



Estd: 1957

Website : www.ascollegebikramganj.org
Email ID : ascollegebkj438@gmail.com

ANJABIT SINGH COLLEGE

Bikramganj (Rohtas) 802212

(A Constituent unit of V.K.S.U., Ara)

Office of the Principal

Ref.....

Date.....

Metric No. 4.2.1

Expenditure for infrastructure development and augmentation, excluding salary year wise during last five years (INR in Lakhs)

2022-23	2021-22	2020-21	2019-20	2018-19
0	2.30	10	7.33	12.37


9/4/24
IQAC Coordinator
Co-ordinator
IQAC
A.S. College
Bikramganj (Rohtas)


Principal
PRINCIPAL
A.S. College
Bikramganj (Rohtas)

AUDITOR'S REPORT

of

GENERAL FUND

(Fin. Yr. 2018- 2019)

Of

ANJABIT SINGH COLLEGE

AT-BIKRAMGANJ, DIST-ROHTAS

(BIHAR)

A

CONSTITUENT UNIT

of

VEER KUNWAR SINGH UNIVERSITY

ARA, BIHAR

A U D I T O R ' S R E P O R T

We have examined the consolidated Receipts & Payment of **GENERAL FUND** of **ANJABIT SINGH COLLEGE, AT-BIKRAMGANJ, DIST-ROHTAS (BIHAR)** for the year ended 31st March, 2019 and the annexed consolidated Receipt & Payment Account of the College. for the year ended on that date. These financial statements are responsibility of the management of College. Our responsibility is to express on an opinion on these financial statements based on our audit.

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 about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We 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 audit.
- (ii) We have verified the Cash & Bank Balances are Production of Certificate.
- (iii) The consolidated Receipt & Payment Account are in agreement with the books of accounts.
- (iv) At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
- (v) Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
- (vi) The College has been advised to maintain proper records to show full particulars of cash item of receipts & payments
- (vii) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, Subject to statutory compliance, paper/documents and notes to accounts as per schedule "A".

Place: PATNA

Date : JUNE 30th, 2019



For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants
FRN No. 006329C

(CA. Sanjay K. Jha)

Managing Partner
Membership No. - 075020

ANJABIT SINGH COLLEGE
AT:- BIKRAMGANJ, DIST. ROHTAS(BIHAR)
GENERAL FUND
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

			(Amount in ₹)
RECEIPT	AMOUNT	AMOUNT	AMOUNT
To Opening Balance:-	2,864,229.05	ESTABLISHMENT EXPENSES:	
	B	By Website Developer to Bharat Web Studio	38,940.00
	D	" TA Exps	47,420.00
	C	" Generator Maintenance	12,124.00
	B	" Voter List for Student Union election	12,000.00
	D	" Advocate Fee for IT	35,478.00
	D	" Contlegency	54,469.00
	C	" Diesel & Oil Exps	90,271.00
	D	" Misc Exps	27,875.00
	C	" White Washing & Painting work of the Building	1,027,770.00
	B	" News Paper & Stationary	3,830.00
	B	" Printing & Stationary	359,532.00
	C	" RO System (Godrej Water Purifier)	202,464.00
" Collection from Students (As per DCR I & II)	5,228,010.90	" Xerox world Service (Xerox Machine)	39,884.00
	B	" ITO Sasaram of Contracor Bill	22,710.00
	B	" Annual Maintenance of Library software & Smart Card	182,510.00
	C	" Electric CFL Buld	12,280.00
	C	" Repair of AC	2,500.00
	B	" Practical Exam Exps	9,048.00
	D	" Telephone & Mobile	7,000.00
	D	" Festival & Occasion	26,130.00
	C	" Electricity Exp.	9,380.00
	D	" Misc Exps	3,358.00
	C	" Electricity Bill (SBPDCL)	6,124.00
	C	" Daily Wages for Cleaing of Bath	12,000.00
	B	" Renm for Practical Exam to External	15,785.00
	D	" Rem to Contract Staff	256,753.00
	D	" VKSU For Sport	30,000.00
	D	" VKSU for Eklavya	30,000.00
	C	" Handpump for Women's Hostel	8,420.00
	D	" Uniform for IV Grade	20,000.00
	A	" Building Construction	1,237,745.00
	D	" Advocate Fee for IT	12,660.00
	B	" Purchase of HP Printer	18,970.00
	B	" Automation Work of the College	536,000.00
	B	" Purchase of Computer & Printer	518,919.00
	B	" Ayan Enterprises for Technical supply for NAAC	50,000.00
	D	" T/F to Non- Teaching	69,330.00
		TOTAL EXPS.	5,047,679.00
		CLOSING BALANCE:	3,044,560.95
TOTAL R.S.	8,092,239.95	TOTAL R.S.	8,092,239.95

