



**R.N.SINHA & CO.**

Chartered Accountants  
HO :302 ,Himgiri Bhawan  
Boring Canal Road ,  
Patna-800001

BR.-RANCHI

Ph :0612-2578576

MO.7004950511

Email : rnsinhaandco@gmail.com

## **Auditor's Report**

### **Report on the Project Financial Statements:**

We have audited the accompanying financial statements of the TEQIP Project financed under World Bank Credit No.5874, which comprise the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended 31.03.2019. These statements are the responsibility of the Project's management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

We conducted our audit in accordance with the Engagement and Quality Control Standards promulgated by the Institute of Chartered Accountants of India (ICAI). 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 statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the sources and applications of funds of TEQIP Project for the year ended 31.03.2019 in accordance with accounting principles generally accepted in India.

In addition, in our opinion,

(a) With respect to expenditure adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred.

During the course of the audit the expenditure statements **LOK NAYAK KAI PRAKASH INSTITUTE OF TECHNOLOGY, CHAPRA** and the connected documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement.

For R.N.Sinha & Co.  
Chartered Accountants  
FRN- 002923C

Date: 21/05/2019

Place: Patna



  
(R.N. Sinha)

Partner

Membership No-408609



## UTILIZATION CERTIFICATE

- a) Opening Balance as on 1st April Rs. **NIL**
- b) Funds received  
(as per expenditure in PFMS) Rs 5,65,16,523/-
- c) Other Income Rs NIL
- d) Less : Expenditure Rs 5,65,16,523/-
- e) Less : Advances Rs NIL

**f) Unspent Balance Rs. NIL**

It is also certified that an amount of Rs 5,65,16,523/- (Rupee Five Crore Sixty Five Lakhs Sixteen Thousand Five Hundred and Twenty Three only ) has been utilized by the Institution for the purpose for which it was sanctioned. It is further certified that an unspent balance of Rs. NIL (Rupees NIL) only is being carried forward for utilization in the next year.

We further certify that the conditions on which the grant was sanctioned have been fulfilled and where there have been any deviation from the sanctioned amount it is with prior approval of the concerned authority. We have exercised reasonable checks to see that money has been actually utilized for the purpose for which it was sanctioned.

*For R.N.SINHA & CO.*  
*Chartered Accountants*  
*FRN- 002923C*

*Date: 21/05/2019*  
*Place: Patna*



*(R.Sinha)*  
*Partner*

Membership No-408609





**R.N.SINHA & CO.**

Chartered Accountants

HO :302 ,Himgiri Bhawan

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To  
The Director/Principal  
Lok Nayak Jai Prakash Institute Of Technology,  
Chapra ,

**Sub.: Management Letter**

Dear Sir,

We have audited the financial statements of **Lok Nayak Jai Prakash Institute of Technology, Chapra** for the year ending 31st March, 2019 and have issued our report dated 21.05.2019. On the basis of Financial Management records, Systems and Controls that were examined during the course of review we have observed and suggest the Management of **Lok Nayak Jai Prakash Institute of Technology, Chapra**, the Following Observations

1. The Management Should Balance the Cash Book and Tally with PFMS-32 in Monthly Basis.
2. The Management Should Prepare Ledger of Each Heads.
3. The Management Should have Physical Verification of Fixed Assets. Stock Register Library & Laboratory etc.
4. It is suggested that TDS should be deposited within 7days of next month in order to avoid the penalty imposed by the authority.
5. The Management Should Reconcile PMSS and PFMS as per approved procurement Plan

**For R.N.SINHA & CO**  
**Chartered Accountants**  
**FRN- 002923C**

Date: 21/05/2019  
Place: Patna



*(R. Sinha)*  
Partner

Membership No-408609



**TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME [ TEQIP-III]**

**A SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**(TO BE SUBMITTED ALONG WITH THE AUDIT REPORT)**

**A. Significant Accounting Policies:**

**1. General:**

- a) The accounts are prepared under the historical cost convention following the cash system of accounting
- b) Accounting policies not specially referred to are consistent and in consonance with generally accepted accounting Principles.
- c) Expenses and income to the extent paid and received respectively are accounted for on cash basis.

