Statement of Income & Expenditure Excluding Salary Component, Depreciation and Excess of Income

Over Expenditure for the year from 31st march, 2019 to 31st March, 2023.

(1) Expenditu	ire
---------------	-----

3.1

SI no.	Nature of Fund	Financial Year	Grant Total				
		2018 - 2019	2019 - 2020	2020 - 2021	2021 -2022	2022 -2023	
		(Rs. P.)	87,270,054.42				
	General Fund	15,063,122.67	11,062,090.00	12,933,354.00	15,516,984.40	32,694,503.35	118,778.00
	M. U. / PFU Fund	26,537.40	60,475.00	354.00	30,644,60	767.00	37,879,851.70
	Remittance Fund	11,161,833.40	10,983,534.90	6,296,453.80	4,855,230.60	4,582,799.00	11,707,773.60
	U.G.C. Fund	571,553.80	7,606,454.80	3,109,048.00	223,508.00	197,209.00	
5	Scholarship Fund	458,327.00	1,012,582.00	711.54	20,619.50	23,843.50	1,516,083.54
5	Add on Course	353,325.00	1,090,139.20	179,682.00	16,633.28	997.10	1,640,776.58
7	Vocational Fund	12,867,686.70	13,873,991.85	6,981,932.70	32,275,075.76	32,675,213.44	98,673,900.45
	Total	40,502,385.97	45,689,267.75	29,501,536.04	52,938,696.14	70,175,332.39	238,807,218.29
			7	W		r Expenditure	64,948,147.00
						rand Total	303,755,365.29

(1) Income:

SI no.	Nature of Fund	Financial Year	Grant Total				
		2018 - 2019	2019 - 2020	2020 - 2021	2021 -2022	2022 -2023	
		(Rs. P.)					
L	General Fund	11,770,748.00	19,585,714.00	482,375.46	970,430.00	1,888,601.00	34,697,868.46
2	M. U. / PFU Fund	1,384,624.00	1,674,544.00	392,258.09	952,596.00	408,090.00	4,812,112.09
3	Remittance Fund	14,267,590.00	12,857,325.00	26,293,399.91	20,580,844.07	33,521,591.42	107,520,750.40
4	U.G.C. Fund	7,457,007.00	3,611,806.00	494,913.23	26,000.00	69,750.00	11,659,476.23
5	Scholarship Fund	1,126,848.00	8,515.00	10,000.00	31,283.00	0.00	1,176,646.00
6	Add on Course	1,720,967.00	1,457,800.00	873,941.08	982,300.00	1,073,990.00	6,108,998.08
7	Vocational Fund	23,667,037.00	31,986,470.00	22,477,321.03	24,997,665.00	34,651,021.00	137,779,514.03
	Total	61,394,821.00	71,182,174.00	51,024,208.80	48,541,118.07	71,613,043.42	303,755,365.29

THAT JHA & Charlered CO Charlered CO Accountants O

Place : Patna

Date : 06/02/24

College of Commerce, Alto & Science

60 (03) 20

For Rama Kant Jha & Co. Chartered Accountants

Proprieter

### College of Commerce, Arts & Science, Kankarbagh, Patna

# Statement of Salary Component for the year from 31st march, 2019 to 31st March, 2023

Name of Year	Income	Expenditure	Closing Balance
2018-19	367,583,575.00	324,863,012.40	42,720,562.60
2019-20	102,448,169.00	122,522,894.33	(-) 2,00,74,725.33
2020-21	184,748,120.00	178,483,247.00	6,264,873.00
2021-22	133,398,923.00	137,635,169.90	(-) 42,36,246.90
2022-23	137,655,283.00	113,952,344.19	23,702,938.81
Gross Total :-	925,834,070.00	877,456,667.82	4,83,77,402.18

Place: Patna

Date : 06/02/23

Principal Principal

College of Commerce, Arts & Science Chartered Accountants

42, Fraser Road, Patna-1

R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH .NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of *COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA* for the year ended 31<sup>st</sup> March, 2023.

### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility:

Our responsibility is to express an opinion on this linancial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



### Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

i. in the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31st March, 2023.

### Emphasis of Matter:

- The account has been prepared on cash basis.
- ii. Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter.

### Report on Other Matters:

We further 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 our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.



Place: Patna

Dated : 0 5 DEC 2023

For R.N. Mishra & Co. Chartered Accountants , FRN 001588C

> (CA. R.N. Mishra) Partner

M.N. 80270

UDIN: 23080270BGROPX6741

### Consolidated Receipt and Payment Account for the year ended 31st March, 2023

RECEIPTS	Annaxure	Rs.	Pe	PAYMENTS	Annaxure	Rs.	P.
To Opening Balance:				By M.U./ P.P.U Fund	1		767.00
(As per Schedule 'A' a	innexed)	474016	40.69	by more than to talk	**		101.00
MUDDUE				,, Teaching Salary	2	111592	2043.90
,, M.U./P.P.U Fund	1	11325	79.00	Non Topphing Colons	0	00776	2000 00
, Teaching Salary	2	1130805	01.00	,, Non-Teaching Salary	3	23772	2262.90
Man Tanahira Odlar				,, General Fund	4	168831	1855.35
, Non-Teaching Salary	3	265400.	27.00	Remittance Fund	-	0550	
, General Fund	4	1616742	51.00	" Remittance rung	5	35504	1207.43
D	_			" U.G.C. Fund	6	197	209.00
, Remittance Fund	5	335215	91.42	Cobalorabia Fund	-		
, U.G.C. Fund	6	10956	50.00	,, Scholarship Fund	7	23	8843.50
				., Add on course	8	3360	159.10
, Scholarship Fund	7	150		Classica D. I.			
, Add- on course	8	10739	90.00	,, Closing Balance: (As por Schedule 'B' and	nexed)	42237	881.93
TOTAL		38552023	30.11	TOTAL		385520	230.11

Accountant

Bursar

As per our report of even date

Principal

For R.N. Mishra & Co. Chartered Accountants FRN 001588C

CA R.N. Mishra)

Partner M.N. 80270

Place: Patna

Dated : 0 5 DEC 2023

UDIN:-23080270BGROPX 6741

### ANNEXURE-"A"

# Schedule of Opening Balance As at 01st April, 2022

SI. No.	Name of Fund	Name of Bank	Rs. P.
1	M.U. Fund	C.B.I.	7995815.38
2	Teaching Salary	C.B.I	3278760.80
3	Non-Teaching Salary	C.B.f.	321298.17
4	General Fund	C.B.I.	11026977.78
5	Remittance Fund	C,B.I.	15951423,70
6	U.G.C. Fund	C.B.I,	2020719.78
7	Scholarship Fund	C.B.I.	2958267.31
8	Add on course	C.B,(	3848377.80
		TOTAL	47401640.69

### ANNEXURE-"B"

# Schedule of Closing Balance As at 31st March, 2023

SI. No.	Name of Fund	Name of Bank	Rs. P.
1	M.U./ P.P.U. Fund	C.B.I.	9127627.35
2	Teaching Salary	C.B.f <sub>v</sub>	4767217,90
3	Non-Teaching Salary	C.B.I.c	3089062.27
4	General Fund	C.B.I.	3869373.43
5	Remittance Fund	C.B.I.	13968807.69
6	U.G.C. Fund	C.B.I.	2919160,78
7	Scholarship Fund	C.B.J.	2934423.81
8	Add on course	C.B.I	1562208.7
		TOTAL	42237881.93

**Principal** 

### Fund: P.P. U. / M.U. Fund

Annexure-'1'

# Receipt and Payment Account for the year ended 31st March, 2023

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I. A/c No. 1646242371	7995815.35	By Bank Charge	767.00
,, Fee Collection from Students	377850.00	" Closing Balance:	
,, Rent From Bank	30240.00	Balance with C.B.I. A/c No. 1646242371	9127627.35
,, Transfer from Remittance Fund	724489.00		
	3		
TOTAL	9128394.35	TOTAL	9128394.35

Accountant

Bursar T

<u>Principal</u>

PATVIA PA

Place: Patna

Dated:

0 5 DEC 2023

As per our report of even date

For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

> (CA. R.N. Mishra) Partner M.N. 80270

UDIN:-23080270BGROPX6741.

### Fund: Teaching Salary Fund

Annexure-'2'

### Receipt and Payment Account for the year ended 31st March, 2023

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To <u>Opening Balance:</u> Balance with C.B.I.	3278760.80	By Salary	12467216.00
A/c No. 1646200996		,, Income Tax	66532758.00
,, Transferred from General Fund	110980501.00	" PF / PF Loan A/c.	31912050.00
, Transferred from Remittance Fund	2100000.00	,, Life Insurance Corp.	28116.00
*		,, Teachers Association Fund	66653.00
		,, Service Tax	255000,00
		,, NPS A/c	193742.00
	16	,, Bank Charges	1191.90
		,, DA Arrear (4th Phase)	135317.00
*		" Closing Balance: Balance with C.B.I. A/c No. 1646200996	4767217.90
TOTAL	116359261.80	TOTAL	116359261.80

Principal

Place : Patna

Dated: | 0 5 DEC 2023

As per our report of even date For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

> (CA. R.N. Mishra) Partner M.N. 80270

UDIN: 2308 270B GROPK 6741

Fund: Non-Teaching Salary Fund

Annexure-'3'

### Receipt and Payment Account for the year ended 31st March, 2023

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I.	321298.17	By Salary	6449467.00
A/c No. 1646201264		,, Provident Fund	8060435.00
,, Salary Advance	79260.00	" NSP A/c	133961.00
,, Transfer from General Fund	26460767.00	,, Non-Teaching Assocation Fund	156287.00
		,, Service Tax	155500.00
		,, Arrear Salary	1355692.00
÷		" Life Insurance Corp.	3846788.00
		,, Income Tax	3172666.00
		" Bank Charges	1126.90
		., Uniform for 4th Grade Staff	271080.00
5967		" Closing Balance: Balance with C.B.I. A/c No. 1646201264	3089062.27
		" Salary Advance	169260.00
TOTAL	26861325.17	TOTAL	26861325.17

93 10°

PARTIA PRED ACCUMENT

Place: Patna

Dated: 10 5 DEC 2023

Bursar

Principal

As per our report of even date For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

> (CA. R.N. Mishra) Partner M.N. 80270

UDINF 23080270B GROPX 6741

Annexure-'4'

### Fund : General Fund

Receipt and Payment Account for the year ended 3	1st March, 2023
--	-----------------

RECEIPTS	unt for the year en Rs. P.	PAYMENTS	D-	<u> </u>
	110.	1 52 ( M E M II 2	Rs.	P.
o Opening Balance:		By Transfer to Toeshing Fund	4445055	
Balance with C.B.I.	44000077 70	By Transfer to Teaching Fund ,, Transfer to Non-Teaching Fund	11152558	
A/c No. 1646243294	11020377,70	,, Transfer to Non-Teaching Fund ,, Renovation Expenses	2646076	
		Income Tax	943795	
Fee Collection from Students	1514301.00	,, Income rax ,, Function & Cellebration	22597	
a a second in the standards	1514501.00		129468	
Grant-in-Aid	130006571.00	,, Contingency Expenses ,, Repair & Maintenance	42723	
		-	109593	
Transfer from Remittance Fund	27065064.00	,, Professional Charges ,, Printing & Stationery	410	
Transfer from the fitted from a fitted			200680	
Fund Transfer to Addos Cource	2500000.00	,, Making of Flex Banner	9436	
, and transfer to riados Course		,, Travelling & Conveyance Expenses	5404	
Arrear Salary	214015.00	,, Purchase of Battery	9000	
, most cardiy		" Miscellaneous Expenses	8329	
Remitance from B.S.E.B.	274200.00	Repair & Maintenance of Computer	22252	
in an	374300,00	,, WiFi Expances	4286	
		,, Work Shop Expande	3868	
		, Medicon Certification Expenses	17330	
		,, Remuneration	46381	
		Purchase of A.C.	155180	
		Advertisement and Publicity	50750	
		Purchase of Equiptment	330190	
		, Const. of Multy Purpose Hall	251699	
		, Purchase of Furniture & Fixture	168549	
	•	, Bank Charges	393	
	,	, Const. of 2nd Floar Technical Building	99000	
		, Legal Expenses	200	
	į	Books & Periodicals	3956	
	1	, Purchase of Computer	260868	
	i	, Sport Expenses	18180	
	•	, Fuel Expenses	5396	
	,	, News Paper & Periodicals	7238	2.0
		, 15th August Expenses	5703	
	,	, Seminar Expenses	16539	
	,	, Foundation Day Expenses	3043	
*	N 1	, Advance	151000	).C
	1	, Scholorship Expenses	3000	
	,	, Purchase of Heater	1850	
	1	, Construction of Wash Room	298288	3.0
	,	•	16352	2.0
	,	, Uniform to Staff	210000	J.C
	1	•	477	5.0
SHRA		•	5900	0.0
ac II		Repair & Maintenance of Chair	40200	0.0
( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	,	Lighting Expenses in College Campous	411879	9.0
PEVNA [E]	,	Purchase of Biomatry Machine	152320	0.0
1 1811	1	, NNS Day Expenses	25473	3.0
By Ather	,	Closing Balance:		



TOTAL

172701228.78

TOTAL

172701228.78

Accountant



Place: Patna

Dated: 0 5 DEC 2023

WA

Principal

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

(CA. R.N. Mishra) Partner M.N. 80270

UDIN+23080270BGROPX6741

### Fund: Remittance Fund

Annexure-X

# Receipt and Payment Account for the year ended 31st March, 2023

RECEIPTS	Rs. P.	PAYMENTS		=
	7101	TATMENTS.	Rs. P.	8
To Opening Balance: Balance with C.B.I.	15951423.70	,, Examination form expencess	74520.00	
A/c No. 1646242734 ( As per Audited A/c)		,, Refund of Admission Fee	199789.00	_
,, Fee Collection from Students	33521591,42	,, Examination Fee	2542177.00	٨غي
		,, Registration Fee	1141570.00	,
		Bihar Student Credit Cards Scheme	120745,00	-
		Transfer to UGC Fund	1025910.00	
		" Transfer to General Fund	27065064.00	
		Transfer to Teaching Salary	2100000,00	
		" Transfer to PPU Fund	724489.00	
		Municipal Corporation Tax	503998.00	yggir.
		Bank Charges Closing Balance:	5945.43	
		Balance with C.B.I. A/c No. 1646242734	13968807.69	
TOTAL	49473015.12	TOTAL	49473015,12	

Principal

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN: 001588C

Partner

Place : Patna

Dated 10 5 DEC 2073

M.N. 80270

UDIN: - 23080270BGROPKG741



### Fund: U.G.C. Fund

Annexure-'5'

# Receipt and Payment Account for the year ended 31st March, 2023

RECEIPTS	Rs. P.	PAYMENT\$	Rs. P.
To Opening Balance: Balance with C.B.I.	1	Bank Charges	472.00
A/c No. 1646244527	2020719.78 ,,	Refund to U.G.C. Grant	196737.00
,, Fee Collection	24740.00 "		
" Grant received from U.G.C.	45000.00	Balance with C.B.I. A/c No. 1646244527	2919160.78
,,, Transferred from Remittance Fund	1025910.00		
TOTAL	3116369.78	TOTAL	3116369,78

03 10

Bursar

Principal

Place : Patna

Dated: 5 DEC 2023

As per our report of even date

For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

(CA. R.N. Mishra)

Partner M.N. 80270

UDINF 23080270BGROPX6741

### Fund : Scholarship Fund

Annexure-'7'

# Receipt and Payment Account for the year ended 31st March, 2023

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I. A/c No. 1646216146	2958267.31	By Bank Charges ,, Scholarship paid to Students	973.50 22870.00
*		" Closing Balance: Balance with C.B.I. A/c No. 1646216146	2 <del>93</del> 4423.81
TOTAL	2958267.31	TOTAL	2958267.31

Accountant 2 10

Bursar

Principal

TNA CO

Place : Patna

Dated: [0 5 DEC 2023

As per our report of even date

For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

(CA. R.N. Mishra) Partner

M.N. 80270

UDIN:-23080270BGROPX6741

### Unit: ADD on Course

# Receipt and Payment Account for the year ended 31st March, 2023

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I.	B 3848377.80	y Transfer to General Fund	2500000.00
A/c No. 3550274767	11	Remuneration	859162.00
,, Collection from Students	1073990.00	Bank Charges	997.10
907	33.	Closing Balance: Balance with C.B.I. A/c No. 3550274767	
TOTAL	4922367.80	TOTAL	1562208.70 4922367.80

Accountant 03 10

Dated : 0 5 DEC 2023

Place : Patna

Bursar

Principal

As per our report of even date For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

(CA. R.N. Mishra)

Partner M.N. 80270

UDIN:-23080270BGROP & 6741

### Fund: Scholarship Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646216146 as on 31.03.2023

Rs. P.

2934423.81

Balance as per Cash Book as on 31.03.2023

Add : Cheque issued	but not presented for payment.
Data	Chamus Ma

Date	Cheque No.	
11.05.17	12964	Rs. P.
11.05.17	12966	4031.00
11.05.17	12973	2095.00 2427.00
11.05.17	12976	6960.00
<b>1</b> 8.07.17	12991	2070.00
18.07.17	13023	13600.00
17.09.17	16110	3980.00
17.09.17	16121	3616.00
17.09.17	16145	3265.00
17.09.17	16169	3955.00
13.11.17	17246	4086.00
13.11.17	17254	5020.00
13.11.17	17255	4086.00
13.11.17	17263	4086.00
13.11.17	17275	3980.00
13.11.17	17303	3495.00
13,11,17	18491	10000.00
10.04.18	18538	420.00
10.04,18	18542	252.00
10.04.18	18544	420.00
26.06.18	18556	1507.00
26.06.18	18559	3131.00
26.06.18	18573	264.00
26.06.18	18574	252.00
26.06.18	18575	420.00
08.09.18	18590	420.00
22.10.18	22545	3845.00
22.10.18	22547	2120.00
22.10.18	22553	3846.00
22.10.18	22557	3495.00
22.10.18	22560	3750.00
05.07.19	22587	3980.00
13.03.20	27758	10000.00
04.06.22	27766	1435.00
6		

120309.00

Add : Opening Difference as per Bank Statement 01.04.17

as per Cash Book Prev. CHQ. Cleared 5176983.65 4776885.35 172525.00

227573.30

Balance as per Bank Statement as on 31.03.2023

3282306.11

Accountant

<u>Accountant</u>

Bursar

Principal



### R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH .NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of Vocational Course of *COLLEGE OF COMMERCE ARTS & SCIENCE*, *KANKARBAG*, *PATNA* for the year ended 31<sup>st</sup> March, 2023.

### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



### Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

 in the case of the Receipt & Payment Account of the Receipts and Payments taken place under vocational course of the College during the year ended 31<sup>st</sup> March, 2023.

### Emphasis of Matter:

- The account has been prepared on cash basis.
- Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter.

### Report on Other Matters:

We further report that

- we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.

MAISHRA & PAGANITE

Place: Patna

Dated : 5 DEC 2023

For R.N. Mishra & Co. Chartered Accountants FRN 001588C

(CA. R.N. Mishra)

Partner M.N. 80270

UDIN:-23080270BGRO PX 6741

### Fund: Vocational Course

# Receipt and Payment Account for the year ended 31st March, 2023

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.		
To Opening Balance:		Du Mahaita 9 Dinitationalis Essa	4.185000.00		
Balance with C.B.I.	14510363.89	By Website & Digitalization Expenses	1155388.00		
A/c No. 3300738626	14510363.69	,, Electricity Charges	1804913.00		
700110.0000700020		, Wages for Security Services	6500408.00		
Fee Collection from Students	24654004.00	" Advertissment & Publicity	256826.00		
Tec conection from Students	34651021.00	,, Remuneration Expenses	8965778.00 -		
	2	" Honorarium	10600.00 -		
		" Examination Fee Exp.	148930.00		
		,, Registration Fee	5000.00		
*		A.C. Repair & Maintenance	114360.00		
		,, Purchase of Laptop	98000.00		
		,, Printing & Stationery	1440372.00		
		,, Refund of Tution Fee	1165616.00		
		Purchase of Fire Equipments	211960.00		
		,, Building & Construction	6823396.00		
	3	., Income Tax	188795.00		
		,, Purchase of Inverter	71440.00		
		,, Purchase of Electrical Goods	87608.00		
		, Purchase of Computer Table	485000.00		
		" Purchase of Furniture & Fixture	2613620.00		
		, Purchase of Computer Printer	301710.00		
		, Renovation Expenses	6085647.00		
		,, Advance to Dr. Vijay Kr.	50000.00 -		
		,, Advance to Manoj	25000.00 -		
	*	" Function & Celebration Exp.	125255.00		
<b>9</b>		,, Purchase of A.C	2241035.00		
		, Purchase of Chemical	1128015.00		
		Repair & Maintenance of Godrej Almira	77656.00		
		, Contingency Exp.	187705.00		
		,, Service Charges	137910.00		
		,, Computer Repair & Maintenance	305473.00		
(40)		,, Refund of Education Fee	101000.00		
		,, Misc. Exp	6200.00		
	a)	,, Refund of Education Loan	151750.00		
		" Refund of Admission Fee	452108.00		
MEHRA		Purchase of Books	338732.00		



,, Bank Charges

, Closing Balance: Balance with C.B.I.