PLACE: PATNA
DATE: June 30, 2019



For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants
(CA Sanjay K. Jha)
Managing Partner
Membership No. 075020

**GENERAL FUND OF ANJABIT SINGH COLLEGE
AT-BIKRAMGANJ, DIST-ROHTAS (BIHAR)**

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st March, 2019
Schedule "A"

NOTES FORMING PART OF THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India. The significant accounting policies are as follows:

a. Basis of accounting

The financial statements have been prepared on historical cost convention. The institution follows the mercantile system of accounting and recognises the expenditure and income on accrual basis.

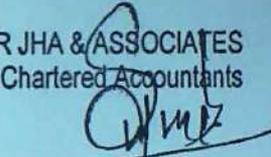
b. Cash balances certified by the management whereas Bank balances are subject to confirmation by bank.

c. All debit & credit balances are subject to confirmation.

PLACE: PATNA
DATE : JUNE 30th, 2019



For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants


(CA. Sanjay K Jha)
Managing Partner
Membership No. - 075020
FRN NO.-006329C

AUDITOR'S REPORT

Of

GENERAL FUND

Of

(2019-20)

ANJABIT SINGH COLLEGE

AT-BIKRAMGANJ

DIST- ROHTAS (BIHAR)

A

CONSTITUENT UNIT

of

VEER KUNWAR SINGH UNIVERSITY

AT- ARA

DIST-BHOJPUR (BIHAR)



0612-2231820

0612-2214085

9431003698

8709621101

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skjapatna@gmail.com

SANJAY KUMAR JHA & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have examined the consolidated Receipts & Payment of **GENERAL FUND OF ANJABIT SINGH COLLEGE, AT-BIKRAMGANJ, DIST-ROHTAS (BIHAR)** for the period ended 31st March, 2020 of the College. for the year ended on that date. These financial statements are responsibility of the management of College. Our responsibility is to express on an opinion on these financial statements based on our audit.

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 about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We 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 audit.
- (ii) We have verified the Cash & Bank Balances are Production of Certificate.
- (iii) The consolidated Receipt & Payment Account are in agreement with the books of accounts.
- (iv) At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
- (v) Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
- (vi) The College has been advised to maintain proper records to show full particulars of cash item of receipts & payments
- (vii) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, Subject to statutory compliance, paper/documents and notes to accounts as per schedule "B".

Place: PATNA

Date : June 10th, 2020



For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants
FRN No. 006329C

(CA. Deepak Kumar)

Partner
Membership No. - 439083
UDIN-20439083AAAAEH1558

ANJABIT SINGH COLLEGE
AT- BIKRAMGANJ DIST-ROHTAS, (BIHAR)

