



AUDIT REPORT

We have audited the attached Receipts & Payments account of CHANDRADHARI MITHILA MAHAVIDYALAYA DARBHANGA for the period beginning from 01-04-2022 to ending on 31-03-2023. This Receipts & Payment account is the responsibility of the college management, our responsibility is to express an opinion based on our audit.

We conducted our audit in accordance with the Standards on Auditing generally accepted in 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 the disclosures in the financial statements. An audit also includes evaluation over financial statement presentation, we believe that our audit provides a reasonable basis for our opinion.

Subject to our comments in enclosed Annexure, we report that:

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.
- In our opinion, proper books of account have been kept by the colleges for as appears from our knowledge and belief, where necessary for the examination of the books.
- In our opinion and to the best of our information and according to the explanations given to us the said Receipts & Payments account, read with significant, policies and notes thereon, if any, give a true and fair view

Date: 20-07-2024
Place: DARBHANGA
UDIN: 244436338KCMOI8374

FOR BHATTACHARYA AND ASSOCIATES
(CHARTERED ACCOUNTANT)
FRN-307182E

Prashant Kumar Jha
PRASHANT KUMAR JHA
(PARTNER)
M.No. 443633



ATTESTED
Principal
Principal
C. M. College, Darbhanga



H.O. :- Sita Sadan, South of Marwari College, Gangasagar, Darbhanga, Bihar 846004
E mail: pjiha28031998@gmail.com, Mo.: 7004236394

ANNEXURES TO AUDITOR'S REPORT ON RECEIPTS & PAYMENTS ACCOUNT OF CHANDRADHARI MITHILA MAHAVIDYALAYA DARBHANGA FOR THE PERIOD ON 01-04-2022 TO 31-03-2023

As mentioned in letter of allotment of audit work (vide Memo No. A/c-1195/23 dt. 02.01.2023 about the scope of audit, required details/ documents for our verification. Our observations are as under:

A) PREPARATION OF BANK RECONCILIATION STATEMENTS (BRS):

- Bank reconciliation statements (related to bank accounts maintained by college) produced by the college. We have attached bank reconciliation statement as on 31-03-2023
- The items (amount) appearing in BRS of previous audit report (i.e., as on 31-03-2023) has been adjusted by the college management.

B. COMPILATION OF ACCOUNTS:

- STATEMENT OF ACCOUNT:** - Balance sheet as at 31-03-2023 not produced for our verification. However, we have compiled Income Expenditure, Receipts & Payments account and Bank Reconciliation Statements from cash books (s), Journals, Ledgers and other available documents. Due to unavailability of value and details of assets and liabilities as on 31-03-2023. We are unable to draw Balance sheet of the College.

- LEDGER & JOURNAL:** - College is Maintaining Books of Account in Double Entry Accounting System

C) INCOME:

- COLLECTION FROM STUDENTS:** Verification of income (including sale of forms) has been done through various records as produced before us.

D) RECONCILIATION:

- Reconciliation between fee collection registrar, daily collection register and cash book have been done.

E) UTILIZATION OF GRANTS:

Receipt from State Govt. UGC Grant has been verified by us and the grants have been utilized for purpose for which it was released after the following prescribed norms.

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F) ADVANCE:

- Duly maintained updated advance ledger (balanced up to 31-03-2023) containing complete details of advance (name, amount, along with settlement/ adjustment evidence) produced before us

G) SALARY:

- Payment of salaries to the member of the staff has been affected during the year on cash basis i.e., Feb-22 to Mar 23.

