.05.19	0.45	
04.05.19	2.50	
04.05.19	0.45	
15.05.19	400.00	
15.05.19	72.00	
03.07.19	5.00	
03.07.19	0.90	
03.07.19	2.50	
03.07.19	0.45	
03.07.19	2.50	
03.07.19	0.45	
04.07.19	5.00	
04.07.19	0.90	
17.10.19	2.50	
17.10.19	0.45	1031.35
		6218263.65

Add : Amount credited by Bank but not Taken in Cash Book

<u>Date</u>	<u>Rs.</u>	<u>P.</u>
29.09.18	43648.00	
27.09.18	95101.00	
05.01.18	1890.00	
05.01.18	10480.00	
03.12.18	12960.00	
03.12.18	2380.00	166459.00

Add : Opening Differance between Cash Book to B/S in Previous Year (16-17) 13429.00

Balance as per Bank Statement 31.03.2020 6398151.65



Accountant

*Handwritten signature*  
Bursar  
28/10/21

*Handwritten signature*  
Principal  
28/10/21

GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA

Fund : U.G.C.

Bank Reconciliation Statement of Central Bank of India  
A/c No. 2070030017 as on 31.3.2020

	<u>Rs.</u>	<u>P.</u>
Balance as per Bank Books on 31.03.2020		113505.93
Add : Cheque issued but not Presented for Payment.		
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u> <u>P.</u>
21.03.2020	4110	30000.00
21.03.2020	4111	30000.00
		<u>60000.00</u>
Balance as per Bank Statement 31.03.2020		173505.93



Accountant

Bursar

Principal

*28/10/24*

*28/10/24*

GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA

Fund : Scholarship Fund

Bank Reconciliation Statement of Central Bank of India  
A/c No. 3307968326 as on 31.3.2020

	<u>Rs.</u>	<u>P.</u>
Balance as per Bank Book 31.03.2020		67907.05
Balance as per Bank Statement 31.03.2020		67907.05



Accountant

*Shilpa*  
28/10/24  
Bursar

*Mansi Kalia*  
28/10/24  
Principal

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : General Fund**

**Bank Reconciliation Statement of Central Bank of India**  
**A/c No. 2070030732 as on 31.3.2020**

		<u>Rs.</u>	<u>P.</u>
Balance as per Bank Book as on 31.03.2020			575750.06
Add : Cheque issued but not Present of Payment			
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
11.5.17	3328	1500.00	
10.11.17	3666	6886.00	8386.00
Add : Amount credited by bank but not taken in Cash Book :			
<u>Date</u>		<u>Rs.</u>	<u>P.</u>
10.12.18		1935.00	
10.01.19		100.00	
01.04.18 to 31.03.19		93504.00	95539.00
			679675.06
Less : Bank charge not taken in Cash Book :			
<u>Date</u>			
10.05.18			472.12
Less : Excess debite in Bank Statement :			
<u>Date</u>	<u>Ch. No.</u>	<u>As per</u>	<u>As per</u>
02.09.18	1776	Cash Book	Bank Statement
		19550.00	19950.00
			400.00
Add : Diff. in Previous Year. (2017-18)			883.00
Less : Excess entry deputed taken in Cash Book but not Credited in Bank Statement 17.10.19			2870.00
Balance as per Bank Statement 31.03.2020			676815.94

Accountant

Bursar

Principal



*28/10/21*

*Maw Nale.*  
*28/10/21*



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Remittance Fund**

**Bank Reconciliation Statement of Central Bank of India**  
**A/c No. 2070034409 as on 31.03.2020**

		<u>Rs.</u>	<u>P.</u>
Balance as per Bank Book as on 31.03.2020		112173.72	
Add : Cheque issued but not Present for Payment			
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
31.05.17	3313	884.00	
31.05.17	3316	790.00	
27.06.17	3327	<u>725.00</u>	2399.00
Less : Excess debited by Bank :			
<u>Date</u>	<u>Ch. No.</u>	<u>As per</u>	<u>As per</u>
		<u>Cash Book</u>	<u>Bank Statement</u>
19.05.18	3716	304475.00	304474.88
Balance as per Bank Statement 31.03.2020		114572.60	