A/c No. 3300738626

7030.44

5291148.45

TOTAL

49161384.89

TOTAL

49161384.89

Accountant



Place : Patna

Dated : 5 DEC 2020

Bursan

Principal

As per our report of even date For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

> (CA. R.N. Mishra) Partner M.N. 80270

UDIN1-13080270BGROPK6741

### Fund: Vocational Fund

### Bank Reconciliation Statement of C.B.I. A/c No. 3300738626 as on 31.03.2023

				Rs. P.	
Balance as per Cash Book as on	31.03.2023			5291148.45	
Add : Cheque issued but not presented fo Annexure - 1	r the payment			1071400.00	
Add : Double entry of this Cheque Amoun	,	(Expenditure)			
<u>Date</u> <u>Cheque No.</u> 03.06.2016 11233	Rs. P. 370.00			370.00 6362918.45	
Less : Excess Debit shown in Bank Stater	ment but not take	en in Cash Boo	k		
Annexure - 2				561649.00	
Less : Excess Credit shown in Cash Book	ί.			20425.20	
Annexure-3 Less : Short debited by Bank.				32105.00	
Date Cheque No.	СВ	BS			
16.08.16 11239	232200.00	223200.00	-		
21.02.17 12918	18927.00	18920.00	)		
	251127.00	242120.00	)	9007.00	
Less: Excess amount debited by Bank.					
Less . Excess amount debited by bank.		Bank.			
Date Cheque No.	Cash Book	Statement			
31.08.17 16751	107520.00	108029.76	<b>;</b>		
08.09.17 16756	6360.00	6419.00	)		
	113880.00	114448.76	}	568.76	
Add : Opening Diff (2014-15)					
As per Cash Book	274127.67				
As per Bank Statement	328331.97			54204.30	
·					
Add: Short amount debited by Bank Chq.				4.00	
		Bank Book	Differences		
10.12.22 38489 15.02.23 38556	35808.00 17652.00	35800.00 17562.00		98.00	
15.02.25 \$6550	17002.00	17302.00	90.00	98.00	
Less Amount Debited by Bank but not tak	en in Cash Book	(			
Date Cheque No. Rs.					
17.08/21 33335	1600.00				
02.02.22 785597	16000.00			22244 4-	
09.02.22 933690	34800.00			68200.00	
03.07,22 650697	15800.00				
Less Excess amount debited by Bank  Bank					
Date Cheque No.	Cash Book	Statement	Differences		
05.07.21 31651	66400.00	66900	500.00	500.00	

Balance as per Bank Statement as on 31.03.2023

5745194.99

	34		<u>Annexi</u>	ure-1		
	Jheque issue Date	d but not presented Cheque No.		D-4-		_
	28.04.14	5883	<u>Атоипт</u> 10000.00	<u>Date</u> 07.08,18	Cheque No. 21294	Amount
	09.05.14	5998	2000.00	13.08.18	21294 21306	2000.00 2000.00
	10.06.14	6050	2100.00	13.08.18	21307	2000.00
	10.06.14	<b>605</b> 6	1000.00	03.10.18	21338	2000.00
	09.07.14	6692	750.00	29.05.19	26052	1858,00
	09.07.14 09.07.14	6388 6389	12578.00	29.05.19	26057	1578.00
	26.09.14	6752	2516.00 150.00	15.06.19 24.06.19	24057	14904.00
	26,09.14	6745	4000.00	16.03.19	24065 24066	73344.00 26400.00
	06.12.14	7309	2750.00	04.10.19	24067	4037.00
	06.12.14	7311	5500.00	11.11.19	24068	1368.00
	06.12.14	7293	1000.00	18.12.19	17240	64350.00
	06.12.14 19.02.15	7301 7372	11600.00	05.02.20	27264	4536.00
	19.02.15	7372	3000.00 3788.00	22,12,20	31591	1300.00
	27.03.15	7417	1750.00	08.01.21 28.07.21	31615 33296	15000,00 20000,00
	09.07.14	6377	1000.00	09.08.21	33333	1600.00
	09.07.14	6379	250.00	14.12.21	34119	15000.00
	04.07.14	6371	2000.00	06,03,22	38300	4500.00
	24.12.14	7341	2000.00	02.06,22	38941	15000.00
	13.01.15 10.06,14	7279	4000.00	17.06.22	38356	1650.00
	16.05.15	6071 7965	2000.00 15500.00	17.06.22	38357	1650.00
	26.05.15	8117	500.00	17,06,22 17,06,22	38358	2525.00
	26,05,15	8124	500.00	08.07.22	38362 38376	1080,00 18500.00
	20,06.15	8159	1250.00	08.07.22	38411	123312
	20.06.15	8160	750.00	13.10.22	38434	7500.00
	20.06.15	8161	500.00	21.11.22	38460	15000.00
	13.07.15	8259	5000.00	02.12.22	38467	40000,00
	13.07.15 13.07.15	8284 8288	10000.00	20.03.23	38571	2789.00
	19.08.15	8349	10000.00 3300.00	20.03.23 20.03.23	38572 38573	2789.00
	23.09.15	9208	3000.00	20.03.23	38574	2601.00 2601.00
	15.10.015	9244	300.00	20.03.23	38575	2905.00
	07,11,15	9294	300.00	20.03.23	38576	2653.00
	16,12,15	9508	305.00	20.03.23	38577	2653.00
	16.12.15	9511	188.00	20.03.23	38578	2810.00
	22.12.15 09.01.16	9553 9564	500.00	20.03.23	38579	672.00
	05.02.16	9600	250.00 3250.00	20 03.23 20.03.23	38580	672.00
	05.02.16	9601	500.00	20.03.23	38581 38582	672.00 672.00
	25.02.16	9637	3000.00	20.03,23	385783	2309.00
	14.03.16	10709	3000,00	20.03.23	38564	2309.00
	14.03.16	10719	1000,00	20.03.23	38585	2672.00
	14.03.16	10720	1500.00	20.03.23	38586	1702.00
	31.03.16 21.09.16	11164 11298	15211.00	20.03.23	38587	878.00
	24.10.16	52632	3000.00 2508.00	20.03.23 20.03.23	38589 38590	1750.00
	28.10,16	52702	3000.00	20.03.23	43541	1750.00 1147.00
	09.01,17	52982	3000.00	20.03,23	43542	1147.00
	24.02,17	12877	3000.00	20.03.23	43543	1853,00
	24.02.17	12880	2500.00	20.03.23	43544	1853.00
	24.02.17	12899	1750.00	20.03.23	43545	1853.00
	06.03.17 17.05.17	14397 30346	750.00 3000.00	20.03.23	43546	1843.00
	20.07.17	16692	1000.00	20.03.23 20.03.23	43547 43548	1310.00
	31.07.17	16729	1500.00	20.03.23	43550	1310,00 2435,00
	14.09.17	16757	3058.00	20.03.23	43551	2435.00
	14.09.17	16759	1576.00	20.03.23	43554	3544.00
	14.09.17	16767	511.00	20,03,23	43555	2380.00
	23,11,17	16947	1189.00	20.03,23	43556	634:00
	01.02.18 26.02.18	18763	2687.00	20.03.23	43557	634.00
	26.02.18	18810 18816	300,00 900,00	20.03.23 20.03.23	43558	634,00
	26.02.18	18841	42600.00	20.03.23	43559 43560	634.00
	26.02.18	18842	16800.00	20.03.23	43561	2303.00 2303.00
	26.02.18	18843	7200.00	20.03.23	43562	2303.00
	26.02.18	18844	6600.00	20.03.23	43563	2303.00
	26.02.18	18845	2400.00	20.03.23	43564	2463.00
	26.02.18	18846	2400.00	20.03.23	43565	2463.00
	07.08.18 09.12.19	21293 17240	2000,00 15000,00	20.03,23	43566	1587.00
	28.03.22	35854	20000,00	20.03.23 20.03.23	43567	1587.00
		Total	305565.00	20.03.23	43568 43569	684.00 694.00
3/1				27.00.23	70003	034.00



20,03.23	43570	291.00
20.03.23	43571	291.00
15,02.23	38563	15000.00
20.03.23	43572	15000.00
20.03.23	43574	13500.00
28.03.23	43570	155566.00

Total	765835.00
Grand total	1071400.00

COSS EVERSO DEDIC	r scower in parity state theut but but but to	aken in Cash Book	
<u>Date</u>	Cheque No. Rs. P		
18.07.14	11550.00	5	
21.07.14	12825.00	Annexure - 3	
21.07.14	12825.00	Less: Excess credited shown in cash Boo	ık
13.08,14	13600.00		Amount
08.09,14	6825,00		805.00
26.08.14	12000.00		3000.00
28.08.14	12100.00		8300.00
08.09.14	11550.00		20000.00
12,09.14	12825.00		32105.00
13.09.14	12100.00		32103.00

Annexure-2

04.07.44				
21.07.14			12825.00	Annexure - 3
21.07.14			12825.00	Less: Excess credited shown in cash Boo
13.08,14			13600.00	<u>Date</u>
08.09,14			6825,00	21.09.15
26.08.14			12000.00	26,07.16
28.08.14			12100.00	17.12,16
08.09.14			11550.00	31.01.17
12.09.14			12825.00	Total
13,09,14			12100.00	
22.09,14			112.00	
22.09.14			12825.00	
22.09.14			12100.00	
22,09.14			12100.00	
22,09.14			12100.00	
27.09.14			12100.00	
18,11,14			12100.00	
24.11.14			15000.00	
08.12.14			1000.00	
11.12.14			2750.00	
12.12.14			4000.00	
25.12.14			5500.00	
10.01.15			2000.00	
21.01.15			3788.00	
12.08,15		397982	12100.00	
13.08,15		328012	12825.00	
14.08.15		930497	12100.00	
14.08.15		930503	12100.00	
14.08.15		247208	12100.00	
14.08.15		397982	12100.00	
18.08.15		55217	11550.00	
18.08.15		57469	8400.00	
25.08.15		55217	11550.00	
01.09.15		55217	11550.00	
08.09.15		55217	11550.00	
09.09.15		267307	12100.00	
09.09.15		251997	12100.00	
15.10.15		55217		
20.09.16		33217	11550.00	
24.04.17		11106	6500.00	
24.04.17		14486 14485	25.00	
08.11.17		16943	2040.00 12734.00	
20.12.17		18746		
28.02.18			34000.00	
28.02.18		18747	20000.00	
28.02.18		15541	42600.00	
28.02.18		15581	4000.00	
28.02.18		15542	16800.00	
02.03.18		15543	7200.00	
12.03.18		15582	15000.00	
12.03.18		15544	6600.00	
		15546	2400.00	
26.03.18	Total	15545	2400.00	
	Total	-	 561649.00	



R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH .NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of *COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA* for the year ended 31<sup>st</sup> March, 2022.

### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



### Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

i. in the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31<sup>st</sup> March, 2022.

### Emphasis of Matter:

- The account has been prepared on cash basis.
- Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter.

### Report on Other Matters:

We further 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 our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.



Place: Patna

Dated : 1 5 DEC 2023

For R.N. Mishra & Co. Chartered Accountants

FRN 001588C

(CA. R.N. Mishra)

Partner M.N. 80270

UDIN: - 230 80270 BG ROPN6371

### Fund: P.P. U. / M.U. Fund

Annexure-'1'

# Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I. A/c No. 1646242371	6227368.95	By Bank Charges	30644.60
,, Fee Collection from Students	821556.00 ,	, Closing Balance:	34
,, Rent From Bank	131040.00	Balance with C.B.I. A/c No. 1646242371	79 <b>95</b> 815.35
Transfer from Remittance Fund	846495.00		1,
TOTAL	8026459.95	TOTAL	
	I DON DE DE ROSANTA E COMO	TOTAL	8026459.95

Accountant Accountant

SHRA & CON SERVICE OF THE SHRAW OF THE SHRAW

Place : Patna

Dated : 10 5 DEC 2023

Bursar

As per our report of even date

**Principal** 

For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

2000

(CA. R.N. Mishra) Partner M.N. 80270

UDIN: 23080270 BGROPW6371

Fund: Teaching Salary Fund

Annexure-'2'

### Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS -	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I.	14102805.80	By Salary	23863390.00
A/c No. 1646200996	Sec	, Income Tax	53833470.00
,, Transferred from General Fund	105019160.00 ,	, PF / PF Loan A/c.	28106433.00
, Income Tax	464650.00 ,	, Life Insurance Corp.	44208.00
,, Transferred from Vocational Fund	1500000.00 ,	, Transferred to Vocational Fund	11700000.00
	F.	, Service Tax	260000.00
	*	, Bank Charges	354.00
	,	, Closing Balance:	
		Balance with C.B.I. A/c No. 1646200996	3278760.80

12:00

TOTAL

Place: Patna

FRED A

Dated: 0 5 DEC 2023

Burear

121086615.80

TOTAL

121086615.80

As per our report of even date For R.N. Mishra & Co.

[ Principal

Chartered Accountants FRN: 001588C

> (CA. R.N. Mishra) Partner

M.N. 80270

UDINI- 23080 270 BGROPW6371

Fund: Non-Teaching Salary Fund

Annexure-'3'

Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:		y Salary	15488135.00
Balance with C.B.I.	4519168.07		
A/c No. 1646201264		Provident Fund	6580998.00
, Salary Advance	3579092• 9,	Non-Teaching Assocation Fund	47700.00
, Transfer from General Fund	27204348.00 ,,	Service Tax	176000.00
Arrear Salary Grant From M.U	440050.00	Life Insurance Corp.	3286368.00
Bodh Gaya	410858.00	Income Tax	2000049.00
Transfer from Vocational Fund	1000000.00	IIICOITIE TAX	3608018.00
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Bank Charges	595.90
Refund of Income Tax	26947.00		
0.6 4.4106 11 7 11 01.5	h1	D.A Arrear	2210000.00
Refund of LIC from Non Teaching Staff	272960.00	Transferred to Vocational Fund	5000000.00
		Uniform Expenses	215000.00
	,,	Closing Balance:	
a l		Balance with C.B.I.	321298.17
		A/c No. 1646201264	
1.00	**	Salary Advance	79260.00

TOTAL

37013373.07

TOTAL

37013373.07

Accountant

Place : Patna

Dated: 15 DEC 2000

rsar

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

The Principal L-

, FRN : 001588C

(CA. R.N. Mishra) Partner

M.N. 80270

UDIN: 23080270BGROPN6371

### Fund : General Fund

Annexure-'4'

### Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
Opening Balance:	By Phot	graphy Expenses	75310.0
Balance with C.B.I.		sferred to Salary Teaching fund V	105019160.0
A/c No. 1646243294	14234492.18	remote to obtain rodoming rand ?	100015100.0
		ne Tax <sup>∀</sup>	87809.0
Fee Collection from Students		Work Expenses	207388.0
		nases of Senitizer	270544.0
Salary Grant from Govt.		ng of Flex Banner and	210044.0
		Plate Expenses	276790.0
Advance Adjusted from Sri Satish Kr.		nases of invertor	145480.0
•		sferred to Non Teaching 🖓	140400.0
Transferred from Remittance fund	13004091,00 Salar		27204348.0
		Municipal Tax	509998.0
ACP Grat from PPU		asses of Desktop & HD Cable	
		vation of PG And PSY Deptt.	346985.0
		vation of Drainage &	605495.0
		ge Expeses	202006.0
		vation of Toilet	203096.0
		of Practical Class room	195480.0
		Campus red ligt	368957.0
		vation of Canteen	3160.0
		ases of Tube light	90000.0
		ngency Expenses	102450.0
	,, Colla	je Campus Sanitizing Exp.	284058.0
			87120.0
		pering Work Expenses	62136.0
		Expenses	6000.0
	•	ases of Books	127880.0
		ases of SMS Pack	80348.0
	" Reno	vation of Bursar & Professor Chamber	110483.0
		of Computer & Photo	
	Сору		261725.00
		ssional Charges	49415.00
		tisement Expenses	129226.00
		ration of Peanno Stage &	
		eptt.	178602.00
		of NSS Class Room	186997.00
		of Sehat Kendra	57219.00
		of Electrical Work	204990.00
		g & Stationery	2145587.00
		ling & Conveyance	13964.00
		ig Construction Hall No. 01 & 02	569030.00
		ruction of Vertical Flooring	
8	., work		582129.00
		g of Stachu	48000.00
		neration Expenses	134150.00
		ng Work of Late I.C. Jha 🛹	96975.00
		ure & Fixture	139745.00
		Paper & Magzines -	18578.00
		et Recharge Exp. ~	19038.00
	., Purch	ase of C.C.T.V. Cammara	47670.00
		arium	9500.00
	" Bank	Charges	3575.40



10	Making of Board of diffrent Building	86400.00
		24500.00
(*)		7950.00
		264451.00
36		409233.00
3.1		56484.00
3)		122300:00
**		
**		1038763.00 **
13		175448.00 *
12	Water Connection Expenses	27310.00
11		54919.00
	Purchase of LCD Projector	79075.00
3.0	Purchase of UPS with Battery	256970.00
**	Antivirus Treatment Exp.	208544.00
50	Soft Ware Expenses	687940.00
*	Purchases of Airzon Gas	44604.00
.11	Purchases of Video Conference	
	System	459457.00
**	R&M of Bench & Desk	86071.00
00	Legal fee X	14500.00
**	Purchase of AC	143100.00
990		19000.00
	Purchase of Fan	30200.00
**		
	Hall in Physics Deptt.	1468488.00
	Purchase of leser printer	59200.00
11	Purchase of wooden Book self	532750.00
**	Renovation of Math Deptt.	45600.00
	Functions & Celebrations	104795.00
**	Closing Balance:	
	Balance with C.B.I.	
	A/c No. 1646243294	11026977.78
17	Advance to Dr. Padmini Pd.	10000.00 ~
*1	Advance to Dr.Kirti	13000.00
0	Advance paid to Rajeev Ranjan	
	for excursion Tour	22000.00 —
	Sport Advance to Dr. Krishna	
	Bhushan Padamdeo	175000.00

TOTAL

159121620.18

TOTAL

159121620.18

Place : Patna

Dated: 0 5 DEC 2023

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

Principal

FRN: 001588C

A. R.N. Mishra)

Partner M.N. 80270

UDIN: - 23080270BGROPW6371

### Fund: Remittance Fund

Annexure-'5'

### Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
Fo Opening Balance: Balance with C.B.I.	15551578.23	By Remuneration Expense	471982.00
A/c No. 1646242734		, Refund of Admission Fee	45506.00
, Fee Collection from Students	20580844.07	, Examination Fee	2408688.00
× ×		, Registration Fee	2032367.00
		, Bihar Student Credit Card Scheme	293468.00
		, Transfer to UGC Fund	1003200.00
		, Transfer to General Fund	13004091.00
	<u>.</u> 9	Transfer to MU Fund	846495.00
	,	, Sport Share transfer to PPU A/c No. 309510100013320	69750.00
	,	, Bank Charges	5451.60
	,	, Closing Balance: Balance with C.B.I. A/c No. 1646242734	15951423,70
TOTAL	36132422.30	TOTAL	36132422.30

Accountant Ob

Place : Patna

Dated : 0 5 DEC 2023

Bursar

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

(CA. R.N. Mishra) Partner

M.N. 80270

UDIN: 23080270 BGROPW 6371

### Fund : U.G.C. Fund

Annexure-'6'

# Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS	Rs. P. PAY	MENTS	Rs. P.
To Opening Balance: Balance with C.B.I. A/c No. 1646244527	By Bank Charge	rs .	590.00
,, Collection from Students	Project work 26000.00	of UGC	222918.00
, Transfer from Remittance Fund	1003200.00 ,, Closing Bala Balance with A/c No. 16462	C.B.I.	2020719.78
TOTAL	2244227.78 TO	DTAL	2244227.78

Accountant

Place : Patna

Dated: 10 5 DEC 2023

Burgar

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

( Principal C)

FRN: 001588C

(CA. R.N. Mishra) Partner

M.N. 80270

URIN: 230 80270 BGROPW6371

Fund: Scholarship Fund

Annexure-'7'

### Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS	Rs. P.	PAYMENTS	R	ls. P.
To Opening Balance:		By Bank Charges		619.50
Balance with C.B.I.	2947603.81			
A/c No. 1646216146		, Scholarship paid to Student		20000.00
,, Fee Collection	200.00			
	,	, Closing Balance:	Ño.	
, Grant from Welfare Deptt.		Balance with C.B.I.		2958267.31
Govt. of Bihar	31083.00	A/c No. 1646216146		
TOTAL	2978886.81	TOTAL		2978886.81

Place: Patna

0 5 DEC 2023

As per our report of even date For R.N. Mishra & Co. **Chartered Accountants** 

FRN: 001588C

(CA. R.N. Mishra) Partner M.N. 80270

UDIN: 23080270BGROPW6371

### Fund: Add on Course

# Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS	Rs. P. PAYMENTS	Do a la la
To Opening Balance:	By Honorarium	Rs. P.
Balance with C.B.I. A/c No. 3550274767		366196.00
70000.0000274707	3489143.08 Remuneration	240236.00
Fee Collection from Students	,, Bank Charges 982300.00	16633,28
	" Closing Balance:	
	Balance with C.B.I. A/c No. 3550274767	
TOTAL		3848377.8
- W 17 May	4471443.08 TOTAL	4471443.08

12.06.

<u>Bursar</u>

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

(CA. R.N. Mishra)

Partner M.N. 80270

UDIN: 23080270 BGROPW6371

Place : Patna

Dated: 0 5 DEC 2023

# Consolidated Receipt and Payment Account for the year ended, 31 March 2022

SI. No.	Name of Fund	Openin 01.0	Opening Balance 01.04.2021	, Receipt	Total	Payment	Closing Balance 31.03.2022
<b>~</b>	M.U Fund / PPU		6227368.95	1799091.00	8026459.95	30644.60	7995815.35
2	Salary Teaching Fund		14102805.80	106983810.00	121086615.80	117807855.00	3278760.80
က	Salary Non Teaching Fund		4519168.07	32494205.00	37013373.07	36692074.90	321298.17
4	General Fund		14234492.18	144887128.00	159121620,18	148094642.40	11026977.78
Ω	Remittance Fund		15551578.23	20580844.07	36132422.30	20180998.60	15951423.70
φ	U.G.C Fund	120	1215027.78	1029200.00	2244227.78	223508.00	2020719.78
7	Scholarship Fund		2947603.81	31283.00	2978886.81	20619.50	2958267.31
80	Vocational Fund		22191155.65	41697665.00	63888820.65	49378456.76	14510363.89
O	Ad on Course 1.	**	3489143.08	982300.00	4471443.08	623065.28	3848377.80
	TOTAL		84478343.55	350485526.07	434963869.62	373051865.04	61912004.58



Principal

As per our report of even date For R.N. Mishra & Co.

Chartered Accountants FRN: 001588C

(CA. R.N. Mishra) Pariner M.N. 80270

UDIN: 13080 270 BGROPN6371

Place: Patna

Dated: [0 5 DEC 2023

### Fund: Teaching Salary Fund

### Bank Reconciliation Statement of C.B.I. A/c No. 1646200996 as on 31.03.2022

					Rs. P.	
Balance	e as per Cash Bo	ok as on 31.03.2022			3278760.80	
Add : Cheques issued bu	it not presented for	r payment				
Date	Cheque No.	<u>.F</u>	Rs. P			
14.09.17	4711	3′	18512.00			
03.01.21	31734		5000.00			
27.01.22	31882		5770.00			
15.02.22	28797	4	2500.00		331782.00	
Amt. as per C.B. 6868805.95		70	as per B.S. 093100.95		<u>224295.00</u> 3834837.80	
Date	Cheque No.	As per Cash book	As per Bank statem	ent		
03.09,2015	4639	138082.00	138099.00	17.00		
24.08.2018	17674	480223.00	480233.00	10.00	27.00	
Less: Bank Charge not taken in cash book						
Less : Amount debited by	y Bank but not take	en in Cash Book on 14.09.2	017:		-577551	

Balance as per bank statement as on 31.03.2022

3257247.90

Accountant

Bursar

<u>Principal</u>



#### Fund: Non-Teaching Salary Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646201264 as on 31.03.2022

Rs. P.

Balance as per Cash Book as on 31.03.2022

-155141.83

Add: Cheque issued but not presented for payment,

<u>Date</u> 10.03.2022 Cheque No. 25733

Rs. P. 476440.00

<u>476440.00</u>

321298.17

Less : Opening Difference as per Cash Book 01.04.17

as per Bank Statement 01.04.17

2954262.58

2954254.48

8.10

Balance as per bank statement as on 31.03.2022

321290.07

Fund: Patliputra Fund / M.U. Fund

Bank Reconciliation Statement of C.B.I. A/c No. 1646242371 as on 31.03.2022

Rs. P.

Balance as per Cash Book as on 31.03.2022

7995815.35

Balance as per Bank Statement as on 31.03.2022

7995815.35

Accountant

<u>Principal</u>

Fund: General Fund

Bank Reconciliation Statement of C.B.I. A/c No. 1646243294 as on 31.03.2022
---

	-		101.00.2022	<u>Rs.</u> P.
I	Balance as	per Cash Book as on 3	1.03.2022	11026977.78
				11020977.76
Add : Chec	que issued t	out not presented for pay	ment :	
	<u>Date</u>	Cheque No.	Rs. P.	
	11.03.16	10745	3575.00	
	11.03.16	10748	4093.00	
	27.06.16	10813	6136.00	
	28.09.16	10910	4319.00	
	28.09.16	10919	7995.00	
	28.09.16	12479	53900.00	
	08.03.17	15298	4124.00	
	24.11.17	12730	23897.00	
	09.03.18	17369	1348.00	
	06.10.21	33518	2000,00	
	11.02.22	32637	1407.00	
	18.02.22	35744	6284.00	
	02.03.22	35755	10000.00	
		00.00	10000.00	400070.00
Add : Oper	ning Differer	nce		129078.00
		Statement 01.04.2015	501001074	
Less · Pres	ione veer C	heque issued but cleare	5348049,74	
2033 . 1 10	ilous year o	medae issued but cleare	<u> </u>	
,	la nos Cook	Back 04 04 0045	4087555.74	
,	ks per Cash	Book 01.04.2015	<u>3743141.52</u>	344414.22
Loop Adv	^ -:	ad Figure at a second and	Built Built and an arrangement	
Less . Auv	ance Adjust	ed rigure snown in Casr	Book in Bank Column dt. 17.12.2016	50000.00
Add - Cha-	4	to Beek Old		
		own in Bank Statement	Charles for contribution and the Management Contribution in the Co	
<u>Date</u>	Ch. No.	As per Cash Book	As per Bank Statement	
11.09.15	8496	15722.00	15704.00 18.00	
14,11.16	10961	3657.00	2200.00 1457.00	
28.06,19	23484	1028	1026 <u>2.00</u>	1477.00
Less : Exo		shown in Bank Statemer	· -	
	<u>Date</u>		<u>Amount</u>	
	19.08.15		14623.00	14623.00
Less : Amo	ount debited	shown in Bank Stateme	nt but not taken in Cash Book	
	<u>Date</u>	<u>Ch. No.</u>	Rs. P.	
	04.04.16	11164	15211.00	15211.00
				102 11.00
Less : Diffe	erence in Fir	nancial Year 2016-17		2094,00
				2004.00
Add : Amo	unt Credited	by Bank but not taken in	Cash Book dt. 19.11.2016	110,00
		•		1 10.00
			7(27)	
E	Balance as i	per bank statement as o	on 31.3.2022	11420129.00
			/	11420123.00
			Numer /	
	1	<i>/</i> ,	w /	
	2 10	0622	112	

Accountant

<u>Principal</u>

PATIVA O

# Fund : Remittance Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646242734 as on 31.03.2022

Rs. P.

