

R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS

507, VARMA CENTRE

BORING ROAD CROSSING

PATNA – 800 001

PH .NO. 0612-2541049

MOBIL NO. - 9835216656

Email : rnmca@rediffmail.com

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of **RAMESHWAR DAS PANNALAL MAHILA COLLEGE, CHOWK SHIKAPUR, PATNA CITY, PATNA (BIHAR)** which comprise the Receipt & Payment Account for the year ended on 31st 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 statement 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 Colleg's preparation and fair presentation of the financial statement 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 on 31st March, 2021.

Emphasis of Matter:

We draw attention to the following points:

- i. There were a few cutting and overwriting in the Cash Book and in DCR.
- ii. Fixed Assets Register was not maintained nor physical verification of Fixed Assets items was ever done.
- iii. Adjustment entries for Advances was not made although realization was made and effected in the final account.

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

Report on Other Matters:

We further report that

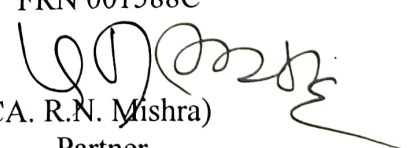
- i. we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. in our opinion proper books of account as required by law have been kept by the organization so far as appears from our examination of those books;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



Place : Patna

Dated : 21st day of Aug 2022

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


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

UDIN : 22080270APWERMN7080

RAMESHWAR DAS PANNALAL MAHILA COLLEGE, CHOUKSİKARPUR, PATNA CITY

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

<u>R E C E I P T S :</u>			<u>P A Y M E N T S :</u>		
	<u>Annex.</u>	<u>Rs. P.</u>		<u>Annex.</u>	<u>Rs. P.</u>
To Opening Balance :			By Payments during the year:		
As per Schedule "A" annexed		10435063.40	P.P.U. Fund	1	708.00
			Teaching Salary	2	826.10
„ Receipts during the year:			Non-Teaching Salary	3	354.00
P.P.U. Fund	1	48450.00	General Fund	4	24922961.40
Teaching Salary	2	0.00	U.G.C. Fund	5	354.00
Non-Teaching Salary	3	0.00	Remittance Fund	6	1522675.65
General Fund	4	25435135.00	Scholarship Fund	7	0.00
U.G.C. Fund	5	58400.00	Vocational Fund	8	0.00
Remittance Fund	6	1456478.00			
Scholarship Fund	7	0.00	„ Closing Balance:		
Vocational Fund	8	11844.00	As per Schedule "B" annexed		10997491.25
TOTAL		37445370.40	TOTAL		37445370.40



Auth. Gt
6/9/22
Acctt.

Neels
25/8/22
Bursur

BURSAK
R. P. M. College
PATNA CITY

Sanku
23/03/2022
Principal
Prof In-charge:
R.P.M. College
Patna City
Report of even date
R.N. Mishra & Co.
Chartered Accountants

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

Place : Patna

Dated : *25th day of Aug 2022*

UDIN: 22080270APWQMN7080

RAMESHWAR DAS PANNALAL MAHILA COLLEGE, CHOUKSIKARPUR, PATNA CITY

Schedule of Opening Balance for the year ended 31st March, 2021

Schedule - 'A'

<u>Sl No.</u>	<u>Particulars:</u>	<u>Account No.</u>	<u>Rs.</u>	<u>P.</u>
1	P P U Fund	C.B.I. A/c No. 1866001955	2,860,923.30	
2	Teaching Salary	C.B.I. A/c No. 1866001682	2,430,486.35	
3	Non-Teaching Salary	C.B.I. A/c No. 1866001693	389,864.40	
4	General Fund	C.B.I. A/c No. 1866001875	1,225,067.25	
5	U.G.C. Fund	C.B.I. A/c No. 3660176732	213,531.15	
6	Remittance Fund	C.B.I. A/c No. 1866001988	1,804,099.95	
7	Scholarship Fund	C.B.I. A/c No. 3162332995	1,080,021.00	
8	Vocational Fund	C.B.I. A/c No. 10385118782	431,070.00	
TOTAL			10,435,063.40	



Sanjiv G.
6/7/22
Acctt.

Neel
25/8/22
Bursar
BURSAK
R. P. M. College
PATNA CITY

S. Singh
23/08/2022
Principal
Prof In-charge
R.P.M. College
Patna City

RAMESHWAR DAS PANNALAL MAHILA COLLEGE, CHOUKSIKARPUR, PATNA CITY

Schedule of Closing Balance for the year ended 31st March, 2021

Schedule - 'B'

<u>Sl No.</u>	<u>Particulars:</u>	<u>Account No.</u>	<u>Rs.</u>	<u>P.</u>
1	P.P.U. Fund	C.B.I. A/c No. 1866001955	2,908,665.30	
2	Teaching Salary	C.B.I. A/c No. 1866001682	2429660.25	
3	Non-Teaching Salary	C.B.I. A/c No. 1866001693	389,510.40	
4	General Fund	C.B.I. A/c No. 1866001875	1,737,240.85	
5	U.G.C. Fund	C.B.I. A/c No. 3660176732	271,577.15	
6	Remittance Fund	C.B.I. A/c No. 1866001988	1,737,902.30	
7	Scholarship Fund	C.B.I. A/c No. 3162332995	1,080,021.00	
8	Vocational Fund	C.B.I. A/c No. 10385118782	442,914.00	
TOTAL			10,997,491.25	



Rambh. Gt
6/7/22
Acctt.