H) NO. OF STUDENTS:

Particulars	Arts	Commerce	Science
INTERMEDIATE-1 ST YEAR	512	510	0
INTERMEDIATE-2 ND YEAR	491	469	0
DEGREE- I	2454	772	0
DEGREE- II	1870	677	0
DEGREE- III	1706	654	0
P.G (PREVIOUS)	1098	294	0
P.G (FINAL)	908	263	0

I) NO. OF STAFF:

Particulars	Arts	Commerce	Science
Teaching (Regular)	36	3	0
Teaching (Guest)	11	4	0
Non Teaching		40	

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PPJ) NAME OF PRINCIPAL, BURSAR, ACCOUNTANT:

NAME OF PRINCIPAL : DR. ANIL MANDAL
NAME OF BURSAR : SRI. MAYANK SRIVASTAVA
NAME OF ACCOUNTANT : SRI. SHRISTI CHY

K. Notes of Accounts

- The Financial Statements has been prepared on Cash Basis.
- There is no change in the accounting policies as applied to the Financial Statements.
- Salary grant received from the university is net of deduction made at university level, if any.

Audit conclusion we thank the principal and all staff members of the college for the co-operation extended thus for smooth running and early completion of the audit

Date: 20-07-2024
Place: DARBHANGA
UDIN: 244436338KCMOI8374



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(CHARTERED ACCOUNTANT)
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(PARTNER)
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CONSOLIDATED INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31/03/2023				
Particulars	Amount	Amount	Particulars	Amount
Various Donations:		2,41,13,759.00	Various Income:	
ADVERTISEMENT EXPENSES	2,50,50.00			
ARTIST SALARY	75,39,389.00		DOR I	2,36,15,306.00
BANK CHARGE	57,488.81		DOR II	2,53,74,083.30
CLEANING AND HYGIENE	90,000.00			
CONTRIBUTORY EXPENSES	11,47,032.00			
CONTRACTUAL STAFF EXPENSES	16,71,440.00			
DAILY WAGES	5,35,260.00			
DEWEENESS ALLOWANCE	7,000.00			
ELECTRIC EXPENSES	1,65,957.00			
ELECTRICITY CHARGE	6,70,522.00			
ENTERTAINMENT EXPENSES	3,09,048.00			
FESTIVAL ADVANCE	13,00,000.00			
FESTIVAL EXPENSES	1,49,000.00			
GIC	11,691.00			
GST	1,76,234.00			
HOSPITALITY & CATERING	87,000.00			
INCOME TAX	1,51,69,354.00			
INFLUENT MEMBERSHIP FEE	3,000.00			
NAME PLATE EXPENSES	34,000.00			
NATIONAL FESTIVAL EXPENSES	1,06,061.00			
NEWS PAPER EXPENSES	14,469.00			
NON-TEACHING ASSOCIATE	47,200.00			
NSF EXPENSES	39,581.00			
ONLINE EXPENSES	66,048.00			
OUTSOURCE STAFF EXPENSES	3,42,113.00			
POCKET ALLOWANCE	14,000.00			
PRINTER AND STATIONERY	8,15,331.00			
PROFESSIONAL TAX	1,69,940.00			
PROVIDENT FUND	64,45,876.00			
REDEMPTION EXPENSES	45,000.00			
REFUND OF EXCESS DEDUCTION	1,56,330.00			
REFUND OF USC GRANT	1,55,490.00			
REMITTANCE TO UNIVERSITY	17,76,890.00			
REMUNERATION	62,75,729.00			
REPAIR AND MAINTENANCE	25,53,750.00			
SALARY ADVANCE	54,000.00			
SEMINAR EXPENSES	23,911.00			
SOFTWARE EXPENSES	2,00,448.00			
SORTS EXPENSES	86,277.00			
STUDENT CREDIT CARD	36,443.00			
TEACHING ASSOCIATION	26,000.00			
TELEPHONE & INTERNET EXPENSES	9,000.00			
TRANSPORT EXPENSES	86,000.00			
TRAVELLING ALLOWANCE	1,03,000.00			
WAGES EXPENSES OVER THE EXPENDITURE	2,47,388.00			
TOTAL		1,00,76,846.33	TOTAL	
		1,01,18,000.00		1,01,18,000.00

PRN-307182E
Praphant Kumau



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Principal
C. M. College, Darbhanga