GENERAL Fund:-

Receipt & Payment account for the year ended 31st March, 2020

Receipt	Amount	Payment	Amount
To Opening Balance:- (BRS attached as per Annexure-"A")	A 3,044,560.95	By Ayan Enterprises, Patna for vermicompost kit work at the College	254,283.00
	A	" Ayan Enterprises, Patna for Rain water Harvesting construction (Root Building)	274,467.00
	D	" Advertisement	10,000.00
	C	" Xerox world services repairing & changing of CCTV Camera	186,344.00
	B	" Bharat web studio for Develop of software of P.G Admission	155,052.00
	B	" Ayan Enterprises, Patna for Tech- nical support for NAAC (Data entry work)	125,000.00
Collection as per DCR I & II	A 14,391,425.70	" Ayan Enterprises, Patna for fitting Cylinder (fire extinguishers Cyl- inde 2 kg. to 10 kg.)	205,025.00
	B	" Green Audit work & Plant Tagging	218,200.00
	C	" Printing work Exps.	139,004.00
	C	" Newspaper & Magazine	4,945.00
	C	" INFBNET of membership of National Library	5,900.00
	B	" Advance paid to Prof. Santosh Kumar for V.C Aagman Ceremany	50,000.00
	C	" Electric wiring work	61,794.00
		" Payment to Contract staff	270,385.00
		" Uniform of Ivth Grade Staff	36,506.00
	D	" Remuneration to Krishna Prasad for Holiday work	17,550.00
	C	" Battery & Invertor	8,853.00
		" Deduction of P.F & IT transferred to Teaching Fund	3,129,840.00
		" Deduction of P.F & IT transferred to Non-Teaching Fund	3,339,136.00
	B	" Reg. fee of SSR(Uploading) for NAAC	109,150.00
	C	" Cleaning of BCA & Botany Room	6,000.00
	D	" Case hearing Exps. to Advocate Binod kr. Mishra	40,000.00
	D	" Court fee Exps.	1,000.00
	D	" Misc. Exps.	69,786.00
	B	" Annual maintenance of College website 18-19 to web studio	38,940.00
	B	" Annual maintenance charge to R.N Technology, Patna	29,205.00
	B	" Oil & Diesel Exps.	80,777.00
		" Contingency Exps.	82,115.00



C	" Stabilizer purchase for water pump & Repair of A.C.	9,900.00
C	" Battery for Generator of the College	7,334.00
D	" Telephone & Mobile Recharge	10,000.00
D	" VIP Briefcase for Official use of Principal	3,700.00
B	" Ayan Enterprises, Patna for Data entry work	205,124.00
D	" Ex-Gratia paid to Kusum Devi W/o Late-Ram prasad	10,000.00
B	" Paid to R.N Technology, Patna for Identity Card printing	255,835.00
	" Arrear paid to Prof. Rama Pd. Singh	162,993.00
B	" Paid to M/s Mahalaxmi Enterprises & Supplier's for Magazine Printing of "RASHMI"	476,000.00
B	" Laptop purchase (6 pc. Full set) from M/s R.N Technology, Patna	346,800.00
D	" Paid to VKSU, Ara for Eklavya (sports) fund	20,000.00
D	" Paid to VKSU, Ara for (sports) Athletic fund	20,000.00
	" Generator maintenance Exps.	15,225.00
B	" Purchase of Sports material	9,170.00
C	" Battery for CCTV Camera & maintenance Exps.	23,291.00
B	" Shatranj Competition to PTI Dinesh kr. Singh	60,841.00
B	" Festival & Occassion	19,429.00
B	" Dinesh kr. Singh PTI Sanitation work of Sports Dept.	50,350.00
D	" T.A & Heltage	40,480.00
D	" Accounting & Auditing work from (2014-15 to 2018-19)	181,417.00
B	" AMC for College Library to M/s R.N Technology, Patna	29,205.00
B	" AMC for Language Lab to M/s R.N Technology, Patna	81,200.00
	" Deduction of 7th Pay transferred to Salary Teaching Fund	731,440.00
	" Deduction of 7th Pay transferred to Salary Non-Teachin Fund	519,287.00
	Total Exps.	12,238,278.00
	By Closing Balance:- (BRS attached as per Annexure-"A")	5,197,708.65

Total Amount

17,435,986.65

Total Amount

17,435,986.65

Date:- 10 June, 2020



GENERAL FUND OF ANJABIT SINGH COLLEGE

AT-BIKRAMGANJ, DIST-ROHTAS (BIHAR)

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st March, 2020
Schedule "B"

NOTES FORMING PART OF THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India. The significant accounting policies are as follows:

a. Basis of accounting

The financial statements have been prepared on historical cost convention. The institution follows the mercantile system of accounting and recognises the expenditure and income on accrual basis.

b. Cash balances certified by the management whereas Bank balances are subject to confirmation by bank.

c. All debit & credit balances are subject to confirmation.