Balance as per Cash Book as on 31.03.2022

15951423.70

Add : Chaque	issued	but not	presented	for	Payment
--------------	--------	---------	-----------	-----	---------

Add . Chaque issued b	out not presented for	Payment		
<u>Date</u>		Ch. No.		Rs. P.
04.06.18 25.09.18		18902		553690.00
25.09.18 25.09.18		22949		993.00
		22964		2180.00
28.09.18 04.10.18		22962		105380.00
		22975		830.00
04.10.18 20.11.18		22976		830.00
28.01.19		47897		1127.00
28.01.19		23516		1906.00
08.03.19		23529		1061.00
08.03.19		47910		973.00
10.05.19		47902		826.00
10.05.19		47946		1081.00
10.05.19		24402	2	1176.00
24.07.19		24403		1247.00
24.07.19	•	24423		953.00
24.07.19		24424		953.00
2407.19		24425		803.00
2407.19		24428		791.00
2407.19		24227 .		791.00
2407.19		24431		2202.00
2407.19		24436		1333.00
2407.19		24437 24440		1333.00
2407.19				930.00
27.09.19		24441 30683		930.00
14.11.19				1160.00
05.12.19		30694		996.00
17.12.19		30998 28699		15000.00
17.12.19		28718		773.00
17.12.19		28727		2478.00
25.01.20		28752		773.00
10.02.20		28758		3068.00
10.02.20		28759		1201.00
10.02.20		28763		3307.00
10.02.20		28764		2712.00
10.02.20		28766		2712.00 1606.00
10.02.20		28771		2130.00
10.02.20	20	28773		1912.00
10.02.20		28775		2963.00
10.02.20		28777		2876,00
10.02.20		28779		1872.00
10.02.20		28780		1639.00
10.02.20		28782		1828.00
10.02,20		28787		1510.00
27.02.20		29149		1379.00
17.03.20		29153		17730.00
09.11,20		. 29171		2908.00
09.11.20		29172		2798.00
09.11.20	30	29173		2833.00
09.11.20		29174		2908.00
09.11.20		29175		2908.00
09.11.20		29177		2617.00
09.11.20		29178		2908.00
09.11.20		29181		2617.00
		6		



09.11.20	004		
09.11.20	291		2833.00
09.11.20	291		2585.00
	291		2798.00
09.11.20	291		2872.00
09.11.20	291	87	2833.00
09.11.20	291	90	2566.00
09.11.20	291	91	2908.00
09.11.20	291	93	2833.00
09.11.20	2926		2908.00
27.03.21	292	•	3705.00
27.03.21	292		
27.03.21	292		3705.00
27.03.21	292		2675.00
27.03.21			3041.00
27.03.21	3009		1212.00
	3009		979.00
27.03.21	3009		575.00
27.03.21	3009	96	2387.00
27.03.21	3009	97	2387.00
27.03.21	3009	98	2387.00
27.03.21	3010	00	2387.00
27.03.21	3011		1084.00
13.07.21	3011		
24.07.21	3013		2760.00
27.07.21			2862.00
	3013		2938.00
27.07.21	3013		2644.00
24.07.21	3014	-	2938.00
24.07.21	3014	11	2644.00
24.07.21	3014	13	2592.00
24.07.21	3014	16	2149.00
24.07.21	3015		5610.00
26.07.21	3035		2908.00
09.08.21	301€		
03.09.21			2938.00
03.09.21	3380		870.00
	3380		870.00
24.09.21	3383		3068.00
20.10.21	3385	54	2919.00
30.11.21	3494	12	2649.00
30.11.21	3495	32	2908.00
08.02.22	3501	0	2259.00
08.02,22	3501		1557.00
08.02.22	3502		2657.00
08.02.22	3503		
08.02.22			3199.00
	3503		4455.00
03.03.22	3569	_	2554.00
03.03.22	3569		2305.00
09.03.22	3569	18	824.00
09.03.22	3569	19	824.00
09.03.22	3570	0	1927.00
09.03.22	3570	1	1057.00
09.03.22	3570		1057.00
09.03.22	3570		3207.00
09.03.22	3570		
09.03.22	3570		1868.00
09.03.22			2380.00
	3570		2380.00
09.03.22	3571		1928.00
09.03.22	3571		1928.00
09.03.22	3571	3	5902.00
09.03.22	3571	4	4724.00
09.03.22	3571	5	4738.00
09.03.22	3571		5146.00
09.03.22	3571		
09.03.22			5899,00
	3572		3250.00
09.03.22	3572		858.00
09.03.22	3572		727.00
09.03.22	3572	5	4330.00
09.03.22	3572	6	4330.00



35727	713.00
35729	1190.00
35730	524.00
35737	2300.00
35738	2300.00
35741	2500.00
	35729 35730 35737 35738

<u>964165.00</u> **16915588.70** 

Less: Excess debited by bank

Date Cheque No.	As per Csash Book	As per Bank Statement	
06.09.18 22944	40000.00	40188.80	188,80
14.08.19 30620	48226.56	48000.00	226.56
24.07.19 27421	2729.00	1429.00	1000.00

Balance as per bank statement as on 31.03.2022

16914173.34

**Accountant** 

Burgar



#### Fund: UGC Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646244527 as on 31.03.2022

Balance as	ber	Cash	Book	as on	31.03	2022
	, bo	94311	DOOK	99 OII	91.03	.2022

Rs. P. 2020719,78

Add : Cheque issued but not presented for payment :

<u>Date</u> 14.08.15	<u>Cheque No.</u> 4273	<u>Rs.</u> P. 50888.00
24.02.16	4279	14655.00
20.9.2016	4283	72000.00
01.12.20	6226	106738.00
01.12.20	6231	21348.00

265629.00

Add : Opening Difference 01.04.15: As per Bank Statement

As per Cash Book

705137.65 635382.85

69755.00

<u>-2.00</u>

Less : Difference amount As per Cash Book

As per Bank Statement 19.08,2015

72606.00 72608.00

Balance as per bank statement as on 31.03.2022

2356101.78

12.06.27

Accountant

Bursan



# COLLEGE OF COMMERCE, KANKARBAGH, PATNA

## **Fund: ADD on Cource**

# Bank Reconciliation Statement of C.B.I. A/c No. 3550274767 as on 31.03.2022

Rs. P.

Balance as per Cash Book as on 31.03.2022

3848377.80

Add: Cheques issued b	but not presented
-----------------------	-------------------

<u>Date</u>	Cheque No.	<u>Amount</u>
15.02.17	12606	750.00
08.03.17	12631	1250.00
08.03.17	12637	750.00
30.07.17	16214	500.00
31.07.17	16218	1050.00
29.10.17	12285	500.00
31.05.18	16315	2500.00
25.09.19	16473	4200.00
23,10.19	25849	1500.00
21.12.19	25863	5400.00
05.02.21	25908	3600.00
05.02.21	25909	2100.00
10.3.22	034031	2100.00
10.3.22	034021	5400.00
10.3.22	034022	3600.00
10.3.22	034024	4500.00

39700.00 3888077.80

Less:

Excess amount debited in Bank Statement

Date Cheque No. As per Cash Book 08.03.17 12627 2270.00

As per Bank statement

2750.00 21.03.17 480.00

Less : Reverse Amount debit shown in Bank Statement but not taken in Cash Book on dt, 21.01.17

1500.00

Balance as per bank statement as on 31.03.2023

3886097.80

Accountant

<u>Bursar</u>

R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH .NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

# **INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying Receipt & Payment Account of Vocational Course of *COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA* for the year ended 31<sup>st</sup> March, 2022.

# Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



## Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

i. in the case of the Receipt & Payment Account of the Receipts and Payments taken place under vocational course of the College during the year ended 31<sup>st</sup> March, 2022.

# Emphasis of Matter:

- The account has been prepared on cash basis.
- ii. Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter.

## Report on Other Matters:

We further 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 our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.

PA NA PACOUNTE

Place: Patna

Dated: 0 5 DEC 2023

For R.N. Mishra & Co. Chartered Accountants FRN 001588C

(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN: - 23080270BGR0PD 6371

# Fund: Vocational Course

# Receipt and Payment Account for the year ended 31st March, 2022

RECEIPTS	Rs. P. PAYMENT	S Rs. P.
To Opening Balance:	By Remuneration Expense	9 0707040 04
Balance with C.B.I.	22191155.65 ,, Transferred to Non-Tea	
A/c No. 3300738626	Wages for Security Sei	_ *
	,, Income Tax	00.0201.00
Fee Collection from students	24997665.00 ,, Website & Digitalization	240322.00
	, Printing & Stationery	
Transfer from Teaching Fund	11700000.00 ,, Purchase of Furniture 8	1828893.00 3 Fixture 6940464.00
	" Purchase of Fire Equip	ments 6849164.00 316680.00
Transfer from Non Teaching Fund	5000000.00 ,, Electricity Charges	***************************************
	,. Advertisement and Pub	1026431.00 Vicity 157857.00
9.	., Purchase of Computer	
	" Covind -19 Expenses	2139300.00
	., Transfer to Teaching Fu	536747,00
	,, Contingency Expenses	,000000.00
	,, Refund of Tuition Fee	481255.00
	,, Examination fee	912416.00
	,, Miscellaneous Expenses	95500.00 \$
	" Building Construction	111302.00
	" Purchases of Books	8575298.00
	" Professional Charges	528445.00
	, Purchases of CCTV Ca.	414423.00
	" Purchases of Exide Batte	100004.00
	Purchases of Printer	22000.00
	" Purchases of Laptop/ Mo	57868.00
	"Repair & Maintanance of	
	,, Telephone & Trunkcalls	
	" Fanction & Celebration	7300.00
	Honorarium Expenses	118310.00
	" Purchases of AC	56198.00 1
	, Purchases of Chemical	123000.00
	Sourcesing Evenes	37300.00
	Ponovation of	15000.00
	Arte Block	*
6	Store Poors	388958.00
	,, Chemistry Deptt,	197132.00
	" Studies Room	384620.00
	Coridons Deam	165201.00
	Sciones Class Varent-	358606,00
	1ct Floor 2 Crawad Class	170019.00
	1ct Class	. 00002.00
	Roth Doom	216041.00
	Library Lab	417990.00
	Sominar Hall	196961.00
	Rotony Dont	169742.00
	Math De-H	385934.00
	" iwatii Deptt.	140028.00



Biotech office Physics Deptt.

Chemistry Lab

195836.00 217286.00

204690.00

**Bank Charges** 

3400.76

Closing Balance: Balance with C.B.I. A/c No. 3300738626

14510363.89

TOTAL

63888820.65

TOTAL

63888820.65



Place: Patna

0 5 DEC 2023 Dated:

As per our report of even date For R.N. Mishra & Co. **Chartered Accountants** 

Terincipal L C

FRN: 001588C

(CA.R.N. Mishra) Partner M,N, 80270

UDIN: 23080770 BGRO PID6371

# Fund: Vocational Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 3300738626 as on 31.03.2022

						<u>Rs. P.</u>
	Balance as pe	er Cash Book as on	31.03.2022			14510363.89
Add : C	heque issued but Annexure - 1	t not presented for the	e payment			600000 00
s del . E						626983,00
Add : L	Ouble entry of this Date	s Cheque Amount in Cheque No.	Cash Book (Expeni Rs. P.	diture)		
	03.06.2016	11233	370.00			370.00
						15137716.89
Less : E	Excess Debit show Annexure - 2	wn in Bank Statemen	t but not taken in C	ash Book		
Less : E		wn in Cash Book.				561649.00
	Annexure-3					32105.00
Less: 8	Short debited by B <u>Date</u>	3ank. <u>Chequ</u> e No.	O.D.			
	16.08.16	11239	<u>CB</u> 232200.00	<u>B\$</u> 223200.00		
	21.02.17	12918	18927.00	18920.00		
			251127.00	242120.00		9007.00
Less : E	Excess amount de	bited by Bank				
	<u>Date</u>	Cheque No.	C.B.	B.S.		
	31.08.17	16751	107520,00	108029.76		
	08.09.17	16756	<u>6360.00</u>	6419.00		
			<u>113880.00</u>	114448.76		568.76
Add:	Short amount d	lebited by Bank on C	h No 030804 4F 3	4 10 10		4.00
			n. 140, 03009 J dt. 2	7.10.10		4.00
			ii. 140, 03009   qt. 2	4.10,13		4.00
Add : O			ii. 140, 03069   Qt. 2	4.10,10		4.00
Add : O	pening Diff (2014 As per Cash Bo	-15) ook	274127.6			4.00
Add : O	pening Diff (2014	-15) ook		<u>7</u>		4.00 54204.30
	pening Diff (2014 As per Cash Bo As per Bank St	-15) ook atement	274127.6 328331.9	<u>7</u>		
Add : O	pening Diff (2014 As per Cash Bo As per Bank St Amount Debit b <u>Date</u>	-15) ook	274127.6 328331.9	<u>7</u>		
	pening Diff (2014 As per Cash Bo As per Bank St Amount Debit b <u>Date</u> 17.08.21	-15) ook atement oy Bank but not taken <u>Cheque No.</u> 33335	274127.6 328331.9 in cash Book Rs. P. 1600.00	<u>7</u>		
	pening Diff (2014 As per Cash Bo As per Bank St Amount Debit b <u>Date</u> 17.08.21 02.02.22	-15) book atement by Bank but not taken <u>Cheque No.</u> 33335 785597	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00	<u>7</u>		
	pening Diff (2014 As per Cash Bo As per Bank St Amount Debit b <u>Date</u> 17.08.21	-15) book atement by Bank but not taken Cheque No. 33335 785597 650697	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00	<u>7</u>		54204.30
	pening Diff (2014 As per Cash Bo As per Bank St Amount Debit to Date 17.08.21 02.02.22 03.02.22 09.02.22	-15) book atement by Bank but not taken Cheque No. 33335 785597 650697 933690	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00	<u>7</u>		
	pening Diff (2014 As per Cash Bo As per Bank St  Amount Debit to  Date 17.08.21 02.02.22 03.02.22 09.02.22 Excess amount	-15) book atement by Bank but not taken Cheque No. 33335 785597 650697 933690 c debited by Bank	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00	<u>7</u>		54204.30
Less :	pening Diff (2014 As per Cash Bo As per Bank St  Amount Debit b  Date 17.08.21 02.02.22 03.02.22 09.02.22  Excess amount Date	-15) book atement by Bank but not taken Cheque No. 33335 785597 650697 933690 c debited by Bank Cheque No.	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00 34800.00	7 7 8.8		54204.30
Less :	pening Diff (2014 As per Cash Bo As per Bank St  Amount Debit to  Date 17.08.21 02.02.22 03.02.22 09.02.22 Excess amount	-15) book atement by Bank but not taken Cheque No. 33335 785597 650697 933690 c debited by Bank	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00 34800.00	777		54204.30
Less :	pening Diff (2014 As per Cash Bo As per Bank St  Amount Debit to  Date 17.08.21 02.02.22 03.02.22 09.02.22  Excess amount Date 05.07.21	-15) book atement by Bank but not taken Cheque No. 33335 785597 650697 933690 c debited by Bank Cheque No.	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00 34800.00 C.B 66400.00	7 7 8.8		54204.30 68200.00
Less :	pening Diff (2014 As per Cash Bo As per Bank St  Amount Debit to  Date 17.08.21 02.02.22 03.02.22 09.02.22  Excess amount Date 05.07.21	-15) bok atement by Bank but not taken Cheque No. 33335 785597 650697 933690 debited by Bank Cheque No. 31681	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00 34800.00 C.B 66400.00	7. 7. 8.S. 66900.00		54204.30 68200.00 500.00
Less :	pening Diff (2014 As per Cash Bo As per Bank St  Amount Debit to  Date 17.08.21 02.02.22 03.02.22 09.02.22  Excess amount Date 05.07.21	-15) bok atement by Bank but not taken Cheque No. 33335 785597 650697 933690 debited by Bank Cheque No. 31681	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00 34800.00 C.B 66400.00	7. 7. 8.S. 66900.00		54204.30 68200.00 500.00
Less :	pening Diff (2014 As per Cash Bo As per Bank St  Amount Debit to  Date 17.08.21 02.02.22 03.02.22 09.02.22  Excess amount Date 05.07.21	-15) bok atement by Bank but not taken Cheque No. 33335 785597 650697 933690 debited by Bank Cheque No. 31681	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00 34800.00 C.B 66400.00	7. 7. 8.S. 66900.00		54204.30 68200.00 500.00
Less :	pening Diff (2014 As per Cash Bo As per Bank St  Amount Debit to  Date 17.08.21 02.02.22 03.02.22 09.02.22  Excess amount Date 05.07.21  Balance as per	-15) bok atement by Bank but not taken Cheque No. 33335 785597 650697 933690 debited by Bank Cheque No. 31681	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00 34800.00 C.B 66400.00	7. 7. 8.S. 66900.00	Principal	54204.30 68200.00 500.00
Less :	pening Diff (2014 As per Cash Bo As per Bank St  Amount Debit to  Date 17.08.21 02.02.22 03.02.22 09.02.22  Excess amount Date 05.07.21	-15) bok atement by Bank but not taken Cheque No. 33335 785597 650697 933690 debited by Bank Cheque No. 31681	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00 34800.00 C.B 66400.00	7. 7. 8.S. 66900.00	<u>Principal</u>	54204.30 68200.00 500.00
Less :	pening Diff (2014 As per Cash Bo As per Bank St  Amount Debit to  Date 17.08.21 02.02.22 03.02.22 09.02.22  Excess amount Date 05.07.21  Balance as per	-15) bok atement by Bank but not taken Cheque No. 33335 785597 650697 933690 debited by Bank Cheque No. 31681	274127.6 328331.9 in cash Book Rs. P. 1600.00 16000.00 15800.00 34800.00 C.B 66400.00	7. 7. 8.S. 66900.00	<u>Principal</u>	54204.30 68200.00 500.00

PANVA COLUMNIA

#### Annexure-1

Add : Cheque	issued	but not	presented	for	the	payment.
--------------	--------	---------	-----------	-----	-----	----------

que issued but	not presented for th	e payment.			
<u>Date</u>	Cheque No.	<u>Rs. P.</u>	<u>Date</u>	Cheque No.	Rs. P.
28.04.14	5883	10000.00	31.07.17	16729	1500.00
09.05.14	5998	2000.00	14.09.17	16757	3058.00
10.06.14	6050	2100.00	14.09.17	16759	1576.00
10.06.14	6056	1000.00	14.09.17	16767	511.00
09.07.14	6692	750.00	23.11,17	16947	1189.00
09.07.14	6388	12578.00	01.02.18	18763	2687.00
09.07.14	6389	2516.00	26,02.18	18810	300.00
26.09.14	6752	150.00	26,02.18	18816	900.00
26,09,14	6745	4000.00	26,02.18	18841	42600.00
06.12.14	7309	2750,00	26,02.18	18842	16800.00
06.12.14	7311	5500.00	26.02.18	18843	7200.00
06.12.14	7293	1000.00	26.02.18	18844	6600.00
06.12.14	7301	11600.00	26.02.18	18845	2400.00
19.02.15	7372	3000.00	26.02.18	18846	2400.00
19.02.15	7357	3788.00	07.08.18	21293	2000.00
27.03.15	7417	1750.00	07.08.18	21294	2000.00
09.07.14	6377	1000.00	13.08.18	21306	2000.00
09.07.14	6379	250.00	13.08.18	21307	2000.00
04:07.14	6371	2000.00	03.10.18	21338	2000.00
24.12.14	7341	2000.00	29.05.19	26052	1858.00
13.01.15	7279	4000.00	29.05.19	26057	1578.00
10.06.14	6071	2000.00	15.06.19	24057	14904.00
16.05.15	7965	15500.00	24.06.19	24065	73344.00
26.05.15	8117	500.00	16.03.19	24066	26400.00
26.05.15	8124	500.00	04,10.19	24067	4037.00
20.06.15	8159	1250.00	11.11.19	24068	1368.00
20.06.15	8160	750.00	09.12.19	17240	15000.00
20.06.15	8161	500.00	18.12.19	17240	64350.00
13.07.15	8259	5000.00	05.02.20	27264	4536.00
13.07.15	8284	10000.00	22.12.20	31591	1300
13.07.15	8288	10000.00	08.01.21	31615	15000
19.08.15	8349	3300.00	28.07.21	33296	20000
23.09.15	9208	3000.00	09.08.21	33333	1600
15.10.015 07.11.15	9244 9294	300.00	14.12.21	34119	15000
		300.00	14.12.21	34528	15000
16.12.15	9508	305.00	14.03.22	34529	15000
16.12.15	9511	188.00	14.03.22	3532	15000
22.12.15 09.01.16	9553	500.00	24.03.22	35851	7529
05.02.16	9564 9600	250.00	28.03.22	35854	20000
05.02.16		3250.00	28.03.22	35855	10000
25.02.16	9601 9637	500.00 3000.00	30.03.22	35857	1789
14.03.16	10709	3000.00	30.03.22	35859	1972
14.03.16	10719	1000.00	30.03.22	35861	1853
				Total	626983.00
14.03.16	10720 11164	1500.00			
31.03.16 21.09.16		15211.00			
	11298	3000.00			
24.10.16	52632	2508.00			
28.10.16 09.01.17	52702	3000.00 3000.00			
24.02.17	52982	3000.00			
	12877				
24.02.17	12880	2500.00			
24.02.17	12899	1750.00			
06.03.17 17.05.17	14397	750.00			
20.07.17	30346	3000.00 1000.00			
20.07.17	16692	1000.00			



# Annexure-2 aken in Cash Book

Rs. P. 805.00 3000.00 8300.00 20000.00 32105.00

ss : Excess Debit shown	in Bank Stater	ment but not taken in Ca	ssh Book		
<u>Date</u>	Cheque No.	Rs. P.	ISII DOOR		
18.07.14		11550.00			
21.07.14		12825.00	Annexure - 3		
21.07.14		12825.00	Less: Excess credited shown i	b	
13.08.14		13600.00	Date	u casu R	ook
08.09.14		6825.00			
26.08.14		12000.00	21.09.15 26.07.16		
28.08.14		12100.00	17.12.16		
08.09.14		11550.00	31.01.17		
12.09.14		12825.00	31.01.17	Total	_
13.09.14		12100.00		Total	-
22.09.14		112.00			
22.09.14		12825.00			
22.09.14		12100.00			
22.09.14		12100.00			
22.09.14		12100.00			
27.09.14		12100.00			
18.11,14		12100.00			
24.11.14		15000.00			
08.12.14		1000.00			
11.12.14		2750.00			
12.12.14		4000.00			
25.12,14		5500.00			
10.01.15		2000.00			
21.01.15		3788.00			
12.08.15	397982	12100.00			
13.08.15	328012	12825.00			
14.08,15	930497	12100.00			
14.08.15	930503	12100.00			
14.08.15	247208	12100.00			
14.08.15	397982	12100.00			
18.08.15	55217	11550.00			
18.08.15	57469	8400.00			
25.08.15	55217	11550.00			
01.09.15	55217	11550.00			
08.09.15	55217	11550.00			
09.09.15	267307	12100.00			
09.09.15	251997	12100.00			
15.10.15	55217	11550.00			
20.09.16		6500.00			
24.04.17	14486	25.00			
24.04.17	14485	2040.00			
08.11.17	16943	12734.00			
20.12.17	18746	34000.00			
28.02.18	18747	20000.00			
28.02.18	15541	42600.00			
28.02.18	15581	4000.00			
28.02.18	15542	16800.00			
28.08.18	15543	7200.00			
02.03.18	15582	15000.00			
12.03.18	15544	6600.00			
12.03.18	15546	2400.00			
26.03.18	15545	2400.00			
	Total	561649.00			



R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH .NO.-2541049 / 2541109

Email: rnm @rediffmail.com

## INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of *COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA* for the year ended 31<sup>st</sup> March, 2021.

#### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

i. in the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31<sup>st</sup> March, 2021.

# Emphasis of Matter:

- The account has been prepared on cash basis.
- ii. Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter.

# Report on Other Matters:

We further 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 our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.

PATIMA PA

Place: Patna

Dated: 0 5 DEC 2023

For R.N. Mishra & Co. Chartered Accountants FRN 001588C

A. R.M. Mishra)

Partner

M.N. 80270

UDIN: 23080270BGROPV 2185

# Consolidated Receipt and Payment Account for the year ended 31st March, 2021

SI. No.	Name of Fund	Opening Balance 01.04.2020	Receipt	Total	Payment	Closing Balance 31.03.2021
-	M.U. Fund / PPU	5385932.86	851090.09	6237022.95	9654.00	6227368.95
2	Salary Teaching Fund	8561992.80	155375240.00	163937232.80	149834427.00	14102805.80
ო	Salary Non-Teaching Fund	-29891.93	32997880.00	32967988.07	28448820.00	4519168.07
4	General Fund	21690405.72	189357574.46	211047980.18	196813488.00	14234492.18
က	Remittance Fund	4447964.12	26293399.91	30741364.03	15189785.80	15551578.23
φ	U.G.C. Fund	3273212.55	1050863,23	4324075.78	3109048.00	1215027.78
7	Scholarship Fund	2938315.35	10000.00	2948315.35	711.54	2947603.81
œ	Vocational Fund	20462594.32	22547321.03	43008915.35	20818759.70	22191155.65
თ	Ad on Course	ř.	i	í	ı	ğ
	TOTAL	66730525.79	428483368.72	495213894.51	414224654.04	80989200.47





As per our report of even date For R.N. Mishra & Co. Chartered Accountnats FRN 001588C

(CA. R.N. Mishra) Partner M.N. 80270

UDIN: 23080270BGROPV2185

Place : Patna

Dated : [0 5 DEC 2023

Annexure-'1'

#### Fund: P.P. U. / M.U. Fund

#### Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I.		By Transfer to General Fund	9300.00
A/c No. 1646242371	5385932.86	, Bank Charge	354.00
,, Fee Collection from Students	291458.09 ,	, Closing Balance: Balance with C.B.I.	6227368.95
,, Rent From Bank	100800.00	A/c No. 1646242371	0221300.33
Transfer from Remittance Fund	458832.00		
TOTAL	6237022.95	TOTAL	6237022.95

Accountant

Tryyy

Place: Patna

Dated : 10 5 DEC 2023

<u>Principal</u>

As per our report of even date

For R.N. Mishra & Co. **Chartered Accountants** FRN: 001588C

CA. R.W. Mishra)

Partner

M.N. 80270

UDIN: -23080270BGROPV 2185

Annexure-'2'

#### Fund: Teaching Salary Fund

#### Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I.	8561992.80	By Salary	12913221.00
A/c No. 1646200996		, Income Tax	83446901.00
,, Transferred from General Fund	155375240.00	, PF / PF Loan A/c.	52498030.00
	11	, Life Insurance Corp.	50298.00
	11	, Teachers Association Fund	690151.00
	11	, Service Tax	235000.00
	31	, Bank Charges	826.00
	91	Balance with C.B.I. A/c No. 1646200996	14102805.80
TOTAL	163937232.80	TOTAL	163937232.80

Accountant

Place : Patna

HRA

Dated: 0 5 DEC 2023

Bursar

**Principal** 

As per our report of even date For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

> (CA. R.N. Mishra) Partner M.N. 80270

UDIN:-23080270BGROPV2185

Annexure-'3'

#### Fund: Non-Teaching Salary Fund

# Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I.	-29891.93	By Salary	9031750.00
A/c No. 1646201264		,, Provident Fund	8167488.00
,, Transfer from General Fund	28504894.00	,, Advance against Salary	3579092.00
,, Grant from Magadh University	867986.00	,, Non-Teaching Assocation Fund	217475.00
,, Transfer from Vocational Fund	3500000.00	,, Service Tax	153000.00
" Advance Adjusted from Sri Bindra Prased	25000.00	,, Grauity	307000.00
,, Krishndeo Singh		,, Life Insurance Corp.	3188584.00
,,		,, Income Tax	3804077.00
	,	,, Bank Charges	354.00
	,	Balance with C.B.I. A/c No. 1646201264	4519168.07
TOTAL	32967988.07	TOTAL	32967988.07

Accountant

<u>Bursar</u>

Place : Patna

Dated: 0 5 DEC 2023

**Principal** 

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

(CA. R.M. Mishra) Partner

M.N. 80270

UDINI-23080270BGROPV2185

Annexure-'4'

# Fund: General Fund

# Receipt and Payment Account for the year ended 31st March, 2021

	Rs. P.	PAYMENTS	Rs. P.
RECEIPTS	NS. F.		
- 2 3	1	By Transfer to Teaching Fund	155375240.00
To Opening Balance:		. Transfer to Non-Teaching Fund	28504894.00
Balance with C.B.I.	21090403.72	Renovation Expenses	3362413.00
A/c No. 1646243294		Income Tax	83696.00
a u o e u Otralante	000075 46	,, Electric Expenses	521761.00
,, Fee Collection from Students	••••	Contingency Expenses	122167.00
		,, Repair & Maintenance to Building	3166488.00 *
,, Grant-in-Aid	100343432.00	Repair & Maintenance to Computer	256977.00
- w - Found	7736069.00	, Printing & Stationery	1679194.00
,, Transfer from Remittance Fund		Snort Evnenses	88746.60
	100000.00	,, Travelling & Conveyance Expenses	21850.00
,, Bihar Rajya Swasth Samiti		Purchase of Lab Equipments	990709.00 +
	0000.00	Missellengous Evnenses	297284.00
,, Transferred from PPU Fund	5300.00	Repair & Maintenance of Furniture & A.C.	758926.00
	780398.00	" Municipal Corpn. Tax	497998.00
,, Refund of excess Salary from Promod Kr.	100000.00	Euroiture & Fixture	427817.00
		NCC Expenses	168693.00
		Generator Running Expenses	2120.00
		Purchase of Mobile	9990.00
		Advertisement and Publicity	45000.00
		Purchase of A.C.	55100.00
		Republic Day	62000.00
		Rook & Periodicals	45405.00 •
		Rank Charges	2242.60
		Expenses over Covid-19	69400.00
		Garden Expenses	4350.00
		News Paper & Periodicals	11668.00
		Uniform to Staff	164560.00
		Internet Expenses	16800.00
		" Internet Expenses	
		, Closing Balance:	
		Balance with C.B.I.	
		A/c No. 1646243294	14234492.18
		TOTAL	211047980.18
TOTAL	211047980.18	IOIAL	

1

Accountant

Place: Patna

Dated: 0 5 DEC 2023

Bursar

<u>Principal</u>

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

A. R.N. Mishra) Partner M.N. 80270

UDIN1-23080270BGROPV2187

Annexure-'5'

#### Fund: Remittance Fund

#### Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.	
To Opening Balance: Balance with C.B.I.	4447964.12	By Remuneration Expense	142481.00	. 4
A/c No. 1646242734	4447 304.12	,, Refund of Admission Fee	75399.00	
,, Fee Collection from Students	26293399.91	,, Examination Fee	3298423.00	
		" Registration Fee	184609.00	
		,, Examination From	2575056.00	
		" Bihar Student Credit Card Scheme	133219.00	
		,, Transfer to UGC Fund	555950.00	
		,, Transfer to General Fund	7736069.00	
		,, Transfer to MU Fund	458832.00	نر
		" Bank Charges	29747.80	
		" Closing Balance: Balance with C.B.I. A/c No. 1646242734	15551578.23	
TOTAL	30741364.03	TOTAL	30741364.03	

Accountant

**Principal** 

As per our report of even date

- (Lunallys

For R.N. Mishra & Co. **Chartered Accountants** FRN: 001588C

Partner

M.N. 80270

Place: Patna

Dated: 0 5 DEC 2023

UDIN:-23080270BGROPV2187

## Fund: U.G.C. Fund

#### Annexure-'6'

# Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I.	E	By Transfer to Community College	1800000.00
A/c No. 1646244527	3273212.55 ,	Building Construction Expenses	690601.00
,, Collection from Students	271995.23 ,,	, VAT	106738.00
,, Grant from U.G.C.	222918.00 ,	Income Tax	9348.00
,, Transfer from Remittance Fund	555950.00 ,,	Royalty	21348.00
	,,	Security Money Refund to Contractor	480659.00
	31	Bank Charges	354.00
	93	Closing Balance: Balance with C.B.I. A/c No. 1646244527	1215027.78
TOTAL	4324075.78	TOTAL	4324075.78

Place : Patna

Dated: 0 5 DEC 2023

**Principal** 

As per our report of even date

[Lew Pys

For R.N. Mishra & Co. **Chartered Accountants** FRN: 001588C

> A. R.N. Mishra) Partner

M.N. 80270

UDIN:-23080270BGROPV2187

Annexure-'7'

Fund: Scholarship Fund

## Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:		By Bank Charges	711.54
Balance with C.B.I. A/c No. 1646216146	2938315.35		
,, Grant from Welfare Deptt. Govt. of Bihar	10000.00		
		" Closing Balance:	
		Balance with C.B.I.	2947603.81
		A/c No. 1646216146	
TOTAL	2948315.35	TOTAL	2948315.35

Ascerintant

Bursar

<u>Principal</u>

As per our report of even date

For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

> (CÁ. R.N. Mishra) Partner M.N. 80270

Place : Patna

Dated : 10 5 DEC2023

UDIN: 23080270BGROPV2187

Fund : General Fund
Bank Reconciliation Statement of C.B.I. A/c No. 1646243294 as on 31.03.2021

Balance as per Cash Book as on 31.03.2021						
Add : Cheq	ue issued b	ut not presented for pa	yment:			
	Date	Cheque No.	Amount			
	11.03.16	10745	3575.00			
	11.03.16	10748	4093.00			
	27.06.16	10813	6136.00			
	28.09.16	10910	4319.00			
	28.09.16	10919	7995.00			
	28.09.16	12479	53900.00			
	08.03.17	15298	4124.00			
	24.11.17	12730	23897.00			
	09.03.18	17369	1348.00			
	18.02.21	31717	4500.00			
	24.03.21	31768	750.00			
	27.03.21	31789	<u>10800.00</u>		125437.00	
Add - Onon	ina Difforon					
Add : Open	_	Statement 01.04.2015		E040040 74		
		heque issued but clear	ad in during the year	5348049.74		
Less . Flev	ious year C	neque issueo but deal	eo in during the year.	1260494.00		
Λ.	e nor Coch	Book 01.04.2015		4087555.74	04444400	
A.	s per casn	500K 01.04.2015		3743141.52	344414.22	
Less : Adva	nce Adjuste	ed Figure shown in Cas	sh Book in Bank Column dt. 17.12.2016		50000.00	
Add : Short	amount she	own in Bank Statement	t .			
<u>Date</u>	Ch. No.	As per Cash Book	As per Bank Statement			
11.09.15	8496	15722.00	15704.00	18.00		
14.11.16	10961	3657.00	2200.00	1457.00		
28.06.19	23484	1028	1026	2.00	1 <b>4</b> 77.00	
Less : Exce	Less : Excess amount shown in Bank Statement					
D	<u>Date</u> <u>Amount</u>					
19	9.08.15		14623.00		14623.00	

Less: Amount debited shown in Bank Statement but not taken in Cash Book

Date Ch. No. Rs. P. 15211.00 04.04.16 11164 15211.00

Less: Difference in Financial Year 2016-17 2094.00

Add: Amount Credited by Bank but not taken in Cash Book dt. 19.11.2016 110.00

Balance as per bank statement as on 31.3.2020

14624002.40

Accountant

**Principal** 

The (Leverlys

Fund: Teaching Salary Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646200996 as on 31.03.2021

Rs. P.

Balance as per Cash Book as on 31.03.2021

14102805.80

Add: Cheques issued but not presented for payment

 Date
 Cheque No.
 Amount

 14.09.17
 4711
 318512.00

 03.01.21
 31794
 5000.00

323512.00

Add: Opening difference Cash Book between Bank Statement 01.04.15.

Amt. as per C.B. 6868805.95

Amt. as per B.S.

7093100.95

224295.00 14650612.80

Less: Excess debited in bank Statement

Date Cheque No. 03.09.2015 4639

As per Cash book 138082.00 As per Bank statement

17.00

24.08.2018

17674

480223.00

138099.00 480233.00

10.00

27.00

Less: Bank Charge not taken in cash book

11.90

Less: Amount debited by Bank but not taken in Cash Book on 14.09.2017.

577551-00

Balance as per bank statement as on 31.03.2021

14073022.90

Accountant

Bursar

Principal Lenarly 8

#### Fund: Non-Teaching Salary Fund

#### Bank Reconciliation Statement of C.B.I. A/c No. 1646201264 as on 31.03.2021

<u>Rs.</u> P.

Balance as per Cash Book as on 31.03.2021

4519168.07

Add: Cheque issued but not presented for payment in F.Y. 2018-19.

<u>Date</u> 20.11.18 Cheque No. 17620 Amount 272960.00

272960.00

Less: Opening Difference as per Cash Book 01.04.17

as per Bank Statement 01.04.17

2954262.58

2954254.48

8.10

Balance as per bank statement as on 31.03.2021

4792119.97

Accountant

Bursar

**Principal** 

TICLULA 148

## Fund: Remittance Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646242734 as on 31.03.2021

<u>Rs. P.</u>

## Balance as per Cash Book as on 31.03.2021

15551578.23

	Add : Chaque issued	d but not presented f	or the Pavm	ent in F. Year:
--	---------------------	-----------------------	-------------	-----------------

Add : Chaque issued but not prese <u>Date</u>	Ch. No.	Rs. P.
04.06.18	18902	553690.00
25.09.18	22949	993.00
25.09.18	22964	2180.00
28.09.18	22962	105380.00
04.10.18	22975	830.00
04.10.18	22976	830.00
20.11.18	47897	1127.00
28.01.19	23516	1906.00
28.01.19	23529	1061.00
08.03.19	47910	973.00
08.03.19	47902	826.00
10.05.19	47946	1081.00
10.05.19	24402	1176.00
10.05.19	24403	1247.00
24.07.19	24423	953.00
24.07.19	24424	953.00
24.07.19	24425	803.00
2407.19	24427	791.00
2407.19	24428	791.00
2407.19	24431	2202.00
2407.19	24436	1333.00
2407.19	24437	1333.00
2407.19	24440	930.00
27.09.19	24441	930.00
14.11.19	30683	1160.00
05.12.19	30694	996.00
17.12.19	30998	15000.00
17.12.19	28699	773.00
17.12.19	28718	2478.00
17.12.19	28727	773.00
25.01.20	28752	3068.00
10.02.20	28758	1201.00
10.02.20	28759	3307.00
10.02.20	28763	2712.00
10.02.20	28764	2712.00
10.02.20	28766	1606.00
10.02.20	28771	2130.00
10.02.20	28773	1912.00
10.02.20	28775	2963.00
10.02.20	28777	2876.00
10.02.20	28779	1872.00
10.02.20	28780	1639.00
10.02.20	28782	1828.00
10.02.20	28787	1510.00
17.03.20	29149	1379.00
27.03.20	29153	17730.00
09.11.20	29171	2908.00
=-		



09.	11.20	29172	2798.00
09.	11.20	29173	2833.00
09.1	11.20	29174	2908.00
09.1	11.20	29175	2908.00
09.1	11.20	29177	2617.00
09.1	11.20	29178	2908.00
09.1	11.20	29181	2617.00
09.1	11.20	29183	2833.00
09.1	11.20	29184	2585.00
09.1	11.20	29185	2798.00
09.1	11.20	29186	2872.00
09.1	11,20	29187	2833.00
09.1	11.20	29190	2566.00
09.1	11.20	29191	2908.00
09.1	11.20	29192	2872.00
09.1	11.20	29193	2833.00
09.1	11.20	29205	2908.00
09.1	11.20	29216	2649.00

809098.00 **16360676.23** 

Less: Excess debited by bank

Date Cl	neque No.	As per Cash Book	As per Bank Statement	
06.09.18	22944	40000.00	40188.80	188.80
14.08.19	30620	48000.00	48226.56	226.56
24.07.19	27421	1429.00	2729.00	1000.00

Balance as per bank statement as on 31.03.2021

16359260.87

Accountant

Bursar

# Fund: Scholorship Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646216146 as on 31.03.2021

Rs. P.

Balance as per Cash Book as on 31.03.2021

2947603.81

Add: Cheque issued but not presented for payment.

a . Oneque lobaca bat	not presented for payin	ICIT.
<u>Date</u>	Cheque No.	Amount
11.05.17	12964	4031.00
11.05.17	12966	2095.00
11.05.17	12973	2427.00
11.05.17	12976	6960.00
18.07.17	12991	2070.00
18.07.17	13023	13600.00
17.09.17	16110	3980.00
17.09.17	16121	3616.00
17.09.17	16145	3265.00
17.09.17	16169 -	3955.00
13.11.17	17246	4086.00
13.11.17	17254	5020.00
13.11.17	17255	4086.00
13.11.17	17263	4086.00
13.11.17	17275	3980.00
13.11.17	17303	3495.00
13.11.17	18491	10000.00
10.04.18	18538	420.00
10.04.18	18542	252.00
10.04.18	18544	420.00
26.06.18	18556	1507.00
26.06.18	18559	3131.00
26.06.18	18573	264.00
26.06.18	18574	252.00
26.06.18	18575	420.00
08.09.18	18590	420.00
22.10.18	22545	3845.00
22.10.18	22547	2120.00
22.10.18	22553	3846.00
22.10.18	22557	3495.00
22.10.18	22560	3750.00
05.07.19	22587	3980.00
13.03.20	27758	10000.00

118874.00

Add : Opening Difference as per Bank Statement 01.04.17.

as per Cash Book Prev. CHQ, Cleared 5176983.65 4776885.35 172525.00

227573.30

Balance as per Bank Statement as on 31.03.2021

3294051.11

**Accountant** 

Bursar

Princing



Fund: UGC Fund

## Bank Reconciliation Statement of C.B.I. A/c No. 1646244527 as on 31.03.2021

Rs. P.

Balance as per Cash Book as on 31.03.2021

1215027.78

Add: Cheque issued but not presented for payment:

	<u>Amount</u> 50888.00	Cheque No. 4273	<u>Date</u> 14.08.15
	14655.00	4279	24.02.16
	72000.00	4283	26.9.2016
	106738.00	6229	01.12.20
265629.00	21348.00	6231	01.12.20

Add: Opening Difference 01.04.15: As per Bank Statement As per Cash Book

705137.65

635382.85

69755.00

Less: Difference amount As per Cash Book

72606.00

<u>72608.00</u>

<u>-2.00</u>

Balance as per bank statement as on 31.03.2019

As per Bank Statement 19.08.2015

1550409.78

**Accountant** 

Principal Lera- 178

#### Fund: Patliputra Fund / M.U. Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646242371 as on 31.03.2021

<u>Rs. P.</u>

Balance as per Cash Book as on 31.03.2021

6227368.95

Balance as per Bank Statement as on 31.03.2021

6227368.95

**Accountant** 

Bursar

#### R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH .NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

#### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of Vocational Course of *COLLEGE OF COMMERCE ARTS* & *SCIENCE*, *KANKARBAG*, *PATNA* for the year ended 31<sup>st</sup> March, 2021.

## Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



#### Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

i. in the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31st March, 2021.

## **Emphasis of Matter:**

- i. The account has been prepared on cash basis.
- ii. Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter-

## Report on Other Matters:

We further report that

- we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.



