

AUDITOR'S REPORT

of

DEPARTMENT OF BCA

(2020 – 2021)

of

S.V.P. COLLEGE BHABUA (KAIMUR)

(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 Receipts & Payments Account of **BCA DEPARTMENT of SARDAR VALLABH BHAI PATEL COLLEGE , AT:- BHABHUA, KAIMUR -821101 (BIHAR)** for the year ended **31st March, 2021** 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.

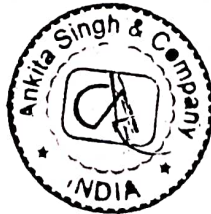
We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence 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 Accounts 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, including quantitative details and situation of fixed assets. Also, physically verify the fixed assets by the management.
- (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".

Principal
SVP College
Bhabua, Kaimur

Place: PATNA
Date : August 05th, 2023



For ANKITA SINGH & COMPANY
Chartered Accountants
FRNNO: 029887C

Ankit Singh
(CA Ankit Singh)
Proprietor
Membership No. - 451232
UDIN: 23451232BGVQLI5264

SARDAR VALLABH BHAI PATEL COLLEGE, BHABHUA, KAIMUR (BIHAR)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021
BCA DEPARTMENT

Receipts	AMOUNT (IN RS.)	Payments	AMOUNT (IN RS.)
Opening Balance			
Accounts JC NO-462210110009697	1140121.71	Bank Charges	34.24
		BLANKET PURCHASE	450.00
		AUDIT FEE	1,06,200.00
DEBIT FROM STUDENTS (DRCC)	26,092.00	EXAM FEE	795.00
DEBIT FROM STUDENTS (CASH)	12,12,700.00	FEE REFUND	32,000.00
INTEREST	4,32,000.00	FESTIVAL EXPENSES	20,000.00
		FOOD & REFRESHMENT	10,800.00
		I CARD EXPENSES	3,375.00
		ONLINE ADMISSION CHARGE	79,060.00
		POWER & FUEL	3,478.00
		PRACTIAL EXAM EXPENSES	15,290.00
		PRCHASE OF BRIEFCASE	50,100.00
		REGISTRATION FEE	4,500.00
		REMUNERATION	18,12,650.00
		Closing Balance	
		Bank Accounts	
		B.O.I A/C NO-462210110009697	6,72,181.47
Total	28,10,913.71	Total	28,10,913.71

In term of Separate report of even date
For Ankita Singh & Company
Chartered Accountants
FRN-029887C



Ankita Singh
(CA. Ankita Singh)

Proprietor

Membership No:-451232

UDIN:23451232BGVQLI5264

Patna
05.08.2023

Bursar
S. V. P. College
Bhabua (Kaimur)

Principal
SVP College
Bhabua, Kaimur

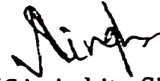
SARDAR VALLABH BHAI PATEL COLLEGE, BHABHUA, KAIMUR (BIHAR)
BANK RECONCILLATION STATEMENT FOR THE YEAR ENDING 31ST MARCH 2021

BCA DEPARTMENT
B.O.I A/C NO-462210110009697

PARTICULARS	AMOUNT (In Rs.)	AMOUNT (In Rs.)
BALANCE AS PER BANK STATEMENT		6,78,371.47
LESS: CHEUQE ISSUED BUT NOT CLEARED CH NO- 083113, DATED : 13.04.2021 (CLEARING DT) CH DATE : 24.03.2021	6,190.00	6,190.00
BALANCE AS PER CASH BOOK		6,72,181.47

For Ankita Singh & Company
Chartered Accountants
FRN-029887C




(CA. Ankita Singh)
Proprietor
Membership No:-451232

Bursar
S. V. P. College
Bhabua (Kaimur)

Principal
SVP College
Bhabua, Kaimur

**SARDAR VALLABH BHAI PATEL COLLEGE, BHABHUA, KAIMUR (BIHAR),
AT:- BHABHUA, KAIMUR (BIHAR).**

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021
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. 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 debit & credit balances are subject to confirmation.

e. That there is opening Difference in Balance as per last Auditor report of Rs. -3,96,688.67, During the year such opening Difference is not considered. Opening Balance has been taken as per the bank statement of management.

f. The Discrepancies found in Collection Amount during audit (if any) are enclosed as per Annexure –"B".

g. The Discrepancies found in Bill, Vouchers during audit ((if any) are enclosed as per Annexure –"C".