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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
<u>Opening Balance:</u> PNB A/C-3923	62,227.05	<u>Various Payments:</u>	
<u>Various Receipts:</u> BANK INTEREST	7,214.00	<u>Closing Balance:</u> PNB A/C-3923	69,441.05
Total	69,441.05	Total	69,441.05



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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts		Payments	
Amount		Amount	
<u>Opening Balance:</u>		<u>Various Payments:</u>	
PNB A/C-0032	28,56,626.20	BANK CHARGE	59,000.00
<u>Various Receipts:</u>		<u>Closing Balance:</u>	
		PNB A/C-0032	28,56,567.20
Total	28,56,626.20	Total	28,56,626.20



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C.M. COLLEGE, DARBHANGA			
EXAMINATION FUND PNB A/C-1359			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-1359	5,97,786.68	Various Payments: BANK CHARGE BSEB BUILDING & CONSTRUCTION EXAMINATION EXPENSES FURNITURE & FIXTURE ONLINE EXPENSES REMITTANCE TO UNIVERSITY TRANSPORT EXPENSES WEBSITE EXPENSES	11,886.51 17,13,788.00 1,18,000.00 15,469.00 11,32,800.00 33,565.00 17,75,860.00 36,000.00 3,47,398.00
Various Receipts: BANK CHARGE BANK INTEREST Cash	17.70 46,624.00 55,49,025.00	Closing Balance: PNB A/C-1359	10,08,686.87
Total	61,93,453.38	Total	61,93,453.38



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C.M. COLLEGE, DARBHANGA			
GENERAL FUND PNB A/C-0050			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-0050	6,26,365.60	Various Payments: ADVERTISEMENT EXPENSES AIR CONDITIONER PURCHASE BANK CHARGE CLEANING AND HYGIENE CONTINGENCY EXPENSES DAILY WAGES DEARNESS ALLOWANCE ELECTRIC EXPENSES ELECTRICITY CHARGE EXAMINATION EXPENSES FEE FOR HOSTEL ADMISSION FESTIVAL EXPENSES FURNITURE & FIXTURE INCOME TAX INFLIBNET MEMBERSHIP FEE NAME PLATE EXPENSES NATIONAL FESTIVAL EXPENSES NEWS PAPER EXPENSES HQS EXPENSES ONLINE EXPENSES OUTSOURCE STAFF EXPENSES PRINTER PURCHASE PRINTING AND STATIONERY PURCHASE OF BATTERY & INVERTOR PURCHASE OF BOOKS PURCHASE OF C.C.T.V. PURCHASE OF COLLAR PURCHASE OF COMPUTER PURCHASE OF ELECTRIC GOODS PURCHASE OF GIGER PURCHASE OF MONITOR & PRINTER PURCHASE OF PEDESTAL FAN PURCHASE OF PRINTER PURCHASE OF R.O. MACHINE PURCHASE OF ROOM HEATER PURCHASE OF TELEVISION REFRESHMENT EXPENSES REMUNERATION REPAIR AND MAINTENANCE SEMINAR EXPENSES SOFI WARE EXPENSES SPORTS EXPENSES STUDENT CREDIT CARD TELEPHONE & INTERNET EXPENSES TRAVELLING ALLOWANCE	1,86,600.00 3,46,700.00 6,026.62 45,660.00 10,62,033.00 4,80,000.00 7,580.00 11,907.00 6,70,532.00 650.00 4,600.00 1,00,000.00 1,46,636.00 24,000.00 5,900.00 36,000.00 1,09,661.00 15,400.00 35,075.00 3,42,113.00 24,450.00 6,34,929.00 87,200.00 1,82,074.00 3,52,189.00 14,900.00 76,700.00 88,440.00 13,140.00 40,000.00 69,750.00 46,800.00 18,880.00 98,900.00 44,400.00 48,500.00 12,72,721.00 5,45,424.00 23,611.00 2,00,469.00 9,49,277.00 36,443.00 9,000.00 1,03,608.00
Various Receipts: BSEB BSEFC CANCELLED CHED Cash Remittance from LNNU	2,02,900.00 69,528.00 4,250.00 1,11,14,161.00 4,76,825.00	Closing Balance: PNB A/C-0050	38,94,062.98
Total	1,24,94,024.60	Total	1,24,94,024.60