PLACE: PATNA
Date :- June 10 th, 2020



For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants

FRN NO. 006329C

(CA. Deepak Kumar)

Partner

Membership No. - 439083

AUDITOR'S REPORT

of

GENERAL FUND

(Fin. Yr. 2020- 2021)

of

ANJABIT SINGH COLLEGE

AT-BIKRAMGANJ, DIST-ROHTAS

(BIHAR)

A

CONSTITUENT UNIT

of

VEER KUNWAR SINGH UNIVERSITY

ARA, BIHAR

ANJABIT SINGH COLLEGE
AT- BIKRAMGANJ, DIST-ROHTAS, (BIHAR)

GENERAL FUND:-

Receipt & Payment account for the year ended 31st March, 2021

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
To Opening Balance:- (BRS attached as per Annexure- "A")	4,494,572.65	' Salary paid to Contractual staff	305,000.00
	D	" T.A & Haltage exps.	68,605.00
	D	" Advertisement	10,000.00
" Collection as per DCR I & II	16,373,411.47	" Repair & Replacment of CCTV Camera	34,990.00
	C	" Masks & Senetisers	9,500.00
	B	" Contingency exps.	89,754.00
	C	" Diesel exps.	38,800.00
	B	" Newspaper & Magazine	5,280.00
	D	" Republic Day exps.	15,100.00
	D	" Welcome Ceremony of Vice Chancellor	10,643.00
	D	" Uniform of Ivth Grade Staff	3,700.00
	D	" Misc. exps.	66,408.00
	D	" Telephone Allowance to Principal	15,000.00
	C	" Renovation of Principal Residence	90,848.00
	D	" Sports Fund vksu, Ara	26,100.00
	D	" Eklavya Fee to Vksu, Ara	8,352.00
	B	" Online Admission exps.	85,900.00
	B	" College Prospectus exps.	320,000.00
	C	" Flowers for College Campus	27,360.00
	C	" Battery & Motor exps.	21,195.00
	C	" Name Plate for All Dept.	83,818.00
	A	" Gate & Grill exps.	100,000.00
	B	" Books for Dept.	8,910.00
	D	" Vksu Ara for Seminar	10,000.00
	C	" Purchase of Air Condition	51,300.00
	C	" Bulb, Trophy etc.	8,001.00
	B	" I-card cum Smart card for Library	232,680.00



	B	" Rashmi Magazines for prospectus	476,000.00
	B	" Broadband Connection	5,900.00
	B	" Chess Competition exps.	66,507.00
	B	" Printing & Stationery	79,688.00
	C	" Inaugration of R.o Plant	19,185.00
	B	" Upgrádation of College Website	278,500.00
	C	" Wifi exps.	8,260.00
	B	" Healthcare centre Equipment	73,509.00
	B	" Inter Adm. Form	26,544.00
	B	" Lab Equipments paid to Vaishnavi Enterprises	406,811.00
	C	" Hard Disk	14,999.00
	D	" Bank Charges & commission	782.70
	B	" R.N Technologies, Patna for Laptop (9pc.)	520,200.00
	C	" Campus Cleaning exps.	2,000.00
		" Deduction amt. of Teacher trf. to Teaching Fund	7,798,491.00
		" Deduction amt. of Non- Teaching trf. To Non-teaching Fund	2,113,386.00
	C	" Repair of Laptop	7,600.00
	B	" Repair of Chair	60,000.00
	B	" Repair of Almirah	4,150.00
	C	" Water Supply Fitting exps.	2,100.00
	C	" Mainatinnce of Generator	9,840.00
	D	" P.T.I labling work	15,000.00
	C	" Repair of Window, Notice Board etc.	77,358.00
		Total Exps.	13,814,054.70
		By Closing Balance:- (BRS attached as per Annexure-A")	7,053,929.42
Total Amount	20,867,984.12	Total Amount	20,867,984.12

Date :- 27th August, 2022

In terms of our seprate report of even date



ANJABIT SINGH COLLEGE

AT-BIKRAMGANJ DIST-ROHTAS, (BIHAR)

GENERAL Fund:-

Annexure-"A"