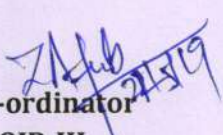
2. **Investments:** Investments are valued at cost. However, there are no investments outstanding at the end of the year.


3. **Fixed Assets:** Fixed assets are stated at Cost. No accounting is being done for Depreciation on any of Fixed Assets.

4. **Grant Accounting :** Since the Direct Transfer of Fund beneficiary is done through the PFMS, the institutes are not getting any fund directly, therefore, the expenditure incurred as per the PFMS shall be considered as grant received and accounted for accordingly after reconciling the figures.

**B Notes on Accounts:**

- 1. There is no contingent liability in respect of claims against the project not acknowledge as debt.
- 2. Balance of Loan and Advances, Deposits and other Liabilities are subject to confirmation and as certified by the management, The Current assets are stated at an amount, which is in opinion of the management, not in excess of their recoverable value.
- 3. Previous year figures have been regrouped and rearranged to make them comparable with current year figure wherever considered necessary.
- 4. Physical verification of fixed assets and stores for the financial year 2018-19 has been done as per financial management manual.

  
Co-ordinator  
TEQIP-III  
LNJPIT, CHAPRA  
LNJPIT, Chapra

  
Principal  
LNJPIT, CHAPRA  
Principal  
LNJPIT, Chapra  
Govt. of Bihar -841302



**Report -3 : PHYSICAL AND FINANCIAL PROGRESS (PROCUREMENT)**

**QUARTERLY**

**Name of the Institute: Lok Nayak Jai Prakash Institute of Technology,  
Chapra**

**Period of the Quarter: 1<sup>st</sup> 2<sup>nd</sup> 3<sup>rd</sup> & 4<sup>th</sup>**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Amount Rs.</b>
A	Procurement made during the quarter as per PFMS report	1,83,11,324.00
B	Procurement made during the quarter as per PMSS report	1,83,11,324.00
C	Variation if any	NIL
D	Reasons for the variations	NIL







GOVT. OF BIHAR  
DEPARTMENT OF SCIENCE & TECHNOLOGY, PATNA  
**LOK NAYAK JAI PRAKASH INSTITUTE OF TECHNOLOGY**  
CHAPRA, SARAN (BIHAR)-841302

Ref No.: **LNJPIT/TEQIP/352/A**

Date: **21.05.2019**

**MANAGEMENT ASSERTION LETTER**

To,

R.N.SINHA & CO.  
Chartered Accountants  
HO :302, Himgiri Bhawan  
Boring Canal Road ,  
Patna-800001

This assertion letter is provided in connection with your audit of the financial statements of the LNJPIT, CHAPRA TEQIP -III Project for the year ended 31st March, 2019. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting followed by the Project, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The project financial statements are free of material misstatements, including omissions.
- Project funds have been used for the purposes for which they were provided.
- Project expenditures are eligible for financing under the Credit agreement.
- There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the project financial statements.
- We have made available to you all books of account and supporting documentation relating to the project.
- The project has complied with the conditions of all relevant legal agreements, including the Credit Agreement, the Project Appraisal Document, the Minutes of Negotiations, the Borrower's Project Implementation Plan, and Memorandum of Understanding

**Co-ordinator**  
**TEQIP III**  
**LNJPIT, CHAPRA**  
**LNJPIT, Chapra**

**Principal**  
**LNJPIT, CHAPRA**  
**LNJPIT, Chapra**  
**Govt. of Bihar-841302**



Annex-XXI

**TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME { TEQIP }**  
**PHASE -III**

**Report -1 : PFMS RECONCILIATION STATEMENT**

QUARTERLY: 1<sup>st</sup> 2<sup>nd</sup> 3<sup>rd</sup> & 4<sup>th</sup>

SL. NO.	Statement of Expenditure	Amount Rs.	Amount Rs.
A	Expenditure as per PFMS Statement ( According to M-32 Report )	5,72,53,744.00	
B	Less : Debit failures ( Payments not made by PFMS but shown in the expenditure )- [ Report EP-04 ]	7,37,221.00	
C	Expenditure as per books of Accounts { A-B }	5,65,16,523.00	