Neelesh
25/9/22
Bursur
BURSAK
R. P. M. College
PATNA CITY

S. S. Singh
23/03/2022
Principal
Prof In-charge
R.P.M. College
Patna City

Rameshwar Das Pannalal Mahila College, Chowk Sikarpur, Patna City, Patna

Annexure - '1'

Account : P.P.U. FUND

Receipt and Payment Account for the year ended 31st March, 2021

<u>RECEIPTS:</u>	<u>Rs.</u>	<u>P.</u>	<u>PAYMENTS:</u>	<u>Rs.</u>	<u>P.</u>
To <u>Opening Balance:</u>			By Bank Commission		708.00
Balance with C.B.I. A/c No. 1866001955	2860923.30				
.. Fee Collection	48450.00		„ <u>Closing Balance:</u>		
			Balance with C.B.I. A/c No. 1866001955		2908665.30
TOTAL	2909373.30		TOTAL		2909373.30



6/7/22
Accountant

25/8/22
Bursar

25/09/2022
Principal

BURSA Prof in-charge
P. P. M. R.P.M. College
PATNA CITY Patna City

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

Place : Patna

Dated : *25th day of Aug. 2022*

UDIN: 22080270APWBMNTD80

Rameshwar Das Pannalal Mahila College, Chowk Sikarpur, Patna City, Patna

Annexure - '2'

FUND : Teaching Salary Fund

Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS:	Rs.	P.	PAYMENTS:	Rs.	P.
To Opening Balance:			By Bank Commission		826.10
Balance with C.B.I					
A/c N.o 1866001682	2430486.35				
			„ Closing Balance:		
			Balance with C.B.I		2429660.25
			A/c N.o 1866001682		
TOTAL	2430486.35		TOTAL	2430486.35	



Randi St
6/7/22
Accountant

Ned
25/8/22
Bursar

Sanku
23/08/22
Principal

BURSAK Prof In-charge As per our report of even date
R. P. M. C.R.M. College For R.N. Mishra & Co.
PATNA CITY Patna City Chartered Accountants
FRN 001588C

[Signature]

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

Place : Patna

Dated : *25th day of Aug. 2022*

UDIN: 220802TOAPWGMN708D

Rameshwar Das Pannalal Mahila College, Chowk Sikarpur, Patna City, Patna

Annexure - '3'

Account : Non-Teaching (Salary) Fund

Receipt and Payment Account for the year ended 31st March, 2021

<u>RECEIPTS:</u>	<u>Rs.</u>	<u>P.</u>	<u>PAYMENTS:</u>	<u>Rs.</u>	<u>P.</u>
To Opening Balance:			By Bank charges		354.00
Balance with C.B.I.	389864.40				
A/c No. 1866001693					
			" Closing Balance:		
			Balance with C.B.I.		389510.40
			A/c No. 1866001693		
TOTAL	389864.40		TOTAL		389864.40



Rant. 91
6/7/22
Accountant

Neel
27/8/22
Bursar

Sanku
23/08/2022
Principal

BURSAK Prof In-charge
R. P. M. C.B.P.M. College
PATNA CITY Patna City

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

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

Place : Patna

Dated :

25th day of Aug. 2022

UDIN: 22080270APWQMN 7080

FUND: General Fund**Receipt and Payment Account for the year ended 31st March, 2021**

RECEIPTS:	Rs.	P.	PAYMENTS:	Rs.	P.
To Opening Balance:			By Security Services Expenses	718000.00	
Balance with C.B.I.			Electricity Charges	50204.00	
A/c No. 1866001875	1225067.25		Telephone & Mobile Charges	13155.00	
„ Fee Collection from Students	4655972.00		Income Tax	11993777.00	
„ Salary Grant	20768843.00		PF / PF Loan	6946767.00	
„ Association Fee	720.00		College Renovation Expenses	1548706.00	
			Teachers Association Fund	785.00	
			Professional Tax	49500.00	
			Function & Celebration for Golden Jubile	330008.00	
			GST	118.00	
			Purchase of Identy Card	84780.00	
			Municipal Corporation Tax	18267.00	
			Printing & Stationery	549555.00	
			Contingency Expenses	36389.00	
			Miscellaneous Expenses	8000.00	
			Transferred to C.S. A/c No. 372097816C	30000.00	
			Purchase of Computer	118236.00	
			web Techonology for Admission Exp.	89650.00	
			Bank Charges	1400.40	
			R.S. Trader	635174.00	
			Kishor Scientific & Surgical Wrok	89350.00	
			Atheletic Annual Function	9319.00	
			NSS Function Expenses	4770.00	
			Professional Charges	84960.00	
			Remuneration Paid to Ruchhi Kumari	7439.00	
			Board & Name Plate Expenses	38300.00	
			Honorarium Expenses	9800.00	
			News Paper & Magzine	1797.00	



