

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, 2022.

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:

- ii. 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, 2022.

Emphasis of Matter:

We draw attention to the following points:

- iv. There were a few cutting and overwriting in the Cash Book and in DCR.
- v. Fixed Assets Register was not maintained nor physical verification of Fixed Assets items was ever done.
- vi. 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

- iv. 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;
- v. 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,
- vi. the Receipt & Payment Account dealt with by this report is in agreement with the books of account produced.



Place : Patna

Dated : 25th day of Aug. 2022

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

(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN : 220 80270 APWAWR 9059

RAMESHWAR DAS PANNALAL MAHILA COLLEGE, CHOUK SIKARPUR, PATNACITY

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED, 31ST MARCH 2022

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance: (As per Schedule 'A' annexed)		1,09,97,491.25		By Payment during the years		-	
„ Receipt during the year		-		„ Teaching Salary		59.00	
„ P. P. U Fund		-		„ Non-Teaching Salary		59.00	
„ Teaching Salary		-		„ General Fund		1,71,43,470.49	
„ Non-Teaching Fund		-		„ Remittance Fund		2099425.00	
„ General Fund		1,69,10,215.00		„ P. P. U Fund		59.00	
„ Remittance Fund		690139.00		„ U.G.C. Fund		2,34,011.00	
„ U.G.C. Fund		-		„ Scholarship Fund		59.00	
„ Scholarship Fund		-		„ Vocational Fund		445000.00	
„ Vocational Fund		6931.70		„ Closing Balance: (As per Schedule 'B' annexed)		8682634.46	
TOTAL		2,86,04,776.95		TOTAL		2,86,04,776.95	

Ramesh Gh
6/7/22
Accountant

Neel
25/9/22
Bursar

Sanku
23/08/2022
Principal



BURSAK
R.P.M. College Patna City
PATNA CITY

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

Place : Patna

Dated :

25th day of Aug 2022

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

UPIN: 22080270APWQWR9059

RAMESHWAR DAS PANNALAL MAHILA COLLEGE, CHOUKSIKARPUR, PATNA CITY

Schedule of Opening Balance for the year ended 31st March, 2022

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	2908665.30	
2.	Teaching Salary	C.B.I. A/c No. 1866001682	2429660.25	
3.	Non-Teaching Salary	C.B.I. A/c No. 1866001693	389510.40	
4.	General Fund	C.B.I. A/c No. 1866001875	1737240.85	
5.	U.G.C. Fund	C.B.I. A/c No. 3660176732	271577.15	
6.	Remittance Fund	C.B.I. A/c No. 1866001988	1737902.30	
7.	Scholarship Fund	C.B.I. A/c No. 3162332995	1080021.00	
8.	Vocational Fund	C.B.I. A/c No. 10385118782	442914.00	
TOTAL			10997491.25	

Sanjiv S
6/8/22
Accountant

Neel
23/8/22
Bursar

S. P. M.
23/08/2022
Principal



BURSAK
R. P. M. College,
PATNA CITY

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

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RAMESHWAR DAS PANNALAL MAHILA COLLEGE, CHOUKSIKARPUR, PATNA CITY

Schedule of Closing Balance for the year ended 31st March, 2022

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	2908606.30	
2.	Teaching Salary	C.B.I. A/c No. 1866001682	2429601.25	
3.	Non-Teaching Salary	C.B.I. A/c No. 1866001693	389451.40	
4.	General Fund	C.B.I. A/c No. 1866001875	1503985.36	
5.	U.G.C. Fund	C.B.I. A/c No. 3660176732	37566.15	
6.	Remittance Fund	C.B.I. A/c No. 1866001988	328616.30	
7.	Scholarship Fund	C.B.I. A/c No. 3162332995	1079962.00	
8.	Vocational Fund	C.B.I. A/c No. 1038511872	4845.70	
TOTAL			8682634.46	

Rant-G/-
6/2/22
Accountant

Neel
22/8/22
Bursar

Srin
23/08/2022
Principal



BURSAK
R. P. M. College
PATNA CITY
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, 2022

