

COLLEGE OF COMMERS, ARTS & SCIENCE KANKARBAGH PATNA.
Statement of Expenditure for infrastructure development and augmentation,
Excluding Salary for the year from 31st March, 2019 to 31st March, 2023.

(4) 1.2 Expenditure :

Sl.no.	(Year)	Construction of Building	Furniture & Fixture	Purchase of Lab Equipment	Purchase of A C.	Purchase of Computer, Acadmic Equipment	Grant Total
1	(F.Y) 2022-23	10,629,275.00	4,784,115.00	3,513,865.00	2,241,035.00	4,136,405.00	25,304,695.00
2	(F.Y) 2021-22	11,194,945.00	8,017,292.00	44,604.00	266,100.00	4,940,387.00	24,463,328.00
3	2020 -21		1,371,301.00	1,799,945.00	55,100.00	592,756.00	3,819,102.00
4	2019 -20	2,929,510.000	2,027,023.000	710,350.000	433,190.000	1,417,263.000	7,517,336.000
5	2018 -19	2,207,800.00	572,164.00	375,400.00	815,005.00	62,709.00	4,033,078.00
						Grant Total	65,137,539.00

Incom: Grant from UGC for:

Sl.no.	(Year)	Construction of Building	Furniture & Fixture	Purchase of Lab Equipment	Purchase of A C.	Purchase of Computer, Acadmic Equipment	Grant Total
1.00	(F.Y) 2022-23						45,000.00
2.00	(F.Y) 2021-22						
3.00	2020 -21						
4.00	2019 -20						2,207,786.00
5.00	2018 -19						6,359,447.00
						Excess of Expenditure over Income	56525306.00
						Grant Total :	65,137,539.00

Place : Patna

Date : 06/02/24

Principal
 College of Commerce, Arts & Science
 Patna-20

06/02/24

For Rama Kant Jha & Co.
Chartered Accountants

Rajesh Kumar
 Proprietor

42, Fraser Road, Patna-1



COLLEGE OF COMMERCE, ARTS & SCIENCE KANKARBAGH PATNA.

**3.1 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) Expenditure

Sl no.	Nature of Fund	Financial Year	Financial Year	Financial Year	Financial Year	Financial Year	Grant Total
		2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	
		(Rs. P.)	(Rs. P.)	(Rs. P.)	(Rs. P.)	(Rs. P.)	
1	General Fund	15,063,122.67	11,062,090.00	12,933,354.00	15,516,984.40	32,694,503.35	87,270,054.42
2	M. U. / PFU Fund	26,537.40	60,475.00	354.00	30,644.60	767.00	118,778.00
3	Remittance Fund	11,161,833.40	10,983,534.90	6,296,453.80	4,855,230.60	4,582,799.00	37,879,851.70
4	U.G.C. Fund	571,553.80	7,606,454.80	3,109,048.00	223,508.00	197,209.00	11,707,773.60
5	Scholarship Fund	458,327.00	1,012,582.00	711.54	20,619.50	23,843.50	1,516,083.54
6	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
						Excess of over Expenditure	64,948,147.00
						Grand Total	303,755,365.29

(1) Income :

Sl no.	Nature of Fund	Financial Year	Financial Year	Financial Year	Financial Year	Financial Year	Grant Total
		2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	
		(Rs. P.)	(Rs. P.)	(Rs. P.)	(Rs. P.)	(Rs. P.)	
1	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



Place : Patna

Date : 06/02/24

Principal
College of Commerce, Arts & Science
Patna-20
06/02/24

For Rama Kant Jha & Co.
Chartered Accountants

Dinesh Kumar
Proprietor
42, Fraser Road, Patna-1

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 : 06/02/24



Principal
Principal
College of Commerce, Arts & Science
Patna-20
06/02/24

For Rama Kant Jha & Co.
Chartered Accountants
Dinesh Kumar
Proprietor
42, Fraser Road, Patna-1

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of **COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA** for the year ended 31st 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:

- 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:

- 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.



Place : Patna

Dated : 05 DEC 2023

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

(CA. R.N. Mishra)

Partner

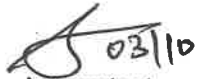
M.N. 80270

UDIN:- 23080270BGROPK6741

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

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

RECEIPTS	Annaxure	Rs.	P.	PAYMENTS	Annaxure	Rs.	P.
To <u>Opening Balance:</u> (As per Schedule 'A' annexed)		47401640.69		By M.U./ P.P.U Fund	1	767.00	
„ M.U./P.P.U Fund	1	1132579.00		„ Teaching Salary	2	111592043.90	
„ Teaching Salary	2	113080501.00		„ Non-Teaching Salary	3	23772262.90	
„ Non-Teaching Salary	3	26540027.00		„ General Fund	4	168831855.35	
„ General Fund	4	161674251.00		„ Remittance Fund	5	35504207.43	
„ Remittance Fund	5	33521591.42		„ U.G.C. Fund	6	197209.00	
„ U.G.C. Fund	6	1095650.00		„ Scholarship Fund	7	23843.50	
„ Scholarship Fund	7			„ Add on course	8	3360159.10	
„ Add- on course	8	1073990.00		„ <u>Closing Balance:</u> (As per Schedule 'B' annexed)		42237881.93	
TOTAL		385520230.11		TOTAL		385520230.11	


Accountant

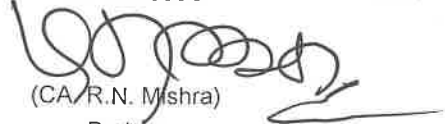

Bursar


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

Place : Patna

Dated : **05 DEC 2023**

UDIN:-23080270BGR0PX 6741

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

ANNEXURE-"A"

Schedule of Opening Balance As at 01st April, 2022

Sl. No.	Name of Fund	Name of Bank	Rs.	P.
1	M.U. Fund	C.B.I.	7995815.35	
2	Teaching Salary	C.B.I.	3278760.80	
3	Non-Teaching Salary	C.B.I.	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.I.	3848377.80	
TOTAL			47401640.69	

ANNEXURE-"B"

Schedule of Closing Balance As at 31st March, 2023

Sl. 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.I.	4767217.90	
3	Non-Teaching Salary	C.B.I.	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.I.	2934423.81	
8	Add on course	C.B.I.	1562208.7	
TOTAL			42237881.93	



S. 03170
Accountant

OK mm
13/7/23
Bursar

[Signature]
Principal

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'2'

Fund : Teaching Salary Fund

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

R E C E I P T S		P A Y M E N T S	
	Rs. P.		Rs. P.
To Opening Balance:		By Salary	12467216.00
Balance with C.B.I.	3278760.80	„ Income Tax	66532758.00
A/c No. 1646200996		„ PF / PF Loan A/c.	31912050.00
„ Transferred from General Fund	110980501.00	„ Life Insurance Corp.	28116.00
„ Transferred from Remittance Fund	2100000.00	„ Teachers Association Fund	66653.00
		„ Service Tax	255000.00
		„ NPS A/c	193742.00
		„ 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


Accountant


Bursar


Principal



Place : Patna

Dated : **05 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:- 2308270BGR0PK6741

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'3'

Fund : Non-Teaching Salary Fund

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

R E C E I P T S		P A Y M E N T S	
	Rs. P.		Rs. P.
To Opening Balance:		By Salary	6449467.00
Balance with C.B.I. A/c No. 1646201264	321298.17	„ Provident Fund	8060435.00
„ Salary Advance	79260.00	„ NSP A/c	133961.00
„ Transfer from General Fund	26460767.00	„ Non-Teaching Association 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
		„ Closing Balance:	
		Balance with C.B.I. A/c No. 1646201264	3089062.27
		„ Salary Advance	169260.00
TOTAL	26861325.17	TOTAL	26861325.17


Accountant


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

Place : Patna

Dated : **10 5 DEC 2023**

UDINH 23080270B GRDPX 6741

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'4'

Fund : General Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Transfer to Teaching Fund		111525585.00	
Balance with C.B.I.		11026977.78		„ Transfer to Non-Teaching Fund		26460767.00	
A/c No. 1646243294				„ Renovation Expenses		9437950.00	
„ Fee Collection from Students		1514301.00		„ Income Tax		225974.00	
„ Grant-in-Aid		130006571.00		„ Function & Celebration		1294688.00	
„ Transfer from Remittance Fund		27065064.00		„ Contingency Expenses		427234.00	
„ Fund Transfer to Add-on Course		2500000.00		„ Repair & Maintenance		1095938.00	
„ Arrear Salary		214015.00		„ Professional Charges		4100.00	
„ Remittance from B.S.E.B.		374300.00		„ Printing & Stationery		2006805.00	
				„ Making of Flex Banner		94360.00	
				„ Travelling & Conveyance Expenses		54043.00	
				„ Purchase of Battery		90000.00	
				„ Miscellaneous Expenses		83296.00	
				„ Repair & Maintenance of Computer		222523.00	
				„ WiFi Expances		42860.00	
				„ Work Shop Expance		38680.00	
				„ Medicon Certification Expenses		173309.00	
				„ Remuneration		463814.00	
				„ Purchase of A.C.		1551800.00	
				„ Advertisement and Publicity		507504.00	
				„ Purchase of Equipment		3301905.00	
				„ Const. of Multy Purpose Hall		2516991.00	
				„ Purchase of Furniture & Fixture		1685495.00	
				„ Bank Charges		3932.35	
				„ Const. of 2nd Floar Technical Building		990000.00	
				„ Legal Expenses		2000.00	
				„ Books & Periodicals		39568.00	
				„ Purchase of Computer		2608680.00	
				„ Sport Expenses		181803.00	
				„ Fuel Expenses		53968.00	
				„ News Paper & Periodicals		72382.00	
				„ 15th August Expenses		57034.00	
				„ Seminar Expenses		165393.00	
				„ Foundation Day Expenses		30437.00	
				„ Advance		151000.00	
				„ Scholarship Expenses		3000.00	
				„ Purchase of Heater		1850.00	
				„ Construction of Wash Room		298288.00	
				„ Examination Expenses		16352.00	
				„ Uniform to Staff		210000.00	
				„ Website Expenses		4775.00	
				„ Membership Fee		5900.00	
				„ Repair & Maintenance of Chair		40200.00	
				„ Lighting Expenses in College Campous		411879.00	
				„ Purchase of Biomatry Machine		152320.00	
				„ NNS Day Expenses		25473.00	
				„ Closing Balance:			