Place: Patna

Dated: 0 5 DEC 2023

For R.N. Mishra & Co. Chartered Accountants FRN 001588C

(CA. R.N. Mishra)

Partner M.N. 80270

URIN: 23080270 BGR0PV2185

#### **Fund: Vocational Course**

## Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:	F	By Remuneration Expense	7217750.00
Balance with C.B.I.	20462594.32	, Transferred to Non-Teaching Fund	3500000.00
A/c No. 3300738626		Wages for Security Services	2919077.00
***************************************	,	Income Tev	67608.00
Fee Collection from students	22477321.03	, Website & Digitalization Exp.	1850249.00
		Printing & Stationery	1051984.00
, Advance abjusted from Dr. Manaj Kumar	70000.00	, Purchase of Furniture & Fixture	184558.00
		Purchase of Fir Equipment	809236.00
		, Electricity Charges	1080893.00
	1:	, Refund of Education Loan	339666.00
	,	, Purchase of Computer	592756.00
		Covind -19 Expenses	19630.00
	11	Refund of Caution Money	3000.60
	11	Examination Fee	35370.00
	11	Contingency Expenses	15083.00
	10	Refund of Fee	341600.00
	11	Examination Expenses	117422.00
	11	Function & Celebration	70050.00
	11	Advertisement and Publicity	60000.00
	111	Books and Periodicals	7200.00
	71	Professional Charges	189000.00
	31	Purchases of Book and Journal	1 <b>41</b> 182.00
	91	Insurance Charges	4956.00
	**	Salary paid to Kaushlendra Kumar	200000.00
£	,	, Bank Charges	489.70
	91	Closing Balance:	
		Balance with C.B.I.	22191155.65
		A/c No. 3300738626	
TOTAL	43009915.35	TOTAL	43009915.35

Accountant

1

Place : Patna

DACCO

Dated : 0 5 DEC 2023

Bursar

**Principal** 

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

(CA. R.N.-Mishra) Partner

M.N. 80270

UDIN: - 23080 270BG ROPV2185

## Fund: Vocational Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 3300738626 as on 31.03.2021

			Rs. P.
Balance as per Cash Book as	22191155.65		
Add : Cheque issued but not presented for Annexure - 1	the payment		732196.00
Add : Double entry of this Cheque Amount	in Cash Book (E	xpenditure)	
<u>Date</u> <u>Cheque No.</u>	Rs. P.	. ,	
03.06.2016 11233	370.00		22923721.65
Less : Excess Debit shown in Bank Statem	ent but not taken	in Cash Book	
Annexure - 2			561649.00
Less: Excess Credit shown in Cash Book.			
Annexure-3			32105.00
Less : Short debited by Bank.			
<u>Date</u> <u>Cheque No.</u> 16.08.16 11239	<u>CB</u> 232200.00	<u>BS</u> 223200.00	
21.02.17 12918	18927.00	18920.00	
21.02.17	251127.00	242120.00	9007.00
	-		
Less : Excess amount debited by Bank.			
Date Cheque No.	<u>C.B.</u>	<u>B.S.</u>	
31.08.17 16751 08.09.17 16756	107520.00	108029.76	
00.09.17 10750	<u>6360.00</u> <u>113880.00</u>	<u>6419.00</u> 114448.76	568.76
	110000.00	114440.70	300.70
Add : Short Amount debited by Bank on Ch	n. No. 030891 dt.	24.10.19	4.00
Add : Opening Diff (2014-15)			
As per Cash Book	274127.67		
As per Bank Statement	328331.97		54204.30
Balance as per Bank Statemen	t as on 31.0 <b>3.2</b> 0	21	22374600.19

Accountant

Bursar

Principal

#### Annexure-1

Add : Cheque issued but not	presented for the payment.
•	

-1-0	. Ohamus taassad kud		Annexure-1			
00	: Cheque issued but					
	<u>Date</u>	Cheque No.	Amount	<u>Date</u>	Cheque No.	<u>Amount</u>
	28.04.14	5883	10000.00	31.07.17	16729	1500.00
	09.05.14	5998	2000.00	14.09.17	16757	3058.00
	10.06.14	6050	2100.00	14.09.17	16759	1576.00
	10.06.14	6056	1000.00	14.09.17	16767	511.00
	09.07.14	6692	750.00	23.11.17	16947	1189.00
	09.07.14	6388	12578.00	01.02.18	18763	2687.00
	09.07.14	6389	2516.00	26.02.18	18810	300.00
	26.09.14	6752	150.00	26.02.18	18816	900.00
	26.09.14	6745	4000.00	26.02.18	18841	42600.00
	06.12.14	7309	2750.00	26.02.18	18842	16800.00
	06.12.14	7311	5500.00	26.02.18	18843	7200.00
	06.12.14	7293	1000.00	26.02.18	18844	6600.00
	06.12.14	7301	11600.00	26.02.18	18845	2400.00
	19.02.15	7372	3000.00	26.02.18	18846	2400.00
	19.02.15	7357	3788.00	07.08.18	21293	2000.00
	27.03.15	7417	1750.00	07.08.18	21294	2000.00
	09.07.14	6377	1000.00	13.08.18	21306	2000.00
	09.07.14	6379	250.00	13.08.18	21307	2000.00
	04.07.14	6371	2000.00	03.10.18	21338	2000.00
	24.12.14	7341	2000.00	29.05.19	26052	1858.00
	13.01.15	7279	4000.00	29.05.19	26057	1578.00
	10.06.14	6071	2000.00	15.06.19	26049	14904.00
	16.05.15	7 <del>9</del> 65	15500.00	24.06.19	26072	73344.00
	26.05.15	8117	500.00	16.03,19	96120	26400.00
	26.05.15	8124	500.00	04.10.19	30881	4037.00
	20.06.15	8159	1250.00	11.11.19	30896	1368.00
	20.06.15	8160	750.00	09.12.19	17212	15000.00
	20.06.15	8161	500.00	18.12.19	17240	64350.00
	13.07.15	8259	5000.00	05.02.20	27264	4536.00
	13.07.15	8284	10000.00	22.12.20	131591	1300.00
	13.07.15	8288	10000.00	08.01.21	31615	15000.00
	19.08.15	8349	3300.00	20.02,21	31625	15000.00
	23.09.15	9208	3000.00	20.02.21	31627	15000.00
	15.10.15	9244	300.00	25.03.21	31649	189000.00
	07.11.15	9294	300.00	27.03.21	631657	4956.00
	16.12.15	9508	305.00	27.03.21	31659	6000.00
	16.12.15	9511	188.00		Total	732196.00
	22.12.15	9553	500.00		=	
	09.01.16	9564	250.00			
	05.02.16	9600	3250.00			
	05.02.16	9601	500.00		3	
	25.02.16	9637	3000.00			
	14.03.16	10709	3000.00			
	14.03.16	10719	1000.00			
	14.03.16	10720	1500.00			
			·			



31.03.16

21.09.16

24.10.16

28.10.16

09.01.17

24.02.17

24.02.17 24.02.17

06.03.17

11164

11298

52632

52702

52982

12877 12880

12899

14397

15211.00

3000.00

2508.00

3000.00

3000.00 3000.00

2500.00

1750.00

750.00

17.05.17 30346 3000.00 20.07.17 16692 1000.00

#### Annexure-2

<u>Amount</u> 805.00 3000.00 8300.00 20000.00 32105.00

Less: E

: Excess Debit sl	hown in Bank State	ment but not take	
<u>Date</u>	Cheque No.	<u>Rs. P.</u>	
18.07.14		11550.00	
21.07.14		12825.00	Annexure - 3
21.07.14		12825.00	Less: Excess credited shown in cash Book
13.08.14		13600.00	<u>Date</u>
08.09.14		6825.00	21.09.15
26.08.14		12000.00	26.07.16
28.08.14		12100.00	17.12.16
08.09.14		11550.00	31.01.17
12.09.14		12825.00	Total
13.09.14		12100.00	
22.09.14		112.00	
22.09.14		12825.00	
22.09.14		12100.00	
22.09.14		12100.00	
22.09.14		12100.00	
27.09.14		12100.00	
18.11.14		12100.00	
24.11.14		15000.00	
08.12.14		1000.00	
11.12.14		2750.00	
12.12.14		4000.00	
25.12.14		5500.00	
10.01.15		2000.00	
21.01.15		3788.00	
12.08.15	397982	12100.00	
13.08.15	328012	12825.00	
14.08.15	930497	12100.00	
14.08.15	930503	12100.00	
14.08.15	247208	12100.00	
14.08.15	397982	12100.00	
18.08.15	55217	11550.00	
18.08.15	57469	8400.00	
25.08.15	55217	11550.00	
01.09.15	55217	11550.00	
08.09.15	55217	11550.00	
09.09.15	267307	12100.00	
09.09.15	251997	12100.00	
15.10.15			
	55217	11550.00	
20.09.16	44400	6500.00	
24.04.17	14486	25.00	
24,04.17	14485	2040.00	
08.11.17	16943	12734.00	
20.12.17	18746	34000.00	
28.02.18	18747	20000.00	
28.02.18	15541	42600.00	
28.02.18	15581	4000.00	
28.02.18	15542	16800.00	
28.08.18	15543	7200.00	
02.03.18	15582	15000.00	
12.03.18	15544	6600.00	
12.03.18	155 <b>46</b>	2400.00	
00.00.40	45545	2400.00	

2400.00 561649.00



Total

12.03.18 26.03.18

15545

#### R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH .NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

#### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of Vocational Course of *COLLEGE OF COMMERCE ARTS* & *SCIENCE*, *KANKARBAG*, *PATNA* for the year ended 31<sup>st</sup> March, 2021.

### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

i. in the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31st March, 2021.

# Emphasis of Matter:

- i. The account has been prepared on cash basis.
- Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter:

#### Report on Other Matters:

We further 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 our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.

PACIAL PACONING

Place: Patna

Dated : 0 5 DEC 2023

For R.N. Mishra & Co. Chartered Accountants

FRN 001588C

(CA. R.N. Mishra)

Partner

UDIN: 23080 270 BGRO PV2185

M.N. 80270

### Fund: Vocational Fund

#### Bank Reconciliation Statement of C.B.I. A/c No. 3300738626 as on 31.03.2021

			Rs. P.
Balance as per Cash Book as on 31	.03.2021		22191155.65
Add : Cheque issued but not presented for the p Annexure - 1	payment		732196.00
Add : Double entry of this Cheque Amount in Ca	ash Book (E	xpenditure)	
	<u>₹s. P.</u>		
03.06.2016 11233	370.00		370.00
			22923721.65
Less : Excess Debit shown in Bank Statement b	ut not taken	in Cash Book	
Annexure - 2	or not taken	THI Cash Book	561649.00
Less : Excess Credit shown in Cash Book.			
Annexure-3			32105.00
Less : Short debited by Bank.			
<u>Date</u> <u>Cheque No.</u>	<u>CB</u>	<u>B\$</u>	
	232200.00	223200.00	
21.02.17 12918	18927.00	18920.00	0007.00
	<u>251127.00</u>	242120.00	9007.00
Less : Excess amount debited by Bank.			
Date Cheque No.	C.B.	B.S.	
31.08.17 16751	107520.00	108029.76	
08.09.17 16756	6360.00	6419.00	
	113880.00	114448.76	568.76
Add : Short Amount debited by Bank on Ch. No.	. 030891 dt.	24.10.19	4.00
Add : Opening Diff (2014-15)			
	274127.67		
	328331.97		54204.30
-	16		

Balance as per Bank Statement as on 31.03.2021

22374600.19

Accountant

Bursar

Principal

#### Annexure-1

Add : Cheque issued but not p	resented for the payment.
-------------------------------	---------------------------

dd : Cheque issued but	t not presented for t	he payment.			
<u>Date</u>	Cheque No.	Amount	<u>Date</u>	Cheque No.	<u>Amount</u>
28.04.14	5883	10000.00	31.07.17	16729	1500.00
09.05.14	5998	2000.00	14.09.17	16757	3058.00
10.06.14	6050	2100.00	14.09.17	16759	1576.00
10.06.14	6056	1000.00	14.09.17	16767	511.00
09.07.14	6692	750.00	23.11.17	16947	1189.00
09.07.14	6388	12578.00	01.02.18	18763	2687.00
09.07.14	6389	2516.00	26.02.18	18810	300.00
26.09.14	6752	150.00	26.02.18	18816	900.00
26.09.14	6745	4000.00	26.02.18	18841	42600.00
06.12.14	7309	2750.00	26.02.18	18842	16800.00
06.12.14	7311	5500.00	26.02.18	18843	7200.00
06.12.14	7293	1000.00	26.02.18	18844	6600.00
06.12.14	7301	11600.00	26.02.18	18845	2400.00
19.02.15	7372	3000.00	26.02.18	18846	2400.00
19.02.15	7357	3788.00	07.08.18	21293	2000.00
27.03.15	7417	1750.00	07.08.18	21294	2000.00
09.07.14	6377	1000.00	13.08.18	21306	2000.00
09.07.14	6379	250.00	13.08.18	21307	2000.00
04.07.14	6371	2000.00	03.10.18	21338	2000.00
24.12.14	7341	2000.00	29.05.19	26052	1858.00
13.01.15	7279	4000.00	29.05.19	26057	1578.00
10.06.14	6071	2000.00	15.06.19	26049	14904.00
16.05.15	7965	15500.00	24.06.19	26072	73344.00
26.05.15	8117	500.00	16.03.19	96120	26400.00
26.05.15	8124	500.00	04.10.19	30881	4037.00
20.06.15	8159	1250.00	11.11.19	30896	1368.00
20.06.15	8160	750.00	09.12.19	17212	15000.00
20.06.15	8161	500.00	18.12.19	17240	64350.00
13.07.15	8259	5000.00	05.02.20	27264	4536.00
13.07.15	8284	10000.00	22.12.20	131591	1300.00
13.07.15	8288	10000.00	08.01.21	31615	15000.00
19.08.15	8349	3300.00	20.02.21	31625	15000.00
23.09.15	9208	3000.00	20.02.21	31627	15000.00
15.10.15	9244	300.00	25.03.21	31649	189000.00
07.11.15	9294	300.00	27.03.21	631657	4956.00
16.12.15	9508	305.00	27.03.21	31659_	6000.00
16.12.15	9511	188.00		Total	732196.00
22.12.15	9553	500.00			
09.01.16	9564	250.00			
05.02.16	9600	3250.00			
05.02.16	9601	500.00			
25.02.16	9637	3000.00			
14.03.16	10709	3000.00			
14.03.16	10719	1000.00			
14.03.16	10720	1500.00			
31.03.16 21.09.16	11164	15211.00			
/1 (IU 15					



21.09.16

24.10.16

28.10.16

09.01.17

24.02.17

24.02.17

24.02.17

06.03.17

11298

52632

52702

52982

12877

12880

12899

14397

3000.00

2508.00

3000.00

3000.00

3000.00

2500.00

1750.00

750.00

17.05.17	30346	3000.00
20.07.17	16692	1000.00

<u>Amount</u> 805.00 3000.00 8300.00 20000.00 **32105.00** 

Annexure-2
Less : Excess Debit shown in Bank Statement but not taken in Cash Book

SS:			ent but not taken in Ca	ash Book
	<u>Date</u> 18.07.14	Cheque No.	Rs. P.	
	21.07.14		11550.00	Amma
	21.07.14		12825.00	Annexure - 3 Excess credited shown in cash Book
	13.08.14		13600.00 Less.	
	08.09.14		6825.00	<u>Date</u> 21.09.15
	26.08.14		12000.00	26.07.16
	28.08.14		12100.00	17.12.16
	08.09.14		11550.00	31.01.17
	12.09.14		12825.00	Total
	13.09.14		12100.00	=
	22.09.14		112.00	
	22.09.14		12825.00	
	22.09.14		12100.00	
	22.09.14		12100.00	
	22.09.14		12100.00	
	27.09.14		12100.00	
	18.11.14		12100.00	
	24.11.14		15000.00	
	08.12.14		1000.00	
	11.12.14		2750.00	
	12.12.14		4000.00	
	25.12.14		5500.00	
	10.01.15		2000.00	
	21.01.15		3788.00	
	12.08.15	397982	12100.00	
	13.08.15	328012	12825.00	
	14.08.15	930497	12100.00	
	14.08.15	930503	12100.00	
	14.08.15	247208	12100.00	
	14.08.15	397982	12100.00	
	18.08.15	55217	11550.00	
	18.08.15	57469	8400.00	
	25.08.15	55217	11550.00	
	01.09.15	55217	11550.00	
	08.09.15	55217	11550.00	
	09.09.15	267307	12100.00	
	09.09.15	251997	12100.00	
	15.10.15	55217	11550.00	
	20.09.16		6500.00	
	24.04.17	14486	25.00	
	24.04.17	14485	2040.00	
	08.11.17	16943	12734.00	
	20.12.17	18746	34000.00	
	28.02.18	18747	20000.00	
	28.02.18	15541	42600.00	
	28.02.18	15581	4000.00	
	28.02.18	15542	16800.00	
	28.08.18	15543	7200.00	
	02.03.18	15582	15000.00	
	12.03.18	15544	8600.00	
	12.03.18	15546	2400.00	
	<b>26.03.18</b>	15545	2400.00	

561649.00

Total

### **Fund: Vocational Course**

# Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:		By Remuneration Expense	7217750.0
Balance with C.B.I.	00.100.00.1.00	,, Transferred to Non-Teaching Fund	3500000.0
A/c No. 3300738626		,, Wages for Security Services	2919077.0
		., Income Tax	67608.0
, Fee Collection from students	22477321.03	,, Website & Digitalization Exp.	1850249.0
		,, Printing & Stationery	1051984.0
, Advance abjusted from Dr. Manaj Kumar	70000.00	" Purchase of Furniture & Fixture	184558.0
		,, Purchase of Fir Equipment	809236.0
<b>9</b>		,, Electricity Charges	1080893.0
		,, Refund of Education Loan	339666.0
		,, Purchase of Computer	592756.0
		,, Covind -19 Expenses	19630.0
		, Refund of Caution Money	3000.0
	1	Examination Fee	35370.0
	1	, Contingency Expenses	15083.0
		, Refund of Fee	341600.0
		, Examination Expenses	117422.0
	,	, Function & Celebration	70050.0
		, Advertisement and Publicity	60000.0
	,	, Books and Periodicals	7200.00
		, Professional Charges	189000.00
	,	, Purchases of Book and Journal	141182.00
	,	, Insurance Charges	4956.00
		, Salary paid to Kaushlendra Kumar	200000.00
		,, Bank Charges	489.70
	,	, Closing Balance:	
		Balance with C.B.I.	22191155.65
		A/c No. 3300738626	
TOTAL	43009915.35	TOTAL	43009915.35

Accountant

Place : Patna

ACCOL

Dated: 0 5 DEC 2023

Bursar

<u>Principal</u>

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

(CA/R.N:Mishra)

Partner M.N. 80270

UDIN: - 23080270 BGROPVL185

### Fund: Vocational Course

# Receipt and Payment Account for the year ended 31st March, 2021

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:		By Remuneration Expense	7247750.00
Balance with C.B.I.	20462594.32	,, Transferred to Non-Teaching Fund	7217750.00
A/c No. 3300738626	20402004.02	,, Wages for Security Services	3500000.00
7707101 00007 00020		Income Tou	2919077.00 67608.00
, Fee Collection from students	00.4==00.4.00	,, income rax ,, Website & Digitalization Exp.	1850249.00
,,, , , , , , , , , , , , , , , , , , ,		Brinting 9 Clation	1051984.00
, Advance abjusted from Dr. Manaj Kumar	70000.00	,, Printing & Stationery ,, Purchase of Furniture & Fixture	184558.00
, Marana abjected from Dr. Mariaj Kamar	70000.00	,, Purchase of Fir Equipment	809236.00
	١	Electricity Charges	
	'	. Refund of Education Loan	1080893.00
	,	Durchage of Computer	339666.00
		Covind 10 Evenness	592756.00
		Potent of Couling Manage	19630.00
	,	. Examination Fee	3000.00
	•		35370.00
	'	, Contingency Expenses	15083.00
	,	, Refund of Fee	341600.00
	•	, Examination Expenses	117422.C0
		, Function & Celebration	70050.00
	,	, Advertisement and Publicity	60000.00
	,	, Books and Periodicals	7200.00
	,	•	189000.00
	1		141182.00
	1	, Insurance Charges	4956.00
		, Salary paid to Kaushlendra Kumar	200000.00
	-	,, Bank Charges	489.70
	93	Closing Balance:	
		Balance with C.B.I.	22191155.65
		A/c No. 3300738626	
2010/100			- 4
TOTAL	43009915.35	TOTAL	43009915.35

Place: Patna

DACCO

Dated: 10 5 DEC 2023

Accountant

**Principal** 

As per our report of even date For R.N. Mishra & Co. **Chartered Accountants** FRN: 001588C

Partner M.N. 80270

UDIN :- 23080270 BG1R0PV2185

### Fund: Vocational Fund

### Bank Reconciliation Statement of C.B.I. A/c No. 3300738626 as on 31.03.2021

Add : Cheque issued but not presented for the payment Annexure - 1   732196.00				Rs. P.
Annexure - 1  Add : Double entry of this Cheque Amount in Cash Book (Expenditure)    Date   Cheque No.   Rs.   P.     03.06.2016   11233   370.00   370.00     22923721.65    Less : Excess Debit shown in Bank Statement but not taken in Cash Book     Annexure - 2   561649.00     Less : Excess Credit shown in Cash Book.     Annexure-3   32105.00     Less : Short debited by Bank.     Date   Cheque No.   CB   BS     16.08.16   11239   232200.00   223200.00     21.02.17   12918   18927.00   18920.00     251127.00   242120.00   9007.00     Less : Excess amount debited by Bank.     Date   Cheque No.   C.B.   B.S.     31.08.17   16751   107520.00   108029.76     08.09.17   16756   6360.00   6419.00     Add : Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19   4.00     Add : Opening Diff (2014-15)     As per Cash Book   274127.67     As per Bank Statement   328331.97   54204.30	Balance as per Cash Book as or	n 31.03.2021		22191155.65
Date 03.06.2016         Cheque No. 11233         Rs. P. 2370.00         370.00           Less: Excess Debit shown in Bank Statement but not taken in Cash Book Annexure - 2         561649.00           Less: Excess Credit shown in Cash Book. Annexure-3         32105.00           Less: Short debited by Bank.         32105.00           Date 16.08.16         11239         23200.00         223200.00           21.02.17         12918         18927.00         18920.00         9007.00           Less: Excess amount debited by Bank.         Date Cheque No. 251127.00         242120.00         9007.00           Less: Excess amount debited by Bank.         Date Cheque No. 6360.00         6419.00         113880.00         114448.76         568.76           Add: Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19         4.00           Add: Opening Diff (2014-15)         As per Cash Book 274127.67         274127.67         As per Bank Statement         54204.30	•	he payment		732196.00
Carrell		•	(penditure)	
Less : Excess Debit shown in Bank Statement but not taken in Cash Book  Annexure - 2  Less : Excess Credit shown in Cash Book.  Annexure-3  Less : Short debited by Bank.  Date Cheque No. CB BS  16.08.16 11239 232200.00 223200.00  21.02.17 12918 18927.00 18920.00  251127.00 242120.00 9007.00  Less : Excess amount debited by Bank.  Date Cheque No. C.B. B.S.  31.08.17 16751 107520.00 108029.76  08.09.17 16756 6360.00 6419.00  113880.00 114448.76 568.76  Add : Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19 4.00  Add : Opening Diff (2014-15)  As per Cash Book 274127.67  As per Bank Statement 328331.97 54204.30				
Less : Excess Debit shown in Bank Statement but not taken in Cash Book	03.06.2016 11233	370.00		
Annexure - 2 Less: Excess Credit shown in Cash Book. Annexure-3 Less: Short debited by Bank.  Date Cheque No. CB BS 16.08.16 11239 232200.00 223200.00 21.02.17 12918 18927.00 18920.00 251127.00 242120.00 9007.00  Less: Excess amount debited by Bank.  Date Cheque No. C.B. B.S. 31.08.17 16751 107520.00 108029.76 08.09.17 16756 6360.00 6419.00 113880.00 114448.76 568.76  Add: Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19 4.00  Add: Opening Diff (2014-15) As per Cash Book 274127.67 As per Bank Statement 328331.97 54204.30				
Less : Excess Credit shown in Cash Book.  Annexure-3  Less : Short debited by Bank.  Date Cheque No. 232200.00 223200.00 21.02.17 12918 18927.00 18920.90 251127.00 242120.00 9007.00  Less : Excess amount debited by Bank.  Date Cheque No. C.B. B.S. 31.08.17 16751 107520.00 108029.76 08.09.17 16756 6360.00 6419.00 113880.00 114448.76 568.76  Add : Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19 4.00  Add : Opening Diff (2014-15)  As per Cash Book 274127.67  As per Bank Statement 328331.97 54204.30		ent but not taken	in Cash Book	F84040.00
Annexure-3 Less : Short debited by Bank.    Date   Cheque No.   CB   BS     16.08.16   11239   232200.00   223200.00     21.02.17   12918   18927.00   18920.00     251127.00   242120.00   9007.00				561649.00
Less : Short debited by Bank.    Date   Cheque No.   CB   BS				32105.00
Date         Cheque No.         CB         BS           16.08.16         11239         232200.00         223200.00           21.02.17         12918         18927.00         18920.00           251127.00         242120.00         9007.00           Less : Excess amount debited by Bank.           Date         Cheque No.         C.B.         B.S.           31.08.17         16751         107520.00         108029.76           08.09.17         16756         6360.00         6419.00           113880.00         114448.76         568.76           Add : Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19         4.00           Add : Opening Diff (2014-15)         As per Cash Book         274127.67           As per Bank Statement         328331.97         54204.30				32103.00
16.08.16       11239       232200.00       223200.00         21.02.17       12918       18927.00       18920.00         251127.00       242120.00       9007.00         Less : Excess amount debited by Bank.         Date Cheque No. C.B. B.S.         31.08.17       16751       107520.00       108029.76         08.09.17       16756       6360.00       6419.00         113880.00       114448.76       568.76    Add : Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19  4.00  Add : Opening Diff (2014-15)  As per Cash Book As per Cash Book 274127.67 As per Bank Statement 328331.97 54204.30         As per Bank Statement	•	СВ	BS	
251127.00 242120.00 9007.00  Less: Excess amount debited by Bank.  Date Cheque No. C.B. B.S. 31.08.17 16751 107520.00 108029.76 08.09.17 16756 6360.00 6419.00 113880.00 114448.76 568.76  Add: Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19 4.00  Add: Opening Diff (2014-15) As per Cash Book 274127.67 As per Bank Statement 328331.97 54204.30		232200.00	223200.00	
Less : Excess amount debited by Bank.    Date   Cheque No.   C.B.   B.S.     31.08.17   16751   107520.00   108029.76     08.09.17   16756   6360.00   6419.00     113880.00   114448.76   568.76     Add : Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19   4.00     Add : Opening Diff (2014-15)     As per Cash Book   274127.67     As per Bank Statement   328331.97   54204.30	21.02.17 12918	18927.00	18920.00	
Date         Cheque No.         C.B.         B.S.           31.08.17         16751         107520.00         108029.76           08.09.17         16756         6360.00         6419.00           113880.00         114448.76         568.76           Add: Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19         4.00           Add: Opening Diff (2014-15)         As per Cash Book         274127.67           As per Bank Statement         328331.97         54204.30		<u>251127.00</u>	242120.00	9007.00
31.08.17 16751 107520.00 108029.76 08.09.17 16756 6360.00 6419.00 113880.00 114448.76 568.76  Add: Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19 4.00  Add: Opening Diff (2014-15)				
08.09.17 16756 6360.00 6419.00 113880.00 114448.76 568.76  Add : Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19 4.00  Add : Opening Diff (2014-15)				
Add : Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19  Add : Opening Diff (2014-15)  As per Cash Book As per Bank Statement  568.76  4.00				
Add : Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.19  Add : Opening Diff (2014-15)	08.09.17 16756			
Add : Opening Diff (2014-15)  As per Cash Book As per Bank Statement  274127.67 328331.97 54204.30		<u>113880.00</u>	<u>114448.76</u>	568.76
As per Cash Book         274127.67           As per Bank Statement         328331.97           54204.30	Add : Short Amount debited by Bank on Ch.	No. 030891 dt.	24.10.19	4.00
As per Cash Book         274127.67           As per Bank Statement         328331.97           54204.30	Add : Opening Diff (2014-15)			
		274127.67		
	As per Bank Statement	328331.97		54204.30
	Bullion and Bullioteting at	24 00 50	24	22374600.19