PLACE : Patna
Date : August 05th, 2023



For ANKITA SINGH & COMPANY
Chartered Accountants
FRM NO - 029887C
Ankita Singh
(CA. Ankita Singh)
Proprietor
Membership No. - 451232

Principal
SVP College
Bhabua, Kaimur

AUDITOR'S REPORT

of

DEPARTMENT OF BCA

(2021 - 2022)

of

S.V.P. COLLEGE BHABUA (KAIMUR)

(BIHAR)

A

CONSTITUENT UNIT

OF

VEER KUNWAR SINGH UNIVERSITY

ARA, BIHAR



ANKITA SINGH & COMPANY

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have examined the Receipts & Payments Account of **BCA DEPARTMENT of SARDAR VALLABH BHAI PATEL COLLEGE, AT:- BHABHUA, KAIMUR -821101 (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, including quantitative details and situation of fixed assets. Also, physically verify the fixed assets by the management.
- (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 : August 05th, 2023

Principal
SVP College
Bhabua, Kaimur



For ANKITA SINGH & COMPANY
Chartered Accountants
FRNNO- 029887C

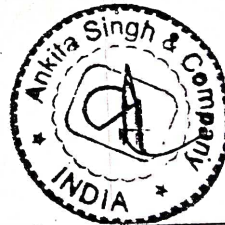
(CA Ankita Singh)
Proprietor
Membership No. - 451232
UDIN: 23451232BGVQL4740

Address : 507, Hariom Commercial Complex, New Dakbagnlow Road, Patna - 800001, Bihar, INDIA (FRN- 029887C)
Contact: acaankitasingh@gmail.com 7488165625, 7004664762

SARDAR VALLABH BHAI PATEL COLLEGE, BHABHUA, KAIMUR (BIHAR)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2022
BCA DEPARTMENT

Receipts	AMOUNT (IN-RS.)	Payments	AMOUNT (IN-RS.)
Opening Balance			
Accounts A/C NO-462210110009697	672181.47	ADVANCE FOR EQUIPMENTS & OTHERS	50,000.00
		ADVERTISMENT	25,000.00
		FEE REFUND	72,000.00
		FOOD & REFRESHMENT	2,755.00
CONTRIBUTION FROM STUDENTS (DRCC)	3,20,000.00	LIBRARY CARD EXPENSES	3,075.00
CONTRIBUTION FROM STUDENTS (CASH)	16,24,701.00	PRACTICAL EXAM EXPENSES	29,650.00
INTEREST	20,351.00	PRINTING & STATIONERY	1,276.00
		REMUNERATION	15,50,688.00
		TRAVELLING & CONVEYANCE	9,595.00
		Closing Balance	
		Bank Accounts	
		B.O.I A/C NO-462210110009697	8,93,194.47
Total	26,37,233.47	Total	26,37,233.47

In term of Separate report of even date
For Ankita Singh & Company
Chartered Accountants
FRN-029887C



Ankita Singh
(CA. Ankita Singh)
Proprietor

Membership No:-451232
UDIN:23451232BGVQLJ4740

Patna
05.08.2023

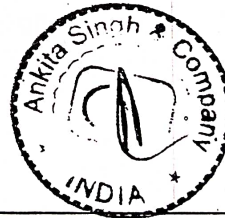
Bursar
S. V. P. College
Bhabua (Kaimur)

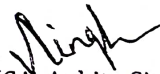
Principal
SVP College
Bhabua, Kaimur

SARDAR VALLABH BHAI PATEL COLLEGE, BHABHUA, KAIMUR (BIHAR)
BANK RECONCILLATION STATEMENT FOR THE YEAR ENDING 31ST MARCH 2022
BCA DEPARTMENT
B.O.I A/C NO-462210110009697

PARTICULARS	AMOUNT (In Rs.)	AMOUNT (In Rs.)
BALANCE AS PER BANK STATEMENT		9,18,194.47
LESS: CHEUQE ISSUED BUT NOT CLEARED		
CH NO- 070722, DATED : 08.04.2022 (CLEARING DT) CH DATE : 26.03.2022	25,000.00	25,000.00
BALANCE AS PER CASH BOOK		8,93,194.47