Balance with C.B.I.
A/c No. 1646243294

3869373.43

TOTAL	172701228.78	TOTAL	172701228.78
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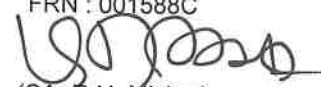

Accountant


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

Place : Patna
Dated : 05 DEC 2023

UDIN#23080270BGRDPX6741

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : Remittance Fund

Annexure-6

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

R E C E I P T S	Rs.	P.	P A Y M E N T S	Rs.	P.
To Opening Balance:			„ Examination form expences	74520.00	✓
Balance with C.B.I.	15951423.70		„ Refund of Admission Fee	199789.00	✓
A/c No. 1646242734			„ Examination Fee	2542177.00	✓
(As per Audited A/c)			„ Registration Fee	1141570.00	✓
„ Fee Collection from Students	33521591.42		„ 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	✓
			„ Bank Charges	5945.43	
			„ Closing Balance:		
			Balance with C.B.I.	13968807.69	
			A/c No. 1646242734		
TOTAL	49473015.12		TOTAL	49473015.12	

[Signature]
Accountant

[Signature]
Bursar

[Signature]
Principal

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

[Signature]
(CA R.N. Mishra)
Partner
M.N. 80270

Place : Patna

Dated : 10 5 DEC 2023



UDIN:- 23080270BGRDPXG741

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : U.G.C. Fund

Annexure-'6'

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

R E C E I P T S	Rs. P.	P A Y M E N T S	Rs. P.
To Opening Balance:		„ Bank Charges	472.00
Balance with C.B.I.		„ Refund to U.G.C. Grant	196737.00
A/c No. 1646244527	2020719.78		
„ Fee Collection	24740.00	„ Closing Balance:	
„ Grant received from U.G.C.	45000.00	Balance with C.B.I.	2919160.78
„ Transferred from Remittance Fund	1025910.00	A/c No. 1646244527	
TOTAL	3116369.78	TOTAL	3116369.78


Accountant


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

Place : Patna

Dated : **05 DEC 2023**

UDINF-23080270BGROPX6741

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : Scholarship Fund

Annexure-'7'

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

R E C E I P T S		P A Y M E N T S	
	Rs. P.		Rs. P.
To Opening Balance:		By Bank Charges	973.50
Balance with C.B.I.	2958267.31	„ Scholarship paid to Students	22870.00
A/c No. 1646216146		„ Closing Balance:	
		Balance with C.B.I.	2934423.81
		A/c No. 1646216146	
TOTAL	2958267.31	TOTAL	2958267.31

Accountant

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

Place : Patna

Dated : **10 5 DEC 2023**

UDIN:-23080270BGROPX6741

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Unit : ADD on Course

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

R E C E I P T S		P A Y M E N T S	
	Rs. P.		Rs. P.
To <u>Opening Balance:</u>		By Transfer to General Fund	2500000.00
Balance with C.B.I.	3848377.80	„ Remuneration	859162.00
A/c No. 3550274767		„ Bank Charges	997.10
„ Collection from Students	1073990.00		
		„ <u>Closing Balance:</u>	
		Balance with C.B.I.	
		A/c No. 3550274767	1562208.70
TOTAL	4922367.80	TOTAL	4922367.80


Accountant


Bursar



Principal

Place : Patna

Dated : 05 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:-23080270BAROPX6741

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Scholarship Fund

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

Rs. P.

Balance as per Cash Book as on 31.03.2023

2934423.81

Add : Cheque issued but not presented for payment.

<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</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		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
			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

803/10
Accountant

Bursar

Principal



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 31st 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:

- 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 31st March, 2023.

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.



Place : Patna

Dated : 5 DEC 2022

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

(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN:-230802700690 PX 6741

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : Vocational Course

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

R E C E I P T S	Rs.	P.	P A Y M E N T S	Rs.	P.
To Opening Balance:			By Website & Digitalization Expenses	1155388.00	
Balance with C.B.I. A/c No. 3300738626	14510363.89		„ Electricity Charges	1804913.00	
			„ Wages for Security Services	6500408.00	
			„ Advertisement & Publicity	256826.00	
„ Fee Collection from Students	34651021.00		„ Remuneration Expenses	8965778.00	
			„ 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	
			„ 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	
			„ 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	
			„ Refund of Education Fee	101000.00	
			„ Misc. Exp	6200.00	
			„ Refund of Education Loan	151750.00	
			„ Refund of Admission Fee	452108.00	
			„ Purchase of Books	338732.00	



„ Bank Charges 7030.44
„ Closing Balance:
Balance with C.B.I. 5291148.45
A/c No. 3300738626

TOTAL	49161384.89	TOTAL	49161384.89
-------	-------------	-------	-------------


Accountant


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

UDIN:- 23080270BGR0PK6741

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Vocational Fund

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

	<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2023	5291148.45	
Add : Cheque issued but not presented for the payment Annexure - 1		1071400.00
Add : Double entry of this Cheque Amount in Cash Book (Expenditure)		
<u>Date</u> <u>Cheque No.</u> <u>Rs.</u> <u>P.</u>		
03.06.2016 11233 370.00		370.00
		6362918.45
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.		
<u>Date</u> <u>Cheque No.</u> <u>CB</u> <u>BS</u>		
16.08.16 11239 232200.00 223200.00		
21.02.17 12918 18927.00 18920.00		
		9007.00
Less : Excess amount debited by Bank.		
<u>Date</u> <u>Cheque No.</u> <u>Cash Book</u> <u>Bank Statement</u>		
31.08.17 16751 107520.00 108029.76		
08.09.17 16756 6360.00 6419.00		
		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. No 030591 dt. 24.10.19		4.00
	Cash Book Bank Book Differences	
10.12.22 38489 35808.00 35800.00 8.00		
15.02.23 38556 17652.00 17562.00 90.00		98.00
Less Amount Debited by Bank but not taken in Cash Book		
<u>Date</u> <u>Cheque No.</u> <u>Rs.</u> <u>P.</u>		
17.08.21 33335 1600.00		
02.02.22 785597 16000.00		
09.02.22 933690 34800.00		68200.00
03.07.22 650697 15800.00		
Less Excess amount debited by Bank		
<u>Date</u> <u>Cheque No.</u> <u>Cash Book</u> <u>Bank Statement</u> Differences		
05.07.21 31651 66400.00 66900 500.00		500.00
 Balance as per Bank Statement as on 31.03.2023		5745194.99

[Signature]
Accountant

[Signature]
Bursar

[Signature]
Principal



Annexure-1

Add : Cheque issued but not presented for the payment.

<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>
28.04.14	5883	10000.00	07.08.18	21294	2000.00
09.05.14	5998	2000.00	13.08.18	21306	2000.00
10.06.14	6050	2100.00	13.08.18	21307	2000.00
10.06.14	6056	1000.00	03.10.18	21338	2000.00
09.07.14	6692	750.00	29.05.19	26052	1858.00
09.07.14	6388	12578.00	29.05.19	26057	1578.00
09.07.14	6389	2516.00	15.06.19	24057	14904.00
26.09.14	6752	150.00	24.06.19	24065	73344.00
26.09.14	6745	4000.00	16.03.19	24066	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	7301	11600.00	05.02.20	27264	4536.00
19.02.15	7372	3000.00	22.12.20	31591	1300.00
19.02.15	7357	3788.00	08.01.21	31615	15000.00
27.03.15	7417	1750.00	28.07.21	33296	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	38341	15000.00
13.01.15	7279	4000.00	17.06.22	38356	1650.00
10.06.14	6071	2000.00	17.06.22	38357	1650.00
16.05.15	7965	15500.00	17.06.22	38358	2525.00
26.05.15	8117	500.00	17.06.22	38362	1080.00
26.05.15	8124	500.00	08.07.22	38376	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	8284	10000.00	20.03.23	38571	2789.00
13.07.15	8288	10000.00	20.03.23	38572	2789.00
19.08.15	8349	3300.00	20.03.23	38573	2601.00
23.09.15	9208	3000.00	20.03.23	38574	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	9553	500.00	20.03.23	38579	672.00
09.01.16	9564	250.00	20.03.23	38580	672.00
05.02.16	9600	3250.00	20.03.23	38581	672.00
05.02.16	9601	500.00	20.03.23	38582	672.00
25.02.16	9637	3000.00	20.03.23	385783	2309.00
14.03.16	10709	3000.00	20.03.23	38584	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	11164	15211.00	20.03.23	38587	878.00
21.09.16	11298	3000.00	20.03.23	38589	1750.00
24.10.16	52632	2508.00	20.03.23	38590	1750.00
28.10.16	52702	3000.00	20.03.23	43541	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	14397	750.00	20.03.23	43546	1843.00
17.05.17	30346	3000.00	20.03.23	43547	1310.00
20.07.17	16692	1000.00	20.03.23	43548	1310.00
31.07.17	16729	1500.00	20.03.23	43550	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	18763	2687.00	20.03.23	43557	634.00
26.02.18	18810	300.00	20.03.23	43558	634.00
26.02.18	18816	900.00	20.03.23	43559	634.00
26.02.18	18841	42600.00	20.03.23	43560	2303.00
26.02.18	18842	16800.00	20.03.23	43561	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	21293	2000.00	20.03.23	43566	1587.00
09.12.19	17240	15000.00	20.03.23	43567	1587.00
28.03.22	35854	20000.00	20.03.23	43568	684.00
	Total	305565.00	20.03.23	43569	694.00



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

Annexure-2

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

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		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		<u>561649.00</u>	

Annexure - 3

Less: Excess credited shown in cash Book

Date	Amount
21.09.15	805.00
26.07.16	3000.00
17.12.16	8300.00
31.01.17	20000.00
Total	<u>32105.00</u>



INDEPENDENT AUDITOR'S REPORT

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

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.