Accountant

Bursar

Principal



M. N. B. B. B.  
28/10/21

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : M.U. Fund / PPU Fund**

**Bank Reconciliation Statement of Central Bank of India**  
**A/c No. 2070033449 as on 31.3.2020**

	<u>Rs.</u>	<u>P.</u>
Balance as per Bank Books on 31.03.2019		137397.71
Less : Opening Balance difference in F.Y. (2011-12)		
As per Audited	1838773.71	
As per Bank Statement	1728418.71	110355.00
Add : Difference (F.Y. 2012-13)		4138.00
		31180.71
		1066.00
Balance as per Bank Statement 31.03.2020		30114.71



Accountant

Bursar

Principal

*Salil*  
28/10/21

*Mani Bala*  
28/10/21

GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA

Fund : RUSA

Bank Reconciliation Statement of Central Bank of India  
A/c No. 3518325679 as on 31.3.2020

	<u>Rs.</u>	<u>P.</u>
Balance as per Bank Books on 31.03.2020		5806.00
Balance as per Bank Statement 31.03.2020		5806.00

Accountant

Bursar

Principal



**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statement of **GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA** which comprise the Receipt & Payment Account for the year ended on 31<sup>st</sup> March, 2019.

**Management's Responsibility for the Financial Statements:**

Management is responsible for the preparation of this financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility:**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:





- i. In the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31<sup>st</sup> March, 2019.

***Emphasis of Matter:***

We draw attention to the following points:

- i. There were a few cuttings and overwritings in the Cash Book and in DCR.
- ii. Confirmation of Bank Balance was not produced.
- iii. Adjustment entries for advances was not made although realization was made and effected in the final account.
- iv. Fixed Assets Register was not maintained and physical verification of assets was not conducted.

Our opinion is not qualified in respect of the above matter.

***Report on Other Matters:***

We further report that

- i. we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. in our opinion Books of account required by law have been kept by the organization so far as appears from our examination of the book; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books of account.



Place : Patna

Dated : 14<sup>th</sup> day of June 2019

For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

(CA. R.N. Mishra)

Partner  
M.N. 80270

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Receipt & Payment Account for the year ended 31st March 2019**

RECEIPTS :		Annexure	Rs.	P.	PAYMENTS :		Annexure	Rs.	P.
<b>To Opening Balance:</b>					<b>By Payments during the year:</b>				
Balance with C.B.I.			9772747.13		Teaching Salary Fund	1		154043805.10	
(As per Schedule "A" annexed)					Non-Teaching Salary Fund	2		102632490.00	
<b>To Receipts during the year:</b>					UGC Fund	3		2363815.00	
Teaching Salary Fund	1		157736840.00		Scholarship Fund	4		0.00	
Non-Teaching Salary Fund	2		112518054.00		General Fund	5		3876426.04	
UGC Fund	3		358389.00		Remittance Fund	6		1665424.03	
Scholarship Fund	4		310.00		M.U. Fund	7		0.00	
General Fund	5		3794066.00		Student Fund	8		0.00	
Remittance Fund	6		1888589.00		<b>By Closing Balance:</b>				
M.U. Fund	7		100.00		Balance with				
Student Fund	8		0.00		Central Bank of India			21487134.96	
					(As per schedule "B" annexed)				
<b>TOTAL</b>			<b>286069095.13</b>		<b>TOTAL</b>			<b>286069095.13</b>	



Accountant

Bursar

Principal

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

(CA.R.N. Mishra)  
Partner  
M.N. 80270

Place : Patna

Dated : 14th day of June 2019

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**SCHEDULE OF OPENING BALANCE AS AT 1ST APRIL, 2018**

