



Established in 1998

CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

Managed By St. Thomas Mission, Bhilai

Approved by AICTE and Affiliated to CSVTU, Bhilai

If You Aim High, We Provide The Means



QLM 6.4.1

INSTITUTION HAS STRATEGIES FOR MOBILIZATION AND OPTIMAL UTILIZATION OF RESOURCES AND FUNDS FROM VARIOUS SOURCES (GOVERNMENT / NONGOVERNMENT ORGANIZATIONS) AND IT CONDUCTS FINANCIAL AUDITS REGULARLY (INTERNAL AND EXTERNAL)

Criterion 6

QIM 6.4.1 Internal and External Audit



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1	Internal Audit Process
2	Internal Audit Report
3	External Audit Report

Criterion 6

QIM 6.4.1 Internal and External Audit



The Internal Audit Department at CCET Bhilai plays a crucial role in ensuring the organization's financial and operational integrity.

key points in the provided information:

1. **Establishment of Internal Audit Department:** The institute established its Internal Audit Department in 2014.
2. **Scope of Internal Audit:** The primary focus of the internal audit department is to review and streamline all transactions across the organization. This includes checking compliance at all levels within the hierarchy. The audit also emphasizes the authenticity of financial transactions and monitors tax and other regulatory compliances.
3. **Objectives of Internal Audit:** The main objectives of the internal audit department are to ensure the effectiveness of internal controls and risk management processes. This is aimed at enhancing governance and helping the organization achieve its objectives.
4. **Purpose of Internal Controls:** Internal controls are put in place to safeguard the institute's assets, ensure compliance with relevant regulations, and facilitate the achievement of organizational goals.
5. **Frequency of Internal Audits:** The internal audit is planned to cover every aspect at least once a year. This regular assessment helps in evaluating the effectiveness of internal controls.
6. **Areas of Vouching:** The internal audit department vouches for various aspects of the organization's operations, including:
 - Compliance with expenditure guidelines and established procedures/systems.
 - Due diligence in procurement processes for goods and services.
 - Adherence to financial power delegation defined by the institute.
 - Utilization of funds within budgetary provisions and for their intended purposes.
 - Compliance with applicable statutory requirements.
7. **Follow-Up Procedure:** After conducting audits, there is a follow-up procedure in place to review and update internal controls. This ensures that audit objections are addressed and not repeated in subsequent audits.
8. **Flexibility in Policy:** CCET Bhilai reserves the right to modify its internal audit policy as deemed fit by the institute over time. This flexibility allows the organization to adapt to changing circumstances and needs.

The Internal Audit Department at CCET Bhilai plays a vital role in ensuring financial and operational compliance, risk management, and the overall achievement of organizational objectives. Their work helps maintain transparency, efficiency, and accountability within the institute.

Criterion 6

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INTERNAL AUDIT REPORT

Criterion 6

QIM 6.4.1 Internal and External Audit



INTERNAL AUDIT REPORT

**Christian College of Engineering and
Technology Bhilai
FY - 2019-20**

Conducted by
Mr. Saji Thomas, Finance Controller
Mr. Omkar J.T, Accounts Executive
*Internal Audit Team,
Dicoesan Mission Education Board, Bhilai*



Established in 1998

CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

Managed By St. Thomas Mission, Bhilai

Approved by AICTE and Affiliated to CSVTU, Bhilai

If You Aim High, We Provide The Means

Name of the Institution	: Christian College of Engineering and Technology Bhilai
Approved by	: AICTE
Affiliated to	: CSVTU, Bhilai
Managed by(Society)	: St. Thomas Malankara Orthodox Syrian Church Mission, Bhilai.
Owned by	: MOSC, Kottayam.
EVC	: Fr. George C Varughese
Principal	: Dr. Dipali Soren
Bursar	: Fr. Aju K Varghese
Courses	: B.E (Mechanical, Electrical & Computer Science) M.Tech.(CAD/CAM)

Criterion 6

QIM 6.4.1 Internal and External Audit

**Observations:-**

- **Accounting.**
 1. Books are accounted in original version of Tally Prime Software.
 2. Petty Cash book (manual) maintained parallel to Tally.
 3. Accounting in Tally is completed up to 04th Mar 2020 FY 2019-20.
 4. The Financial transactions recorded, are supported by appropriate documentation (vouchers/supporting documents/signature).
 5. Cash verification is done on daily basis. Daily Fee collection register is crosschecked with receipts & deposit pay slip.
 6. Manual vouchers are being used. Should replace manual vouchers with Tally vouchers at least from next financial year.
 7. Few cash vouchers are not signed by Treasurer / EVC.
 8. Two banks accounts 10277966417 & 10277971245 are inoperative and there is no transactions during the year. In-operative/unwanted a/c's to be closed before 31st Mar 2020.
 9. Fee in full is deposited regularly with bank. An amount of Rs. 53246/- is pending to be deposited with bank as on date.
 10. Fee outstanding as on 05.03.2020 is Rs. 21,08,250/-. Steps to be taken to recover the fee at the earliest.
 11. Cash in Hand – Rs. 1647 as on date. Cash in hand to be brought to NIL on 31st Mar 2020.
 12. The opening balance of Advance to Contractor for Rs. 200000/- is still not settled during the year. The same to be settled before 31st Mar 2020.
 13. The opening balance of Advance to Supplier for Rs. 143850/- is still not settled. The same to be settled before 31st Mar 2020.
 14. Temporary advance of Rs. 74617/- paid to staff to be settled before 31st Mar 2020.
 15. The opening balance of TDS on FDR for Rs.38606/- to be transferred to General Fund A/c.
 16. Total addition to the Fixed asset during the year is 400423 and deletion is 450/- in sports equipment.
 17. Sports fee paid during the year is Rs. 58210/- while the fee collected during the year is 49500/-. The balance Rs. 8710/- to be collected.



18. Mess Fee for Rs. 23,17,176/- collected on behalf of St. Thomas Mission to be refunded and settled before 31st Mar 2020.

19. Bus A/c. Bus Fee received till date is Rs. 88270/-. The expenses incurred towards Diesel/Maintenance is Rs. 159507/-, Insurance & Tax – Rs. 12,540/- & Bus staff salary – Rs. 52,225/- total amounting to Rs. 2,24,272/-. The total deficit on bus operation is Rs. 1,36,002/-.

