



**AUDITOR'S REPORT**

We have audited the attached Receipt & Payment Account (For B.ED Fund) of Sachidanand Sinha College, Aurangabad, for the Financial Year 2018-2019. We have conducted our Audit based on books of accounts and records made available to us for our verification. Our responsibility is to express an opinion based on our audit. Preparation of Financial Statements is the responsibility of College management. Our responsibility is to express an opinion on these financial statements based on our audit.

**BASIS OF OPINION**

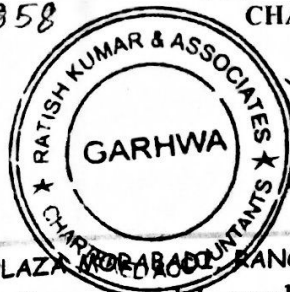
We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit includes examination on test basis, of evidence relevant to the amounts and disclosure in financial statements.

Subject to above, we report that:

- 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.
- In our opinion and, the books and records maintained by college, as appears from our examination of books and records, need to be maintained properly.
- The Receipt and Payment Account dealt with by this report are in agreement with the documents and records, subject to Bank Reconciliation Statement.
- Bank Reconciliation Statement is prepared on yearly basis. Few entries in the BRS are standing for more than a year. We recommend that BRS should be prepared on monthly basis.
- Inter Fund transfers have been verified by us. Receipts are taken as per bank account.
- Subsidiary book for fees collection from students is not maintained properly.
- Subject to above, in our opinion and to the best of our information and explanation given to us, the said accounts give a true and fair view in conformity with accounting principles generally accepted in India; in case of Receipt & Payment Account (For B.ED Fund) of the college for the Financial Year 2018-2019

UDIN: 19425215AAAACB3858

Place : Garhwa  
Date : 15.11.2019



For, RATISH KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Rahul Prakash*  
CA. RAHUL PRAKASH  
(PARTNER)  
M No- 428215  
FRN- 013285C

H.O.: 403, 4<sup>TH</sup> FLOOR, PARK PLAZA, RANCHI-834009, JHARKHAND.  
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**Sachidanand Sinha College, Aurangabad**  
**B.ED Fund A/c**  
 Receipt & Payment Account  
 (for the financial year ended on 31 03 2019)

Receipts	Amount	Payments	Amount
To Opening Balance (as on 01 04 2018)	(14,93,919.64)	By Transfer to a Non Teacher Salary A/c-6208 b Teaching Salary A/c-6195 c Vocational Fund A/c-28284	23,00,000.00
To Collection From Student as per bank	1,50,57,575.00	By Purchase of Fixed Assets a. Equipment b. Furniture & Fixture c. Books d. Laptop Bag	23,35,867.00
To Cheque Cancell 04 03 17      014485 04 03 17      014485	11,00,000.00	By Remuneration to Teacher,s & Non Teacher's By Printing & Stationary By Civil Construction /Repair & Maintenance a Electrification & Sinatory b. Toilets & Washroom c. Front of B ed Deptt. d. Fitting Led Light & fan Pipe e B.ED Building f. Smart Class Room (B ED)	35,69,802.00
		By Exam Fee (M.U, Registrar). By Advertisement Exp. By Miscellaneous Exp. By Advance to Staff for Contingencies Works By Travelling Exp. a. Mr. Bhushan Kumar b. Mr. Manoj Kumar Singh	17,86,958.00
		By Refund of Fee (Mr Shakti Kumar )  By Bank Charges	8,29,920.00
		By Closing Balance (as on 31.03.2019)	2,60,398.00
			2,87,123.00
			90,000.00
			8,580.00
			8,580.00
			8,000.00
			2,693.86
			28,77,763.50
<b>Total</b>	<b>1,55,63,655.36</b>	<b>Total</b>	<b>1,55,63,655.36</b>

Bursar

*(Signature)*  
 Bursar  
 Sachidanand Sinha College  
 Aurangabad (Bihar)

Principal,  
 Sachidanand Sinha College  
 Aurangabad

In terms of our audit report of even date.  
 For, RATISH KUMAR & ASSOCIATES  
 (CHARTERED ACCOUNTANTS)



*(Signature)*  
 CA. RAHUL PRAKASH  
 (Partner)

M.No.: 428215  
 FRN.: 013285C

Place : Gaya  
 Dated : 15/11/2019

**Sachidanand Sinha College, Aurangabad**  
**B.ED Fund A/c**  
 Bank Reconciliation statement  
 (Central Bank of India A/c no. 3280561087)  
 (as on 31.03.2019)

**28,77,763.50**

Closing Balance as per Cash Book as on 31.03.2019

**ADD:**

1) Cheque issued But not presented in bank till 31.03.2019

Date	Ch no.	Amount	
30.10.13	002395	19,233.00	
31.10.13	Cash	900.00	
31.10.13	Cash	1,500.00	
12.06.14	005447	21,000.00	
23.12.14	005492	65,000.00	1,87,633.00
21.05.15	005515	<u>80,000.00</u>	

2) Cheque issued but wrongly entered into Bank

Date	CashBook	Bank	diff	
16.02.18	4,27,020.00	4,72,020.00		45,000.00
				45,000.00

Closing Balance as per Bank Statement as on 31.03.2019

31,10,396.50

Place Gaya  
 Dated : 15/11/2019