**SCHEDULE: " A "**

<u>Sl. No.</u>	<u>NAME OF FUND</u>	<u>NAME OF BANK</u>	<u>Rs.</u>	<u>P.</u>
1	Teaching Salary Fund	C . B. I.	8,822,691.60	
2	Non-Teaching Salary Fund	C . B. I.	-1,503,929.00	
3	UGC Fund	C . B. I.	2,086,906.33	
4	Scholarship Fund	C . B. I.	71,698.00	
5	General Fund	C . B. I.	249,264.65	
6	Remittance Fund	C . B. I.	-143,821.16	
7	M.U. Fund	C . B. I.	137,297.71	
8	Student Fund	C . B. I.	52,639.00	
<b>TOTAL</b>			<b>9,772,747.13</b>	

**SCHEDULE OF CLOSING BALANCE AS AT 31ST MARCH, 2019**

**SCHEDULE: " B "**

<u>Sl. No.</u>	<u>NAME OF FUND</u>	<u>NAME OF BANK</u>	<u>Rs.</u>	<u>P.</u>
1	Teaching Salary Fund	C . B. I.	12,515,726.50	
2	Non-Teaching Salary Fund	C . B. I.	8,381,635.00	
3	UGC Fund	C . B. I.	81,480.33	
4	Scholarship Fund	C . B. I.	72,008.00	
5	General Fund	C . B. I.	166,904.61	
6	Remittance Fund	C . B. I.	79,343.81	
7	M.U. Fund	C . B. I.	137,397.71	
8	Student Fund	C . B. I.	52,639.00	
<b>TOTAL</b>			<b>21,487,134.96</b>	



Accountant

Bursar

Principal

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20**

**Fund : Salary Teaching Fund**

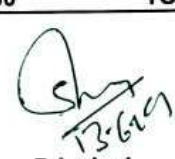
**Schedule-'1'**

**Receipt & Payment Account for the year ended 31st March 2019**

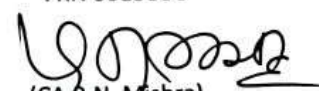
<b>RECEIPTS :</b>	<b>Rs.</b>	<b>P.</b>	<b>PAYMENTS :</b>	<b>Rs.</b>	<b>P.</b>
<b>To Opening Balance:</b>			By Salary	115686130.00	
Balance with C.B.I.					
A/c No. 2070030754	8822691.60		.. Group Insurance	50640.00	
.. Grant Received from M.U./PPU	157736840.00		.. Income Tax	24200991.00	
			.. Employees Welfare Fund	6350.00	
			.. D.A. Difference	3763058.00	
			.. Professional Tax	15000.00	
			.. P.F.	10207139.00	
			.. Service Tax	113500.00	
			.. Bank Charges	997.10	
			.. <b>Closing Balance:</b>		
			Balance with C.B.I.		
			A/c No. 2070030754	12515726.50	
<b>TOTAL</b>	<b>166559531.60</b>		<b>TOTAL</b>	<b>166559531.60</b>	

  
**Accountant**

  
**Bursar**

  
**Principal**

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

  
(CA R.N. Mishra)

Partner  
M.N. 80270

Place : Patna

Dated : 

14th day of June 2019





**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Salary Teaching Fund**

**Bank Reconciliation Statement of Central Bank of India**

**A/c No. 2070030754 as on 31.3.2019**

		<u>Rs.</u>	<u>P.</u>
Balance as per Bank Books as on 31.03.19.			12515726.50
Add : Cheque issued but not Present for Payment			
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
06.09.18	3833	3600.00	
06.09.18	3834	450.00	
25.09.18	3841	1750.00	
25.09.18	3842	14000.00	
02.11.18	3847	10320.00	
02.11.18	3848	1310.00	
05.01.19	4269	15000.00	
29.03.19	4457	1645732.00	
30.03.19	4461	<u>213470.00</u>	<u>1905632.00</u>
			14421358.50
Less : Bank Charges			
11.05.17	173.00		
18.12.17	<u>236.00</u>		409.00
Difference in Prev. Year			380101.00
Difference in Bank Statement as on 31.03.18. (8039761.60 - 8039761.10)			<u>0.50</u>
Balance as per Bank Statement 31.03.2019			14040848.00



Accountant Bursar

Principal

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Salary (Non-Teaching) Fund**