Bank Reconciliation statement as follow:-

Opening Balance as per Cash Book on 01/04/2020 , Rs.- 51,97,708.65

Less :- Cheque issued but not debited as follow:-

<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>	
033450 -	26-03-2019 -	6,124.00	
033451 -	26-03-2019 -	6,88,920.00	
033452 -	30-03-2019 -	<u>7,017.00</u>	Rs.- <u>7,02,61.00</u>
			Total Rs.- <u>44,95,647.65</u>

Less:- Bank charges of F.Y 2019-2020, Rs.- 1,075.00

Balance as per Bank statement on 31/03/2020, Rs.- 44,94,572.65

(A/C NO.-2092688164 CBI, Bikramganj)

Closing Balance on 31/03/2021 as follow:-

Balance as per Cash Book on 31/03/2021, Rs.- 69,58,208.12

Less:- Bank charges of F.Y 2020-2021, Rs.- 782.70

Total Rs.- 69,57,425.42

Add:- Cheque issued but not debited as follow:-

<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>	
050206	01/07/2020	1,000.00	
050238 -	06-10-2020-	26,544.00	
052933 -	06-02-2021 -	8,910.00	
052947 -	19-03-2021 -	<u>60,050.00</u>	Rs.- <u>96,504.00</u>

Balance as per Bank statement on 31/03/2021 Total Rs.- 70,53,929.42

(A/C NO.-2092688164 CBI, Bikramganj)

Date:- 27TH August , 2022



GENERAL FUND OF ANJABIT SINGH COLLEGE

AT-BIKRAMGANJ, DIST-ROHTAS (BIHAR)

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 st March, 2021
Schedule "B"

NOTES FORMING PART OF THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India. The significant accounting policies are as follows:

e. Basis of accounting

The financial statements have been prepared on historical cost convention. The institution follows the mercantile system of accounting and recognises the expenditure and income on accrual basis.

f. Fixed assets

Fixed assets are stated at their original cost of acquisition / installation. All direct expenses attributable to acquisition / installation of assets have been capitalised.

g. Cash balances certified by the management whereas Bank balances are subject to confirmation by bank.

h. All the debit & credit balances are subject to confirmation.

For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants
FRN NO.-006329C



(CA. Sanjay K Jha)
Managing Partner
Membership No. -075020

PLACE: PATNA
DATE : AUGUST 27th, 2022

AUDITOR'S REPORT

Of

GENERAL FUND

(Fin. Yr. 2021-2022)

Of

ANJABIT SINGH COLLEGE

**AT- BIKRAMGANJ, DIST-ROHTAS
(BIHAR)**

A

CONSTITUENT UNIT

of

**VEER KUNWAR SINGH UNIVERSITY
AT-ARA, BIHAR**



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ANJAY KUMAR JHA & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have examined the Receipts & Payment of **GENERAL FUND OF ANJABIT SINGH COLLEGE, AT-BIKRAMGANJ, DIST-ROHTAS (BIHAR)** for the year ended 31st March, 2022. These financial statements are responsibility of the management of College. Our responsibility is to express on an opinion on these financial statements based on our audit.

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 about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We 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 audit.
- (ii) We have verified the Cash & Bank Balances are Production of Certificate.
- (iii) The Receipt & Payment Account are in agreement with the books of accounts.
- (iv) At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
- (v) Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
- (vi) The College has been advised to maintain proper records to show full particulars of cash item of receipts & payments.
- (vii) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, Subject to statutory compliance, paper/documents and notes to accounts as per schedule "B".

For SANJAY KUMAR JHA & ASSOCIATES

Chartered Accountants

FRN No. 006329C



(CA. Sanjay K. Jha)

Managing Partner

Membership No. - 075020

Place: PATNA

Date : August 31st, 2022

201-203 & 208, Jagat Trade Centre, Fraser Road, Patna- 800 001 (INDIA)

Office No 01, UGF, Lotus Tower, F-6, Vijay Block, Laxmi Nagar, Vikas Marg, New Delhi- 110092 | Contact No: 011-4584294 | 9015295546

Also at : THANE (MAHARASHTRA), NOIDA, LUCKNOW, RANCHI (JHARKHAND)

Firm Regn. No.