20. Battery purchased for Rs. 4350/- booked in Computer (Assets). The same to be taken in Running Maintenance (Computer) A/c.

21. SMPS for Rs. 8500/- for computer maintenance Booked in asset (computer a/c.). The same to be taken in Running Maintenance (Computer) A/c.

22. Rs. 750/- towards oxygen supply booked in Asset. This amount to be booked in Running maintenance (lab) a/c.

- **Students Database.**

Adonai Software is installed and maintained for managing Student's Data and fee collection, through which required reports can be generated, Due lists are also generated from this software.

- **Accounting for TDS.**

Accounting for collection & payment of TDS is regularly done. TDS contractors for Rs. 372/- of Feb'20 is pending to be deposited. It should be deposited before 7th Mar 20.

- **Staff Salary.**

1. The college is giving 6th Pay commission recommended salary to the staff.

2. TDS is calculated and deducted on Salary of staff. TDS on salary Rs. 45000/- of Feb'20 is pending to be deposited. It should be deposited before 7th Mar 20.

3. Employee's contribution and Employer's contribution towards ESI and Provident Fund are regularly deducted & deposited within stipulated time.

- **Loans.**

The Inter Unit A/c. - Unsecured Loan taken from St. Thomas MOSC Mission-Rs.8,48,98,238/- and The Calcutta Orthodox Diocesan Council – Rs. 89,90,195.85 is reconciled.



- **Bank Reconciliation.**

All Bank A/c's are reconciled periodically and complete up to 28.02.2020.

Recommendations: -

1. The reports generated from the Fee management software(Adonai) are not upto date. It is recommended to go for a new & latest software.
2. Encourage online fee receipts. Gradually avoid counter fee collection.
3. All payment above Rs. 5000/- to be strictly done through bank.
4. All statutory dues to be paid within stipulated time.

Submitted for information and necessary action


Saji Thomas
Finance Controller


Omkar J.T
Accounts Executive

Copy to:

1. The Director, CCET, Bhilai
2. Executive Vice Chairman, CCET, Bhilai
3. Diocesan Education Officer
4. Treasurer, CCET, Bhilai
5. Office



Established in 1998

CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

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EXTERNAL AUDIT REPORT

Criterion 6

QIM 6.4.1 Internal and External Audit



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CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

Managed By St. Thomas Mission, Bhilai

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CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

Run By St. Thomas Malankara Orthodox Syrian Church Mission, Bhilai. (Minority run Institution)

Estd. 1998, Reg. No. M.P.6400/24.10.79

Approved by All India Council for Technical Education and Accredited By National Board of Accreditation, Affiliated to CSVTU

Formerly Known as

MPC CET

ccet@ccetbhilai.ac.in

www.ccetbhilai.ac.in

Ref. No. CCET/AC/2020/977(a)

Date:-20/02/2020

To,

B. Vishwanath & Company

Chartered Accountant

Block no. 7, 1st Floor, Himalaya Complex.

Subject: Application regarding appointment of the auditor.

Dear Sir,

We are pleased to appoint you as auditor in Christian College of Engineering & Technology Kailash Nagar for the financial year 2019-2020.

Thanking you,

Fr. George C Varughese

Executive Vice Chairman

Dr. Stephanos Mar Theodosius Road, Kailash Nagar, Near Industrial Estate, Bhilai (C.G.) 490026 INDIA, Ph.No.: 0788 2286662/63/64, Fax No.: 07882285266

Criterion 6

QIM 6.4.1 Internal and External Audit



Established in 1998

CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

Managed By St. Thomas Mission, Bhilai

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If You Aim High, We Provide The Means

B. VISHWANATH & Co.

CHARTERED ACCOUNTANTS

Office No. 40102
G. I. Road, Bhilai

OFFICE
BLOCK NO. 71ST FLOOR HIMALAYA COMPLEX
G. I. ROAD, DUPELA, BHILAI - 490 023 (C.G.)
PH. : 0781-4019084 & 4019116/100
E-mail: b.vishwanath@vsnl.com

To
The Principal,
Christian College of Engineering & Technology,
Kulash Nagar, Bhilai (C.G.)

Subject : Commencement of audit for the Financial Year 2019-2020 (April 2019 to December 2019)

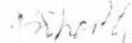
Dear Sir/Madam,

This is to inform you that we are deputing Miss. Babita Deshlahre, Miss. Kakuli Sarkar, Miss. Anika Jain and Mr. Mukesh Kumar Laudre for conducting the Audit of the aforesaid financial year.

Kindly arrange for necessary co-operation and guidance to them for early completion of Audit.

Yours truly,

For, B.Vishwanath & Co.
Chartered Accountants
FRN 007875C


(B.Vishwanath)
Partner
M.No. 074096



Date : 24/02/2020
Place : Bhilai

Criterion 6

QIM 6.4.1 Internal and External Audit



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CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

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FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR 2019 - 2020

A.Y. 2020 - 2021

OF

CHRISTIAN COLLEGE OF ENGINEERING AND
TECHNOLOGY,
BHILAI, CHHATTISGARH
(MANAGED BY : ST. THOMAS MALANKARA ORTHODOX
SYRIAN CHURCH MISSION, BHILAI (C.G.))

AUDITORS :

B.VISHWANATH & CO.
CHARTERED ACCOUNTANTS

BLOCK - 7, FIRST FLOOR, HIMALAYA COMPLEX,
G.E. ROAD, SUPELA, BHILAI (C.G.) PIN - 490023
PHONE NO. :- 0788 - 4039084, 4039136,
MOB. NO. :- 98271-16791
E-MAIL:- bvishwan@yahoo.com

Criterion 6

QIM 6.4.1 Internal and External Audit

**B.VISHWANATH & Co.**

CHARTERED ACCOUNTANTS

PAN : AAKFB 3554G

GSTN : 22AAKFB3554G1ZQ

OFFICE :
BLOCK NO. - 7,1ST FLOOR, HIMALAYA COMPLEX
G. E. ROAD, SUPELA, BHILAI - 490 023 (C.G.)
PH. : 0788 - 4039084,4039136 (O)
E-mail : bvishwan@yahoo.com