**Report -2 : STATUS OF ADVANCES**

QUARTERLY: 1<sup>st</sup> 2<sup>nd</sup> 3<sup>rd</sup> & 4<sup>th</sup>

Sl. No.	Date	Amount Rs.	Amount Rs.
A	Opening Balance as on 1st day of the quarter	NIL	
B	Add : Advances paid in the quarter	0	
C	Less : Adjustment/Settlement of Advances	0	
D	Balance as on Last date of Quarter	NIL	

**Report -2 (a) : AGENING OF ADVANCES**

Sl. No.	Particulars	Period	Amount Rs.	Remarks (Reasons )
1	Ageing of Advances in Closing Balance	Up to 15 days	NIL	
		Up to 30 days	NIL	
		more than 30 days	NIL	







**R.N.SINHA & CO.**

Chartered Accountants  
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BR.-RANCHI  
Ph :0612-2578576  
MO.7004950511  
Email : rnsinhaandco@gmail.com

To  
The Director/Principal  
Lok Nayak Jai Prakash Institute Of Technology,  
Chapra ,

**Sub.: Statutory Audit observations for the year 2018-19**

Dear Sir,

We have audited the financial statements of **LNJPIT, Chapra.** for the year ending 31st March, 2019. On the basis of Financial Management records, Systems and Controls that were examined during the course of review, our audit observation are as follows:

1. Cash Book not properly written for the financial Year 2018-19.
2. During the audit, we observed that Procurement of Goods- All necessary supporting documents not held with expenditure voucher, also proper requisition of Department/ Approval required by head of Institution should be taken.
3. Stock Register and Leave Register are not properly maintained. Material may be misused because of Non- updation of Receipt & Issue item, non- balancing of stock register.
4. Issue item not indicated of concerned department & signature of receiving person is unavailable.
5. In terms of Section 50 of the CGST Act, 2017, applicable w.e.f. 01.10.2018, 2 % GST- TDS is required to be deducted on Suppliers of Goods and Services above Rs. 2.50 Lacs., We observed no GST TDS is Deducted for Payment above Rs.2,50,000.00/-
6. PFMS is not reconciled PMSS.
7. Data Mismatch PFMS-32 /EP04/ PMSS/ Internal Auditor Report / Cash book and tally data.

Date: 21/05/2019  
Place: Patna

**For R.N.SINHA & CO.**  
**Chartered Accountants**  
**FRN- 002923C**



*(R.N. Sinha)*  
Partner

Membership No-408609



**TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME (TEQIP)**  
**PHASE-III**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31.03.2019**

EXPENDITURE				INCOME			
Previous Year	Particulars	Amount Rs.	Amount Rs.	Previous Year	Particulars	Amount Rs.	Amount Rs.
108,057.00	<b>1.1.1- Procurement of goods.</b>						
-	1.1.1.1-Equipments	6,919,202.00					
-	1.1.1.2-Learning resources	3,097,736.00					
-	1.1.1.3-Furniture	4,635,759.00					
-	1.1.1.4-Minor Civil Work	3,658,627.00					
	<b>1.1.2-Academic Process</b>		18,311,324.00				
45,000.00	1.1.2.1- Improve Students Learning	3,752,424.00					
-	1.1.2.2- Assistantships	-					
-	1.1.2.3 Graduates employability	460,320.00					
-	1.1.2.4- Faculty / Staff development and Motivation	465,636.00					
-	1.1.2.5- Research & Development	716,451.00					
-	1.1.2.6- MOOCs & Digital Learning	-					
-	1.1.2.7- Mentoring/Twinning System	28,128.00					
-	1.1.2.8- Reforms and governance	1,612,158.00					
-	1.1.2.9- Management Capacity Development	-					
-	1.1.2.10- Services	-					
199,288.00	1.1.2.11- Industry Institute Interaction	558,930.00	7,594,047.00				
-	<b>1.1.3. Operating costs</b>						
69,825.00	1.1.3.1- Consumables	303,425.00					
43,856.00	1.1.3.2- Operation & Maintenance of Equipments	884,259.00					
60,951.00	1.1.3.3- Office expenses	352,103.00					
106,557.00	1.1.3.4- Meetings	244,549.00					
4,306.00	1.1.3.5- Hiring of Vehicles	291,612.00					
156,284.00	1.1.3.6- Travel cost	351,058.00					
75,000.00	1.1.3.7- Salary	1,191,000.00	3,618,006.00				
	<b>1.1.4- Faculty Reforms</b>						
3,917,052.00	1.1.4.1- Salary (Quality Teachers)	26,993,146.00	26,993,146.00				
4,786,176.00	<b>TOTAL</b>		56,516,523.00	4,786,176.00	<b>TOTAL</b>		56,516,523.00