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C.M. COLLEGE, DARBHANGA			
INTERNAL RESOURCES FUND PNB A/C-9479			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-9479	9,26,474.52	Various Payments: BANK CHARGE CCTV PURCHASE CLEANING AND HYGIENE CONTINGENCY EXPENSES DAILY WAGES EXAMINATION EXPENSES FESTIVAL EXPENSES GST PRINTING AND STATIONERY REPAIR AND MAINTENANCE	23,892.64 5,35,891.00 14,400.00 85,000.00 45,200.00 2,89,930.00 49,000.00 16,062.00 2,03,362.00 3,01,928.00
Various Receipts: BANK CHARGE BANK INTEREST Cash IGNOU Rent RENT FROM PNB BANK	17.70 42,043.00 28,74,510.00 40,920.00 2,08,062.00	Closing Balance: PNB A/C-9479	25,27,361.58
Total	40,92,027.22	Total	40,92,027.22



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C.M. COLLEGE, DARBHANGA			
KLB FUND PNB A/C-8810			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-8810	37,42,519.67	Various Payments: ADVERTISEMENT EXPENSES BANK CHARGE BUILDING & CONSTRUCTION CONTRACTUAL STAFF EXPENSES ELECTRIC EXPENSES GST INCOME TAX REPAIR AND MAINTENANCE	18,320.00 14,637.91 29,17,583.00 40,714.00 1,44,000.00 1,00,212.00 50,106.00 17,45,900.00
Various Receipts: BANK CHARGE BANK INTEREST Booking of KL Hall Cash	17.70 1,27,024.00 1,07,000.00 41,80,425.00	Closing Balance: PNB A/C-8810	31,30,513.46
Total	81,56,986.37	Total	81,56,986.37



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C.M. COLLEGE, DARBHANGA			
LNMU FUND PNB A/C-0014			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-0014	8,90,949.37	Various Payments:	
Various Receipts: Cash	20,23,175.00	Closing Balance: PNB A/C-0014	29,23,124.37
Total	29,23,124.37	Total	29,23,124.37



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C.M. COLLEGE, DARBHANGA			
NSS FUND I PNB A/C-0535			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-0535	44,919.24	Various Payments: NSS EXPENSES POCKET ALLOWANCE	22,500.00 14,000.00
Various Receipts: Remittance from LNMU	50,000.00	Closing Balance: PNB A/C-0535	58,419.24
Total	94,919.24	Total	94,919.24



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RUSA FUND PNB A/C-0986			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-0986	16,160.00	Various Payments: BANK CHARGE	413.00
Various Receipts: BANK INTEREST	435.00	Closing Balance: PNB A/C-0986	16,182.00
Total	16,595.00	Total	16,595.00



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C.M. COLLEGE, DARBHANGA			
SALARY FUND PNB A/C-0023			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-0023	29,82,807.86	Various Payments: ARREAR SALARY BANK CHARGE FESTIVAL ADVANCE GIC	76,59,369.00 72.28 13,50,000.00 23,881.00
Various Receipts: CANCELLED CHEQ Cash MISCELLANEOUS INCOME REFUND OF ADVANCE Remittance from LNMU	5,37,048.00 1,55,000.00 0.20 3,70,000.00 3,26,13,759.00	INCOME TAX NON-TEACHING ASSOCIATION PROFESSORIAL TAX PROVIDENT FUND REFUND OF EXCESS DEDUCTION SALARY ADVANCE TEACHING ASSOCIATION U.G.C. FUND Closing Balance: PNB A/C-0023	1,50,95,148.00 47,200.00 1,92,000.00 64,46,875.00 1,58,230.00 5,48,000.00 26,000.00 80,000.00 50,31,839.78
Total	3,66,58,615.06	Total	3,66,58,615.06