AUDITORS' REPORT

We have audited the annexed Balance Sheet as at 31st March 2020 of **CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY, BHILAI, DURG, (C.G.), Bhilai OWNERSHIP- MALANKARA ORTHODOX SYRIAN CHURCH, HEAD OFFICE - CATHOLICATE ARAMANA, DEVALOKAM, KOTTAYAM, KERALA, FOUNDED AND MANAGED BY - ST. THOMAS MALANKARA ORTHODOX SYRIAN CHURCH MISSION, BHILAI, (C.G.)** and the annexed Income and Expenditure Account & Receipts and Payments Account for the year ended on that date which are in agreement with the books of account maintained and produced before us by the said College and also they are found to be true and fair read together with the following notes on accounts:-

1. Cash in hand is NIL at the year end.
2. Interest is accounted for on cash/ realization basis.
3. Details of bank reconciliation are as per Annexure 'A' enclosed.
4. Engineering College Building is constructed on the land of St. Thomas Malankara Orthodox Syrian Church Mission, Founding Society of Christian College of Engineering & Technology, Bhilai.
5. As on 31/03/2020, position of Fixed Assets (Total of Schedules '1A' & '1B') stood as under:-

<u>Particulars</u>	<u>Amount (Rs.)</u>
a) Gross Fixed Assets	25,90,36,541.83
b) Gross Depreciation	<u>19,00,55,465.50</u>
c) Net Fixed Assets (a-b)	<u>6,89,81,076.33</u>

Considering the natural wear and tear of the existing assets as well as technological advancements taking place in engineering / technical fields, it is desirable to provide suitably for replacement / renewal costs of existing assets.

6. Key Audit Matters:-

- a. College fees defaulters' list is prepared but it is not part of books but it is maintained and monitored as an administrative measure. Fees are accounted for on cash basis.
- b. In case of fees concession, gross fees are recorded along with corresponding concessions.
- c. No provision for accrued and due expenses are made in books of accounts.
- d. Financial Statements of the college is merged /consolidated with Malankara Orthodox Syrian Church, Catholicate Aramana Devalokam, Kottayam, Kerala (the Supreme Body) (PAN AAATM 7039 F) and the Supreme Body is said to be exempted under the Income Tax Act 1961, under section 10 (23C).
- e. College's Fixed Assets (moveable assets, in particular) should be physically verified based on a systematic and time bound method.
- f. During the F.Y. 2019-20, Engineering College is authorized/ entitled to conduct classes in Mechanical/ Electronics/ Electrical and Computer Sciences Engineering streams and as against total capacity of 240 students per Academic Session (i.e. 60 Students per Engineering Stream per Academic Session) total 26 Students are admitted in the college.

Place: Bhilai (C.G.)
Date : 13/07/2020



For B. Vishwanath & Co.
Chartered Accountants
F.R.N 007875C

B. Vishwanath
(B. Vishwanath)
Partner
M.No. 074096

UDIN: 20074596AAAABT8633

Criterion 6**QIM 6.4.1 Internal and External Audit**



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CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

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CHRISTIAN COLLEGE OF ENGINEERING AND TECHNOLOGY, BHILAI CHHATTISGARH
 Owned by : Malankara Orthodox Syrian Church-Catholicate Aramana, Devalokam, Kottayam, Kerala.
 Managed by : St. Thomas Malankara Orthodox Syrian Church Mission, Bhilai (C.G).



BALANCE SHEET AS ON 31.03.2020

As on 31.03.2019	FUNDS & LIABILITIES	SCHD. No.	As on 31.03.2020
(47,24,158.77)	<u>FUNDS</u>	2	(3,14,82,643.60)
1,23,222.75	<u>GRANTS</u>	3	(1,34,122.25)
7,68,06,445.85	<u>LOANS & ADVANCES</u>	4	9,67,74,021.85
59,79,336.00	<u>DEPOSITS</u>	5	51,01,702.00
25,88,534.00	<u>CURRENT LIABILITIES</u>	6	24,61,151.00
8,07,73,379.83	TOTAL		7,27,20,109.00



Criterion 6

QIM 6.4.1 Internal and External Audit

**CHRISTIAN COLLEGE OF ENGINEERING AND TECHNOLOGY, BHILAI CHHATTISGARH**Owned by : Malankara Orthodox Syrian Church-Catholicate Aramana, Devalokam, Kottayam, Kerala.
Managed by : St. Thomas Malankara Orthodox Syrian Church Mission, Bhilai (C.G.)**BALANCE SHEET AS ON 31.03.2020**

As on 31.03.2019	ASSETS & PROPERTIES	SCHD. No.	As on 31.03.2020
	<u>FIXED ASSETS</u>		
5,19,66,849.00	As Per Schedule	1A	4,72,15,645.00
2,49,27,785.33	As Per Schedule	1B	2,17,65,431.33
7,68,94,634.33			6,89,81,076.33
5,84,832.00	<u>LOAN & ADVANCE</u>	7	7,14,332.00
27,43,973.00	<u>DEPOSITS</u>	8	27,43,973.00
5,49,940.50	<u>CLOSING BALANCES</u> (CASH & BANK)	9	2,80,727.67
8,07,73,379.83	TOTAL		7,27,20,109.00

C E R T I F I C A T E

On Behalf of the Governing Body, we hereby certify that the Figure shown in the the above Balance Sheet as on 31st March 2020 the Annexed Income & Expenditure Account and Receipt & Payments Account for the year ended on 31st March 2020 of " Christian College of Engineering & Technology a true & fair accounts of the Funds & Liabilities, Assets & Properties, Income & Expenditure and Receipts & Payments.

H.G.Dr. Joseph Mar
Dionysius
CHAIRMAN

Fr. George C. Varghese
EXECUTIVE VICE CHAIRMAN

Fr. Aju K. Varghese
BURSAR

AUDITORS' REPORT

As per our separate Report of even date attached

For, B.VISHWANATH & Co.
Chartered Accountants
FRN 007875C



(B. VISHWANATH)
PARTNER

M.NO. 074096


UDIN: 20074096AAAABT8633

Place : Bhilai (C.G)
Date : 13/07/2020



CHRISTIAN COLLEGE OF ENGINEERING AND TECHNOLOGY, BHILAI CHHATTISGARH

Owned by : Malankara Orthodox Syrian Church-Catholicate Aramana, Devalokam, Kottayam, Kerala.
Managed by : St. Thomas Malankara Orthodox Syrian Church Mission, Bhilai (C.G).