„ Salary	108492.00
„ R & M of Water Boring	20530.00
„ Advertisement Expenses	2500.00
„ R & M of Lap Top	10500.00
„ Rainwater Houseling Plant	300000.00
„ Renovation of Exam Hall	320000.00
„ R & M of Godreg Lock	5200.00
„ Purchase of AC	348900.00
„ Purchase of AlmiraH	135000.00
„ Purchase of Desk & Bench	163200.00
„ Architech Expenses	30833.00
„ Closing Balance:	
Balance with C.B.I.	1737240.85
A/c No. 1866001875	

TOTAL	26650602.25	TOTAL	26650602.25
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Kant. G/A
6/7/22
Accountant

Neel
20/8/22
Bursar

Sanku
23/08/2022
Principal

BURSAK Prof In-charge
R. P. M. College R. P. M. College
PATNA CITY Patna City

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

Place : Patna

Dated : *25th day of Aug. 2022*

UDIN: 220802TDAPWQMN7080

Rameshwar Das Pannalal Mahila College, Chowk Sikarpur, Patna City, Patna

Annexure - '5'

Account : UGC Fund

Receipt and Payment Account for the year ended 31st March, 2021

<u>RECEIPTS:</u>	<u>Rs.</u>	<u>P.</u>	<u>PAYMENTS:</u>	<u>Rs.</u>	<u>P.</u>
To Opening Balance:			By Bank Charges		354.00
Balance with C.B.I. A/c N.o 3660176732				213531.15	
Fee Collection from Students		58400.00			
			" Closing Balance:		
			Balance with C.B.I. A/c N.o 3660176732		271577.15
TOTAL	271931.15		TOTAL		271931.15



Rant. G.
6/8/22
Accountant

Neel
23/9/22
Bursar

Sanku
23/08/2022
Principal

BURSAK
Prof In-charge
R. P. M. College Patna City
R. P. M. College Patna City

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

Place : Patna

Dated : *25th day of Aug. 2022*

UDIN: 22080270APWAMN7080

Rameshwar Das Pannalal Mahila College, Chowk Sikarpur, Patna City, Patna

FUND: Remittance Fund

Annexure - '6'

Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS:	Rs.	P.	PAYMENTS:	Rs.	P.
To Opening Balance:			By Examination Fee	1359249.00	
Balance with C.B.I.			„ Registration Fee	3118.00	
A/c No. 1866001988	1804099.95		„ Contingency Expenses	17735.00	
„ Fee Collection from Students	1456478.00		„ Remuneration paid to Security Services	131000.00	
			„ Function & Celebration	10845.00	
			„ Bank Charge	728.65	
			„ Closing Balance:		
			Balance with C.B.I.	1737902.3D	
			A/c No. 1866001988		
TOTAL	3260577.95		TOTAL	3260577.95	



Handwritten signature
6/2/22
Accountant

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25/1/22
Bursar
BURSAK

Handwritten signature
23/08/2022
Principal

Handwritten signature
Prof In-charge
R.P.M. College
PATNA CITY Patna City

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

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

Place : Patna

Dated : *25th day of Aug. 2022*

UDIN: 22080250APWQMN9080

Rameshwar Das Pannalal Mahila College, Chowk Sikarpur, Patna City, Patna

Account : Scholarship Fund

Annexure - '7'

Receipt and Payment Account for the year ended 31st March, 2021

R E C E I P T S:		Rs.	P.	P A Y M E N T S:		Rs.	P.
To Opening Balance:							
Balance with C.B.I.							
A/c No. 3162332995		1080021.00					
				By Closing Balance:			
				Balance with C.B.I.			
				A/c No. 3162332995		1080021.00	
TOTAL		1080021.00		TOTAL		1080021.00	



Paul. Gh
6/7/22
Accountant

Neel
23/7/22
Bursar

S. Singh
23/08/2022
Principal

BURSAK

R. P. M. College, In-charge
PATNA CITY R.P.M. College
Patna City

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

Place : Patna

Dated : *25th day of Aug. 2022*

UDIN: 22080290APWQAMN7080

Rameshwar Das Pannalal Mahila College, Chowk Sikarpur, Patna City, Patna

Annexure - '8'

Account : Vocational Account

Receipt and Payment Account for the year ended 31st March, 2021

<u>RECEIPTS:</u>		<u>Rs.</u>	<u>P.</u>	<u>PAYMENTS:</u>		<u>Rs.</u>	<u>P.</u>
<u>To Opening Balance:</u>				<u>By Closing Balance:</u>			
Balance with C.B.I.				Balance with C.B.I.		442914	00
A/c No. 10385118782		431070.00		A/c No. 10385118782			
.. Interest		11844.00					
TOTAL		442914.00		TOTAL		442914.00	



Ran. Gt
6/8/22
Accountant

Neel
25/8/22
Bursar

Shimla
25/08/2022
Principal

BURSAK
R. P. M. College
PATNA CITY

Prof In-charge
R.P.M. College
Patna City

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

Place : Patna

Dated : 25th day of Aug. 2022

UDIN: 22080250APWQMHTD80