**Schedule-'2'**

**Receipt & Payment Account for the year ended 31st March 2019**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
To <u>Opening Balance:</u>			By Salary Accounts	87539432.00	
Balance with C.B.I.					
A/c No. 2070030776	-1503929.00		„ Salary Advance	120000.00	
„ Salary Grant	112518054.00		„ D.A. Difference	1001010.00	
			„ P.F.	8474664.00	
			„ Group Insurance	56410.00	
			„ Employees Welfare Fund	10090.00	
			„ Non-Teaching Union Fund	22980.00	
			„ Income Tax	5335404.00	
			„ Professional Tax	72500.00	
			„ <u>Closing Balance:</u>		
			Balance with C.B.I.		
			A/c No. 2070030776	8381635.00	
<b>TOTAL</b>	<b>111014125.00</b>		<b>TOTAL</b>	<b>111014125.00</b>	

  
Accountant

  
Bursar

  
Principal



Place : Patna

Dated : 14th day of June 2019

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

  
(CA.R.N. Mishra)  
Partner  
M.N. 80270

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

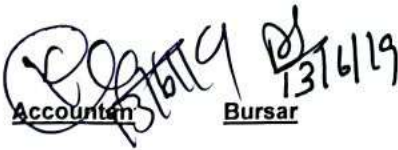
**Fund : Salary Non-Teaching Fund**

**Bank Reconciliation Statement of Central Bank of India**

**A/c No. 2070030776 as on 31.03.2019**

	<u>Rs.</u>	<u>P.</u>																																				
Balance as per Bank Books		8381635.00																																				
Add : Cheque issued but not Present of Payment on 31.10.2019 :																																						
<table><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>Rs.</u></th><th><u>P.</u></th></tr><tr><td>16.12.17</td><td>3831</td><td>1530.00</td><td></td></tr><tr><td>07.08.18</td><td>3549</td><td>8280.00</td><td></td></tr><tr><td>07.08.18</td><td>3550</td><td>1460.00</td><td></td></tr><tr><td>11.08.18</td><td>4010</td><td>2680.00</td><td></td></tr><tr><td>11.08.18</td><td>4011</td><td>480.00</td><td></td></tr><tr><td>11.08.18</td><td>4012</td><td>1440.00</td><td></td></tr><tr><td>29.03.19</td><td>4437</td><td>6000.00</td><td></td></tr><tr><td></td><td></td><td></td><td><u>21870.00</u></td></tr></table>	<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>	16.12.17	3831	1530.00		07.08.18	3549	8280.00		07.08.18	3550	1460.00		11.08.18	4010	2680.00		11.08.18	4011	480.00		11.08.18	4012	1440.00		29.03.19	4437	6000.00					<u>21870.00</u>		8403505.00
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>																																			
16.12.17	3831	1530.00																																				
07.08.18	3549	8280.00																																				
07.08.18	3550	1460.00																																				
11.08.18	4010	2680.00																																				
11.08.18	4011	480.00																																				
11.08.18	4012	1440.00																																				
29.03.19	4437	6000.00																																				
			<u>21870.00</u>																																			
Less : Amount taken in Cash Book Dr. side but not credited by Bank 18.08.17.		141000.00																																				
Less : Bank Charges by Bank but not Taken in Cash Book : (01.04.18 to 31.03.19)		529.85																																				
Add : Amount credited by Bank but not Taken in Cash Book																																						
<table><tr><th><u>Date</u></th><th><u>Rs.</u></th><th><u>P.</u></th></tr><tr><td>29.09.18</td><td>43648.00</td><td></td></tr><tr><td>27.09.18</td><td>95101.00</td><td></td></tr><tr><td>05.01.18</td><td>1890.00</td><td></td></tr><tr><td>05.01.18</td><td>10480.00</td><td></td></tr><tr><td>03.12.18</td><td>12960.00</td><td></td></tr><tr><td>03.12.18</td><td>2380.00</td><td></td></tr></table>	<u>Date</u>	<u>Rs.</u>	<u>P.</u>	29.09.18	43648.00		27.09.18	95101.00		05.01.18	1890.00		05.01.18	10480.00		03.12.18	12960.00		03.12.18	2380.00			166459.00															
<u>Date</u>	<u>Rs.</u>	<u>P.</u>																																				
29.09.18	43648.00																																					
27.09.18	95101.00																																					
05.01.18	1890.00																																					
05.01.18	10480.00																																					
03.12.18	12960.00																																					
03.12.18	2380.00																																					
Add : Opening Differane between Cash Book to B/S in Previous Year (16-17)		<u>13429.00</u>																																				
Balance as per Bank Statement 31.03.2019			8441863.15																																			