Balance as per Bank Statement as on 31.03.2021

22374600.19

Accountant

Bursar

Principal

Annexure-1

Add: Cheque issued but not presented for the payment	t.
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d : Cheque issued but	not presented for t	he payment.	Ė		
<u>Date</u>	Cheque No.	Amount	<u>Date</u>	Cheque No.	<u>Amount</u>
28.04.14	5883	10000.00	31.07.17	16729	1500.00
09.05.14	<b>59</b> 98	2000.00	14.09.17	16757	3058.00
10.06.14	6050	2100.00	14.09.17	16759	1576.00
10.06.14	6056	1000.00	14.09.17	16767	511.00
09.07.14	6692	750.00	23.11.17	16947	1189.00
09.07.14	6388	12578.00	01.02.18	18763	2687.00
09.07.14	6389	2516.00	26.02.18	18810	300.00
26.09.14	6752	150.00	26.02.18	18816	900.00
26.09.14	6745	4000.00	26.02.18	18841	42600.00
06.12.14	7309	2750.00	26.02.18	18842	16800.00
06.12.14	7311	5500.00	26.02.18	18843	7200.00
06.12.14	7293	1000.00	26.02.18	18844	6600.00
06.12.14	7301	11600.00	26.02.18	18845	2400.00
19.02.15	7372	3000.00	26.02.18	18846	2400.00
19.02.15	7357	3788.00	07.08.18	21293	2000.00
27.03.15	7417	1750.00	07.08.18	21294	2000.00
09.07.14	6377	1000.00	13.08.18	21306	2000.00
09.07.14	6379	250.00	13.08.18	21307	2000.00
04.07.14	6371	2000.00	03.10.18	21338	2000.00
24.12.14	7341	2000.00	29.05.19	26052	1858.00
13.01.15	7279	4000.00	29.05.19	26057	1578.00
10.06.14	6071	2000.00	15.06.19	26049	14904.00
16.05.15	7965	15500.00	24.06.19	26072	73344.00
26.05.15	8117	500.00	16.03.19	96120	26400.00
26.05.15	8124	500.00	04.10.19	30881	4037.00
20.06.15	8159	1250.00	11.11.19	30896	1368.00
20.06.15	8160	750.00	09.12.19	17212	15000.00
20.06.15	8161	500.00	18.12.19	17240	64350.00
13.07.15	8259	5000.00	05.02.20	27264	4536.00
13.07.15	8284	10000.00	22.12.20	131591	1300.00
13.07.15	8288	10000.00	08.01.21	31615	15000.00
19.08.15	8349	3300.00	20.02,21	31625	15000.00
23.09.15	9208	3000.00	20.02.21	31627	15000.00
15.10.15	9244	300.00	25.03.21	31649	189000.00
07.11.15	9294	300.00	27.03.21	631657	4956.00
16,12.15	9508	305.00	27.03.21	31659_	6000.00
16.12.15	9511	188.00		Total	732196.00
22.12.15	9553	500.00			
09.01.16	9564	250.00			
05.02.16	9600	3250.00			
05.02.16	9601	500.00			
25.02.16	9637	3000.00			
14.03.16	10709	3000.00			
14.03.16	10719	1000.00			
14.03.16	10720	1500.00			



31.03.16

21.09.16

24.10.16

28.10.16

09.01.17

24.02.17

24.02.17

11164

11298

52632

52702

52982

12877

12880

12899

14397

15211.00

3000.00

2508.00

3000.00

3000.00

3000.00

2500.00

1750.00

750.00

17.05.17 30346 3000.00 16692 1000.00 20.07.17

Amount 805.00 3000.00

8300.00 20000.00 **32105.00** 

Annexure-2
Less: Excess Debit shown in Bank Statement but not taken in Cash Book

; <b>S</b> :	Excess Debit sn		ement but not take	n in Cash Book
	<u>Date</u>	Cheque No.	<u>Rs. P.</u>	
	18.07.14		11550.00	
	21.07.14		12825.00	Annexure - 3
	21.07.14			Less: Excess credited shown in cash Book
	13.08.14		13600.00	<u>Date</u>
	08.09.14		6825.00	21.09.15
	26.08.14		12000.00	26.07.16
	28.08.14		12100.00	17.12.16
	08.09.14		11550.00	31.01.17
	12.09.14		12825.00	Total
	13.09.14		12100.00	· <del>-</del>
	22.09.14		112.00	
	22.09.14		12825.00	
	22.09.14		12100.00	
	22.09.14		12100.00	
	22.09.14		12100.00	
	27.09.14		12100.00	
	18.11.14		12100.00	
	24.11.14		15000.00	
	08.12.14		1000.00	
	11.12.14		2750.00	
	12.12.14		4000.00	
	25.12.14		5500.00	
	10.01.15		2000.00	
	21.01.15		3788.00	
	12.08.15	397982	12100.00	
	13.08.15	328012	12825.00	
	14.08.15	930497	12100.00	
	14.08.15	930503	12100.00	
	14.08.15	<b>247208</b>	12100.00	
	14.08.15	397982	12100.00	
	18.08.15	55217	11550.00	
	18.08.15	57469	8400.00	
	25.08.15	55217	11550.00	
	01.09.15	55217	11550.00	
	08.09.15	55217	11550.00	
	09.09.15	267307	12100.00	
	09.09.15	251997	12100.00	
	15.10.15	55217	11550.00	
	20.09.16		6500.00	
	24.04.17	14486	25.00	
	24.04.17	14485	2040.00	
	08.11.17	16943	12734.00	
	20.12.17	18746	34000.00	
	28.02.18	18747	20000.00	
	28.02.18	15541	42600.00	
	28.02.18	15581	4000.00	
	28.02.18	15542	16800.00	
	28.08.18	15543	7200.00	
	02.03.18	15582	15000.00	
	12.03.18	15544	6600.00	
	12.03.18	15546	2400.00	
	26.03.18	15545	2400.00	
1	NSHRA &	Total	561649.00	
11	1011			E.

#### R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH .NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

#### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of Vocational Course of *COLLEGE OF COMMERCE ARTS* & *SCIENCE*, *KANKARBAG*, *PATNA* for the year ended 31<sup>st</sup> March, 2021.

#### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



#### Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

i. in the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31<sup>st</sup> March, 2021.

# Emphasis of Matter:

- i. The account has been prepared on cash basis.
- ii. Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter.

#### Report on Other Matters:

We further report that

- we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.



Place : Patna

Dated: 0 5 DEC 2023

For R.N. Mishra & Co. Chartered Accountants FRN 001588C

A. R.M. Mishra)

Partner M.N. 80270

UDIN: 23080270BGROPV2185

R. N. MISHRA & CO.
CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA - 800 001
PH .NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

# INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of *COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA* for the year ended 31<sup>st</sup> March, 2020.

# Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



#### Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

i. in the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31<sup>st</sup> March, 2020.

# Emphasis of Matter:

- i. The account has been prepared on cash basis.
- ii. Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter.

### Report on Other Matters:

We further 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 our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.



For R.N. Mishra & Co. Chartered Accountants

FRN 001588C

itna (CA. R.N. Mishra)

Partner

M.N. 80270

UDIN :- 23080270BGROPU1331

Place: Patna

Dated: 0 5 DEC 2023

Consolidated Receipt and Payment Account for the year ended 31st March, 2020

RECEIPTS	Annaxure	Rs. P.	PAYMENTS	Annaxure	Rs.	Ρ.
To Opening Balance: (As per Schedule 'A' a	nneved)	32857697.43	By M.U. Fund	1	604	75.00
(As per sociedule A ai	illexed)	32837097.43	,, Teaching Salary	2	1038672	11.00
,, M.U. Fund	1	1674544.00				
, Teaching Salary	2	98437431.00	" Non-Teaching Salary	3	1909417	76.26
,, readiling balary	2	30431431.00	,, General Fund	4	980451	55.00
,, Non-Teaching Salary	3	18180644.00		_		
General Fund	4	119771687.00	,, Remittance Fund	5	1154566	33.90
,, Controller and	7	110711007.00	,, U.G.C. Fund	6	76064	54.80
,, Remittance Fund	5	12857325.00				
U.G.C. Fund	6	3611806.00	,, Scholarship Fund	7	101258	32.00
" O.G.C. Fund	•	3011000.00	Closing Balance:			
,, Scholarship Fund	7	108515.00	(As per Schedule 'B' a	nnexed)	4626793	31.47
TOTAL	-	287499649.43	TOTAL		28749964	49.43

Accountant

**Principal** 

As per our report of even date

For R.N. Mishra & Co. **Chartered Accountants** FRN 001588C

Partner

M.N. 80270 UDIN :- 23080270BGROPU1331

Place Patna

Dated: 0 5 DEC 2023

# ANNEXURE-"A"

# Schedule of Opening Balance As at 01st April, 2019

Si. No.	Name of Fund	Name of Bank	Rs. P.
1	M.U. Fund	C.B.I.	3771863.86
2	Teaching Salary	C.B.I.	13991772.80
3	Non-Teaching Salary	C.B.I.	883640.33
4	General Fund	C.B.I.	-36126.28
5	Remittance Fund	C.B.I.	3136303.02
6	U.G.C. Fund	C.B.I.	7267861.35
7	Scholarship Fund	C.B.I.	3842382.35
		TOTAL	32857697.43

### **ANNEXURE-"B"**

# Schedule of Closing Balance As at 31st March, 2020

SI. No.	Name of Fund	Name of Bank	Rs. P.
1	M.U./ P.P.U. Fund	C.B.I,	5385932.86
2	Teaching Salary	C.B.I.	8561992.80
3	Non-Teaching Salary	C.B.I.	-29891.93
4	General Fund	C.B.I.	21690405.72
5	Remittance Fund	C.B.I.	4447964.12
6	U.G.C. Fund	C.B.I.	3273212.55
7	Scholarship Fund	C.B.I.	2938315.35
		TOTAL	46267931.47

PATNA PATNA

Accountant

Bursar

<u>Principal</u>

Annexure-'1'

### Fund: P.P. U. / M.U. Fund

#### Receipt and Payment Account for the year ended 31st March, 2020

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To <u>Opening Balance:</u> Balance with C.B.I. A/c No. 1646242371	3771863.86	By Bank Charge	60475.00
, Fee Collection from Students	1573744.00 ,		
, Rent From Bank	100800.00	Balance with C.B.I. A/c No. 1646242371	5385932.86
TOTAL	5446407.86	TOTAL	5446407.86

Accountant

Bursar

rincipal 2 9 of /20

As per our report of even date

For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

(CA. R.N. Mishra)

Partner M.N. 80270

Place : Patna

Dated:

0 5 DEC 2023

Annexure-'2'

#### Fund: Teaching Salary Fund

#### Receipt and Payment Account for the year ended 31st March, 2020

RECEIPTS		Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I.		13991772.80	By Salary	32186479.00
A/c No. 1646200996		13591112.00	,, Arrear Salary	23782462.00
,, Advance adjusted from:- Dr. Arun kr. Jha	150000.00		,, Teachers Association Fund	57500.00
Dr. Shyam Dev Yadav Dr. Anil Kr. Thakur	22508.00 49040.00		, Life Insurance Corp.	47052.00
Dr. Kumar Chandradeep Dr. Prativa Yadav	90000.00 158358.00	469906.00	,, PF / PF Loan A/c.	15205241.00
,, Transfer from General Fu	nd	72730046.00	,, Income Tax	32132915.00
,, Salary Grant		14047588.00	,, Professional Tax	254500.00
, Miscellaneous Receipt		1149235.00	,, Bank Charges	1062.00
,, Transfer From Vocational	Fund	10000000.00	" Closing Balance: Balance with C.B.I. A/c No. 1646200996	8561992.80
,, Refund of Excess Salary		40656.00	,, Advance Salary Dr. Meghan Prasad	200000.00
TOTAL		112429203.80	). mognan i rasau	112429203.80

**Principal** 

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

Place : Patna

Dated: 0 5 DEC 2023

(CA/R.N. Mishra)

Partner | M.N. 80270

Annexure-'3'

#### Fund: Non-Teaching Salary Fund

#### Receipt and Payment Account for the year ended 31st March, 2020

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:		By Salary	10773510.00
Balance with C.B.I.	883640.33		
A/c No. 1646201264		" Provident Fund	<u>4053</u> 231.00
(As per audited A/c)			у.
		,, Advance against Salary	670000.00
" Arrear Salary Grant from M.U Bodh Gaya	660287.00		24
		" Bank Charges	- ∗f í88.26
,, Transferred from Vocational Fund	3700000.00		211350.00
		" Income Tax	
,, Transferred from General Fund	nsferred from General Fund 13820357.00		
		,, Life Insurance Corp.	3262897.00
: <b>t</b> k		,, Professional Tax	122000.00
	9	" Closing Balance:	
		Balance with C.B.I.	-29891.93
		A/c No. 1646201264	*
TOTAL	19064284.33	TOTAL	19064284.33

The same

Principal

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

Place : Patna

Dated :

0 5 DEC 2023

(CA. R.N. Mishra) Partner

M.N. 80270

Annexure-'4'

#### Fund: General Fund

Receipt and Payment Account for the year ended 31st March, 2020.

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:		By Remuneration to Outsourcing Staff	277462.00
Balance with C.B.I.	-36126.28	,, Staff Welfare	12300.00
A/c No. 1646243294		,, Printing & Stationery	2206537.00
		,, Repair & Maintenance	513289.00
,, Fee Collection from Students	18497154.00	,, Refund of Fee	5446.00
		" Republic Day Expenses	11428.00
" Salary Grant from Patna Collecterate	100185973.00	,, Office Expenses	32518.00
		" Contingency Expenses –	477582.00
,, Rent	30160.00	" Repair & Maintenance (Generater)	80887.00
		" NSS Programme	11539.00
,, Miscellaneous Income	1058400.00	,, Wages Expenses	13720.00
		" Newspaper & Periodicals	17298.00
		" Travelling & Conveyance	46055.00
		" Sports Expenses	438762.00
		" Electric Expenses	357747.00
		" Seminar Expenses	129850.00
		,, Repair & Maintenance (Computer)	345752.00
		" Repair & Maintenance (Building)	2157045.00
		,, Income Tax	227558.00
		., Refunded of Security Money	213654.00
		,, Fund Transferred to Teaching Fund	72730046.00
		" Fund Transferred to Non-Teaching Fund	13820357.00
		Advance for Miscellaneous Work	155200.00
		,, Bank Charges	378721.00
		,, Miscellaneous Expenses	324392.00
		" Municipal Corpn. Tax	526660.00
		Advertisement and Publicity	50000.00
		,, Internet Expenses	25470.00
		" Purchase of Air Conditions Expenses	433190.00
		,, Purchase of Furniture (Almira)	58900.00
		" Renovation of Math Deptt.	273155.00
		, Filing Charges	11720.00
		" Purchates Books & Periodicals	241230.00
		" Cable Expenses	16800.00
		" Purchates Furniture & Fixture (Others)	1255125.00
		Uniform to Staff	164560.00
		,, Lab Expenses	3200.00
		" Closing Balance:	
		Balance with C.B.I.	
		A/c No. 1646243294	21690405.72

TOTAL

119735560.72

TOTAL

119735560.72

Accountant 28'(06) 20

**Principal** 

As per our report of even date For R.N. Mishra & Co.

**Chartered Accountants** 

FRN: 001588C

(CA. R. N. Mishra)

Partner M.N. 80270

Place: Patna

Dated: 0 5 DEC 2023

Annexure-'5'

#### Fund: Remittance Fund

#### Receipt and Payment Account for the year ended 31st March, 2020

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To <u>Opening Balance:</u> Balance with C.B.I.	3136303.02	By Remuneration Expense	562129.00
A/c No. 1646242734		,, Refund of Admission Fee	67020.0
,, Fee Collection from Students	12857325.00	,, Examination Fee	2776224.00
		,, Registration Fee	801348.00
		' Examination & Registration Form	6895385.00
		" Bihar Student Credit Card Scheme	146664.00
		,, Bank Charges	296893.90
		" Closing Balance: Balance with C.B.I. A/c No. 1646242734	4447964.12
TOTAL	15993628.02	TOTAL	15993628.02

PATNA PACCOUNTAINT Accountaint

Dated : 0 5 DEC 2023

Place: Patna

Bursar

Principa

As per our report of even date

For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

(CA. R.N. Mishra)

Partner M.N. 80270

Annexure-'6'

#### Fund: U.G.C. Fund

### Receipt and Payment Account for the year ended 31st March, 2020

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I.	E	By Seminar Expenses	510000.00
A/c No. 1646244527	7267861.35 ,	, Travelling & Conveyance	14170.00
,, Collection from Students	1404020.00 ,	, Professional Charges	22680.00
,, Grant from U.G.C. Fund	2177786.00 ,	, Income Tax	14100.00
, Grant from Govt. of Bihar	30000.00 ,	, Building Construction	1188000.00
	,	, Transferred to Community College	5700000.00
	,	, U.G.C. Project Work	117786.00
2),	,	, Bank Charges	39718.80
	9:		
		Balance with C.B.I. A/c No. 1646244527	3273212.55
TOTAL	10879667.35	TOTAL	10879667.35

Place: Patna

Dated: 0 5 DEC 2023

Principal

As per our report of even date

For R.N. Mishra & Co. **Chartered Accountants** FRN: 001588C

(CA. R.N. Mishra)

Partner

M.N. 80270

Annexure-'7'

### Fund: Scholarship Fund

# Receipt and Payment Account for the year ended 31st March, 2020

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:		By Scholarship paid to Student	330792.00
Balance with C.B.I. A/c No. 1646216146	3842382.35	,, Junior Research Fellowship	681200.00
" Grant from Welfare Deptt. Govt. of Bihar	8515.00	,, Bank Charges	590.00
,, Transfer from Vocational Fund	100000.00	" Closing Balance: Balance with C.B.I. A/c No. 1646216146	2938315.35
TOTAL	3950897.35	TOTAL	3950897.35

For R.N. Mishra & Co. **Chartered Accountants** 

FRN: 001588C

As per our report of even date

Place : Patna

Dated: 0 5 DEC 2023

Partner M.N. 80270

Fund: Patliputra Fund / M.U. Fund

### Bank Reconciliation Statement of C.B.I. A/c No. 1646242371 as on 31.03.2020

Rs. P.

Balance as per Cash Book as on 31.03.2020

5385932.86

Balance as per Bank Statement as on 31.03.2020

5385932.86

**Accountant** 

Burgar

Principal

Fund: Teaching Salary Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646200996 as on 31.03.2020

<u>P.</u> Rs.

Balance as per Cash Book as on 31.03.2020

8561992.80

Add: Cheques issued but not presented for payment

Date 14.09.17 Cheque No.

**Amount** 

318512.00

318512.00

Add: Opening difference Cash Book between Bank Statement 01.04.15.

Amt. as per C.B.

Amt. as per B.S.

7093100.95

224295.00 9104799.80

Less:

Excess debited in bank Statement

Date 03.09.2015

24.08.2018

6868805.95

Cheque No. 4639 17674

As per Cash book 138082.00 480223.00 As per Bank statement

138099.00 480233.00

17.00 10.00

27.00

Less: Bank Charge not taken in cash book

11.90

Less: Amount debited by Bank but not taken in Cash Book on 14.09.2017.

-577551.00 .

Balance as per bank statement as on 31.03.2020

8527209.90

Accountant

Principal 25/56/20

#### Fund: Non-Teaching Salary Fund

#### Bank Reconciliation Statement of C.B.I. A/c No. 1646201264 as on 31.03.2020

Rs. P.

Balance as per Cash Book as on 31.03.2020

-29891.93

Add: Cheque issued but not presented for payment in F.Y. 2018-19.