Place : Patna

Dated : 05 DEC 2023

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

(CA. R.N. Mishra)

Partner
M.N. 80270

UDIN :- 23080270 BGR0PN6371


COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

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


Annexure-'1'

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

<u>RECEIPTS</u>	<u>Rs.</u>	<u>P.</u>	<u>PAYMENTS</u>	<u>Rs.</u>	<u>P.</u>
To <u>Opening Balance:</u> Balance with C.B.I. A/c No. 1646242371	6227368.95		By Bank Charges	30644.60	
.. Fee Collection from Students	821556.00		„ <u>Closing Balance:</u> Balance with C.B.I. A/c No. 1646242371	7995815.35	
.. Rent From Bank	131040.00				
Transfer from Remittance Fund	846495.00				
TOTAL	8026459.95		TOTAL	8026459.95	


Accountant


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

Place : Patna

Dated : 10 5 DEC 2023

UDIN:- 23080270 BGR0PW6371

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'2'

Fund : Teaching Salary Fund

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

R E C E I P T S	Rs.	P.	P A Y M E N T S	Rs.	P.
To <u>Opening Balance:</u>			By Salary	23863390.00	
Balance with C.B.I. A/c No. 1646200996	14102805.80		„ 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	
			„ Service Tax	260000.00	
			„ Bank Charges	354.00	
			„ <u>Closing Balance:</u>		
			Balance with C.B.I. A/c No. 1646200996	3278760.80	
TOTAL	121086615.80		TOTAL	121086615.80	

[Signature]
Accountant

[Signature]
Bursar

[Signature]
Principal

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

[Signature]
(CA. R.N. Mishra)
Partner
M.N. 80270



Place : Patna

Dated : **05 DEC 2023**

UDIN :- 23080270BGR0PW6371

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-3'

Fund : Non-Teaching Salary Fund

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

R E C E I P T S	Rs.	P.	P A Y M E N T S	Rs.	P.
To <u>Opening Balance:</u>			By Salary	15488135.00	
Balance with C.B.I.	4519168.07		„ Provident Fund	6580998.00	
A/c No. 1646201264			„ Non-Teaching Association Fund	47700.00	
„ Salary Advance	3579092.00		„ Service Tax	176000.00	
„ Transfer from General Fund	27204348.00		„ Life Insurance Corp.	3286368.00	
„ Arrear Salary Grant From M.U			„ Income Tax	3608018.00	
Both Gaya	410858.00		„ Bank Charges	595.90	
„ Transfer from Vocational Fund	1000000.00		„ D.A Arrear	2210000.00	
„ Refund of Income Tax	26947.00		„ Transferred to Vocational Fund	5000000.00	
„ Refund of LIC from Non Teaching Staff	272960.00		„ Uniform Expenses	215000.00	
			„ <u>Closing Balance:</u>		
			Balance with C.B.I.	321298.17	
			A/c No. 1646201264		
			„ Salary Advance	79260.00	
TOTAL	37013373.07		TOTAL	37013373.07	

[Signature]
Accountant

[Signature]
Bursar

[Signature]
Principal



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

[Signature]
(CA. R.N. Mishra)
Partner
M.N. 80270

Place : Patna

Dated : 05 DEC 2022

UDIN:- 23080270BGRPN6371

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'4'

Fund : General Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Photo graphy Expenses ✓		75310.00	
Balance with C.B.I.				„ Transferred to Salary Teaching fund ✓		105019160.00	
A/c No. 1646243294		14234492.18		„ Income Tax ✓		87809.00	
„ Fee Collection from Students		970430.00		„ Misc.Work Expenses ✓		207388.00	
„ Salary Grant from Govt.		129785235.00		„ Purchases of Senitizer ✓		270544.00	
„ Advance Adjusted from Sri Satish Kr.		25000.00		„ Making of Flex Banner and Name Plate Expenses ✓		276790.00	
„ Transferred from Remittance fund		13004091.00		„ Purchases of inventer ✓		145480.00	
„ ACP Grat from PPU		1102372.00		„ Transferred to Non Teaching Salary A/c ✓		27204348.00	
				„ Patna Municipal Tax ✓		509998.00	
				„ Purchases of Desktop & HD Cable ✓		346985.00	
				„ Renovation of PG And PSY Deptt. ✓		605495.00	
				„ Renovation of Drainage & Sivarge Expenses ✓		203096.00	
				„ Renovation of Toilet ✓		195480.00	
				„ R&M of Practical Class room ✓		368957.00	
				„ R&M Campus red light ✓		3160.00	
				„ Renovation of Canteen ✓		90000.00	
				„ Purchases of Tube light ✓		102450.00	
				„ Contingency Expenses ✓		284058.00	
				„ College Campus Sanitizing Exp. ✓		87120.00	
				„ Plumbing Work Expenses ✓		62136.00	
				„ Other Expenses ✓		6000.00	
				„ Purchases of Books ✓		127880.00	
				„ Purchases of SMS Pack ✓		80348.00	
				„ Renovation of Bursar & Professor Chamber ✓		110483.00	
				„ R&M of Computer & Photo Copy ✓		261725.00	
				„ Professional Charges ✓		49415.00	
				„ Advertisement Expenses ✓		129226.00	
				„ Renovation of Peanno Stage & LLt Deptt. ✓		178602.00	
				„ R&M of NSS Class Room ✓		186997.00	
				„ R&M of Sehat Kendra ✓		57219.00	
				„ R & M of Electrical Work ✓		204990.00	
				„ Printing & Stationery ✓		2145587.00	
				„ Travelling & Conveyance ✓		13964.00	
				„ Building Construction Hall No. 01 & 02 ✓		569030.00	
				„ Construction of Vertical Flooring work ✓		582129.00	
				„ Making of Stachu ✓		48000.00	
				„ Remuneration Expenses ✓		134150.00	
				„ Framing Work of Late I.C. Jha ✓		96975.00	
				„ Furniture & Fixture ✓		139745.00	
				„ News Paper & Magzines ✓		18578.00	
				„ Internet Recharge Exp. ✓		19038.00	
				„ Purchase of C.C.T.V. Cammara ✓		47670.00	
				„ Honorarium ✓		9500.00	
				„ Bank Charges ✓		3575.40	



✓

.. Making of Board of diffrent Building ✓	86400.00
.. Purchase of grass cutter machine ✓	24500.00
.. R&M of RO ✓	7950.00
.. R&M of Almirah ✓	264451.00
.. Purchase of Duel Desk Table	409233.00
.. Purchases of Fuel	56484.00
.. Purchases of Visitro Chair	122300:00
.. Renovation of Geography ✓	
.. Class Room ✓	1038763.00
.. Renovaion of Store Room ✓	175448.00
.. Water Connection Expenses ✓	27310.00
.. College Establishment Exp.	54919.00
.. Purchase of LCD Projector	79075.00
.. Purchase of UPS with Battery	256970.00
.. Antivirus Treatment Exp. ✓	208544.00
.. Soft Ware Expenses ✓	687940.00
.. Purchases of Airzon Gas ✓	44604.00
.. Purchases of Video Conference System ✓	459457.00
.. R&M of Bench & Desk ✓	86071.00
.. Legal fee ✓	14500.00
.. Purchase of AC	143100.00
.. Purhase of RO	19000.00
.. Purchase of Fan	30200.00
.. Construction to Multipurpose Hall in Physics Deptt.	1468488.00
.. Purchase of leser printer	59200.00
.. Purchase of wooden Book self	532750.00
.. Renovation of Math Deptt. ✓	45600.00
.. Functions & Celebrations ✓	104795.00
.. <u>Closing Balance:</u>	
Balance with C.B.I.	
A/c No. 1646243294	11026977.78
.. Advance to Dr. Padmini Pd.	10000.00
.. Advance to Dr.Kirti	13000.00
.. 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

Accountant

Bursar

Principal



Place : Patna

Dated : 05 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:- 23080270BGR0PW6371

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'5'

Fund : Remittance Fund

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

R E C E I P T S	Rs.	P.	P A Y M E N T S	Rs.	P.
To <u>Opening Balance:</u>			By Remuneration Expense	471982.00	
Balance with C.B.I. A/c No. 1646242734	15551578.23		„ 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	
			„ Transfer to MU Fund	846495.00	
			„ Sport Share transfer to PPU A/c No. 309510100013320	69750.00	
			„ Bank Charges	5451.60	
			„ <u>Closing Balance:</u> Balance with C.B.I. A/c No. 1646242734	15951423.70	
TOTAL	36132422.30		TOTAL	36132422.30	



Accountant

Bursar

Principal

Place : Patna

Dated : 05 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:- 23080270 BGR0PW6371

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : U.G.C. Fund

Annexure-'6'

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

R E C E I P T S	Rs.	P.	P A Y M E N T S	Rs.	P.
To <u>Opening Balance:</u>			By Bank Charges		
Balance with C.B.I. A/c No. 1646244527	1215027.78			590.00	
„ Collection from Students	26000.00		„ Project work of UGC	222918.00	
„ Transfer from Remittance Fund	1003200.00		„ <u>Closing Balance:</u>		
			Balance with C.B.I. A/c No. 1646244527	2020719.78	
TOTAL	2244227.78		TOTAL	2244227.78	