Accountant  13/6/19

Bursar

 13/6/19  
Principal

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20**

**Fund : U.G.C. Fund**

**Schedule-'3'**

**Receipt & Payment Account for the year ended 31st March 2019**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Renovation of College Campus	813097.00	
Balance with C.B.I.					
A/c No. 2070030017	2086906.33		.. Removation of Girls Hostal	282655.00	
.. Collection from Students	124257.00		.. Purchase of Furniture	618232.00	
.. Grant Received from UGC	234132.00		.. Income Tax	16634.00	
			.. Labour Cess	33634.00	
			.. Advertisement Expenses	19950.00	
			.. Purchase of Stabilizer, Water Cooler etc.	355080.00	
			.. Printing & Stationery Expenses	47140.00	
			.. Bank Charges	236.00	
			.. Functions & Celebrations	147157.00	
			.. Seminar Expenses	30000.00	
			.. <b>Closing Balance:</b>		
			Balance with C.B.I.		
			A/c No. 2070030017	81480.33	
<b>TOTAL</b>	<b>2445295.33</b>		<b>TOTAL</b>	<b>2445295.33</b>	

Accountant

Bursar

Principal

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated : 14<sup>th</sup> day of June 2019





**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : U.G.C.**

**Bank Reconciliation Statement of Central Bank of India**

**A/c No. 2070030017 as on 31.3.2019**

	<u>Rs.</u>	<u>P.</u>
Balance as per Bank Books on 31.03.2019		81480.33
Add : Cheque issued but not Presented for Payment.		
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u> <u>P.</u>
27.06.18	1800	33634.00 33634.00 ✓
Add : Opening Difference Bank Statement between Cash Book. (Rs. 446001.93 - 286456.33)		159545.60
Balance as per Bank Statement 31.03.2019		274659.93



Accountant Bursar 13/6/19

Principal 13/6/19

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20**

**Fund : Scholarship Fund**

**Schedule-'4'**

**Receipt & Payment Account for the year ended 31st March 2019**

<b>RECEIPTS :</b>	<b>Rs.</b>	<b>P.</b>	<b>PAYMENTS :</b>	<b>Rs.</b>	<b>P.</b>
<b>To Opening Balance:</b>					
Balance with C.B.I.		71698.00			
A/c No. 3307968326					
„ Grant received from					
District Welfare Department		310.00			
			<b>By Closing Balance:</b>		
			Balance with C.B.I.	72008.00	
<b>TOTAL</b>		<b>72008.00</b>	<b>TOTAL</b>	<b>72008.00</b>	

Accountant

Bursar

Principal

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants  
FRN 001588C

(CA.R.N. Mishra)  
Partner  
M.N. 80270

Place : Patna

Dated :

14th day of June 2019



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Scholarship Fund**

**Bank Reconciliation Statement of Central Bank of India**  
**A/c No. 3307968326 as on 31.3.2019**

	Rs.	P.
Balance as per Bank Book 31.03.2019		72008.00

Balance as per Bank Statement 31.03.2019	72008.00	
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Accountant  Bursar 