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C.M. COLLEGE, DARBHANGA					
GENERAL FUND PNB A/C-0050					
Reconciliation Statement					
1-Apr-22 to 31-Mar-23					
Date	Particulars	Vch Type	Transaction Type	Instrument No.	Bank Date
13-Feb-23	ADVERTISEMENTS EXPENSES	Payment	Others	4835-19	13-Feb-23
20-Mar-23	CONTINGENCY EXPENSES	Payment	Others	4835-46	20-Mar-23
Balance as per Company Books:				3894052.98	17690.00
Amounts not reflected in Bank:					21690.00
Balance as per Bank:				3915742.98	



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C.M. COLLEGE, DARBHANGA			
STIPEND FUND PNB A/C-0041			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-0041	20,24,250.47	Various Payments: BANK CHARGE	59.00
Various Receipts:		Closing Balance: PNB A/C-0041	20,24,191.47
Total	20,24,250.47	Total	20,24,250.47



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C.M. COLLEGE, DARBHANGA			
STUDENT UNION FUND PNB A/C-5049			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-5049	1,26,426.20	Various Payments:	
Various Receipts: RANK INTEREST	3,454.00	Closing Balance: PNB A/C-5049	1,29,880.20
Total	1,29,880.20	Total	1,29,880.20



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C.M. COLLEGE, DARBHANGA			
U.G.C. FUND PNB A/C-0508			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-0508	3,72,944.33	Various Payments: BANK CHARGE REFUND OF UGC GRANT	68.45 1,55,490.06
Various Receipts: SALARY FUND	80,000.00	Closing Balance: PNB A/C-0508	2,97,385.82
Total	4,52,944.33	Total	4,52,944.33



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C.M. COLLEGE, DARBHANGA			
VOCATIONAL FUND PNB A/C-1368			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: PNB A/C-1368	12,03,581.14	Various Payments: BANK CHARGE HOSPITALITY & CATERING	377.60 51,000.00
Various Receipts: BANK INTEREST Cash	36,379.00 68,000.00	Closing Balance: PNB A/C-1368	12,66,682.54
Total	13,07,960.14	Total	13,07,960.14



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C.M. COLLEGE, DARBHANGA			
CASH A/C			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31/03/2023			
Receipts	Amount	Payments	Amount
Opening Balance: CASH A/C	-	Various Payments: EXAMINATION FUND GENERAL FUND INTERNAL RESOURCES FUND KLB FUND INMU FUND SALARY FUND VOCATIONAL FUND	55,49,025.00 1,11,14,161.00 28,74,510.00 41,80,425.00 20,23,175.00 1,55,000.00 68,000.00
Various Receipts: Booking of RL Hall C.O.C. ADMISSION FORM C.O.C. CREATIVE WRITING C.O.C. FOREIGN TRADE ADMISSION C.O.C. E-COMMERCE ADMISSION COST OF T.R MARKS DCR BBA/BCA DCR Inter DCR PG DCR LIG ELECTRIC CHARGE OF K.L BHAWAN FEE FOR HOSTEL ADMISSION IGNOU Rent LOST OF BOOKS Miscellaneous REFUND OF ADVANCE RENT OF AGRICULTURAL LAND RENT OF GENERATOR IN CYCLE STAND Salary SALE OF ACADEMIA SALE OF B.O.Q SALE OF OLD NEWSPAPER SALE OF TREE SALE OF VIDEO T R Marks	8,11,000.00 2,500.00 32,000.00 74,000.00 12,000.00 5,000.00 2,35,496.00 45,89,061.00 36,02,965.00 1,53,87,783.00 48,000.00 21,850.00 38,070.00 520.00 14,026.00 1,55,000.00 7,500.00 12,000.00 10,000.00 2,37,900.00 53,250.00 5,175.00 47,600.00 6,09,600.00 2,000.00	Closing Balance: CASH A/C	
Total	2,59,64,296.00	Total	2,59,64,296.00



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