R E C E I P T S :		P A Y M E N T S :	
Rs.	P.	Rs.	P.
To Opening Balance:		By Bank Charges	
Balance with C.B.I.		59.00	
A/c No. 1866001955			
	2908665.30	„ Closing Balance:	
		Balance with C.B.I.	
		A/c No. 1866001955	
		2908606.30	
TOTAL		TOTAL	
	2908665.30		2908665.30



R.N. Mishra
6/7/22
Accountant

N. P. M.
25/8/22
Bursar

S. P. M.
25/08/2022
Principal

BURSAN
R.P.M. College
PATNA CITY
Patna City

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

Place : Patna

Dated :

25th day of Aug. 2022

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

UDIN: 22080270APWAWA9059

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, 2022

<u>RECEIPTS:</u>	<u>Rs.</u>	<u>P. PAYMENTS:</u>	<u>Rs.</u>	<u>P.</u>
<u>To Opening Balance:</u> Balance with C.B.I A/c N.o 1866001682	2429660.25	By Bank Commission	59.00	
		" <u>Closing Balance:</u> Balance with C.B.I A/c N.o 1866001682	2429601.25	
TOTAL	2429660.25	TOTAL	2429660.25	

Rant: St
6/7/22
Accountant

Noel
25/8/22
Bursar

Sd/-
25/08/2022
Principal



BURSAK Prof In-charge
R. P. 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: 22080270APWQWR9059

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

Annexure - '3'

Fund : Non-Teaching (Salary) Fund

Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS:		Rs.	P.	PAYMENTS:		Rs.	P.
To Opening Balance:				By Bank charges			59.00
Balance with C.B.I.		389510.40					
A/c No. 1866001693							
				„ Closing Balance:			
				Balance with C.B.I.			389451.40
				A/c No. 1866001693			
TOTAL		389510.40		TOTAL		389510.40	



R.N. Mishra
6/8/22
Accountant

N. S. S.
23/8/22
Bursar

S. S. S.
23/08/2022
Principal

BURSA 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

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

Place : Patna

25th day of Aug. 2022

UDIN: 22080270 APWAWR9059

Rameshwar Das Pannalal Mahila College, Chowk Sikarpur, Patna City

Fund : General Fund

Annexure 4

Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS:		Rs.	P.	PAYMENTS:		Rs.	P.
TO Opening Balance:				By N.N.S Programme Expenses		14101.00	
Balance with CBI				" Contingency Expenses		144156.00	
A/c No. 1866001875		1737240.85		" Income Tax		7406550.00	
				" P.F		3623230.00	
To Fee collection		5104169.00		" Antivirus Treatment Expenses		435500.00	
				" R & M of Building		409898.00	
To Salary Grant		10261019.00		" Special Allowance Paid to Ishwaridaval Singh		3000.00	
				" U.G.C Fillowship Paid to Sunita Kumari		14400.00	
" Transfer from Remittance Fund		1100000.00		" Renovation of Science Deptt & Liabrary		1405313.00	
				" Association Fund		720.00	
" Transfer from Vocational Fund		445000.00		" Printing & Stationery		60480.00	
				" Renovation of Exam Hall		636565.00	
				" Telephone & Trunk Call Expenses		14358.00	
				" Puchases & Computer Table		123400.00	
				" Remuneration Paid to Outsourcing Staff		780250.00	
				" Exam Fee		5694.00	
				" Admission Charged Aviweb Techonolgy		130980.00	
				" NAAC Grade Work Expenses		250000.00	
				" R & M of Computer		88055.00	
				" Purchase of Indentity Card		79260.00	
				" Honorarium Expenses		86000.00	
				" Advertisement Expenses		5000.00	
				" R & M of Genertor		9500.00	
				" Purchase of Invertor		138508.00	
				" I.T.C Training of Computer Expenses		68000.00	
				" Athelitic Sport Competition Expenses		52292.00	
				" Renovation of Wall Painting Expenses		143800.00	
				" R & M of Toilet		49150.00	
				" Purchase of Generator		652916.00	
				" Professional Tax		42000.00	
				" Advance against Salary for Annukampa Employee		80000.00	
				" Honorarium Paid to Guest faculty to teacher		54000.00	
				" Bank Charges		1220.49	
				" News Paper & magazine		5574.00	
" Closing Balance				Balance with CBI			
				A/C No. 1866001875		1503985.36	