006329C

ANJABIT SINGH COLLEGE
AT- BIKRAMGANJ, DIST-ROHTAS, (BIHAR)

GENERAL FUND:-

Receipt & Payment account for the year ended 31st March, 2022

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
To Opening Balance:- (BRS attached as per Annexure- "A")	7,053,929.42	" Fixed Salary	374,790.00
	D	" T.A & Haltage exps.	62,320.00
	D	" Advertisement	27,000.00
" Collection as per DCR I & II	16,118,715.93	" Repair & Mainatinnce	876,024.00
	C	" Misc. exps.	1,730.00
	D	" Contingency exps.	89,788.00
	C	" Diesel exps.	83,848.00
	B	" Newspaper & Magazine	3,805.00
	D	" Republic Day exps.	20,000.00
	C	" Electricity exps.	8,045.00
	D	" Utilisation & Auditing work	135,465.00
		" Guest Teacher Salary	143,000.00
	D	" Telephone Allowance to Principal	10,484.00
	C	" Generator Servicing	5,394.00
	C	" Repair & Mainatinnce in Botany	717,356.00
		" Trf. To Teaching fund after salary deduction	870,152.00
		" Trf. To Non- Teaching fund after salary deduction	820,244.00
	D	" Sports Fund vksu, Ara	33,000.00
	D	" Eklavya Fee to Vksu, Ara	8,800.00
	B	" Prospectus Printing	313,600.00
	B	" Science Exhibition exps.	6,285.00
	D	" Independence Day exps.	11,674.00
		" Arrear of Ram pd. Shah	50,497.00
	B	" National Day	3,510.00
	A	" Gate & Grill exps.	230,862.00
	B	" Books	209,270.00



	C	" Flowers for Garden	25,000.00
	B	" Global Leader Summit 2021 Reg. fee	20,000.00
	D	" Uniform for Ivth Grade Staff	20,000.00
	B	" I-card cum Smart card for Library	247,440.00
	B	" Rashmi Magazines	932,960.00
		" Trf. To Teaching fund after salary deduction Amt. of Dr. S.K. Singh	324,755.00
	B	" Sports Tournament	20,000.00
	B	" Sports Items	19,904.00
	B	" Printing & Stationery exps.	188,284.00
	C	" Items for Principal Chamber	8,580.00
	B	" National Maths Day	4,406.00
	B	" Wifi exps.	14,160.00
	C	" Campus Cleaning exps.	45,185.00
		" Deduction amt. of Teacher trf. to Teaching Fund	2,600,289.00
		" Deduction amt. of Non- Teaching trf. To Non-teaching Fund	4,664,844.00
	C	" Purchase of Basin & Dustbin	17,548.00
	C	" Repair of Library Fan	3,486.00
	C	" Annual Mainatinnce	71,203.00
	D	" Bank Charges & commission	2,385.20
		Total Exps.	14,347,372.20
		By Closing Balance:- (BRS attached as per Annexure-A")	8,825,273.15
Total Amount		23,172,645.35	Total Amount
			23,172,645.35

Date :- 31st August, 2022

In terms of our seprate report of even date



GENERAL FUND OF ANJABIT SINGH COLLEGE

AT-BIKRAMGANJ, DIST-ROHTAS (BIHAR)

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED OF 31st March, 2022
Schedule "B"

NOTES FORMING PART OF THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India. The significant accounting policies are as follows:

a. Basis of accounting

The financial statements have been prepared on historical cost convention. The institution follows the mercantile system of accounting and recognises the expenditure and income on accrual basis.

b. Fixed assets

Fixed assets are stated at their original cost of acquisition / installation. All direct expenses attributable to acquisition / installation of assets have been capitalised.

c. Cash balances certified by the management whereas Bank balances are subject to confirmation by bank.

d. All the debit & credit balances are subject to confirmation.

For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants
FIRANQI-06329C



(SA - Sanjay K Jha)
Managing Partner

Membership No. -075020

PLACE: PATNA
DATE : August 31, 2022

AUDITOR'S REPORT

Of

GENERAL FUND

(Fin. Yr. 2022-2023)

Of

ANJABIT SINGH COLLEGE

**AT- BIKRAMGANJ, DIST-ROHTAS
(BIHAR)**

A

CONSTITUENT UNIT

of

**VEER KUNWAR SINGH UNIVERSITY
AT-ARA, BIHAR**