S.B. 06
Accountant

[Signature]
Bursar

[Signature]
Principal

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

[Signature]
(CA. R.N. Mishra)
Partner
M.N. 80270

Place : Patna

Dated : **10 5 DEC 2023**

URIN: 230 80 270 BGR0PW6371

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

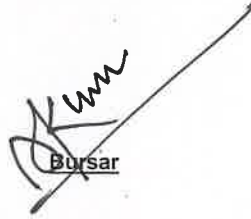
Annexure-7'

Fund : Scholarship Fund

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

R E C E I P T S		P A Y M E N T S	
	Rs. P.		Rs. P.
To Opening Balance:		By Bank Charges	619.50
Balance with C.B.I.	2947603.81	„ Scholarship paid to Student	20000.00
A/c No. 1646216146			
„ Fee Collection	200.00		
„ Grant from Welfare Deptt.		„ Closing Balance:	
Govt. of Bihar	31083.00	Balance with C.B.I.	2958267.31
		A/c No. 1646216146	
TOTAL	2978886.81	TOTAL	2978886.81


Accountant


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

Place : Patna

Dated : **10 5 DEC 2023**

UDIN:- 23080270-BGR0PW6371

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : Add on Course

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

R E C E I P T S		Rs.	P.	P A Y M E N T S	Rs.	P.
To <u>Opening Balance:</u>				By Honorarium		366196.00
Balance with C.B.I.				Remuneration	3489143.08	240236.00
A/c No. 3550274767				Bank Charges	982300.00	16633.28
∴ Fee Collection from Students						
				∴ <u>Closing Balance:</u>		
				Balance with C.B.I.		3848377.8
				A/c No. 3550274767		
TOTAL		4471443.08		TOTAL		4471443.08

R.N. Mishra
Accountant

Bursar

R.N. Mishra
Principal



Place : Patna

Dated : **05 DEC 2022**

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

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

UDIN:- 23080270 BGR0PW6371

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

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

Sl. No.	Name of Fund	Opening Balance 01.04.2021	Receipt	Total	Payment	Closing Balance 31.03.2022
1	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
3	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
5	Remittance Fund	15551578.23	20580844.07	36132422.30	20180998.60	15951423.70
6	U.G.C Fund	1215027.78	1029200.00	2244227.78	223508.00	2020719.78
7	Scholarship Fund	2947603.81	31283.00	2978886.81	20619.50	2958267.31
8	Vocational Fund	22191155.65	41697665.00	63888820.65	49378456.76	14510363.89
9	Ad on Course	3489143.08	982300.00	4471443.08	623065.28	3848377.80
	TOTAL	84478343.55	350485526.07	434963869.62	373051865.04	61912004.58



S. P. Singh
Accountant

R.N. Mishra
~~Bursar~~

R.N. Mishra
Principal

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

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

Place : Patna

Dated : 05 DEC 2023

UDIN :- 23080270 BGR0P26371

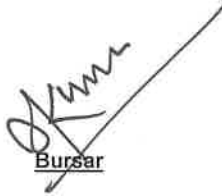
COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Teaching Salary Fund

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

		<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2022		3278760.80	
Add : Cheques issued but not presented for payment			
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P</u>
14.09.17	4711	318512.00	
03.01.21	31734	5000.00	
27.01.22	31882	5770.00	
15.02.22	28797	<u>2500.00</u>	
			331782.00
Add : Opening difference from Cash Book to Bank Statement 01.04.15.			
<u>Amt. as per C.B.</u>		<u>Amt. as per B.S.</u>	
6868805.95		7093100.95	
			<u>224295.00</u>
			<u>3834837.80</u>
Less: Excess debited in Bank Statement			
<u>Date</u>	<u>Cheque No.</u>	<u>As per Cash book</u>	<u>As per Bank statement</u>
03.09.2015	4639	138082.00	138099.00 17.00
24.08.2018	17674	480223.00	480233.00 <u>10.00</u>
			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
Balance as per bank statement as on 31.03.2022			<u><u>3257247.90</u></u>


Accountant


Bursar

Principal



COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Non-Teaching Salary Fund

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

	<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2022		-155141.83
Add : Cheque issued but not presented for payment.		
<u>Date</u> <u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
10.03.2022 25733	476440.00	<u>476440.00</u>
		<u>321298.17</u>
Less : Opening Difference as per Cash Book 01.04.17	2954262.58	
as per Bank Statement 01.04.17	<u>2954254.48</u>	<u>8.10</u>
 Balance as per bank statement as on 31.03.2022		<u><u>321290.07</u></u>

Fund : Patliputra Fund / M.U. Fund

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

	<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2022		7995815.35
 Balance as per Bank Statement as on 31.03.2022		<u><u>7995815.35</u></u>

Accountant

Bursar

Principal




COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : General Fund

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

		<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2022		11026977.78	
Add : Cheque issued but not presented for payment :			
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</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	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	
			129078.00
Add : Opening Difference			
As per Bank Statement 01.04.2015		5348049.74	
Less : Previous year Cheque issued but cleared in during the year.		<u>1260494.00</u>	
As per Cash Book 01.04.2015		4087555.74	
		<u>3743141.52</u>	344414.22
Less : Advance Adjusted Figure shown in Cash Book in Bank Column dt. 17.12.2016			
			50000.00
Add : Short amount shown in Bank Statement			
<u>Date</u>	<u>Ch. No.</u>	<u>As per Cash Book</u>	<u>As per Bank Statement</u>
11.09.15	8496	15722.00	15704.00
14.11.16	10961	3657.00	2200.00
28.06.19	23484	1028	1026
			18.00
			1457.00
			<u>2.00</u>
			1477.00
Less : Excess amount shown in Bank Statement			
<u>Date</u>		<u>Amount</u>	
19.08.15		14623.00	
			14623.00
Less : Amount debited shown in Bank Statement but not taken in Cash Book			
<u>Date</u>	<u>Ch. No.</u>	<u>Rs.</u>	<u>P.</u>
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 per bank statement as on 31.3.2022		<u><u>11420129.00</u></u>	


Accountant


Bursar

Principal



COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

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 : Cheque issued but not presented for Payment

<u>Date</u>	<u>Ch. No.</u>	<u>Rs.</u>	<u>P.</u>
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	
24..07.19	24428	791.00	
24..07.19	24227	791.00	
24..07.19	24431	2202.00	
24..07.19	24436	1333.00	
24..07.19	24437	1333.00	
24..07.19	24440	930.00	
24..07.19	24441	930.00	
27.09.19	30683	1160.00	
14.11.19	30694	996.00	
05.12.19	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	
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	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	



09.11.20	29183	2833.00
09.11.20	29184	2585.00
09.11.20	29185	2798.00
09.11.20	29186	2872.00
09.11.20	29187	2833.00
09.11.20	29190	2566.00
09.11.20	29191	2908.00
09.11.20	29193	2833.00
09.11.20	29205	2908.00
27.03.21	29222	3705.00
27.03.21	29223	3705.00
27.03.21	29228	2675.00
27.03.21	29229	3041.00
27.03.21	30092	1212.00
27.03.21	30094	979.00
27.03.21	30095	575.00
27.03.21	30096	2387.00
27.03.21	30097	2387.00
27.03.21	30098	2387.00
27.03.21	30100	2387.00
27.03.21	30111	1084.00
13.07.21	30117	2760.00
24.07.21	30131	2862.00
27.07.21	30132	2938.00
27.07.21	30139	2644.00
24.07.21	30140	2938.00
24.07.21	30141	2644.00
24.07.21	30143	2592.00
24.07.21	30146	2149.00
24.07.21	30150	5610.00
26.07.21	30351	2908.00
09.08.21	30163	2938.00
03.09.21	33804	870.00
03.09.21	33805	870.00
24.09.21	33835	3068.00
20.10.21	33854	2919.00
30.11.21	34942	2649.00
30.11.21	34952	2908.00
08.02.22	35010	2259.00
08.02.22	35013	1557.00
08.02.22	35020	2657.00
08.02.22	35032	3199.00
08.02.22	35037	4455.00
03.03.22	35695	2554.00
03.03.22	35696	2305.00
09.03.22	35698	824.00
09.03.22	35699	824.00
09.03.22	35700	1927.00
09.03.22	35701	1057.00
09.03.22	35702	1057.00
09.03.22	35704	3207.00
09.03.22	35705	1868.00
09.03.22	35708	2380.00
09.03.22	35709	2380.00
09.03.22	35710	1928.00
09.03.22	35711	1928.00
09.03.22	35713	5902.00
09.03.22	35714	4724.00
09.03.22	35715	4738.00
09.03.22	35716	5146.00
09.03.22	35717	5899.00
09.03.22	35720	3250.00
09.03.22	35722	858.00
09.03.22	35723	727.00
09.03.22	35725	4330.00
09.03.22	35726	4330.00



09.03.22	35727	713.00	
09.03.22	35729	1190.00	
09.03.22	35730	524.00	
29.03.22	35737	2300.00	
29.03.22	35738	2300.00	
29.03.22	35741	<u>2500.00</u>	
			<u>964165.00</u>
			16915588.70

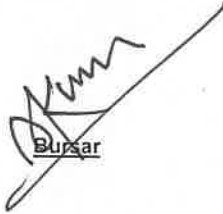
Less : Excess debited by bank

<u>Date</u>	<u>Cheque No.</u>	<u>As per Csash Book</u>	<u>As per Bank Statement</u>	
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	<u>1000.00</u>

Balance as per bank statement as on 31.03.2022

16914173.34

Accountant


Bursar

Principal



COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : UGC Fund

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

		<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2022			2020719.78
Add : Cheque issued but not presented for payment :			
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
14.08.15	4273	50888.00	
24.02.16	4279	14655.00	
20.9.2016	4283	72000.00	
01.12.20	6226	106738.00	
01.12.20	6231	<u>21348.00</u>	
			<u>265629.00</u>
Add : Opening Difference 01.04.15: As per Bank Statement		705137.65	
As per Cash Book		<u>635382.85</u>	<u>69755.00</u>
Less : Difference amount As per Cash Book		72606.00	
As per Bank Statement 19.08.2015		<u>72608.00</u>	<u>-2.00</u>
 Balance as per bank statement as on 31.03.2022			<u><u>2356101.78</u></u>

Accountant

Bursar

Principal



COLLEGE OF COMMERCE, KANKARBAGH, PATNA

Fund : ADD on Course

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 but not presented

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

<u>Date</u>	<u>Cheque No.</u>	<u>As per Cash Book</u>	<u>As per Bank statement</u>	
08.03.17	12627	2270.00	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

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 31st 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 31st March, 2022.