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

Year ended 31.03.2019 Amt (Rs.)	INCOME	SCHD.	Year ended 31.03.2020 Amt (Rs.)
2,36,28,363.00	<u>Tuition Fee</u>		2,19,50,766.00
32,52,233.00	<u>Other Fee</u>	10	44,85,388.00
6,15,527.00	<u>Other Income</u>	11	6,25,848.00
45,808.00	<u>Bank Interest</u>		21,252.00
3,21,57,414.56	<u>Excess of Expenditure over Income transferred to General Fund</u>		2,30,11,525.83
5,96,99,345.56	TOTAL		5,00,94,779.83



**CHRISTIAN COLLEGE OF ENGINEERING AND TECHNOLOGY, BHILAI CHHATTISGARH**

Owned by : Malankara Orthodox Syrian Church-Catholicate Aramana, Devalokam, Kottayam, Kerala.

Managed by : St. Thomas Malankara Orthodox Syrian Church Mission, Bhilai (C.G.)



Year ended 31.03.2019 Amt (Rs.)	EXPENDITURE	SCHD.	Year ended 31.03.2020 Amt (Rs.)
3,50,07,179.00	<u>Salary & Allowances</u>	12	2,59,75,338.00
58,61,309.00	<u>Welfare Expenses</u>	13	1,01,09,953.00
59,82,527.42	<u>Administrative Charges</u>	14	43,27,663.83
81,930.00	<u>Activity Expenses</u>	15	12,687.00
3,71,585.30	<u>Other Expenses</u>	16	1,53,685.00
29,27,172.84	<u>Running Repair & Maintenance</u>	17	12,01,922.00
1,24,981.00	<u>Loss on Sale of Assets</u>		-
93,42,661.00	<u>Depreciation</u>		83,13,531.00
	(As per Schedule 1A) Rs. 47,65,084.00		
	(As per Schedule 1B) Rs. 35,48,447.00		
5,96,99,345.56	TOTAL		5,00,94,779.83

AUDITORS' REPORT

As per our separate report on the Balance Sheet of even date

For, B.VISHWANATH & Co.
Chartered Accountants
FRN 007875C*B. Vishwanath*
(B. VISHWANATH)
PARTNER

M.NO. 074096

UDIN: 20074096AAAABT8633

Place : Bhilai (C.G.)

Date : 13/07/2020



CHRISTIAN COLLEGE OF ENGINEERING AND TECHNOLOGY, BHILAI CHHATTISGARH
 Owned by : Malankara Orthodox Syrian Church-Catholicate Aramana, Devalokam, Kottayam, Kerala.
 Managed by : St. Thomas Malankara Orthodox Syrian Church Mission, Bhilai (C.G).



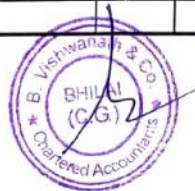
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2020

RECEIPTS	SCHD. No.	AMOUNT (Rs.)	AMOUNT (Rs.)
<u>Opening Balance (Bank & Cash)</u>	9		5,49,940.50
<u>Loans & Advances</u>			
<u>Advance to Employee (Salary)</u>		38,000.00	
<u>Advance to Employee (Temporary)</u>		1,77,600.00	2,15,600.00
<u>Grants (Liability)</u>			
<u>Grant From CSVTU</u>		1,29,435.00	
<u>Grant From CGCOAST</u>		35,995.00	1,65,430.00
<u>Loans & Advances (Liability)</u>			
St. Thomas Mission, Bhilai			2,00,97,576.00
<u>Current Liabilities</u>			
<u>Book Bank</u>		92,365.00	
<u>Alumini Association</u>		37,000.00	
<u>Staff Club</u>		53,520.00	
<u>Sport Fee</u>		49,650.00	2,32,535.00
Total Receipts C/ f - 2			2,12,61,081.50






RECEIPTS	SCHD. No.	AMOUNT (Rs.)	AMOUNT (Rs.)
Total Receipts C/ f - 2			2,12,61,081.50
Current Liabilities			
<u>Lab Manual</u>		45,960.00	
<u>Excess Fee Receipt</u>		28,250.00	
<u>Mess Fee</u>		30,39,676.00	
<u>LIC</u>		1,49,681.00	
<u>Employees Contribution to ESIC</u>		81,780.00	
<u>Employees Contribution to PF</u>		15,73,165.00	
<u>Income Tax Deducted at Source</u>		97,420.00	
<u>Stale Cheques</u>		24,902.00	
<u>NSS</u>		5,685.00	
<u>Dr. Ritesh Das</u>		14,435.00	50,60,954.00
Deposit (Liability)			
<u>College Caution Money</u>		91,000.00	
<u>Hostel Caution Money</u>		53,000.00	
<u>Security Deposit (Staff)</u>		1,62,315.00	3,06,315.00
<u>Tuition Fee</u>		2,21,32,875.00	
<u>Less: Refund During the Year</u>		1,82,109.00	2,19,50,766.00
<u>Other Fee</u>	9		44,85,388.00
<u>Other Income</u>	10		6,25,848.00
<u>Bank Interest</u>			21,252.00
TOTAL RECEIPTS			5,37,11,604.50



Criterion 6



QIM 6.4.1 Internal and External Audit



CHRISTIAN COLLEGE OF ENGINEERING AND TECHNOLOGY, BHILAI CHHATTISGARH			
Owned by : Malankara Orthodox Syrian Church-Catholicate Aramana, Devalokam, Kottayam, Kerala.			
Managed by : St. Thomas Malankara Orthodox Syrian Church Mission, Bhilai (C.G).			
			