**2016-17**  
**Coordinator**  
**TEQIP-III**  
**LNJPT, Chapra**

**Principal**  
**LNJPT, Chapra**  
**Govt. of Bihar-841302**

**FOR, R.N.SINHA & CO.**  
**Chartered Accountants**  
**Memorandum No-408609**



# TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME (TEQIP)

PHASE-III

## RECEIPT AND PAYMENT ACCOUNT

FOR THE YEAR 2018-19

FROM -01.11.2018 TO 31.03.2019

RECEIPTS			PAYMENTS			
SL NO	PARTICULARS	For the month Amount Rs.	SL NO	PARTICULARS	For the month Amount Rs.	Cumulative Amount Rs
1	Opening Balance a) Cash b) Bank	-	1	1.1-1-Procurement of goods. 1.1.1.1-Equipments 1.1.1.2-Learning resources 1.1.1.3-Furniture 1.1.1.4-Minor Civil Work 1.1.2-Academic Process 1.1.2.1-Improve Students Learning 1.1.2.2-Assistantships 1.1.2.3-Graduates employability 1.1.2.4-Faculty / Staff development and Motivation 1.1.2.5-Research & Development 1.1.2.6-MOOCs & Digital Learning 1.1.2.7-Mentoring/Twinning System 1.1.2.8-Reforms and governance 1.1.2.9-Management Capacity Development 1.1.2.10-Services 1.1.2.11-Industry Institute Interaction 1.1.3-Operating costs 1.1.3.1-Consumables 1.1.3.2-Operation & Maintenance of Equipments 1.1.3.3-Office expenses 1.1.3.4-Meetings 1.1.3.5-Hiring of Vehicles 1.1.3.6-Travel cost 1.1.3.7-Salary 1.1.4-Faculty Reforms 1.1.4.1-Salary ( Quality Teachers )	6,919,202.00 3,097,736.00 4,635,759.00 3,658,627.00 3,752,424.00 460,320.00 465,636.00 716,451.00 28,128.00 1,612,158.00 - 558,930.00 303,425.00 884,259.00 352,103.00 244,549.00 291,612.00 351,058.00 1,191,000.00 26,993,146.00	
2	Received from MHRD,DEPT.	56,516,523.00	2	Closing Balance a) Cash b) Bank	- -	-
3	Other Receipts if any	-	3	TOTAL	56,516,523.00	56,516,523.00
TOTAL		56,516,523.00	TOTAL		56,516,523.00	56,516,523.00

21/3/19  
Coordinator  
TEQIP-III  
LNJPIT, Chapra

Principal  
21/3/19  
Principal  
LNJPIT, Chapra  
Govt. of Bihar-841302



FOR R.N. SINHA & CO.  
Chartered Accountants

Part of  
Membership No-408609



## Annex- XVIII(b)

## SAMPLE RECONCILIATION OF CLAIMS TO TOTAL APPLICATIONS OF FUNDS

Name of the Project : Technical Education Quality Improvement Programme of Government of India ( EAP )

Credit No.5874

Reconciliation of Claims to Total Application of Funds

Report for the year ended 31 ST MARCH ,2019.