For Ankita Singh & Company
Chartered Accountants
FRN-029887C




(CA. Ankita Singh)
Proprietor
Membership No:-451232

Bursar
S. V. P. College
Bhabua (Kaimur)

Principal
SVP College
Bhabua, Kaimur

**SARDAR VALLABH BHAI PATEL COLLEGE, BHABHUA, KAIMUR (BIHAR),
AT:- BHABHUA, KAIMUR (BIHAR)**

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2022
Schedule "A"

NOTES FORMING PART OF THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

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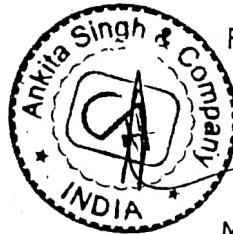
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d. All debit & credit balances are subject to confirmation.

e. The Discrepancies found in Collection Amount during audit (if any) are enclosed as per Annexure –“B”.

f. The Discrepancies found in Bill, Vouchers during audit ((if any) are enclosed as per Annexure –“C”.

PLACE : Patna
Date : August 05th, 2023



For ANKITA SINGH & COMPANY
Chartered Accountants
FRN NO - 029887C
(CA. Ankita Singh)
Proprietor
Membership No. - 451232

Principal
SVP College
Bhabua, Kaimur

AUDITOR'S REPORT

of

DEPARTMENT OF BCA

(2022 - 2023)

of

S.V.P. COLLEGE BHABUA (KAIMUR)
(BIHAR)

A

CONSTITUENT UNIT

OF

VEER KUNWAR SINGH UNIVERSITY
ARA, BIHAR



ANKITA SINGH & COMPANY

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

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Principal
SVP College
Bhabua, Kaimur

Place: PATNA
Date : August 05th, 2023



For ANKITA SINGH & COMPANY
Chartered Accountants
FRN NO- 029887C

Ankita Singh
(CA Ankita Singh)
Proprietor

Membership No - 451232
UDIN: 23451232BGVQLK3705

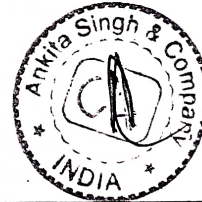
Address : 507, Hariom Commercial Complex, New Dakbunlow Road, Patna - 800001, Bihar, INDIA (FRN- 029887C)

Contact: **M** acaankitasingh@gmail.com **C** 7488165625, 7004664762

SARDAR VALLABH BHAI PATEL COLLEGE, BHABHUA, KAIMUR (BIHAR)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2023
BCA DEPARTMENT

Receipts	AMOUNT (IN RS.)	Payments	AMOUNT (IN RS.)
To Opening Balance			
Bank Accounts B.O.I A/C NO-462210110009697	8,93,194.47	FEE REFUND	80,000.00
	8,93,194.47	I CARD EXPENSES	3,450.00
RECEIPT FROM STUDENTS (DRCC)	4,40,000.00	PHOTOGRAPHY & VIDEOGRAPHY	1,600.00
RECEIPT FROM STUDENTS (CASH)	17,05,900.00	PRACTIAL EXAM EXPENSES	39,820.00
BANK INTEREST	26,497.00	PRINTING & STATIONERY	35,900.00
		REMUNERATION	16,18,550.00
		TRAVELLING & CONVEYANCE	9,890.00
		Closing Balance	17,89,210.00
		Bank Accounts B.O.I A/C NO-462210110009697	12,76,381.47
Total	30,65,591.47	Total	30,65,591.47

In term of Separate report of even date
For Ankita Singh & Company
Chartered Accountants
FRN-029887C



Ankita Singh
(CA. Ankita Singh)
Proprietor

Membership No:-451232
UDIN:23451232BGVQLK3706

Place : Patna
Date : 05.08.2023

Bursar
S. V. P. College
Bhabua (Kaimur)

Principal
SVP College
Bhabua, Kaimur

**SARDAR VALLABH BHAI PATEL COLLEGE, BHABHUA, KAIMUR (BIHAR),
AT:- BHABHUA, KAIMUR (BIHAR)**

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2023
Schedule "A"

NOTES FORMING PART OF THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

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PLACE : Patna
Date : August 05th, 2023



For ANKITA SINGH & COMPANY
Chartered Accountants
FRM NO - 029887C
Ankita Singh
(CA. Ankita Singh)
Proprietor
Membership No. - 451232

Principal
SVP College
Bhabua, Kaimur