  
Principal

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : General Fund**

**Schedule-'5'**

**Receipt & Payment Account for the year ended 31st March 2019**

RECEIPTS :	Rs.	P.	PAYMENTS :	Rs.	P.
<b>To Opening Balance:</b>			By Contingency Advance	180000.00	
Balance with C.B.I.			„ Electricity Charges	391000.00	
A/c No. 2070030732	249264.65		„ Remuneration Paid to Out Sourcing Staff	174200.00	
„ Collection from Students	3600366.00		„ Function & Celebrations	330021.00	
„ Fee received from BEPC	25000.00		„ Repair & Maintenance of AC. & Other work	94055.00	
„ Sale of Admission Forms	68700.00		„ Purchase of I. Card	69101.00	
„ Transfer from Vocational Fund	100000.00		„ Advertisement Expenses	28545.00	
			„ Student Election Expenses	21230.00	
			„ Fuel Expenses	5500.00	
			„ Printing & Stationery Expenses	670411.00	
			„ Security Guard Expenses	479300.00	
			„ Professional Charges	69400.00	
			„ Contingency Expenses	21582.00	
			„ Registration Fee	116378.04	
			„ Purchase of Registration Forms	4559.00	
			„ Purchase of Furniture & Fixture	250765.00	
			„ Construction of Statue Shade	465136.00	
			„ Construction of Common Room	100000.00	
			„ Sports Expenses	24050.00	
			„ Transfer to Vocational Fund	100000.00	
			„ Membership Fee to Mathematical Society	5000.00	
			„ Lab Expenses in Chemistry Deptt.	7362.00	
			„ Purchase of CC.T.V. Camera	115000.00	
			„ Purchase of Lap Top	54500.00	
			„ AC Installation Expenses	3700.00	
			„ Municipal Tax	27232.00	
			„ Purchase of Curtain Parda for Smart Class Roc	21034.00	
			„ News Paper Expenses	5322.00	
			„ Purchase of Bio Matric Machine	36993.00	
			„ Purchase of Cartage	5050.00	
			„ <b>Closing Balance:</b>		
			Balance with C.B.I.	166904.61	
<b>TOTAL</b>	<b>4043330.65</b>		<b>TOTAL</b>	<b>4043330.65</b>	

Accountant

Bursar

Principal

Place : Patna

Dated :

14th day of June 2019

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA R.N. Mishra)

Partner

M.N. 80270



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : General Fund**

**Bank Reconciliation Statement of Central Bank of India**

**A/c No. 2070030732 as on 31.3.2019**

	<u>Rs.</u>	<u>P.</u>																																
Balance as per Bank Book as on 31.03.2019		166904.61																																
Add : Cheque issued but not Present of Payment on 31 March, 2019																																		
<table><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>Rs.</u></th><th><u>P.</u></th></tr><tr><td>11.5.17</td><td>3328</td><td>1500.00</td><td></td></tr><tr><td>10.11.17</td><td>3666</td><td>6886.00</td><td></td></tr><tr><td>29.03.19</td><td>3973</td><td>5322.00</td><td></td></tr><tr><td>29.03.19</td><td>3974</td><td>4500.00</td><td></td></tr><tr><td>29.03.19</td><td>3975</td><td>36993.00</td><td></td></tr><tr><td>30.03.19</td><td>3976</td><td>5050.00</td><td></td></tr><tr><td></td><td></td><td><u>60251.00</u></td><td></td></tr></table>	<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>	11.5.17	3328	1500.00		10.11.17	3666	6886.00		29.03.19	3973	5322.00		29.03.19	3974	4500.00		29.03.19	3975	36993.00		30.03.19	3976	5050.00				<u>60251.00</u>			227155.61
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>																															
11.5.17	3328	1500.00																																
10.11.17	3666	6886.00																																
29.03.19	3973	5322.00																																
29.03.19	3974	4500.00																																
29.03.19	3975	36993.00																																
30.03.19	3976	5050.00																																
		<u>60251.00</u>																																
Add : Amount credited by bank but not taken in Cash Book :																																		
<table><tr><th><u>Date</u></th><th><u>Rs.</u></th><th><u>P.</u></th></tr><tr><td>10.12.18</td><td>1935.00</td><td></td></tr><tr><td>10.01.19</td><td>100.00</td><td></td></tr><tr><td>01.04.18 to 31.03.19</td><td><u>93504.00</u></td><td></td></tr></table>	<u>Date</u>	<u>Rs.</u>	<u>P.</u>	10.12.18	1935.00		10.01.19	100.00		01.04.18 to 31.03.19	<u>93504.00</u>			<u>95539.00</u> 322694.61																				
<u>Date</u>	<u>Rs.</u>	<u>P.</u>																																
10.12.18	1935.00																																	
10.01.19	100.00																																	
01.04.18 to 31.03.19	<u>93504.00</u>																																	
Less : Bank charge not taken in Cash Book :																																		
<table><tr><th><u>Date</u></th><th></th></tr><tr><td>10.05.18</td><td>472.00</td></tr></table>	<u>Date</u>		10.05.18	472.00																														
<u>Date</u>																																		
10.05.18	472.00																																	
Less : Excess debite in Bank Statement :																																		
<table><tr><th><u>Date</u></th><th><u>Ch. No.</u></th><th><u>As per</u></th><th><u>As per</u></th><th></th></tr><tr><td>02.09.18</td><td>1776</td><td>Cash Book</td><td>Bank Statement</td><td></td></tr><tr><td></td><td></td><td>19550.00</td><td>19950.00</td><td>400.00</td></tr></table>	<u>Date</u>	<u>Ch. No.</u>	<u>As per</u>	<u>As per</u>		02.09.18	1776	Cash Book	Bank Statement				19550.00	19950.00	400.00																			
<u>Date</u>	<u>Ch. No.</u>	<u>As per</u>	<u>As per</u>																															
02.09.18	1776	Cash Book	Bank Statement																															
		19550.00	19950.00	400.00																														
Add : Diff. in Previous Year. (2017-18)				<u>883.00</u>																														
Balance as per Bank Statement 31.03.2019				322705.61																														