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.



Place : Patna

Dated : 05 DEC 2023

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


(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN :- 23080270BGR0PW 6371

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : Vocational Course

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Remuneration Expense		8727946.00	
Balance with C.B.I.		22191155.65		„ Transferred to Non-Teaching Fund		1000000.00	
A/c No. 3300738626				„ Wages for Security Services		5819237.00	
				„ Income Tax		240322.00	
„ Fee Collection from students		24997665.00		„ Website & Digitalization Exp.		1384823.00	
				„ Printing & Stationery		1828893.00	
„ Transfer from Teaching Fund		11700000.00		„ Purchase of Furniture & Fixture		6849164.00	
				„ Purchase of Fire Equipments		316680.00	
„ Transfer from Non Teaching Fund		5000000.00		„ Electricity Charges		1026431.00	
				„ Advertisement and Publicity		157857.00	
				„ Purchase of Computer		2139300.00	
				„ Covind -19 Expenses		536747.00	
				„ Transfer to Teaching Fund		1500000.00	
				„ Contingency Expenses		481255.00	
				„ Refund of Tuition Fee		912416.00	
				„ Examination fee		95500.00	
				„ Miscellaneous Expenses		111952.00	
				„ Building Construction		8575298.00	
				„ Purchases of Books		528445.00	
				„ Professional Charges		414423.00	
				„ Purchases of CCTV Camera		168864.00	
				„ Purchases of Exide Battery		22000.00	
				„ Purchases of Printer		57868.00	
				„ Purchases of Laptop/ Monitor		508500.00	
				„ Repair & Maintanance of Computer		1071301.00	
				„ Telephone & Trunkcalls		7300.00	
				„ Function & Celebration		118310.00	
				„ Honorarium Expenses		56198.00	
				„ Purchases of AC		123000.00	
				„ Purchases of Chemical		37300.00	
				„ Souvenir Expenses		15000.00	
				„ Renovation of :			
				„ Arts Block		388958.00	
				„ Store Room		197132.00	
				„ Chemistry Deptt.		384620.00	
				„ Studies Room		165201.00	
				„ Coridoor Room		358606.00	
				„ Science Class Varanda		170019.00	
				„ 1st Floor & Ground Floor Varanda		733682.00	
				„ 1st Floor		216041.00	
				„ Bath Room		417990.00	
				„ Library Lab		196961.00	
				„ Seminar Hall		169742.00	
				„ Botany Deptt.		385934.00	
				„ Math Deptt.		140028.00	



„ Biotech office	195836.00
„ Physics Deptt.	217286.00
„ Chemistry Lab	204690.00
„ Bank Charges	3400.76
„ <u>Closing Balance:</u>	
Balance with C.B.I.	
A/c No. 3300738626	14510363.89

TOTAL	63888820.65	TOTAL	63888820.65
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S.S.06
Accountant

R.N.M.
Bursar

L. Karlye
Principal



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

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

Place : Patna

Dated : **05 DEC 2023**

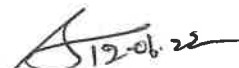
UDIN : 23080270 BGR0 PW6371

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Vocational Fund

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

	<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2022	14510363.89	
Add : Cheque issued but not presented for the payment Annexure - 1	626983.00	
Add : Double entry of this Cheque Amount in Cash Book (Expenditure)		
<u>Date</u> <u>Cheque No.</u> <u>Rs.</u> <u>P.</u>		
03.06.2016 11233 370.00		<u>370.00</u>
		15137716.89
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.		
<u>Date</u> <u>Cheque No.</u> <u>CB</u> <u>BS</u>		
16.08.16 11239 232200.00 223200.00		
21.02.17 12918 18927.00 18920.00		
		<u>251127.00</u> <u>242120.00</u>
		9007.00
Less : Excess amount debited by Bank.		
<u>Date</u> <u>Cheque No.</u> <u>C.B.</u> <u>B.S.</u>		
31.08.17 16751 107520.00 108029.76		
08.09.17 16756 6360.00 6419.00		
		<u>113880.00</u> <u>114448.76</u>
		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	<u>328331.97</u>	
		54204.30
Less : Amount Debit by Bank but not taken in cash Book		
<u>Date</u> <u>Cheque No.</u> <u>Rs.</u> <u>P.</u>		
17.08.21 33335 1600.00		
02.02.22 785597 16000.00		
03.02.22 650697 15800.00		
09.02.22 933690 34800.00		
		68200.00
Less : Excess amount debited by Bank		
<u>Date</u> <u>Cheque No.</u> <u>C.B</u> <u>B.S</u>		
05.07.21 31681 66400.00 66900.00		
		500.00
Balance as per Bank Statement as on 31.03.2022	<u><u>14519895.43</u></u>	


Accountant


Principal



Annexure-1

Add : Cheque issued but not presented for the payment.

<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>	<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</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	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	9244	300.00		14.12.21	34119	15000	
07.11.15	9294	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	9553	500.00		24.03.22	35851	7529	
09.01.16	9564	250.00		28.03.22	35854	20000	
05.02.16	9600	3250.00		28.03.22	35855	10000	
05.02.16	9601	500.00		30.03.22	35857	1789	
25.02.16	9637	3000.00		30.03.22	35859	1972	
14.03.16	10709	3000.00		30.03.22	35861	1853	
14.03.16	10719	1000.00			Total	626983.00	
14.03.16	10720	1500.00					
31.03.16	11164	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					



Annexure-2

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

<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
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		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	

Annexure - 3

Less: Excess credited shown in cash Book

<u>Date</u>	<u>Rs.</u>	<u>P.</u>
21.09.15	805.00	
26.07.16	3000.00	
17.12.16	8300.00	
31.01.17	20000.00	
Total	32105.00	



INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of **COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA** for the year ended 31st 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

- 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 : 05 DEC 2023

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

(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN : 23080270BGROPV2185

COLLEGE OF COMMERCE, ARTS & SCIENCE KANKARBAG, PATNA

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

Sl. No.	Name of Fund	Opening Balance 01.04.2020	Receipt	Total	Payment	Closing Balance 31.03.2021
1	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
3	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
5	Remittance Fund	4447964.12	26293399.91	30741364.03	15189785.80	15551578.23
6	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
8	Vocational Fund	20462594.32	22547321.03	43009915.35	20818759.70	22191155.65
9	Ad on Course	-	-	-	-	-
	TOTAL	66730525.79	428483368.72	495213894.51	414224654.04	80989200.47

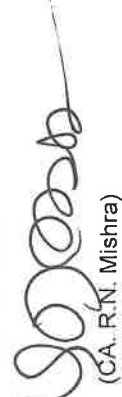

Accountant


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

Place : Patna

Dated : **105 DEC 2023**

UDIN: 23080270BARDPV2185

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'1'

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

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

R E C E I P T S		P A Y M E N T S	
	Rs. P.		Rs. P.
To Opening Balance:		By Transfer to General Fund	9300.00
Balance with C.B.I. A/c No. 1646242371	5385932.86	„ Bank Charge	354.00
„ Fee Collection from Students	291458.09	„ Closing Balance:	
„ Rent From Bank	100800.00	Balance with C.B.I. A/c No. 1646242371	6227368.95
Transfer from Remittance Fund	458832.00		
TOTAL	6237022.95	TOTAL	6237022.95


Accountant


Bursar


Principal



Place : Patna

Dated : **10 5 DEC 2023**

As per our report of even date

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


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

UDIN:-23080270BGRDPV 2185

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'2'

Fund : Teaching Salary Fund

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


R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Salary		12913221.00	
Balance with C.B.I.		8561992.80		„ Income Tax		83446901.00	
A/c No. 1646200996				„ PF / PF Loan A/c.		52498030.00	
„ Transferred from General Fund		155375240.00		„ Life Insurance Corp.		50298.00	
				„ Teachers Association Fund		690151.00	
				„ Service Tax		235000.00	
				„ Bank Charges		826.00	
				„ Closing Balance:			
				Balance with C.B.I.		14102805.80	
				A/c No. 1646200996			
TOTAL		163937232.80		TOTAL		163937232.80	


Accountant


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



Place : Patna

Dated : **05 DEC 2023**

UDIN:-23080270BGR0PV2185


COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'3'