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2020			
PAYMENTS	SCHD. No.	AMOUNT (Rs.)	AMOUNT (Rs.)
Fixed Assets	1B	4,00,423.00	
Less : Sale of Asset		450.00	3,99,973.00
Loans & Advances (Assets)			
Advance to Employee (Salary)		1,03,000.00	
Advance to Employee (Temporary)		2,07,100.00	
Advance to Suppliers		35,000.00	3,45,100.00
Funds			
Gratuity Reserve Fund			37,46,959.00
Loans & Advances (Liability)			
St. Thomas Mission, Bhilai			1,30,000.00
Grant (Liability)			
University Grant for Exams		68,935.00	
University Grant for TEQIP		84,909.00	
Grant from CGCOST		28,682.00	
Grant from CSVTU		1,00,382.00	
University Grant for Paper Valuation		1,39,867.00	4,22,775.00
Current Liabilities			
Staff Club		51,603.00	
Sport Fee		45,000.00	
Excess Fee Receipt		28,800.00	
Mess Fee		30,39,676.00	31,65,079.00
Total Payment C/f - 2			82,09,886.00





PAYMENTS	SCHD. No.	AMOUNT (Rs.)	AMOUNT (Rs.)
Total Payment B/f - 1			82,09,886.00
Current Liabilities			
LIC		1,49,681.00	
Employees Contribution to ESIC		81,780.00	
Employees Contribution to PF		15,73,165.00	
Income Tax Deducted at Source		1,83,554.00	
Book Bank		2,25,000.00	
Stale Cheques		27,852.00	
NSS		14,761.00	22,55,793.00
Deposit (Liability)			
College Caution Money		2,83,578.00	
Hostel Caution Money		2,76,500.00	
Security Deposit (Staff)		6,23,871.00	11,83,949.00
Salary & Allowance	12		2,59,75,338.00
Welfare Expenses	13		1,01,09,953.00
Administrative Expenses	14		43,27,663.83
Activity of Departments	15		12,687.00
Other Expenses	16		1,53,685.00
Running Repair & Maintenance	17		12,01,922.00
Closing Balance (Bank & Cash)	9		2,80,727.67
TOTAL			5,37,11,604.50
AUDITORS' REPORT			
As per our separate report on the Balance Sheet of even date			
		For, B.VISHWANATH & Co. Chartered Accountants FRN 007875C	
			
		(B. VISHWANATH) PARTNER M.NO. 074096 UDIN: 20074096AAAABT8633	
Place : Bhilai (C.G.) Date : 13/07/2020			



Established in 1998

CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

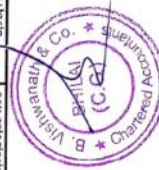
Managed By St. Thomas Mission, Bhilai

Approved by AICTE and Affiliated to CSVTU, Bhilai

If You Aim High, We Provide The Means

CHRISTIAN COLLEGE OF ENGINEERING AND TECHNOLOGY, KAILASHNAGAR, BHILAI, CHHATTISGARH
 OWNED BY :- THE MALANKARA ORTHODOX SYRIAN CHURCH - CATHOLICATE ARAMANA, DEVALOKAM, KOTTAYAM, KERALA
 MANAGED BY :- ST. THOMAS MALANKARA ORTHODOX CHURCH MISSION, BHILAI
 Schedule No. 1A, FIXED ASSETS (Land and Buildings) As on 31.03.2020

Sl. No.	ASSETS	Rate of Dep.	Gross Block			Depreciation			Net Block		
			As on 01.04.19	Additions	Deletions	As on 31.03.20	As on 01.04.19	For the year	As on 31.03.20	As on 01.04.19	As on 31.03.20
	Land	-	7,10,000.00	-	-	7,10,000.00	-	-	7,10,000.00	-	7,10,000.00
	Play Ground Development	-	26,12,963.00	-	-	26,12,963.00	-	-	26,12,963.00	-	26,12,963.00
	Building - Instructional	10%	1,96,98,559.00	-	-	1,96,98,559.00	1,61,06,596.00	3,59,196.00	1,64,65,792.00	1,64,65,792.00	35,91,963.00
	Building - Instructional (Block - II)	10%	5,29,61,261.00	-	-	5,29,61,261.00	2,85,51,314.00	25,40,992.00	3,10,92,309.00	2,28,68,952.00	2,54,09,947.00
	Building - Workshop	10%	58,58,842.00	-	-	58,58,842.00	47,98,216.00	1,06,063.00	49,04,279.00	9,54,563.00	16,60,626.00
	Building - Laboratory	10%	2,59,38,016.00	-	-	2,59,38,016.00	1,88,86,071.00	7,05,192.00	1,95,91,266.00	63,46,750.00	70,51,945.00
	Building - Boys Hostel	10%	91,28,467.00	-	-	91,28,467.00	74,02,889.00	1,72,558.00	75,75,447.00	15,53,020.00	17,25,578.00
	Building - Girls Hostel	10%	91,92,520.00	-	-	91,92,520.00	70,06,395.00	2,18,613.00	72,25,008.00	19,67,512.00	21,86,125.00
	Building - Residential	10%	28,84,548.00	-	-	28,84,548.00	22,88,546.00	39,600.00	23,48,146.00	5,36,402.00	3,96,002.00
	Building - Canteen	10%	20,23,047.00	-	-	20,23,047.00	15,72,135.00	45,091.00	16,17,226.00	4,05,821.00	4,50,912.00
	Road, Bridges & Culverts	10%	32,68,721.00	-	-	32,68,721.00	26,65,211.00	60,351.00	27,25,562.00	5,43,139.00	6,05,510.00
	Water Supply & Sanitary Systems	10%	8,87,563.00	-	-	8,87,563.00	7,01,565.00	18,600.00	7,20,165.00	1,67,298.00	1,85,998.00
	Latrine & Septic Tanks	10%	1,15,400.00	-	-	1,15,400.00	98,079.00	1,732.00	99,811.00	15,589.00	17,321.00
	Gate & Security Post	10%	4,67,094.00	-	-	4,67,094.00	3,75,311.00	9,178.00	3,84,489.00	82,605.00	91,783.00
	Boundary & Fencing	10%	32,82,491.00	13,880.00	-	32,96,371.00	14,06,200.00	1,88,323.00	15,94,523.00	17,01,848.00	18,76,291.00
	Garage / Cycle Shed	10%	29,01,759.00	-	-	29,01,759.00	17,23,591.00	1,17,817.00	18,41,408.00	10,60,351.00	11,78,168.00
	Flat No 06/1 (Dalip Parisar)	10%	16,35,500.00	-	-	16,35,500.00	9,66,673.00	66,883.00	10,33,556.00	6,01,944.00	6,68,827.00
	Water Harvesting	10%	3,53,352.00	-	-	3,53,352.00	81,448.00	27,190.00	1,08,638.00	2,44,714.00	2,71,904.00
	Store & Shed (Term. Bldg) Instructional	10%	31,976.00	-	-	31,976.00	31,976.00	-	31,976.00	-	-
	Lift (Instructional Bldg - Block II)	10%	8,29,775.00	-	-	8,29,775.00	2,07,989.00	67,699.00	2,70,488.00	6,09,287.00	6,76,986.00
	TOTAL (1A)		14,68,31,854.00	13,880.00	-	14,68,45,734.00	9,48,65,005.00	47,65,084.00	9,96,30,089.00	4,72,15,645.00	5,19,66,849.00
	PREVIOUS YEAR		14,68,31,854.00	-	-	14,68,31,854.00	8,95,71,239.00	52,93,766.00	9,48,65,005.00	5,19,66,849.00	-