Accountant 

Bursar

  
Principal

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA-20**

**Fund : Remittance Fund**

**Schedule-'6'**

**Receipt & Payment Account for the year ended 31st March 2019**

<b>RECEIPTS :</b>	<b>Rs.</b>	<b>P.</b>	<b>PAYMENTS :</b>	<b>Rs.</b>	<b>P.</b>
<b>To Opening Balance:</b>			By Purchase of Colour Printer	11750.00	
Balance with C.B.I.			.. Purchase of Exam. Forms	6000.00	
A/c No. 2070034409	-143821.16		.. Advance to Sir Sailesh Kr. For		
			Sentop Exam. & Other Exp.	41000.00	
.. Collection from Students	1793155.00		.. Exam. Fee	1042409.32	
			.. Remuneration for Exam. Duty	53374.00	
.. Refund of Exam. Fee	95434.00		.. Registration Fee	203035.00	
			.. Purchase of Photostate Machine	57112.00	
			.. Printing & Stationery	131422.00	
			.. Transfer to General Fund	50000.00	
			.. Contingency Expenses	12500.00	
			.. Bank Charge	327.71	
			.. Examination Expenses	13770.00	
			.. Repair & Maintenance of		
			Photocopy Machine	6250.00	
			.. Repair & Maintenance of		
			Computer	4500.00	
			.. Purchase of Registration Forms	744.00	
			.. Purchase of Loud Speaker	31230.00	
			.. <b>Closing Balance :</b>		
			Balance with C.B.I.		
			A/c No. 2070034409	79343.81	
<b>TOTAL</b>	<b>1744767.84</b>		<b>TOTAL</b>	<b>1744767.84</b>	

Accountant

Bursar

Principal



Place : Patna

Dated :