TOTAL 18647455.85

TOTAL 18647455.85

For 31/03/22
Accountant

Neel 25/8/22
Bursar
BURSAH

Shank 22/08/2022
Principal



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

Place : Patna

Dated : *25th day of Aug. 2022*

FRN 0015886
Signature
(CA R. N. Mishra)
Partner
M.N. 80270

UDIN: 22080270APWAWA9059

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

Annexure - '5'

Fund : UGC Fund

Receipt and Payment Account for the year ended 31st March, 2022

<u>RECEIPTS:</u>	<u>Rs.</u>	<u>P. PAYMENTS:</u>	<u>Rs.</u>	<u>P.</u>
To Opening Balance:		By Travelling Allowance	17162.00	
Balance with C.B.I.		Examination Fee	98307.00	
A/c N.o 3660176732	271577.15	„ Automation of Library	118000.00	
		„ Bank Charges	542.00	
		„ Closing Balance:		
		Balance with C.B.I.	37566.15	
		A/c N.o 3660176732		
TOTAL	271577.15	TOTAL	271577.15	

6/7/22
Accountant

25/8/22
Bursar

28/08/2022
Principal



BURSAR
N. 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: 22080290APWQRNR9059

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

Annexure - '6'

FUND: Remittance Fund

Receipt and Payment Account for the year ended 31st March, 2022

<u>RECEIPTS:</u>	<u>Rs.</u>	<u>P. PAYMENTS:</u>	<u>Rs.</u>	<u>P.</u>
To <u>Opening Balance:</u>		By Examination Fee	624580.00	
Balance with C.B.I. A/c No. 1866001988	1737902.3	„ Registration Fee	374845.00	
„ Fee Collection from Stu	690139.00	„ Transfer to General Fund	1100000.00	
		„ <u>Closing Balance:</u>		
		Balance with C.B.I. A/c No. 1866001988	328616.30	
TOTAL	2428041.30	TOTAL	2428041.30	

R.N. Mishra
6/7/22
Accountant

N. S. M.
25/8/22
Bursar

S. Das
23/08/2022
Principal



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

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

Place : Patna

Dated : *25th day of Aug.* 2022

UDIN: 22080270APWAWR9059

Rameshwar Das Pannalal Mahila College, Chowk Sikarpur, Patna City, Patna
Annexure - '7'

Fund : Scholarship Fund

Receipt and Payment Account for the year ended 31st March, 2022

R E C E I P T S :		Rs.	P.	P A Y M E N T S :		Rs.	P.
To Opening Balance:				By Bank Charges			59.00
Balance with C.B.I.							
A/c No. 3162332995		1080021.00					
				By Closing Balance:			
				Balance with C.B.I.			1079962.00
				A/c No. 3162332995			
TOTAL		1080021.00		TOTAL			1080021.00

Kant: 9/6/22
Accountant
Nee/22/22
Bursar
R.N. Mishra
Principal
23/03/2022



BURSAK
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

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

Place : Patna

Dated: 25th day of Aug. 2022

UDIN: 22080270APWERWR9059

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

Fund: Vocational Fund

Annexure: '8

Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS:	Rs.	P. PAYMENTS:	Rs.	P.
To Opening Balance:				
Balance with SBI		By Transferred to		
A/c No. 10385118782	442914.00	General Fund	445000.00	
		Closing Balance:		
To Interest	6931.70	Balance with SBI		
		A/c No. 10385118782	4845.70	
TOTAL	449845.70	TOTAL	449845.70	

Randi G
6/7/21
Accountant

Neel
20/9/22
Bursar

[Signature]
23/08/2022
Principal



RECEIVED
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: 22080270APWWR9059