Bank Funds claimed during the year ( A )

Total Expenditure made during the year ( B )

Less: Outstanding bills ( C )

Ineligible expenditures ( D )

Expenditures not claimed ( E )

Total Eligible Expenditures Claimed

( F ) = ( B ) - ( C ) - ( D ) - ( E )

World Bank Share @ X% of ( F ) above ( G )

Schedules	Amt. (Rs. Lakhs)		
	Current Year	Previous Year	Project to Date
I	0	0	0
	56,516,523.00	4,786,176.00	61,302,699.00
II	0	0	-
III	0	0	-
IV	0	0	-
	56,516,523.00	4,786,176.00	61,302,699.00
	100%	100%	100%

Teqip Co-ordinator

Coordinator  
TEQIP-III  
LNJPIT, Chapra

Principal

Principal  
LNJPIT, Chapra  
Govt. of Bihar -841302FOR ,R.N.SINHA & CO.  
Chartered Accountants
  
(R.N. Sinha)

Partner

Membership No-408609



## TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME [ TEQIP]

## PHASE III

## TRIAL BALANCE

AS ON- 31 MARCH 2019

S.NO.	L.F.NO.	HEAD OF ACCOUNT	DEBIT	CREDIT
		Account Code Description	RS.	RS.
1	1.1.1.1	Equipments	6,919,202.00	6,919,202.00
2	1.1.1.2	Learning resources	3,097,736.00	3,097,736.00
3	1.1.1.3	Furniture	4,635,759.00	4,635,759.00
4	1.1.1.4	Minor Civil work	3,658,627.00	3,658,627.00
5	1.1.2.1	Improve Students Larning	3,752,424.00	3,752,424.00
6	1.1.2.2	Assistantship	-	-
7	1.1.2.3	Graduates employability	460,320.00	460,320.00
8	1.1.2.4	Facuty / Staff development and Motivation	465,636.00	465,636.00
9	1.1.2.5	Research & Development	716,451.00	716,451.00
10	1.1.2.6	MOOC's & Digital Learning	-	-
11	1.1.2.7	Mentoring & Twinning System	28,128.00	28,128.00
12	1.1.2.8	Reforms and Governance	1,612,158.00	1,612,158.00
13	1.1.2.9	Management Capacity Development	-	-
14	1.1.2.10	Services	-	-
15	1.1.2.11	Industry Institute Interaction	558,930.00	558,930.00
16	1.1.3.1	Consumables	303,425.00	303,425.00
17	1.1.3.2	Operation & Maintaineance of Equipments	884,259.00	884,259.00
18	1.1.3.3	office Expenses	352,103.00	352,103.00
19	1.1.3.4	Meetings	244,549.00	244,549.00
20	1.1.3.5	Hiring of Vechiles	291,612.00	291,612.00
21	1.1.3.6	Travel Cost	351,058.00	351,058.00
22	1.1.3.7	Salary	1,191,000.00	1,191,000.00
23	1.1.4.1	Salary ( Quality Teachers )	26,993,146.00	26,993,146.00
24				
		<b>TOTAL</b>	<b>56,516,523.00</b>	<b>56,516,523.00</b>

\* with respect to chart of account

*21/5/19*  
 Teqip Co-ordinator  
**Coordinator**  
**TEQIP-III**  
**LNJPIT, Chapra**

*21/5/19*  
 Principal  
**Principal**  
**LNJPIT, Chapra**  
**Govt. of Bihar-841302**