Fund : Non-Teaching Salary Fund

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


R E C E I P T S	Rs.	P.	P A Y M E N T S	Rs.	P.
To Opening Balance:			By Salary	9031750.00	
Balance with C.B.I. A/c No. 1646201264	-29891.93		„ Provident Fund	8167488.00	
„ Transfer from General Fund	28504894.00		„ Advance against Salary	3579092.00	
„ Grant from Magadh University	867986.00		„ Non-Teaching Association 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	100000.00		„ Life Insurance Corp.	3188584.00	
			„ Income Tax	3804077.00	
			„ Bank Charges	354.00	
			„ Closing Balance:		
			Balance with C.B.I. A/c No. 1646201264	4519168.07	
TOTAL	32967988.07		TOTAL	32967988.07	


Accountant

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



Place : Patna

Dated : **05 DEC 2023**

UDINI-23080270BGR0PV2185

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'4'

Fund : General Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Transfer to Teaching Fund		155375240.00	
Balance with C.B.I.		21690405.72		„ Transfer to Non-Teaching Fund		28504894.00	
A/c No. 1646243294				„ Renovation Expenses		3362413.00	
„ Fee Collection from Students		382375.46		„ Income Tax		83696.00	
„ Grant-in-Aid		180349432.00		„ Electric Expenses		521761.00	
„ Transfer from Remittance Fund		7736069.00		„ Contingency Expenses		122167.00	
„ Bihar Rajya Swasth Samiti		100000.00		„ Repair & Maintenance to Building		3166488.00	
„ Transferred from PPU Fund		9300.00		„ Repair & Maintenance to Computer		256977.00	
„ Refund of excess Salary from Promod Kr.		780398.00		„ Printing & Stationery		1679194.00	
				„ Sport Expenses		88746.00	
				„ Travelling & Conveyance Expenses		21850.00	
				„ Purchase of Lab Equipments		990709.00	
				„ Miscellaneous Expenses		297284.00	
				„ Repair & Maintenance of Furniture & A.C.		758926.00	
				„ Municipal Corpn. Tax		497998.00	
				„ Furniture & 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	
				„ Book & Periodicals		45405.00	
				„ Bank Charges		2242.00	
				„ Expenses over Covid-19		69400.00	
				„ Garden Expenses		4350.00	
				„ News Paper & Periodicals		11668.00	
				„ Uniform to Staff		164560.00	
				„ Internet Expenses		16800.00	
				„ Closing Balance:			
				Balance with C.B.I.			
				A/c No. 1646243294		14234492.18	
TOTAL		211047980.18		TOTAL		211047980.18	



Accountant

Place : Patna

Dated : **05 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:-23080270BGR0 PV2187

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'5'

Fund : Remittance Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Remuneration Expense		142481.00	
Balance with C.B.I.		4447964.12		„ Refund of Admission Fee		75399.00	
A/c No. 1646242734				„ Examination Fee		3298423.00	
„ Fee Collection from Students		26293399.91		„ 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	
				„ Bank Charges		29747.80	
				„ Closing Balance:			
				Balance with C.B.I.		15551578.23	
				A/c No. 1646242734			
TOTAL		30741364.03		TOTAL		30741364.03	



Accountant


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



Place : Patna

Dated : **05 DEC 2023**

UDIN:-23080270690PV2187

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'6'

Fund : U.G.C. Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Transfer to Community College		1800000.00	
Balance with C.B.I. 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	
				.. Bank Charges		354.00	
				.. Closing Balance:			
				Balance with C.B.I. A/c No. 1646244527		1215027.78	
TOTAL		4324075.78		TOTAL		4324075.78	

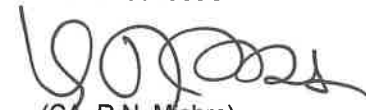

Accountant


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



Place : Patna

Dated : **05 DEC 2023**

UDIN:- 23080270BGROPV2187

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'7'

Fund : Scholarship Fund

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

R E C E I P T S	Rs. P.	P A Y M E N T S	Rs. P.
To Opening Balance: Balance with C.B.I. A/c No. 1646216146	2938315.35	By Bank Charges	711.54
.. Grant from Welfare Deptt. Govt. of Bihar	10000.00	.. Closing Balance: Balance with C.B.I. A/c No. 1646216146	2947603.81
TOTAL	2948315.35	TOTAL	2948315.35


Accountant


Bursar


Principal



Place : Patna

Dated : **10-5-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 :- 23080270BGRDPV2187

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

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

Rs. P.
14234492.18

Add : Cheque issued but not presented for payment :

<u>Date</u>	<u>Cheque No.</u>	<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	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 : Opening Difference

As per Bank Statement 01.04.2015

5348049.74

Less : Previous year Cheque issued but cleared in during the year.

1260494.00

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 shown in Bank Statement

<u>Date</u>	<u>Ch. No.</u>	<u>As per Cash Book</u>	<u>As per Bank Statement</u>	
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 Statement

<u>Date</u>	<u>Amount</u>	
19.08.15	14623.00	14623.00

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

<u>Date</u>	<u>Ch. No.</u>	<u>Rs.</u>	<u>P.</u>	
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 per bank statement as on 31.3.2020

14624002.40


Accountant


Bursar


Principal



COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Teaching Salary Fund

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

		<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2021		14102805.80	
Add : Cheques issued but not presented for payment			
<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	
14.09.17	4711	318512.00	
03.01.21	31794	<u>5000.00</u>	323512.00
Add : Opening difference Cash Book between Bank Statement 01.04.15.			
<u>Amt. as per C.B.</u>		<u>Amt. as per B.S.</u>	
6868805.95		7093100.95	<u>224295.00</u>
			14650612.80
Less: Excess debited in bank Statement			
<u>Date</u>	<u>Cheque No.</u>	<u>As per Cash book</u>	<u>As per Bank statement</u>
03.09.2015	4639	138082.00	138099.00 17.00
24.08.2018	17674	480223.00	480233.00 <u>10.00</u> 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


COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Non-Teaching Salary Fund

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

	<u>Rs.</u>	<u>P.</u>						
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.								
<table><thead><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>Amount</u></th></tr></thead><tbody><tr><td>20.11.18</td><td>17620</td><td>272960.00</td></tr></tbody></table>	<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	20.11.18	17620	272960.00	272960.00	
<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>						
20.11.18	17620	272960.00						
Less : Opening Difference as per Cash Book 01.04.17	2954262.58							
as per Bank Statement 01.04.17	<u>2954254.48</u>	<u>8.10</u>						
Balance as per bank statement as on 31.03.2021		<u><u>4792119.97</u></u>						




Accountant

Bursar


Principal

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Remittance Fund

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

Rs. P.

Balance as per Cash Book as on 31.03.2021

15551578.23

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

<u>Date</u>	<u>Ch. No.</u>	<u>Rs.</u>	<u>P.</u>
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	
24..07.19	24427	791.00	
24..07.19	24428	791.00	
24..07.19	24431	2202.00	
24..07.19	24436	1333.00	
24..07.19	24437	1333.00	
24..07.19	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	
09.11.20	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	
09.11.20	29183	2833.00	
09.11.20	29184	2585.00	
09.11.20	29185	2798.00	
09.11.20	29186	2872.00	
09.11.20	29187	2833.00	
09.11.20	29190	2566.00	
09.11.20	29191	2908.00	
09.11.20	29192	2872.00	
09.11.20	29193	2833.00	
09.11.20	29205	2908.00	
09.11.20	29216	<u>2649.00</u>	
			<u>809098.00</u>
			16360676.23

Less : Excess debited by bank

<u>Date</u>	<u>Cheque No.</u>	<u>As per Cash Book</u>	<u>As per Bank Statement</u>	
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	<u>1000.00</u>

Balance as per bank statement as on 31.03.2021

16359260.87




Accountant


Bursar


Principal

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Scholarship 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.

<u>Date</u>	<u>Cheque No.</u>	<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	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	<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 31.03.2021

3294051.11

Accountant

Bursar

Principal



OK

The Principal

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : UGC Fund

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

			<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2021			1215027.78	
Add : Cheque issued but not presented for payment :				
	<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	
	14.08.15	4273	50888.00	
	24.02.16	4279	14655.00	
	26.9.2016	4283	72000.00	
	01.12.20	6229	106738.00	
	01.12.20	6231	<u>21348.00</u>	265629.00
Add : Opening Difference 01.04.15: As per Bank Statement			705137.65	
As per Cash Book			<u>635382.85</u>	<u>69755.00</u>
Less : Difference amount As per Cash Book			72606.00	
As per Bank Statement 19.08.2015			<u>72608.00</u>	<u>-2.00</u>
 Balance as per bank statement as on 31.03.2019			 <u><u>1550409.78</u></u>	

Accountant

Bursar

Principal



[Handwritten signature in green ink]
Principal

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Patliputra Fund / M.U. Fund

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

Rs. P.