*14th day of June 2019*

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

*(CA R.N. Mishra)*

Partner

M.N. 80270

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : Remittance Fund**

**Bank Reconciliation Statement of Central Bank of India  
A/c No. 2070034409 as on 31.03.2019**

	<u>Rs.</u>	<u>P.</u>																				
Balance as per Bank Book as on 31.03.2019		79343.81																				
Add : Cheque issued but not Present of Payment on 31.10.2019																						
<table><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>Rs.</u></th><th><u>P.</u></th></tr><tr><td>31.05.17</td><td>3313</td><td>884.00</td><td></td></tr><tr><td>31.05.17</td><td>3316</td><td>790.00</td><td></td></tr><tr><td>27.06.17</td><td>3327</td><td>725.00</td><td></td></tr><tr><td>29.03.19</td><td>4238</td><td><u>1400.00</u></td><td>3799.00</td></tr></table>	<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>	31.05.17	3313	884.00		31.05.17	3316	790.00		27.06.17	3327	725.00		29.03.19	4238	<u>1400.00</u>	3799.00		
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>																			
31.05.17	3313	884.00																				
31.05.17	3316	790.00																				
27.06.17	3327	725.00																				
29.03.19	4238	<u>1400.00</u>	3799.00																			
Add : Opening difference from Bank Statement Balance to Cash Book Balance as per B/S 01.04.2017	247339.54																					
Less : Opening as per Cash Book 01.04.2017	<u>78766.54</u>	168573.00																				
Less : Excess debited by Bank :																						
<table><tr><th><u>Date</u></th><th><u>Ch. No.</u></th><th><u>As per</u> <u>Cash Book</u></th><th><u>As per</u> <u>Bank Statement</u></th><th></th></tr><tr><td>19.05.18</td><td>3716</td><td>304475.00</td><td>304474.88</td><td>0.12</td></tr></table>	<u>Date</u>	<u>Ch. No.</u>	<u>As per</u> <u>Cash Book</u>	<u>As per</u> <u>Bank Statement</u>		19.05.18	3716	304475.00	304474.88	0.12												
<u>Date</u>	<u>Ch. No.</u>	<u>As per</u> <u>Cash Book</u>	<u>As per</u> <u>Bank Statement</u>																			
19.05.18	3716	304475.00	304474.88	0.12																		
Balance as per Bank Statement 31.03.2019		251715.69																				



Accountant Bursar  
13/6/19

Principal  
13/6/19

**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : M.U. Fund**

**Schedule-7'**

**Receipt & Payment Account for the year ended 31st March 2019**

RECEIPTS :		Rs.	P.	PAYMENTS :		Rs.	P.
<b>To Opening Balance:</b>				<b>By Closing Balance:</b>			
Balance with C.B.I.			137297.71	Balance with C.B.I.		137397.71	
,, Fee Collection			100.00				
<b>TOTAL</b>			<b>137397.71</b>	<b>TOTAL</b>		<b>137397.71</b>	

Accountant

Bursar

Principal



As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

(CA.R.N. Mishra)

Partner

M.N. 80270

Place : Patna

Dated :

14th day of June 2019



**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

**Fund : M.U. Fund**

**Bank Reconciliation Statement of Central Bank of India**

**A/c No. \_\_\_\_\_ as on 31.3.2019**

	<u>Rs.</u>	<u>P.</u>
Balance as per Bank Books on 31.03.2019		137397.71
Less : Opening Balance difference in F.Y. (2011-12)		
As per Audited	1838773.71	
As per Bank Statement	1728418.71	110355.00
Add : Difference (F.Y. 2012-13)		<u>4138.00</u>
		31180.71
<b>Balance as per Bank Statement 31.03.2019</b>		<b>30114.71</b>
Difference in 18-19		1066.00



Accountant   
Bursar 

  
Principal


**GANGA DEVI MAHILA COLLEGE, KANKARBAG, PATNA**

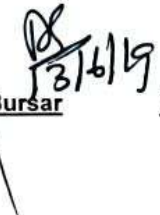
**Fund : Student Fund**

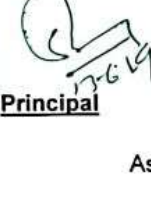
**Schedule-'8'**

**Receipt & Payment Account for the year ended 31st March 2019**

<b>RECEIPTS :</b>	<b>Rs.</b>	<b>P.</b>	<b>PAYMENTS :</b>	<b>Rs.</b>	<b>P.</b>
<b>To Opening Balance:</b>			<b>By Closing Balance:</b>		
Balance with C.B.I.		52639.00	Balance with C.B.I.	52639.00	
<b>TOTAL</b>		<b>52639.00</b>	<b>TOTAL</b>	<b>52639.00</b>	

  
Accountant

  
Bursar

  
Principal



Place : Patna

Dated : 14th day of June 2019

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C



(CA.R.N. Mishra)

Partner

M.N. 80270