FOR ,R.N.SINHA & CO.  
 Chartered Accountants



Membership No-408609



STATEMENT OF SOURCES AND APPLICATION OF FUNDS			
Name of the Project: TEQIP-III			
Credit/ No.			
Statement of Sources and Applications of Funds			
Report for the year ended 2018-19			
In Rs. Lakhs			
Particulars	Current Year	Previous Year	Project to date
Opening Balance (A)	-	-	-
<b>Receipts</b>			
Funds equivalent to expenditure shown in PFMS (Funds made available by MHRD)	56,516,523.00	4,786,176.00	61,302,699.00
Less : Debit failures	56,516,523.00	4,786,176.00	61,302,699.00
<b>Total Receipts (B)</b>			
	56,516,523.00	4,786,176.00	61,302,699.00
<b>Total Sources (C = A + B)</b>			
	56,516,523.00	4,786,176.00	61,302,699.00
<b>Expenditures by Component</b>			
1.1.1.1-Equipments	6,919,202.00	108,057.00	7,027,259.00
1.1.1.2-Learning resources	3,097,736.00	-	3,097,736.00
1.1.1.3-Furniture	4,635,759.00	-	4,635,759.00
1.1.1.4-Minor Civil Work	3,658,627.00	-	3,658,627.00
1.1.2.1- Improve Students Learning	3,752,424.00	45,000.00	3,797,424.00
1.1.2.2- Assistantships	-	-	-
1.1.2.3 Graduates employability	460,320.00	-	460,320.00
1.1.2.4- Faculty / Staff development and Motivation	465,636.00	-	465,636.00
1.1.2.5- Research & Development	716,451.00	-	716,451.00
1.1.2.6- MOOC's & Digital Learning	-	-	-
1.1.2.7- Mentoring/Twinning System	28,128.00	-	28,128.00
1.1.2.8- Reforms and governance	1,612,158.00	-	1,612,158.00
1.1.2.9- Management Capacity Development	-	-	-
1.1.2.10- Services	-	-	-
1.1.2.11- Industry Institute Interaction	558,930.00	199,288.00	758,218.00
1.1.3.1-Consumables	303,425.00	69,825.00	373,250.00
1.1.3.2-Operation & Maintenance of Equipments	884,259.00	43,856.00	928,115.00
1.1.3.3-Office expenses	352,103.00	60,951.00	413,054.00
1.1.3.4-Meetings	244,549.00	106,557.00	351,106.00
1.1.3.5-Hiring of Vehicles	291,612.00	4,306.00	295,918.00
1.1.3.6-Travel cost	351,058.00	156,284.00	507,342.00
1.1.3.7- Salary	1,191,000.00	75,000.00	1,266,000.00
1.1.4.1- Salary ( Quality Teachers )	26,993,146.00	3,917,052.00	30,910,198.00
	-	-	-
<b>Total Expenditures (D)</b>	56,516,523.00	4,786,176.00	61,302,699.00
	-	-	-
<b>Closing Balance, ( C-D)</b>			

24/11/19  
 21/11/19  
 Teqip Co-ordinator  
 Principal  
**Coordinator**  
**TEQIP-III**  
**LNJPIT, Chapra**  
**Principal**  
**LNJPIT, Chapra**  
**Govt. of Bihar -841302**

FOR ,R.N.SINHA & CO.  
 Chartered Accountants



1. Total expenditure made during the year ( B Above) Must be the same as the Total Expenditures Shown on the Statement of Sources and Application of Funds ( B on the Statement of Sources and Applications of Funds)
2. Names of accounting units whose financial statements are aggregated to prepare the consolidated accounts.
3. Any other specific Note.



## TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME [TEQIP]

PHASE – III  
BALANCE SHEET  
AS AT 31.03.2019

Sl. No.	PARTICULARS	SCHEDULE NO.	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
A	SOURCE OF FUNDS		NIL	NIL
	1) Amount received from:			
	2) Amount received from:		-	-
	3) Contribution from:			
	4) Excess of income over Expenditure		-	-
	TOTAL			
B	APPLICATION OF FUNDS		NIL	NIL
	1) Fixed Assets		-	-
	2) Work in progress –Scheme work under implementation			
	3) A. Current Assets, Loans and advances			
	a. Cash Balance			
	b. Bank balance		-	-
	c. Advance for Capital goods			
	d. Loans and Advances			
	B. Less: Current Liabilities			
	Net Current Assets (A-B)		-	-
	TOTAL		-	-

21/5/19  
TEQIP-III  
LNJPIT, Chapra

Principal  
21/5/19  
Principal  
LNJPIT, Chapra  
Govt. of Bihar -841302

FOR, R.N.SINHA & CO.  
Chartered Accountants



Partner  
Membership No-408609