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

Principal



~~AKS~~

[Handwritten signature in green ink]

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 31st 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

- 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 : 05 DEC 2023

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

(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN :- 23080270 BGR0PV2185

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : Vocational Course

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				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	
.. Fee Collection from students		22477321.03	..	Income Tax		67608.00	
.. Advance abjusted from Dr. Manaj Kumar		70000.00	..	Website & Digitalization Exp.		1850249.00	
				Printing & Stationery		1051984.00	
				Purchase of Furniture & Fixture		184558.00	
				Purchase of Fir Equipment		809236.00	
				Electricity Charges		1080893.00	
				Refund of Education Loan		339666.00	
				Purchase of Computer		592756.00	
				Covind -19 Expenses		19630.00	
				Refund of Caution Money		3000.00	
				Examination Fee		35370.00	
				Contingency Expenses		15083.00	
				Refund of Fee		341600.00	
				Examination Expenses		117422.00	
				Function & Celebration		70050.00	
				Advertisement and Publicity		60000.00	
				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

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

Place : Patna

Dated : 05 DEC 2023


UDIN :- 23080270BGROPV2185

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Vocational Fund

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

	<u>Rs.</u>	<u>P.</u>																				
Balance as per Cash Book as on 31.03.2021	22191155.65																					
Add : Cheque issued but not presented for the payment Annexure - 1	732196.00																					
Add : Double entry of this Cheque Amount in Cash Book (Expenditure)																						
<table border="0"><thead><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>Rs.</u></th><th><u>P.</u></th><td></td></tr></thead><tbody><tr><td>03.06.2016</td><td>11233</td><td align="right">370.00</td><td></td><td align="right">370.00</td></tr><tr><td colspan="4"></td><td align="right"><u>22923721.65</u></td></tr></tbody></table>	<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>		03.06.2016	11233	370.00		370.00					<u>22923721.65</u>							
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>																			
03.06.2016	11233	370.00		370.00																		
				<u>22923721.65</u>																		
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.																						
<table border="0"><thead><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>CB</u></th><th><u>BS</u></th><td></td></tr></thead><tbody><tr><td>16.08.16</td><td>11239</td><td align="right">232200.00</td><td align="right">223200.00</td><td></td></tr><tr><td>21.02.17</td><td>12918</td><td align="right"><u>18927.00</u></td><td align="right"><u>18920.00</u></td><td></td></tr><tr><td colspan="4"></td><td align="right">9007.00</td></tr></tbody></table>	<u>Date</u>	<u>Cheque No.</u>	<u>CB</u>	<u>BS</u>		16.08.16	11239	232200.00	223200.00		21.02.17	12918	<u>18927.00</u>	<u>18920.00</u>						9007.00		
<u>Date</u>	<u>Cheque No.</u>	<u>CB</u>	<u>BS</u>																			
16.08.16	11239	232200.00	223200.00																			
21.02.17	12918	<u>18927.00</u>	<u>18920.00</u>																			
				9007.00																		
Less : Excess amount debited by Bank.																						
<table border="0"><thead><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>C.B.</u></th><th><u>B.S.</u></th><td></td></tr></thead><tbody><tr><td>31.08.17</td><td>16751</td><td align="right">107520.00</td><td align="right">108029.76</td><td></td></tr><tr><td>08.09.17</td><td>16756</td><td align="right"><u>6360.00</u></td><td align="right"><u>6419.00</u></td><td></td></tr><tr><td colspan="4"></td><td align="right">568.76</td></tr></tbody></table>	<u>Date</u>	<u>Cheque No.</u>	<u>C.B.</u>	<u>B.S.</u>		31.08.17	16751	107520.00	108029.76		08.09.17	16756	<u>6360.00</u>	<u>6419.00</u>						568.76		
<u>Date</u>	<u>Cheque No.</u>	<u>C.B.</u>	<u>B.S.</u>																			
31.08.17	16751	107520.00	108029.76																			
08.09.17	16756	<u>6360.00</u>	<u>6419.00</u>																			
				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	<u>274127.67</u>																					
As per Bank Statement	<u>328331.97</u>		54204.30																			
Balance as per Bank Statement as on 31.03.2021			<u><u>22374600.19</u></u>																			


Accountant


Bursar


Principal



Annexure-1

Add : Cheque issued but not presented for the payment.

<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	<u>Date</u>	<u>Cheque No.</u>	<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			
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	11164	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			

Total 732196.00



17.05.17	30346	3000.00
20.07.17	16692	1000.00

Annexure-2

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

<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
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		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	

Annexure - 3

Less: Excess credited shown in cash Book

<u>Date</u>	<u>Amount</u>
21.09.15	805.00
26.07.16	3000.00
17.12.16	8300.00
31.01.17	20000.00
Total	32105.00



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 31st 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

- 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 : 05 DEC 2023

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

(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN :- 23080 270 BGR0 PV2185

Annexure-1

Add : Cheque issued but not presented for the payment.

<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	<u>Date</u>	<u>Cheque No.</u>	<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			
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	11164	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			
			Total		<u><u>732196.00</u></u>



17.05.17	30346	3000.00
20.07.17	16692	1000.00

Annexure-2

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

<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
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		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

Annexure - 3

Less: Excess credited shown in cash Book

<u>Date</u>	<u>Amount</u>
21.09.15	805.00
26.07.16	3000.00
17.12.16	8300.00
31.01.17	20000.00
Total	<u><u>32105.00</u></u>



COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : Vocational Course

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

R E C E I P T S	Rs. P.	P A Y M E N T S	Rs. P.
To <u>Opening Balance:</u>		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
„ Fee Collection from students	22477321.03	„ Income Tax	67608.00
„ Advance abjusted from Dr. Manaj Kumar	70000.00	„ Website & Digitalization Exp.	1850249.00
		„ Printing & Stationery	1051984.00
		„ Purchase of Furniture & Fixture	184558.00
		„ Purchase of Fir Equipment	809236.00
		„ Electricity Charges	1080893.00
		„ Refund of Education Loan	339666.00
		„ Purchase of Computer	592756.00
		„ Covind -19 Expenses	19630.00
		„ Refund of Caution Money	3000.00
		„ Examination Fee	35370.00
		„ Contingency Expenses	15083.00
		„ Refund of Fee	341600.00
		„ Examination Expenses	117422.00
		„ Function & Celebration	70050.00
		„ Advertisement and Publicity	60000.00
		„ 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
		„ <u>Closing Balance:</u>	
		Balance with C.B.I.	22191155.65
		A/c No. 3300738626	
TOTAL	43009915.35	TOTAL	43009915.35

Accountant

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



Place : Patna

Dated : 05 DEC 2023

UDIN :- 23080270 BGR0PV2185

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : Vocational Course

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				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 Tax		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	
				„ Refund of Education Loan		339666.00	
				„ Purchase of Computer		592756.00	
				„ Covind -19 Expenses		19630.00	
				„ Refund of Caution Money		3000.00	
				„ Examination Fee		35370.00	
				„ Contingency Expenses		15083.00	
				„ Refund of Fee		341600.00	
				„ Examination Expenses		117422.00	
				„ Function & Celebration		70050.00	
				„ Advertisement and Publicity		60000.00	
				„ 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

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

Place : Patna

Dated : 05 DEC 2023

UDIN :- 23080270 BGR0PV2185

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Vocational Fund

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

	<u>Rs.</u>	<u>P.</u>																				
Balance as per Cash Book as on 31.03.2021	22191155.65																					
Add : Cheque issued but not presented for the payment Annexure - 1	732196.00																					
Add : Double entry of this Cheque Amount in Cash Book (Expenditure)																						
<table border="0"><thead><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>Rs.</u></th><th><u>P.</u></th><td></td></tr></thead><tbody><tr><td>03.06.2016</td><td>11233</td><td>370.00</td><td></td><td align="right">370.00</td></tr><tr><td></td><td></td><td></td><td></td><td align="right"><u>22923721.65</u></td></tr></tbody></table>	<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>		03.06.2016	11233	370.00		370.00					<u>22923721.65</u>							
<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>																			
03.06.2016	11233	370.00		370.00																		
				<u>22923721.65</u>																		
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.																						
<table border="0"><thead><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>CB</u></th><th><u>BS</u></th><td></td></tr></thead><tbody><tr><td>16.08.16</td><td>11239</td><td>232200.00</td><td>223200.00</td><td></td></tr><tr><td>21.02.17</td><td>12918</td><td>18927.00</td><td>18920.00</td><td></td></tr><tr><td></td><td></td><td><u>251127.00</u></td><td><u>242120.00</u></td><td align="right">9007.00</td></tr></tbody></table>	<u>Date</u>	<u>Cheque No.</u>	<u>CB</u>	<u>BS</u>		16.08.16	11239	232200.00	223200.00		21.02.17	12918	18927.00	18920.00				<u>251127.00</u>	<u>242120.00</u>	9007.00		
<u>Date</u>	<u>Cheque No.</u>	<u>CB</u>	<u>BS</u>																			
16.08.16	11239	232200.00	223200.00																			
21.02.17	12918	18927.00	18920.00																			
		<u>251127.00</u>	<u>242120.00</u>	9007.00																		
Less : Excess amount debited by Bank.																						
<table border="0"><thead><tr><th><u>Date</u></th><th><u>Cheque No.</u></th><th><u>C.B.</u></th><th><u>B.S.</u></th><td></td></tr></thead><tbody><tr><td>31.08.17</td><td>16751</td><td>107520.00</td><td>108029.76</td><td></td></tr><tr><td>08.09.17</td><td>16756</td><td>6360.00</td><td>6419.00</td><td></td></tr><tr><td></td><td></td><td><u>113880.00</u></td><td><u>114448.76</u></td><td align="right">568.76</td></tr></tbody></table>	<u>Date</u>	<u>Cheque No.</u>	<u>C.B.</u>	<u>B.S.</u>		31.08.17	16751	107520.00	108029.76		08.09.17	16756	6360.00	6419.00				<u>113880.00</u>	<u>114448.76</u>	568.76		
<u>Date</u>	<u>Cheque No.</u>	<u>C.B.</u>	<u>B.S.</u>																			
31.08.17	16751	107520.00	108029.76																			
08.09.17	16756	6360.00	6419.00																			
		<u>113880.00</u>	<u>114448.76</u>	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		<u>274127.67</u>																				
As per Bank Statement		<u>328331.97</u>		54204.30																		
Balance as per Bank Statement as on 31.03.2021				<u><u>22374600.19</u></u>																		



Accountant

Bursar

Principal

Annexure-1

Add : Cheque issued but not presented for the payment.