TE - 1. Depreciation on written down value of assets has been calculated at full rates and for additions at half of the rates given

Criterion 6

QIM 6.4.1 Internal and External Audit



Established in 1998

CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

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Sl. No	ASSETS	Rate of Dep.	Gross Block			Depreciation			Net Block	
			As on 01.04.19	Additions	As on 31.03.20	As on 01.04.19	for the year	As on 31.03.20	As on 31.03.20	As on 31.03.19
31	E - Library	15%	9,15,44,890.33	1,00,237.00	450.00	9,16,44,927.33	26,00,245.00	7,53,95,498.00	1,62,49,139.33	1,87,49,895.33
32	Software	15%	78,34,727.00	2,26,603.00	-	80,61,330.00	47,27,298.00	53,80,408.00	26,80,974.00	29,07,229.00
33	Horticulture Equipment	15%	35,31,764.00	33,701.00	-	35,65,465.00	1,52,408.00	26,84,974.00	8,80,493.00	9,99,200.00
34	Fire Fighting Equipment	15%	1,58,818.00	-	-	1,58,818.00	99,202.00	1,07,974.00	50,844.00	59,81,6.00
35	Medical Centre Equipment	15%	50,901.00	-	-	50,901.00	28,538.00	31,897.00	19,009.00	22,663.00
36	Shiv Broad Band	15%	17,742.00	-	-	17,742.00	476.00	15,047.00	2,695.00	3,171.00
37	Electrical Installations	15%	8,26,076.00	-	-	8,26,076.00	16,700.00	7,31,441.00	94,635.00	1,11,335.00
38	Diesel Generator	15%	15,17,025.00	-	-	15,17,025.00	26,407.00	10,84,053.00	4,32,972.00	5,09,379.00
39	Research Equipments (Grant)	15%	5,77,745.00	-	-	5,77,745.00	8,090.00	5,31,905.00	45,840.00	53,900.00
40	Scrap CG - 07 RMA, 0165	15%	68,555.00	-	-	68,555.00	2,255.00	55,766.00	12,787.00	15,043.00
41	Activa	15%	8,88,680.00	-	-	8,88,680.00	39,529.00	6,64,685.00	2,23,995.00	2,63,924.00
42	Bus (2 Nos)	15%	60,000.00	-	-	60,000.00	3,694.00	39,069.00	20,931.00	24,525.00
43	Bus CG - 07E 0865	15%	12,45,781.50	-	-	12,45,781.50	-	12,45,781.50	-	-
44	Bus CG - 07 E 0913	15%	13,43,084.00	-	-	13,43,084.00	59,741.00	10,04,555.00	3,38,529.00	3,98,270.00
45	BSNL Broad Band	15%	13,87,221.00	-	-	13,87,221.00	9,44,814.00	10,37,568.00	3,49,453.00	4,11,357.00
46	Gym Equipment	15%	2,00,000.00	-	-	2,00,000.00	61,704.00	1,49,590.00	50,410.00	59,300.00
47	Physics Research Equipment (Grant From CGCOAST)	15%	1,30,000.00	-	-	1,30,000.00	84,448.00	6,803.00	91,451.00	45,352.00
48	Electronic Research Equipment (Grant from CGCOAST and College)	15%	2,17,041.00	-	-	2,17,041.00	83,898.00	1,03,869.00	1,13,172.00	1,33,143.00
49	Camera	15%	2,04,702.00	-	-	2,04,702.00	43,755.00	67,897.00	1,36,805.00	1,60,947.00
50	Traped	15%	-	22,900.00	-	22,900.00	1,718.00	1,718.00	21,182.00	-
	TOTAL (IIB)		11,18,04,714.83	3,10,000.00	450.00	11,21,90,807.83	8,68,76,939.50	9,04,25,376.50	2,17,65,431.33	2,49,27,785.33
	PERVIOUS YEAR		11,54,52,382.83	7,83,079.00	(8,08,073.00)	11,54,37,388.83	8,64,60,708.80	9,05,09,603.60	2,49,27,785.33	-
	TOTAL (IA-IB) CURRENT YEAR		25,86,36,568.83	4,00,423.00	450.00	25,90,36,541.83	18,17,41,934.50	19,00,55,465.50	6,89,81,076.33	7,88,94,634.33

NOTE:- 1. Depreciation on written down value of assets has been calculated at full rates and for additions at half of the rates given.



Criterion 6

QIM 6.4.1 Internal and External Audit



Established in 1998

CHRISTIAN COLLEGE OF ENGINEERING & TECHNOLOGY

Managed By St. Thomas Mission, Bhilai

Approved by AICTE and Affiliated to CSVTU, Bhilai

If You Aim High, We Provide The Means

CHRISTIAN COLLEGE OF ENGINEERING AND TECHNOLOGY, BHILAI, CHHATTISGARH
OWNED BY :- MALANKARA ORTHODOX SYRIAN CHURCH, - CATHOLICATE ARAMANA DEVALOKAM, KOTTAYAM, KERALA
MANAGED BY :- ST. THOMAS MALANKARA ORTHODOX SYRIAN CHURCH MISSION, BHILAI



SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT, I.E & BALANCE SHEET AS on 31st March 2020

SCHEDULE - 2 FUNDS

Head of Accounts	OPENING BALANCE On 01.04.2019	ADDITION	DELETION	Closing Balance As on 31.03.2020
General Fund (Deficit)	(8,77,00,574.77)	-	2,30,11,525.83	(11,07,12,100.60)
Development Fund	7,29,97,945.00	-	-	7,29,97,945.00
R.N.Dash Endowment Fund	50,000.00	-	-	50,000.00
Gratuity Reserve Fund (*)	99,28,471.00	-	37,46,959.00	61,81,512.00
TOTAL	(47,24,158.77)	-	2,67,58,484.83	(3,14,82,643.60)