<u>Date</u> 20.11.18

Cheque No. 17620 Amount 272960:00

272960.00

Less: Opening Difference as per Cash Book 01.04.17

as per Bank Statement 01.04.17

2954262.58

2954254.48

8.10

Balance as per bank statement as on 31.03.2020

243059.97

Accountant

Bursar

Principal 2 5/6/20

### Fund : General Fund

### Bank Reconcillation Statement of C.B.I. A/c No. 1646243294 as on 31.03.2020

Balance as p	per Cash Book as on	31.03.2020		<u>Rs. P.</u> 21690405.72
Add : Cheque issued b	out not presented for pa	ayment:		
Date	Cheque No.	<u>Amount</u>		
11.03.16	10745	3575.00		
11.03.16	10748	4093.00		
27.06.16	10813	6136.00		
28.09.16	10910	4319.00		
28.09.16	10919	7995.00		
28.09.16	12479	53,900.00		
08.03.17	15298	4124.00		
24.11.17	12730	23897.00		
09.03.18	17369	1348.00		
16.03.20	29629	227875.00 💌		
16.03.20	2630	<u>3024.00</u>		340286.00
Add : Opening Differer As per Bank	nce Statement 01.04.2015		5348049,74	
Less : Previous year C	heque issued but clear	red in during the year.	1260494,00 4087555.74	
As per Cash	Book 01.04.2015		3743141.52	344414.22
Less : Advance Adjust	ed Figùre shown in Ca	sh Book in Bank Column dt. 17.12.2016		50000.00
Add : Short amount sh	own in Bank Statemen	t		
Date Ch. No.	As per Cash Book	As per Bank Statement		
11.09.15 8496	15722.00	15704.00	18.00	
14.11.16 10961	3657.00	2200.00	1457.00	
28.06.19 23484	1028	1026	<u>2.00</u>	1477.00
Less : Excess amount	shown in Bank Statem	ent		
<u>Date</u>	<u>Amor</u>	<u>unt</u>		
19.08.15		14623.00		14623.00
Less : Amount debited	shown in Bank Statem	nent but not taken in Cash Book		
<u>Date</u>	Ch. No.	<u>Rs. P.</u>		
04.04.16	11164	15211.00		15211.00
20	2			

Balance as per bank statement as on 31.3.2020

Add: Amount Credited by Bank but not taken in Cash Book dt. 19.11.2016

22294764.94

2094.00

110.00

Accountant

Less: Difference in Financial Year 2016-17

# Fund : Remittance Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646242734 as on 31.03.2020

<u>Rs. P.</u>

### Balance as per Cash Book as on 31.03.2020

4447964.12

a . Oriaque issueu	but not presented for the rayment in r. real.		
Date	Ch. No.	Rs.	Р.
04.06.18	13902	5536	390.00
25.09.18	22949	9	993.00
25.09.18	22954	21	180.00
28.09.18	22962	1053	380.00
04.10.18	22975	8	30.00
04.10.18	22976	8	30.00
20.11.18	47897	11	27.00
28.01.19	23516	19	00.800
28.01.19	23529	10	61.00
08.03.19	47910	9	73.00
08.03.19	47902	8	326.00
10.05.19	47946	10	81.00
10.05.19	24402	11	76.00
10.05.19	24403	12	47.00
24.07.19	24423	9	53.00
24.07.19	24424	9	53.00
24.07.19	24425	8	303.00
2407.19	24427		91.00
2407.19	24428	7	91.00
2407.19	24431	22	02.00
2407.19	24436	13	33.00
2407.19	24737	13	33.00
2407.19	24440	9	30.00
2407.19	<b>2444</b> 1	9	30.00
27.09.19	30683	11	60.00
14.11.19	30694	9	96.00
05.12.19	30998	150	00.00
17.12.19	28699	7	73.00
17.12.19	28718	24	78.00
17.12.19	28727	7	73.00
25.01.20	28752	30	68.00
10.02.20	28758	12	01.00
10.02.20	28759	33	07.00
10.02.20	28763	27	12.00
10.02.20	28764	27	12.00
10.02.20	28766	16	06.00
10.02.20	28771	21	30.00
10.02.20	28773	19	12.00
10.02.20	28775	29	63.00
10.02.20	28777	28	76.00
10.02.20	28779	18	72.00
10.02.20	28780	16	39.00
10.02.20	28782	18	28.00
10.02.20	28787	15	10.00
27.02.20	29146	30	68.00
17.03.20	29149		79.00
17.03.20	29150	551 <b>5</b>	60.00 ,



	11,00,20	2010.	00170.00	
	27.03.20	29152	53270.00	
<i>5</i>	27.03.20	29153	17730.00	1454312.00
7.			<del></del>	- 4
Less : Exc	ess debited by bank			
_	Cheque No.	As per Cash Book	As per Bank Statement	
06.09.18	22944	40000.00	40188.80	188.80
14.08.19	30620	48 <b>0:06</b> ±60	48ე <b>იი <u>ა</u>ნ</b>	226.56
24.07.19	27421	<b>2</b> 429.00	<b>2</b> 429.00	1000.00
		·		1415.36

29151

Balance as per bank statement as on 31.03.2020

5900860.76

Accountant 46/30

17.03.20

Bursar

Principal 25/6/20

90470.00

Fund: UGC Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646244527 as on 31.03.2020

Rs. P.

Balance as per Cash Book as on 31.03.2020

3273212.55

Add: Cheque issued but not presented for payment:

<u>Date</u> 14.08.15	<u>Cheque No.</u> 4273	<u>Amount</u> 50888.00	
24.02.16	4279	14655.00	
20.9.2016	4283	72000.00	
16.03.20	6226	4000.00	141543.00

Add: Opening Difference 01.04.15: As per Bank Statement

705137.65

As per Cash Book

635382.65

69755.00

Less: Difference amount As per Cash Book

As per Bank Statement 19.08.2015

72606.00

72608.00

-2.00

Balance as per bank statement as on 31.03.2020

3484508.55

Accountant

Fund: Scholorship Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646216146 as on 31.03.2020

Rs. P.

Balance as per Cash Book as on 31.03.2020

2938315.35

Add: Cheque issued but not presented for payment.

que issued but not presented for payment.			
<u>Date</u>	Cheque No.	<u>Amount</u>	
11.05.17	12964	4031.00	
11.05.17	12966	2095.00	
11.05.17	12973	2427.00	
11.05.17	12976	6960.00	
18.07.17	12991	2070.00	
18.07.17	13023	13600.00	
17.09.17	16110	3980.00	
17.09.17	16121	3616.00	
17.09.17	16145	3265.00	
17.09.17	16169	3955.00	
13.11.17	17246	<b>4086</b> .00	
13.11.17	17254	5020.00	
13.11.17	17255	4086.00	
13.11.17	17263	4086.00	
13.11.17	17275	3980.00	
13.11.17	17303	3495.00	
13.11.17	18491	10000.00	
10.04.18	18538	420.00	
10.04.18	18542	252.00	
10.04.18	185 <del>44</del>	420.00	
26.06.18	18556	1507.00	
26.06.18	18559	3131.00	
26.06.18	18573	264.00	
26.06.18	18574	252.00	
26.06.18	18575	420.00	
08.09.18	18590	420.00	
22.10.18	22545	3845.00	
22.10.18	22547	2120.00	
22.10.18	22553	3846.00	
22.10.18	22557	3495.00	
22.10.18	22560	3750.00	
05.07.19	22587	3980.00	
13.03.20	27758	<u>10000.00</u>	

118874.00

Add : Opening Difference as per Bank Statement 01.04.17

as per Cash Book

Prev. CHQ. Cleared

5176983.65 4776885.35

172525.00

227573.30

Balance as per Bank Statement as on 31.03.2020

3284762.65



#### R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH .NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

#### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of Vocational Course of *COLLEGE OF COMMERCE ARTS* & *SCIENCE, KANKARBAG*, *PATNA* for the year ended 31<sup>st</sup> March, 2020.

#### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

in the case of the Receipt & Payment Account of the Receipts and i. Payments taken place in the College during the year ended 31st March, 2020.

# Emphasis of Matter:

- i. The account has been prepared on cash basis.
- Fixed Assets Register was not maintained nor damaged and broken fixed ii. assets was ascertained. Depreciation on Fixed Assets was not charged.
- Advances were not adjusted timely and Advance Register was not iii. maintained.

Our opinion is not qualified in respect of the above matter.

# Report on Other Matters:

We further 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 our audit;
- in our opinion books of account as required by law have been kept by the ii. organization so far as appears from our examination of the books; and,
- the Receipt & Payment Account dealt with by this report is in agreement iii. with the books.

For R.N. Mishra & Co. Chartered Accountants FRN 001588C

Place: Patna

Partner

R.N. Mishra)

:05th day of Dec 2023 M.N. 80270
UDIN:-23080270 BGRDPU1331

**Fund: Vocational Course** 

Receipt and Payment Account for the year ended 31st March, 2020  RECEIPTS Rs. P. PAYMENTS Rs. P.			
To Opening Balance:	No. F.	By Remuneration	7207437.00
Balance with C.B.I.	25739001.17	, Security Guard Expenses	2311448.00
A/c No. 3300738626	20100001.11	Defund of Foo	95075.00
AVC NO. 53007 30020		Income Tay	73193.00
Fee Collection from students	31986470.00	,, Repair & Maintenance of Gril	848161.00
, ree Collection from students	31800470.00	Classing Evpasses	772723.00
		Contingency Evpenege	121935.00
		" Electricity Charges	1623834.00
		Laboratory Evangage	710350.00
		Transfer to Tooching Fund	10000000.00 ~
		Transfer to Non Topphing Fund	3700000.00 ~
		Education Loan	351490.00
		,, Building Construction Expenses	
		" Renovation of BSCIT & Technical Building	1741510.00
		•	1486933.00 249510.00
		" Travelling & Conveyance " Examination Fee	1408610.00
		.,	70000.00
		" Advance to Dr. Manaj Kr. II " Solar Plant Purchases	605000.00
		Purchase of Books	250239.00
		••	
		,, Refund of Security Deposit	69479.00
		,, Transfer to Scholarship Fund	100000.00
		,, Affiliation Fee	365135.00
		,, Purchase to Furniture & Fixture	712998.00
		, Purchase of Water Color	17000.00
		,, Printing & Stationary	2380.00
		,, Computer Repair & Maintenance	586819.00
		,, Purchase of Invertor	154250.00
		,, Miscellaneous Expenses	41080.00
		,, Function & Celebration	15000.00
		,, Advertisement & Publicity	129536.00
		" Professional Charges	20520.00
		" News Paper & Periodicals	3514.00
		,, Bank Charges	22192.85
		" Purchase of Computer " Closing Balance:	1395525.00
		Balance with C.B.I. A/c No. 3300738626	20462594.32

TOTAL.

**Accountant** 

Place Patna

Dated:

57725471.17

TOTAL

57725471.17

As per our report of even date For R.N. Mishra & Co. **Chartered Accountants** 

FRN: 001588C

(CA.R.N.Mishra)

Partner

M.N. 80270

0 5 DEC 2023

UDIN: 23080270 BGROPU1331

#### Fund: Vocational Fund

### Bank Reconciliation Statement of C.B.I. A/c No. 3300738626 as on 31.03.2020

			Rs. P.		
Balance as per Cash Book	as on 31.03.2020		20462594.32		
Add : Cheque issued but not presented Annexure - 1	for the payment		488591.00		
Add : Double entry of this Cheque Amo	unt in Cash Book (E)	(penditure)			
<u>Date</u> <u>Cheque No.</u> 03.06.2016 11233	Rs. P. 370.00	,	<u>370.00</u> 20951555.32		
Less : Excess Debit shown in Bank Sta	tement but not taken	in Cash Book			
Annexure - 2			561649.00		
Less: Excess Credit shown in Cash Bo	ok.				
Annexure-3			32105.00		
Less : Short debited by Bank.					
Date         Cheque No.           16.08.16         11239           21.02.17         12918	232200.00 18927.00 251127.00	223200.00 18920.00 242120.00	9007.00		
Less : Excess amount debited by Bank.					
<u>Date</u> <u>Cheque No.</u> 31.08.17 16751 08.09.17 16756	<u>C.B.</u> 107520.00 636 <u>0.00</u>	<b>B.S.</b> 108029.76 6419.00			
	113880.00	114448.76	568.76		
Add : Short Amount debited by Bank on	n Ch. No. 030891 dt. :	24.10.2019	4.00		
Add : Opening Diff (2014-15)					
As per Cash Book As per Bank Statement	<u>274127.67</u> <u>328331.97</u>		54204.30		

Balance as per Bank Statement as on 31.03.2020

20402433.86

**Accountant** 

Bursar

		Annexure-1			
heque issued l	but not presented for	the payment.			
<u>Date</u>	Cheque No.	<u>Amount</u>	<u>Date</u>	Cheque No.	<u>Amount</u>
28.04.14	5883	10000.00	31.07.17	16729	1500.00
09.05.14	5998	2000.00	14.09.17	16757	3058.00
10.06.14	6050	2100.00	14.09.17	16759	1576.00
10.06.14	6056	1000.00	14.09.17	16767	511.00
09.07.14	6692	750.00	23.11.17	16947	1189.00
09.07.14	6388	12578.00	01.02.18	18763	2687.00
09.07.14	6389	2516.00	26.02.18	18810	300.00
26.09.14	6752	150.00	26.02.18	18816	900.00
26.09.14	6745	4000.00	26. <b>02</b> .18	18841	42600.00
06.12.14	7309	2750.00	26.02.18	18842	16800.00
06.12.14	7311	5500.00	26.02.18	18843	7200.00
06.12.14	7293	1000.00	26.02.18	18844	6600.00
06.12.14	7301	11600.00	26.02.18	18845	2400.00
19.02.15	7372	3000.00	26.02.18	18846	2400.00
19.02.15	7357	3788.00	07.08.18	21293	2000.00
27.03.15	7417	1750.00	07.08.18	21294	2000.00
09.07.14	6377	1000.00	13.08.18	21306	2000.00
09.07.14	6379	250.00	13.08.18	21307	2000.00
04.07.14	6371	2000.00	03.10.18	21338	2000.00
24.12.14	7341	2000.00	29.05.19	26052	1858.00
13.01.15	7279	4000.00	29.05.19	26057	1578.00
10.06.14	6071	2000.00	15.06.19	26069	14904.00
16.05.15	7965	15500.00	24.06.19	26072	73344.00
26.05.15	8117	500.00	16.08.19	26120	26400.00
26.05.15	8124	500.00	04.10.19	30881	4037.00
20.06.15	8159	1250.00	11.11.19	30896	1368.00
20.06.15	8160	750.00	09.12.19	27212	15000.00
20.06.15	8161	500.00	18.12.19	27240	64350.00
13.07.15	8259	5000.00	05.02.20	27264	4536.00
13.07.15	8284	10000.00	04.03.20	29891	2101.00
13.07.15	8288	10000.00	04.03.20	29893	550.00
19.08.15	8349	3300.00			
23.09.15	9208	3000.00		Total	488591.00
15.10.015	9244	300.00			
07.11.15	9294	300.00			
16.12.15	9508	305.00			
16.12.15	9511	188.00			
22.12.15	9553	500.00			
09.01.16	9564	250.00			
05.02.16	9600	3250.00			
05.02.16	9601	500.00			
25.02.16	9637	3000.00			
14.03.16	10709	3000.00			
44.00.40	40740	4000.00			



14.03.16

14.03.16

31.03.16

21.09.16

24.10.16

28.10.16

09.01.17

24.02.17

24.02.17

24.02.17

06.03.17

17.05.17

10719

10720

11164

11298

52632

52702

52982

12877

12880

12899

14397

30346

1000.00

1500.00

3000.00

2508.00

3000.00

3000.00

3000.00

2500.00

1750.00

750.00

3000.00

1000.00

15211.00

Annexure-2
Less: Excess Debit shown in Bank Statement but not taken in Cash Book

		ement but not take
Date	Cheque No.	Rs. P.
18.07.14		11550.00
21.07.14		12825.00
21.07.14		12825.00
13.08.14		13600.00
08.09.14		6825.00
26.08.14		12000.00
28.08.14		12100.00
08.09.14	52	11550.00
12.09.14		12825.00
13.09.14		12100.00
22.09.14		112.00
22,09.14		12825.00
22.09.14		12100.00
22.09.14		12100.00
22.09.14		12100.00
27.09.14		12100.00
18.11.14		12100.00
24.11.14		15000.00
08.12.14		1000.00
11.12.14		2750.00
12.12.14		4000.00
25.12.14		5500.00
10.01.15		2000.00
21.01.15		3788.00
12.08.15	397982	12100.00
13.08.15	328012	12825.00
14.08.15	930497	12100.00
14.08.15	930503	12100.00
14.08.15	247208	12100.00
14.08.15	397982	12100.00
18.08.15	55217	11550.00
18.08.15	57469	8400.00
25.08.15	55217	11550.00
01.09.15	55217	11550.00
08.09.15	55217	11550.00
09.09.15	267307	12100.00
09.09.15	251997	12100.00
15.10.15	55217	11550.00
20.09.16		6500.00
24.04.17	14486	25.00
24.04.17	14485	2040.00
08.11.17	16943	12734.00
20.12.17	18746	34000.00
28.02.18	18747	20000.00
28.02.18	15541	42600.00
28.02.18	15581	4000.00
28.02.18	15542	16800.00
28.08.18	15543	7200.00
02.03.18	15582	15000.00
12.03.18	15544	6600.00
12.03.18	15546	2400.00
26.03.18	15545_	2400.00
	Total	561649.00



#### R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA ~ 800 001
PH .NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

#### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of Vocational Course of *COLLEGE OF COMMERCE ARTS* & *SCIENCE, KANKARBAG*, *PATNA* for the year ended 31<sup>st</sup> March, 2019.

#### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



#### Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

 in the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31<sup>st</sup> March, 2019.

#### Emphasis of Matter:

- i. The account has been prepared on cash basis.
- ii. Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter.

#### Report on Other Matters:

We further report that

- we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.



For R.N. Mishra & Co. Chartered Accountants

FRN 001588C

(CÁ. R.N. Mishra)

Partner M.N. 80270

Place: Patna

Dated: 0 5 DEC 2023

UDIN: 23080270 BHROPT 3896

### Fund : Vocational Course

# Receipt and Payment Account for the year ended 31st March, 2019

RECEIPTS	Rs. P.	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:			By Contingency Expenses	147531.00
C.B.I. (A/c No. 3300738626)	595291.87		,, Electricity Charges	117814.00
,			, Purchase of Chemicals	36500.00
			" Scrutiny Fee	10000.00
,, Advance to Dr.R.N.Pandey	230000.00		,, Advertiesment Expenses	348811.00
Advance to Dr. Pravin kumar	30000.00		, Remuneration paid to Guest Faculties	3337282.00
Advance for external exam to			,, Honorarium	2408359.00
Dr. Manoj kumar	30000.00	885291.8		2599980.00
	-		,, Registration Fee	151377.00
Fee Collection from students		23184388.00		31865.00
,,			" Repair & Maintenance	169209.00
, Receipt of Student Loan (from			" Printing & Stationery	1553730.00
Bihar State Education Finance			" Refund of Admission Fee	20000.00
Corporation)		472649.00		328750.00
30.60.000,			Construction of Class Rooms	316800.00
,, Transfer from Salary Teaching Fund		17300000.00	,,	93420.00
,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,, Contigency Advance	10000.00
, Receipt from Welfare Department		10000.00		59798.00
, rossiptivom violatio popularism			" Purchase of UPS	26910.00
,, Transfer from Salary Non Teaching Fur	nd	2500000.00	<b>"</b>	5204.00
, manage work salary trong to the salary trong to			" Souvenir Expenses	80000.00
			" Miscellenious Expenses	6740.00
			" Examination Expenses	123547.00
			,, Campus Placement Expenses	6295.00
			MCA Extension Approval Expenses	20562.00
			Penavation of Student Union Office	66874.00
			Percustion of MCA Clase Pooms	315537.00
			Function & Colebration	625874.00
			Pagistration of Alumni Association	31600.00
			Durchage of Evide Rettens	178200.00
			Durchage of Smort Board	215000.00
			Construction of Technical Building	1891000.00
			Euroituro & Eivturo	566164.00
			,, Affiliation Fee to AICTE	202714.00
			Electrification Work Expenses	114534.00
			Computer Maintenance Evnences	313880.00
			Purchase of Solar Plant	500000.00
			Penavation of B Sc IT Depth	679521.00
			Socurity Guard Evnences	165915.00
			Closoina Mark Expenses	64900.00
MIC			,, Cleaning Work Expenses	116640.00
S.A. MISHA			,, Professional Fee	110040.00



" E-filling Expenses

" Purchase of Books

,, Bank Charges

44820.00

112170.00

Charges 397500.70

" Closing Balance:

Balance with C.B.I. A/c No. 3300738626

25739001.17

TOTAL

44352328.87

TOTAL

44352328.87

**Accountant** 

CHASTING TO COUNTAINS

Place: Patna

Dated: 0 5 DEC 2023

Bursar

<u>Principal</u>

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

(CA. R.N. Mishra) Partner

M.N. 80270

UDIN: 23080870 04R0PT3896

### **Fund: Vocational Fund**

# Bank Reconciliation Statement of C.B.I. A/c No. 3300738626 as on 31.03.2019

			Rs. P.	
Balance as per Cash Book as o	on 31.03,2019		25739001.17	
Add : Cheque issued but not presented for Annexure - 1	the payment		971663.00	
Add : Double entry of this Cheque Amount	in Cash Book (E:	xpenditure)		
<u>Date</u> <u>Cheque No.</u>	<u>Rs. P.</u>			
03.06.2016 11233	370.00		370.00	
			26711034.17	
Less : Excess Debit shown in Bank Stateme	ent but not taken	in Cash Book		
Annexure - 2			561649.00	
Less: Excess Credit shown in Cash Book.				
Annexure-3			32105.00	
Less : Short debited by Bank.				
Date Cheque No.	<u>CB</u>	<u>B\$</u>		
16.08.16 11239 21.02.17 12918	232200.00 18927.00	223200.00 18920.00		
21.02.17 12910	251127.00	242120.00	9007.00	
	201127.00	242120.00	9001:000	
Less : Excess amount debited by Bank.				
Date Cheque No.	<u>С.В.</u>	<u>B.S.</u>		
31.08.17 16751	107520.00	108029.76		
08.09.17 16756	6360.00	<u>6419.00</u>		
	<u>113880.00</u>	<u>114448.76</u>	568.76	
Add : Opening Diff (2014-15)				
As per Cash Book	274127.67			
As per Bank Statement	328331.97		54204.30	
•				
Balance as per Bank Statement as on 31.03.2019 26161908.71				

**Accountant** 

<u>Bursar</u>

### Annexure-1

Cheque issued but not presented for the payment.					
<u>Date</u>	Cheque No.	<u>Amount</u>			
28.04.14	5883	10000.00			
09.05.14	5998	2000.00			
10.06.14	6050	2100.00			
10.06.14	6056	1000.00			
09.07.14	6692	750.00			
09.07.14	6388	12578.00			
09.07.14	6389	2516.00			
26.09.14	6752	150.00			
26.09.14	6745	4000.00			
06.12.14	7309	2750.00			
06.12.14	7311	5500.00			
06.12.14	7293	1000.00			
06.12.14	7301	11600.00			
19.02.15	7372	3000.00			
19.02.15	7357	3788.00			
27.03.15	7417	1750.00			
09.07.14	6377	1000.00			
09.07.14	6379	250.00			
04.07.14	6371	2000.00			
24.12.14	7341	2000.00			
13.01.15	7279	4000.00			
10.06.14	6071	2000.00			
16.05.15	7965	15500.00			
26.05.15	8117	500.00			
26.05.15	8124	500.00			
20.06.15	8159	1250.00			
20.06.15	8160	750.00			
20.06.15	8161	500.00			
13.07.15	8259	5000.00			
13.07.15	8284	10000.00			
13.07.15	8288	10000.00			
19.08.15	8349	3300.00			
23.09.15	9208	3000.00			
15.10.015	9244	300.00			
07.11.15	9294	300.00			
16.12.15	9508	305.00			
16.12.15	9511	188.00			
22.12.15	9553	500.00			
09.01.16	9564	250.00			
05.02.16	9600	3250.00			
05.02.16	9601	500.00			
25.02.16	9637	3000.00			
14.03.16	10709	3000.00			
14.03.16	10719	1000.00			
14.03.16	10720	1500.00			
31.03.16	<b>11</b> 164	15211.00			
21.09.16	11298	3000.00			
24,10.16	52632	2508.00			
28.10.16	52702	3000.00			
09.01.17	52982	3000.00			
24.02.17	12877	3000.00			
24.02.17	12880	2500.00			
24,02.17	12899	1750.00			
06.03.17	14397	750.00			
17.05.17	30346	3000.00			
20.07.17	16692	1000.00			
20.07.77	10002				

<u>Date</u>	Cheque No.	Amount
31.07.17	16729	1500.00
14.09.17	16757	3058.00
14.09.17	16759	1576.00
14.09.17	16767	511.00
23.11.17	16947	1189.00
01.02.18	18763	2687.00
26.02.18	18810	300.00
26.02.18	18816	900.00
26.02.18	18841	42600.00
26. <b>02</b> .18	18842	16800.00
26.02.18	18843	7200.00
26.02.18	18844	6600.00
26.02.18	18845	2400.00
26.02.18	18846	2400.00
07.08.18	21293	2000.00
07.08.18	21294	2000.00
13.08.18	21306	2000.00
13.08.18	21307	2000.00
03.10.18	21338	2000.00
19.01.19	24003	1563.00
19.01 <i>.</i> 19	24005	1563.00
19.01.19	24057	165915.00
30.01.19	24065	36961.00
30.01.19	24066	46200.00
30.01.19	24067	132976.00
30.01.19	24068	175000.00
30.01.19	24069	20750.00
30.01.19	24071	112170.00
	Total	971663.00



<u>Annexure-2</u>
Less : Excess Debit shown in Bank Statement but not taken in Cash Book

xcess Debit sl		ement but not take		
<u>Date</u>	Cheque No.	<u>Rs. P.</u>		
18.07.14		11550.00		
21.07.14		12825.00	Annexure - :	
21.07.14		12825.00	Less: Excess credited show	m
13.08.14		13600.00	<u>Date</u>	
08.09.14		6825.00	21.09.15	
26.08.14		12000.00	26.07.16	
28.08.14		12100.00	17.12.16	
08.09.14		11550.00	31.01.17	
12.09.14		12825.00	Te	o
13.09.14		12100.00		
22.09.14		112.00		
22.09.14		12825.00		
22.09.14		12100.00		
		12100.00		
22.09.14				
22.09.14		12100.00		
27.09.14		12100.00		
18.11.14		12100.00		
24.11.14		15000.00		
08.12.14		1000.00		
11.12.14		2750.00		
12.12.14		4000.00		
25.12.14		5500.00		
10.01.15		2000.00		
21.01.15		3788.00		
12.08.15	397982	12100.00		
13.08.15	328012	12825.00		
14.08.15	930497	12100.00		
14.08.15	930503	12100.00		
14.08.15	247208	12100.00		
14.08.15	397982	12100.00		
18.08.15	55217	11550.00		
18.08.15	57469	8400.00		
25.08.15	55217	11550.00		
01.09.15	55217	11550.00		
08.09.15	55217	11550.00		
09.09.15	267307	12100.00		
09.09.15	251997	12100.00		
15.10.15	55217	11550.00		
20.09.16		6500.00		
24.04.17	14486	25.00		
24.04.17	14485	2040.00		
08.11.17	16943	12734.00		
20.12.17	18746	34000.00		
28.02.18	18747	20000.00		
28.02.18	15541	42600.00		
28.02.18	15581	4000.00		
28.02.18	15542	16800.00		
28.08.18	15543	7200.00		
02.03.18	15582	15000.00		
12.03.18	15544	6600.00		
12.03.18	15546	2400.00		
	15545	2400.00		
26.03.18	Total	561649.00		
	i Utal	301043.00		



R. N. MISHRA & CO.
CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH.NO.-2541049 / 2541109

Email: rnmca@rediffmail.com

#### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of *COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA* for the year ended 31<sup>st</sup> March, 2019.

#### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of the financial statement in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility:

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the College's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Basis for Qualified Opinion:

Receipts of money was accounted for in the books of account on the basis of deposits mentioned in bank statement and the challans showing deposit of money by students in the bank are not traced with the collection shown in Bank Statement.



#### Opinion:

In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement gives a true and fair view in conformity with the accounting principles generally accepted in India:

 in the case of the Receipt & Payment Account of the Receipts and Payments taken place in the College during the year ended 31<sup>st</sup> March, 2019.

### **Emphasis of Matter:**

- i. The account has been prepared on cash basis.
- ii. Fixed Assets Register was not maintained nor damaged and broken fixed assets was ascertained. Depreciation on Fixed Assets was not charged.
- iii. Advances were not adjusted timely and Advance Register was not maintained.

Our opinion is not qualified in respect of the above matter.

#### Report on Other Matters:

We further report that

- we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. in our opinion books of account as required by law have been kept by the organization so far as appears from our examination of the books; and,
- iii. the Receipt & Payment Account dealt with by this report is in agreement with the books.

CHARACTOLINI 3

For R.N. Mishra & Co. Chartered Accountants

FRN 001588C

(CA. R.N. Mishra)

Partner M,N. 80270

UDIN: - 230802709GROPT3896

Place: Patna

Consolidated Receipt and Payment Account for the year ended 31st March, 2019

RECEIPTS .	Annaxure	Rs. P.	PAYMENTS	Annaxure	Rs.	P.
o Opening Balance:		2072400 50	By M.U. Fund	1	26	537.40
(As per Schedule 'A' ar	nnexea)	3073409.58	,, Teaching Salary	2	285593	679.1
, M.U. Fund	1	1384624.00	,,	_		
			,, Non-Teaching Salary	3	67860	732.25
, Teaching Salary	2	303094978.00	,, General Fund	4	15392	849.95
, Non-Teaching Salary	3	68488597.00	,, 00,10,0,1,0,1	•	,,,,,	
		4.40507.40.00	" Remittance Fund	5	13164	600.40
, General Fund	4	14850748.80	" U.G.C. Fund	6	1389	378.80
, Remittance Fund	5	16267590.00	,, G.C.C. 1 and	Ť	1000	0,0.00
			" Scholarship Fund	7	458	327.00
, U.G.C. Fund	6	8457007.00				
, Scholarship Fund	7	1126848.00				
, •			" Closing Balance:			
			(As per Schedule 'B' a	nnexed)	32857	597.43
TOTAL		416743802.38	TOTAL		416743	802.38

**Accountant** 

DACCOU

<u>Bursar</u>

<u>Principal</u>

As per our report of even date

For R.N. Mishra & Co. **Chartered Accountants** 

FRN 001588C

(CA. R.N. Mishra) Partner

M.N. 80270

UDIN: - 23080270BGRO PT3896

Place: Patna

# **ANNEXURE-"A"**

# Schedule of Opening Balance As at 01st April, 2018

SI. No.	Name of Fund	Name of Bank	Rs. P.
1	M.U. Fund	C.B.I.	2413777.26
2	Teaching Salary	C.B.I.	-3509526.05
3	Non-Teaching Salary	C.B.I.	255775.58
4	General Fund	C.B.I.	505974.87
5	Remittance Fund	C.B.I.	33313.42
6	U.G.C. Fund	C.B.I.	200233.15
7	Scholarship Fund	C.B.I.	3173861.35
		TOTAL	3073409.58

# **ANNEXURE-"B"**

# Schedule of Closing Balance As at 31st March, 2019

SI. No.	Name of Fund	Name of Bank	Rs. P.
1	M.U./ P.P.U. Fund	C.B.I.	3771863.86
2	Teaching Salary	C.B.I.	13991772.80
3	Non-Teaching Salary	C.B.I	883640.33
4	General Fund	C.B.I.	-36126.28
5	Remittance Fund	C.B.L.	3136303.02
6	U.G.C. Fund	C.B.I.	7267861.35
7	Scholarship Fund	C.B.I.	3842382.35

ACCOUNTS

Accountant

<u>Bursar</u>

TOTAL

**Principal** 

32857697.43

Annexure-'1'

#### Fund: P.P. U. / M.U. Fund

# Receipt and Payment Account for the year ended 31st March, 2019

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To <u>Opening Balance:</u> Balance with C.B.I. A/c No. 1646242371 (As per audited A/c)	2413777.26	By Bank Charge	26537.40
, Fee Collection from Students	1263664.00 "	Closing Balance: Balance with C.B.I.	3771863.86
,, Rent	120960.00	A/c No. 1646242371	
TOTAL	3798401.26	TOTAL	3798401.26

Accountant

Place: Patna

Dated : 0 5 DEC 2023

<u>Bursar</u>

**Principal** 

As per our report of even date

For R.N. Mishra & Co. **Chartered Accountants** FRN: 001588C

> (CA. R.N. Mishra) Partner

M.N. 80270

UDIN: 23080270BGROPT 3896

Annexure-'2'

### **Fund: Teaching Salary Fund**

# Receipt and Payment Account for the year ended 31st March, 2019

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:	-3509526.05	By Salary	199300670.00
Balance with C.B.I. A/c No. 1646200996 (As per audited A/c)	-3509320.03	,, D.A. Arrear	3437758.00
	202004079 00	, Group Insurance	148000.00
,, Salary Grant	303094978.00	,, Employee Welfare Fund	18510.00
		,, Life Insurance Corp.	67500.00
		" PF / PF Loan A/c.	16002839.00
		,, Advance Salary	1800579.00
		,, Transfer to Vocational Fund	17300000.00
		,, Transfer to Salary Non-Teaching Fund	4000000.00
		,, Transfer to General Fund	3000000.00
		,, Transfer to Remittance Fund	2000000.00
		,, Income Tax	38243593.00
		,, Service Tax	273000.00
		" Bank Charges	1230.15
		" Closing Balance: Balance with C.B.I. A/c No. 1646200996	13991772.80
TOTAL	299585451.95	TOTAL	299585451.95

PARLA COSCIE

Place : Patna

Dated: 0 5 DEC 2023

<u>Bursar</u>

**Principal** 

As per our report of even date For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

> (CA. R.N. Mishra) Partner

Раппег М.N. 80270

UDIN = 23080270BGROPT 3896

Annexure-'3'

### Fund: Non-Teaching Salary Fund

# Receipt and Payment Account for the year ended 31st March, 2019

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To <u>Opening Balance:</u> Balance with C.B.I.	255775.58	By Salary	54860637.00
A/c No. 1646201264 (As per audited A/c)	255775.50	" D.A. Arrear	173350.00
,, Salary Grant from PPU / MU	64488597.00	,, Provident Fund	4447038.00
,, Transfer fromTeaching Salary Fund	4000000.00	" Group Insurance " Employee Welfare Fund	94960.00 7645.00
		" Life Insurance Corp.	4007738.00
		,, Income Tax	1668239.00
		,, Transfer to Vocational Fund	2500000.00
		,, Service Tax	99000.00
		,, Bank Charge	2125.25
		" Closing Balance: Balance with C.B.I. A/c No. 1646201264	883640.33
TOTAL	68744372.58	TOTAL	68744372.58

Accountant

<u>Bursar</u>

Place: Patna

MIS7

Dated: 0 5 DEC 2023

<u>Principal</u>

As per our report of even date For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

> (CA. R.N. Mishra) Partner M.N. 80270

UDIN: -23080270 BGRO PT 3896

Annexure-'4'

#### Fund : General Fund

# Receipt and Payment Account for the year ended 31st March, 2019

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:		By Function & Celebration Expenses	153183.00
Balance with C.B.I.	505974. <b>87</b>	,, Contingency Expenses	237810.00
A/c No. 1646243294		,, Refreshment Expenses	65394.00
(As per audited A/c)		,. News Paper & Periodicals	12101.00
		,, Decoration of College (Bihar Diwas)	121140.00
Fee Collection from Students	11770748.80	,, Printing & Stationery	3167652.00
		,, Computer Maintenance of MBA & BCA	438960.00
" Transfered from Teaching Salary Fund	3000000.00	,, Travelling Allowance	66796.00
		" Purchase fo Water Cooler	124500.00
,, Advance Adjusted from		,, Advertisement Expenses	438876.00
Mr. Kaushlandra Kr. Singh	80000.00	,, Registration Fee	34420.00
		" Repair & Maintenance Expenses	669779.00
		" Membership Fee	15000.00
		" Student Union Election Expenses	165786.00
		,, Electricity Charges	1466796.00
		,, Liveries Expenses	235980.00
		,, Miscellaneous Expenses	357782.00
		,, Tournament Expenses	237307.00
		,, Wages Expenses	450.00
		, National Seminar Expenses	2550.00
		,, Conveyance Expenses	2358.00
		,, Remuneration of Out Sourcing Staff	54097.00
		,, Bank Charges	222140.7
		" GST	646.20
		,, Municipality Tax	542195.00
		,, Security Guards Expenses	1838341.00
		,, Cleaning Expenses	778800.00
U.		" Professional Charges	134320.00
		" Madhubani Wall Painting Expenses	42300.00
		" Income Tax Deduction	34254.00
		" Exgratia Expenses	9000.00
		,, Purchases of AC, Chairs & etc.	300053.00
A.MISHR		" Examination Expenses	32326.00
Carlo Carlo		" Purchase of Books	90905.00
		,, Advance to Dr. Pramod Kr. Singh NCC Officer	15000.00

PED ACCOUNTS

21	Fuel Expenses	24357.00
*1	Kiriti Fuels	21717.00
"	Sports Expenses	45060.00
11	Advance to Raushan Kumar for Sports	70000.00
	Flax Banner Paid Name Plate Expenses	35719.00
) 1	Purchase of AC & Installation	428244.00
,,	Security Money Refund to Contractor	1542703.00
	National Festival Expenses	5000.00
1)	Dahi Chura Programme Expenses	54750.00
19	Renovation of Physics Depptt.	329504.00
11	Purchase of Electric Cable	12600.00
,,	Purchase of Chemicals	26209.00
.,	Purchase of Lab Equiments	37540.00
ю	Remuneration of Teachers Association	66265.00
	Remuneration of Yowa Kaushal Vikesh	142336.00 🚁
**	Purchase of Furniture	6000.00
*1	Computer Maintenance	202900.00
,,	Athelltak Expenses	232948.00
**	Closing Balance:	
	Balance with C.B.I.	-36126.28
	A/c No. 1646243294	

**TOTAL** 15356723.67 **TOTAL** 15356723.67

Accountant

<u>Bursar</u>

**Principal** 

As per our report of even date For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

(CA. R.N. Mishra) Partner M.N. 80270

UDIN :- 23080270 BGRO PT3896

Place: Patna

RED ACCOUN

Annexure-'5'

### Fund: Remittance Fund

### Receipt and Payment Account for the year ended 31st March, 2019

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance:	22242.42	By Remuneration Expense	2002767.00
Balance with C.B.I. A/c No. 1646242734	33313.42	,, Purchase of Registration Forms	785014.00
(As per audited A/c)	4.4007500.00	,, Examination Fee	8166355.00
,, Fee Collection from Students	14267590.00	,, Registration Fee	1936424.00
, Transfer from Salary Fund (Teaching)	2000000.00	,, Refund of Admission Fee	2805.00
		, Scrutiny Expenses	3600.00
		" Bank Charges	267635.40
		" Closing Balance: Balance with C.B.I. A/c No. 1646242734	3136303.02
TOTAL	16300903.42	TOTAL	16300903.42

Accountant

<u>Bursar</u>

**Principal** 

As per our report of even date

For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

> (CÁ. R.N-Mishra) Partner M.N. 80270

UDIN :- 23080270RGROPT3896

Place : Patna

Fund: U.G.C. Fund

Annexure-'6'

### Receipt and Payment Account for the year ended 31st March, 2019

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I.	,	Remuneration Expenses	40325.00
A/c No. 1646244527	200233.15 ,	Travelling & Conveyance	404797.00
,, Collection from Students	1097560.00 ,	Advance for Visiting Inspection Team	35000.00
, Grant from UGC Fund	6359447.00 ,	, Advance to Mr. Dilip Kumar Contractor	742500.00
,,, Transferred from Teaching Salary Fund	1000000.00 ,	, Income Tax	12400.00
	,	, Urdu Seminar モスヤールのと	50000.00
	,	, Professional Charges	47250.00
	,	, GST	684.00
	3	, Bank Charges	56422.80
20	,	Balance with C.B.I. A/c No. 1646244527	7267861.35
TOTAL	8657240.15	TOTAL	8657240.15

Accountant

<u>Bursar</u>

**Principal** 

As per our report of even date

For R.N. Mishra & Co. Chartered Accountants

FRN: 001588C

Partner M.N. 80270

UDIN- 23080270BGR OPT 3896

Place : Patna

Fund : Scholarship Fund

Annexure-'7'

#### Receipt and Payment Account for the year ended 31st March, 2019

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance: Balance with C.B.I. A/c No. 1646216146 (As per audited A/c)	B 3173861.35	y Scholarship paid to Students	457265.00
" Grant from Welfare Department	1126848.00	Bank Charges	1062.00
, Grant Horn Violato Department	1720010.00	Closing Balance: Balance with C.B.I. A/c No. 1646216146	3842382.35
TOTAL	4300709.35	TOTAL	4300709.35

Accountant

<u>Bursar</u>

**Principal** 

As per our report of even date

For R.N. Mishra & Co. Chartered Accountants FRN: 001588C

> (CA. R.N/Mishra) Partner

M.N. 80270

UDIN: 23080270 BGRO PT 3896

Place : Patna

Dated: 05H Dec. 2023

# Fund: Patliputra Fund / M.U. Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646242371 as on 31.03.2019

<u>Rs. P.</u>

Balance as per Cash Book as on 31.03.2019

3771863.86

Balance as per Bank Statement as on 31.03.2019

3771863.86

Accountant

<u>Bursar</u>

#### Fund: Teaching Salary Fund

### Bank Reconciliation Statement of C.B.I. A/c No. 1646200996 as on 31.03.2019

Rs. P.

Balance as per Cash Book as on 31.03.2019

13991772.80

Add: Cheques issued but not presented for payment

<u>Date</u>	Cheque No.	Amount
14.09.17	4711	318512.00
28.03.19	22378	628223.00
28.03.19	22379	351232.00
28.03.19	22384	4500.00
29.03.19	22390	115883.00

1418350.00

Add: Opening difference Cash Book between Bank Statement 01.04.15.

Amt. as per C.B. 6868805.95

Amt. as per B.S. 7093100.95

224295.00 15634417.80

Excess debited in bank Statement Less:

Date Cheque No. As per Cash book 03.09.2015 4639 138082.00 17674

As per Bank statement 138099.00 17.00

480233.00

27.00

10.00

Less: Bank Charge not taken in cash book

24.08.2018

11.90

Less: Amount debited by Bank but not taken in Cash Book on 14.09.2017.

-577551

MISMBalance as per bank statement as on 31.03.2019

15056827.90

Accountant

<u>Bursar</u>

480223.00

#### Fund: Remittance Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646242734 as on 31.03.2019

Rs.	Ρ.

Balance as per Cash Book as on 31.03,2019

3136303.02

Add : Chaque	issued but not	presented for	the Payment in	F. Year.
--------------	----------------	---------------	----------------	----------

<u>Date</u>	Cheque No.	Rs. P.	
04.06.18	13902	553690.00	
25.09.18	22949	993.00	
25.09.18	22954	2180.00	
28.09.18	22962	105380.00	8
04.10.18	22975	830.00	
04.10.18	22976	830.00	
20.11.18	47897	1127.00	
28.01.19	23508	2651.00	
28.01.19	23509	2651.00	
28.01.19	23516	1906.00	
28.01.19	23517	1906.00	
28.01.19	23529	1061.00	
28.01.19	23531	1660.00	
08.03.19	47909	935.00	
08.03.19	47910	973.00	
08.03.19	4791 <b>1</b>	973.00	
08.03.19	47902	826.00	
08.03.19	47913	826.00	
08.03.19	47914	2945.00	
08.03.19	47915	3312.00	
08.03.19	47916	1242.00	
08.03.19	47917	1242.00	
08.03.19	47918	1242.00	
08.03.19	47919	1347680.00	
12.03.19	47920	412220.00	
13.09.19	47921	11500.00	
16.03.19	47922	62430.00	
23.03.19	47923	<u>34190.00</u>	2559401.00
Francis del Steat Contract			

Less : Excess debited by bank

 Date
 Cheque No.
 As per Csash Book
 As per Bank Statement

 06.09.18
 22944
 40000,00
 40188.80
 -188.80

Balance as per bank statement as on 31.03.2019

5695892.82

Accountant

O ACCOUNT

<u>Bursar</u>

<u>Principal</u>

#### Fund : Scholorship Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646216146 as on 31.03.2019

Rs.	F

Balance as per Cash Book as on 31.03.2019

3842382.35

Add: Cheque issued but not presented for paymen	Add: Cheque	issued	but not	presented	for	paymen
---	-------------	--------	---------	-----------	-----	--------

	out not presented for payment.	
<u>Date</u>	Cheque No.	<u>Amount</u>
11.05.17	12964	4031.00
11.05.17	12966	2095.00
11.05.17	12973	2427.00
11.05.17	12976	6960.00
18.07.17	12991	2070.00
18.07.17	13023	13600.00
17.09.17	16110	3980.00
17.09.17	16121	3616.00
17.09.17	16145	3265.00
17.09.17	16 <b>16</b> 9	3955.00
13.11.17	17246	4086.00
13.11.17	17254	5020.00
13.11.17	17255	4086.00
13.11.17	17263	4086.00
13.11.17	172 <b>7</b> 5	3980.00
13.11.17	17303	3495.00
13.11.17	18491	10000.00
10.04.18	18538	420.00
10.04.18	18542	252.00
10.04.18	18544	420.00
26.06.18	18556	1507.00
26.06.18	18559	3131.00
26.06.18	18573	264.00
26.06.18	18574	252.00
26.06.18	18 <b>57</b> 5	420.00
08.09.18	18590	420.00
22.10.18	22545	3845.00
22.10.18	22547	2120.00
22.10.18	22553	3846.00
22.10.18	22557	3495.00
22.10.18	22560	<u>3750.00</u>

104894.00

Add: Opening Difference as per Bank Statement 01.04.17.

as per Cash Book

Prev. CHQ. Cleared

5176983.65 4776885.35

<u>172525.00</u>

227573.30

Balance as per Bank Statement as on 31.03.2019

4174849.65

Accountant

<u>Bursar</u>



#### Fund: Non-Teaching Salary Fund

# Bank Reconciliation Statement of C.B.I. A/c No. 1646201264 as on 31.03.2019

Balance as per Cash Book as on 31.03.2019

883640.33

Rs. P.

Add: Cheque issued but not presented for payment in F.Y. 2018-19,

<u>Date</u>	Cheque No.	Amount	
20.11.18	17620	272960.00	
28.3.19	20208	297568.00	
28.3.19	20212	<u>27296</u> 0.00	
		<del></del>	

843488.00

Less : Opening Difference as per Cash Book 01.04.17 as per Bank Statement 01.04.17

2954262.58 2954254.48

<u>8.10</u>

Balance as per bank statement as on 31.03.2019

1727120.23

Accountant

<u>Bursar</u>

Fund: UGC Fund

#### Bank Reconciliation Statement of C.B.I. A/c No. 1646244527 as on 31.03.2019

Rs. P.

Balance as per Cash Book as on 31.03.2019

7267561.35

Add : Cheque issued but not presented for payment !

 Date
 Cheque No.
 Amount

 14.08.15
 4273
 50888.00

 24.02.16
 4279
 14655.00

 20.9.2016
 4283
 72000.00

137543.00

Add: Opening Difference 01.04.15: As per Bank Statement

As per Cash Book

705137.65 <u>635382.85</u>

69755.00

Less : Difference amount As per Cash Book

As per Bank Statement 19.08.2015

72606.00

72608.00

<u>-2.00</u>

Balance as per bank statement as on 31.03.2019

7474857.35

Accountant

<u>Bursar</u>

# Fund: General Fund

Bank Reconciliation Statement of C.B.I. A/c No. 1646243294 as on 31.03.2019

Balance as p		Rs. P. -36126.28		
Add : Cheque issued b	ut not presented for p	payment :		
Date	Cheque No.	Amount		
11.03.16	10745	3575.00		
11.03.16	10748	4093.00		
27.06.16	10813	6136.00		
28.09.16	10910	4319.00		
28.09.16	10919	7995.00		
28.09.16	12479	53900.00		
08.03.17	15298	4124.00		
24.11.17	12730	23897.00		
09.03.18	17369	1348.00		
01.03.19	23436	<u>31800.00</u>		141187.00
Add : Opening Differen	ce			
	Statement 01.04.201	5	5348049.74	
Less Previous year Cl			1260494.00	
2000 1 1011000 1001 01		are are defined and your	4087555.74	
As per Cash Book 01.04.2015			3743141.52	344414.22
Less : Advance Adjusted Figure shown in Cash Book in Bank Column dt. 17.12.2016				50000.00
Add : Short amount sho	own in Bank Statemer	nt .		
	As per Cash Book	As per Bank Statement		
11.09.15 8496	15722.00	15704.00	18.00	
14.11.16 10961	3657.00	2200.00	1457.00	1475.00
			1437.00	1475.00
Less : Excess amount shown in Bank Statement				
<u>Date</u>	Amo	<u>ount</u>		
19.08.15		14623.00		14623.00
Less : Amount debited		ment but not taken in Cash Book		
<u>Date</u>	<u>Ch. No.</u>	Rs. P.		
04.04.16	11164	15211.00		15211.00
Less Difference in Financial Year 2016-17				2094 00
Add : Amount Credited by Bank but not taken in Cash Book dt. 19.11.2016				110.00
Balance as p	er bank statement a	ıs on 31.3.2019	_	369131.94

Accountant

<u>Bursar</u>