(*) Gratuity Reserve Fund - Management does not have matching investment and / or deposit for gratuity payment/ liability in future

SCHEDULE - 3 GRANTS

Head of Accounts	OPENING BALANCE On 01.04.2019	ADDITION	DELETION	Closing Balance As on 31.03.2020
Grant from CG Coast	(7,313.00)	35,995.00	28,682.00	-
University Grant for Paper Valuation	1,46,238.04	-	1,39,867.00	6,371.04
University Grant for Exam	5,774.00	-	68,935.00	(63,161.00)
University Grant for TEQIP	(21,476.29)	-	84,909.00	(1,06,385.29)
Grant from CSVTU	-	1,29,435.00	1,00,382.00	29,053.00
TOTAL	1,23,222.75	1,65,430.00	4,22,775.00	(1,34,122.25)

SCHEDULE - 4 LOANS & ADVANCES (LIABILITY)

Head of Accounts	OPENING BALANCE On 01.04.2019	ADDITION	DELETION	Closing Balance As on 31.03.2020
The Calcutta Orthodox Diocesan Council	89,90,195.85	-	-	89,90,195.85
St. Thomas M.O.S Church Mission, Bhilai	6,78,16,250.00	2,00,97,576.00	1,30,000.00	8,77,83,826.00
TOTAL	7,68,06,445.85	2,00,97,576.00	1,30,000.00	9,67,74,021.85

SCHEDULE - 5 DEPOSITS (LIABILITY)

Head of Accounts	OPENING BALANCE On 01.04.2019	ADDITION	DELETION	Closing Balance As on 31.03.2020
Caution Deposit College	35,02,760.00	91,000.00	2,83,578.00	33,10,182.00
Caution Deposit Hostel	9,06,600.00	53,000.00	2,76,500.00	6,83,100.00
Security Deposit from Employees	15,69,976.00	1,62,315.00	6,23,871.00	11,08,420.00
TOTAL	59,79,336.00	3,06,315.00	11,83,949.00	51,01,702.00



Criterion 6

QIM 6.4.1 Internal and External Audit

**SCHEDULE - 6 CURRENT LIABILITIES**

Head of Accounts	OPENING BALANCE On 01.04.2019	ADDITION	DELETION	Closing Balance As on 31.03.2020
Alumini Association	8,78,221.00	37,000.00	-	9,15,221.00
Staff Club	48,831.00	53,520.00	51,603.00	50,748.00
Book Bank	9,35,385.00	92,365.00	2,25,000.00	8,02,750.00
Scholarship for Students	46,175.00	-	-	46,175.00
ME ASSOCIATION	19,118.00	-	-	19,118.00
Stale Cheques	98,512.00	24,902.00	27,852.00	95,562.00
Excess Fee Receipt	59,303.00	28,250.00	28,800.00	58,753.00
Laboratory Manual	4,14,490.00	45,960.00	-	4,60,450.00
Techno Club	4,535.00	-	-	4,535.00
NSS	11,040.00	5,685.00	14,761.00	1,964.00
Sport Fee	(13,210.00)	49,650.00	45,000.00	(8,560.00)
LIC	-	1,49,681.00	1,49,681.00	-
Mess Fee	-	30,39,676.00	30,39,676.00	-
Employee Contribution to EPF	-	15,73,165.00	15,73,165.00	-
Employee Contribution to ESIC	-	81,780.00	81,780.00	-
Income Tax deducted at Source	86,134.00	97,420.00	1,83,554.00	-
Dr. Ritish Das	-	14,435.00	-	14,435.00
TOTAL	25,88,534.00	52,93,489.00	54,20,872.00	24,61,151.00

SCHEDULE - 7 LOAN & ADVANCE (ASSETS)

Head of Accounts	OPENING BALANCE On 01.04.2019	ADDITION	DELETION	Closing Balance As on 31.03.2020
Advance to Employees	69,117.00	1,03,000.00	38,000.00	1,34,117.00
Advance to Employees (Temporary)	5,000.00	2,07,100.00	1,77,600.00	34,500.00
Advance to Contractors	2,00,000.00	-	-	2,00,000.00
Advance to Suppliers	1,08,850.00	35,000.00	-	1,43,850.00
MGM Public School, Rajnandgaon	2,01,865.00	-	-	2,01,865.00
TOTAL	5,84,832.00	3,45,100.00	2,15,600.00	7,14,332.00

SCHEDULE - 8 DEPOSITS

Head of Accounts	OPENING BALANCE On 01.04.2019	ADDITION	DELETION	Closing Balance As on 31.03.2020
Chhattisgarh Electricity Board	6,06,320.00	-	-	6,06,320.00
Telephone Department	39,600.00	-	-	39,600.00
Gas Suppliers	9,450.00	-	-	9,450.00
Associated Gas Suppliers	20,000.00	-	-	20,000.00
Directorate Technical Education, Chhattisgarh	4,80,000.00	-	-	4,80,000.00
Chhattisgarh Swami Vivekanand University	15,00,000.00	-	-	15,00,000.00
R.N. Dash Endowment Fund	50,000.00	-	-	50,000.00
TDS on FDR	38,603.00	-	-	38,603.00
TOTAL	27,43,973.00	-	-	27,43,973.00



**SCHEDULE - 9 CASH & BANK BALANCES**

Closing Balance	OPENING BALANCE	CLOSING BALANCE
Cash at Bank		
SBI (IE) Saving A/c No. 10277971245	45,506.02	45,506.02
SBI (IE) Scholarship A/c No. 10277966417	53,779.00	53,779.00
SBI (IE) Current A/c No. 30258228746	92,108.15	8,878.51
SBI (IE) CCET Saving A/c. No. 32147321306	1,31,601.39	1,41,416.39
SBI (IE) CCET Current A/c. No. 33155988850	2,04,751.34	15,704.15
SBI (IE) CCET Current A/c. No. 34837628352	22,194.60	15,443.60
Cash In Hand	-	-
TOTAL	5,49,940.50	2,80,727.67

SCHEDULE - 10 OTHER FEE

Conveyance ✓	✓	88,270.00
Development Fee ✓	✓	17,17,105.00
Enrollment Fee		(700.00)
Hostel Fee ✓	✓	11,53,188.00
Identity Card Fee ✓	✓	6,500.00
Late Fine ✓	✓	61,055.00
Miscellaneous Fee	✓	14,29,600.00
P.H.D. Fee	✓	30,370.00
TOTAL		44,85,388.00

SCHEDULE - 11 OTHER INCOME

Other Receipts	✓	3,84,796.00
Other Receipts (Online Exam)	✓	2,13,607.00
Photocopy Center	✓	8,945.00
Seminar Receipts	✓	9,200.00
Vehicle Hire Charges	-	9,300.00
TOTAL		6,25,848.00

SCHEDULE - 12 SALARY & ALLOWANCES

Salary to Teaching Staff	1,51,53,083.00
Salary to M. Tech Teaching Class	2,55,744.00
Salary to Non Teaching Staff	33,73,914.00
Salary to Technical Staff	30,65,216.00
Salary to Bus Staff	63,811.00
Salary to Hostel Staff	6,43,321.00
Salary to Library Staff	8,06,017.00
Employers Contribution to ESIC	10,19,722.00
Employers Contribution to EPF	14,61,674.00
PF Administrative Expenses	1,32,836.00
TOTAL	2,59,75,338.00



**SCHEDULE - 13 WELFARE EXPENSES**

Donation & Charity	10,210.00
Staff Welfare Expenses	1,250.00
STM Scholarship	1,00,95,823.00
Student Welfare	2,670.00
TOTAL	1,01,09,953.00

SCHEDULE - 14 ADMINISTRATIVE EXPENSES

Advertisement	56,843.00
Affiliation Expenses ✓	3,55,000.00
Audit Fee	83,190.00
Bank Charges	6,508.24
Ceremonial Expenses	83,925.00
Counselling Expenses	2,32,141.04
Electrical Charges ✓	20,65,650.00
Entertainment Expenses	870.00
Examination Expenses	4,430.00
Fee Fixation Committee	85,000.00
Horticulture Expenses	2,07,609.00
Housekeeping	2,47,764.00
Legal Expenses	44,600.00
Local Conveyance ✓	80,461.00
Postal Charges	2,731.00
Printing Stationery ✓	58,245.00
Registration Expenses	50,300.00
Seminar	13,210.00
Sport & Games Expenses ✓ P.F.	9,715.00
Telephone Charges ✓ P.F.	51,945.03
Training & Placement ✓ P.F.	72,297.89
Travelling Expenses ✓	50,296.63
Watch & Ward	4,64,932.00
TOTAL	43,27,663.83

**Criterion 6****QIM 6.4.1 Internal and External Audit**

**SCHEDULE - 15 ACTIVITY EXPENSES OF DEPARTMENTS**

Computer Department		1,550.00
Electrical Department		5,436.00
IIT Workshop		500.00
Mechanical Department		5,201.00
TOTAL	AT	12,687.00

SCHEDULE - 16 OTHER EXPENSES

Other Expenses		47,420.00
Research & Development	AT	1,06,265.00
TOTAL		1,53,685.00

SCHEDULE - 17 RUNNING MAINTANANCE

Air Conditioner	PP	✓	6,610.00
Building	PP	✓	60,285.00
Computer & Maintenance	PP	✓	33,831.00
Electrical		✓	56,064.00
Furniture	PP	✓	14,625.00
Generator	PP	✓	88,168.00
Hostels	PP	✓	27,138.00
Insurance & Tax - Vehicles ✓		✓	12,540.00
Library	AT	✓	9,362.00
Nano Lab	AR		60,171.00
Office		✓	13,830.00
Other		✓	11,310.00
Physics Lab	AR		3,522.00
Play Ground		✓	1,50,090.00
Residence		✓	24,571.00
Vehicles		✓	2,47,278.00
Vehicles (Bus)		✓	1,59,507.00
Website & Internet ✓	AT	✓	2,23,020.00
TOTAL			12,01,922.00





Established in 1998

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Managed By St. Thomas Mission, Bhilai

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If You Aim High, We Provide The Means

Annexure 'A'

Saving Account A/c 32147321306

Closing Balance as Per Ledger(DR)				1,41,416.39
Add: Cheque issued but not debited yet				
S/No:	Date	Cheq. No:	Amount	
1	20.2.19	Kalpesh	1,200.00	
2	09.4.19	417066	2,950.00	
3	17.02.20	417349	2,982.00	
				7,132.00
Less: Debit Directly from Bank				-
Less: cheque deposited but not cleared				
S/No:	Date	Cheq. No:	Amount	
1	29-Jan-20	458614	8,200.00	
2	31-Jan-20	45771227	34,100.00	
3	13-Feb-20	082657	15,000.00	
				57,300.00
Add: Credit Given By bank Directly not entered Cash Book (*)				
1	3-Sep-19	UPI/CR/924614352289/PUNAM UP	400.00	
2	30-Sep-19	916321	20,000.00	
3	7-Nov-19	BULK POSTING-ACHCr 999ZNPB	2,000.00	
4	25-Nov-19	BULK POSTING-ACHCr 999ZNPB	3,541.00	
5	13-Feb-20	BULK POSTING-ACHCr 999ZNPB CPSMSGENERIC--	31,500.00	
6	4-Mar-20	64193333231	5,000.00	
				62,441.00
Total				1,53,689.39
Balance As Per Bank (CR)				1,53,689.39

(*) Details of Receipts under Compilation

Current Account A/c 33155988850

Closing Balance as Per Ledger(DR)				15,704.15
Add: Cheque issued but not debited yet				
S/No:	Date	Cheq. No:	Amount	
1	6-Dec-19	House Keeping	3,888.00	
2	12-Dec-18	386467	4,750.00	
3	11-Mar-20	Honararium	5,000.00	
				13,638.00
Less: cheque deposited but not cleared				
S/No:	Date	Cheq. No:	Amount	
				-
Less: Debit Directly from Bank				-
Add: Credit Given By bank Directly not entered Cash Book (#)				
1	1-Aug-19	INB DUB8052028	14,850.00	
2	30-Jan-20	SIBLN20030229921	34,100.00	
				48,950.00
TOTAL				78,292.15
Balance As Per Bank (CR)				78,292.15

#) Details of Receipts under Compilation



Criterion 6

QIM 6.4.1 Internal and External Audit