<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	<u>Date</u>	<u>Cheque No.</u>	<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			
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	11164	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			
			Total		732196.00



17.05.17	30346	3000.00
20.07.17	16692	1000.00

Annexure-2

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

<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
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		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

Annexure - 3

Less: Excess credited shown in cash Book

<u>Date</u>	<u>Amount</u>
21.09.15	805.00
26.07.16	3000.00
17.12.16	8300.00
31.01.17	20000.00
Total	<u><u>32105.00</u></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 31st 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

- 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 : 05 DEC 2023

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

(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN :- 23080270BGROPV2185

INDEPENDENT AUDITOR'S REPORT

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



Place : Patna

Dated : 05 DEC 2023

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

(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN:-23080270BGR0PU1331

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

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

R E C E I P T S			P A Y M E N T S		
Annaxure	Rs.	P.	Annaxure	Rs.	P.
To Opening Balance: (As per Schedule 'A' annexed)	32857697.43		By M.U. Fund	1	60475.00
„ M.U. Fund	1	1674544.00	„ Teaching Salary	2	103867211.00
„ Teaching Salary	2	98437431.00	„ Non-Teaching Salary	3	19094176.26
„ Non-Teaching Salary	3	18180644.00	„ General Fund	4	98045155.00
„ General Fund	4	119771687.00	„ Remittance Fund	5	11545663.90
„ Remittance Fund	5	12857325.00	„ U.G.C. Fund	6	7606454.80
„ U.G.C. Fund	6	3611806.00	„ Scholarship Fund	7	1012582.00
„ Scholarship Fund	7	108515.00	„ Closing Balance: (As per Schedule 'B' annexed)		46267931.47
TOTAL	287499649.43		TOTAL	287499649.43	



S.S. 20/06/20
Accountant

[Signature]
Bursar

[Signature]
Principal

As per our report of even date

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

[Signature]
(CA. R.N. Mishra)
Partner
M.N. 80270

Place : Patna

Dated : **05 DEC 2023**

UDIN :- 23080270BGR0PV1331

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

ANNEXURE-"A"

Schedule of Opening Balance As at 01st April, 2019

Sl. 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

Sl. 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	



[Signature]
Accountant

[Signature]
Bursar

[Signature]
Principal 25/08/20

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'1'

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

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Bank Charge		60475.00	
Balance with C.B.I.		3771863.86					
A/c No. 1646242371							
„ Fee Collection from Students		1573744.00		„ Closing Balance:			
„ Rent From Bank		100800.00		Balance with C.B.I.		5385932.86	
				A/c No. 1646242371			
TOTAL		5446407.86		TOTAL		5446407.86	



[Signature]
Accountant

[Signature]
Bursar

[Signature]
Principal 29/06/20

As per our report of even date

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

[Signature]
(CA. R.N. Mishra)
Partner
M.N. 80270

Place : Patna

Dated : **05 DEC 2023**

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'2'

Fund : Teaching Salary Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Salary		32186479.00	
Balance with C.B.I.		13991772.80		„ Arrear Salary		23782462.00	
A/c No. 1646200996				„ Teachers Association Fund		57500.00	
„ Advance adjusted from:-				„ Life Insurance Corp.		47052.00	
Dr. Arun kr. Jha	150000.00			„ PF / PF Loan A/c.		15205241.00	
Dr. Shyam Dev Yadav	22508.00			„ Income Tax		32132915.00	
Dr. Anil Kr. Thakur	49040.00			„ Professional Tax		254500.00	
Dr. Kumar Chandradeep	90000.00			„ Bank Charges		1062.00	
Dr. Prativa Yadav	<u>158358.00</u>	469906.00		„ Closing Balance:			
„ Transfer from General Fund		72730046.00		Balance with C.B.I.		8561992.80	
„ Salary Grant		14047588.00		A/c No. 1646200996			
„ Miscellaneous Receipt		1149235.00		„ Advance Salary		200000.00	
„ Transfer From Vocational Fund		10000000.00		Dr. Meghan Prasad			
„ Refund of Excess Salary		40656.00					
TOTAL		112429203.80				112429203.80	



Accountant

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

Place : Patna

Dated : **05 DEC 2023**

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'3'

Fund : Non-Teaching Salary Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Salary		10773510.00	
Balance with C.B.I.		883640.33		„ Provident Fund		4053231.00	
A/c No. 1646201264				„ Advance against Salary		670000.00	
(As per audited A/c)				„ Bank Charges		1188.26	
„ Arrear Salary Grant from M.U Bodh Gaya		660287.00		„ Income Tax		211350.00	
„ Transferred from Vocational Fund		3700000.00		„ Life Insurance Corp.		3262897.00	
„ Transferred from General Fund		13820357.00		„ Professional Tax		122000.00	
				„ Closing Balance:			
				Balance with C.B.I.		-29891.93	
				A/c No. 1646201264			
TOTAL		19064284.33		TOTAL		19064284.33	



[Signature]
Accountant

[Signature]
Bursar

[Signature]
Principal
25/6/20

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

[Signature]
(CA. R.N. Mishra)
Partner
M.N. 80270

Place : Patna

Dated : **05 DEC 2023**

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'4'

Fund : General Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Remuneration to Outsourcing Staff		277462.00	
Balance with C.B.I. A/c No. 1646243294		-36126.28		,, Staff Welfare		12300.00	
,, Fee Collection from Students		18497154.00		,, Printing & Stationery		2206537.00	
,, Salary Grant from Patna Collecterate		100185973.00		,, Repair & Maintenance		513289.00	
,, Rent		30160.00		,, Refund of Fee		5446.00	
,, Miscellaneous Income		1058400.00		,, Republic Day Expenses		11428.00	
				,, Office Expenses		32518.00	
				,, Contingency Expenses		477582.00	
				,, Repair & Maintenance (Generater)		80887.00	
				,, NSS Programme		11539.00	
				,, 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	
				,, Purchases Books & Periodicals		241230.00	
				,, Cable Expenses		16800.00	
				,, Purchases 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

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

Place : Patna

Dated : **05 DEC 2023**

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'5'

Fund : Remittance Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Remuneration Expense		562129.00	
Balance with C.B.I.		3136303.02		„ Refund of Admission Fee		67020.00	
A/c No. 1646242734				„ Examination Fee		2776224.00	
„ Fee Collection from Students		12857325.00		„ 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.		4447964.12	
				A/c No. 1646242734			
TOTAL		15993628.02		TOTAL		15993628.02	



Accountant

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

Place : Patna

Dated : 05 DEC 2023

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'6'

Fund : U.G.C. Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Seminar Expenses		510000.00	
Balance with C.B.I.							
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	
				„ Bank Charges		39718.80	
				„ Closing Balance:			
				Balance with C.B.I.		3273212.55	
				A/c No. 1646244527			
TOTAL		10879667.35		TOTAL		10879667.35	



Accountant *[Signature]* 31/3/20

Bursar *[Signature]*

Principal *[Signature]* 29/03/20

As per our report of even date

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

[Signature]
(CA. R.N. Mishra)
Partner
M.N. 80270

Place : Patna

Dated : 05 DEC 2023

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'7'

Fund : Scholarship Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Scholarship paid to Student		330792.00	
Balance with C.B.I.		3842382.35		„ Junior Research Fellowship		681200.00	
A/c No. 1646216146				„ Bank Charges		590.00	
„ Grant from Welfare Deptt.		8515.00		„ Closing Balance:			
Govt. of Bihar				Balance with C.B.I.		2938315.35	
„ Transfer from Vocational Fund		100000.00		A/c No. 1646216146			
TOTAL		3950897.35		TOTAL		3950897.35	



Accountant

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

Place : Patna

Dated : **05 DEC 2023**

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA


Fund : Patliputra Fund / M.U. Fund

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

	<u>Rs.</u> <u>P.</u>
Balance as per Cash Book as on 31.03.2020	5385932.86
Balance as per Bank Statement as on 31.03.2020	<u>5385932.86</u>

Accountant


Bursar


Principal 25/04/20



COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Teaching Salary Fund

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

	<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2020	8561992.80	
Add : Cheques issued but not presented for payment		
<u>Date</u> <u>Cheque No.</u> <u>Amount</u>		
14.09.17 4711 318512.00	318512.00	
Add : Opening difference Cash Book between Bank Statement 01.04.15.		
<u>Amt. as per C.B.</u> <u>Amt. as per B.S.</u>		
6868805.95 7093100.95	224295.00	
		<u>9104799.80</u>
Less: Excess debited in bank Statement		
Date Cheque No. As per Cash book As per Bank statement		
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		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


Bursar


Principal



COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

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>	<u>Cheque No.</u>	<u>Amount</u>
20.11.18	17620	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 25/6/20



COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : General Fund

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

Rs. P.

21690405.72

Balance as per Cash Book as on 31.03.2020

Add : Cheque issued but not presented for payment :

<u>Date</u>	<u>Cheque No.</u>	<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	53900.00	
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 Difference

As per Bank Statement 01.04.2015

5348049.74

Less : Previous year Cheque issued but cleared in during the year.

1260494.00

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 shown in Bank Statement

<u>Date</u>	<u>Ch. No.</u>	<u>As per Cash Book</u>	<u>As per Bank Statement</u>	
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 Statement

<u>Date</u>	<u>Amount</u>	
19.08.15	14623.00	14623.00

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

<u>Date</u>	<u>Ch. No.</u>	<u>Rs.</u>	<u>P.</u>	
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 per bank statement as on 31.3.2020

22294764.94


Accountant


Bursar


Principal 25/6/20



COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Remittance Fund

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

Rs. P.

Balance as per Cash Book as on 31.03.2020

4447964.12

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

<u>Date</u>	<u>Ch. No.</u>	<u>Rs.</u>	<u>P.</u>
04.06.18	13902	553690.00	
25.09.18	22949	993.00	
25.09.18	22954	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	
24..07.19	24427	791.00	
24..07.19	24428	791.00	
24..07.19	24431	2202.00	
24..07.19	24436	1333.00	
24..07.19	24737	1333.00	
24..07.19	24440	930.00	
24..07.19	24441	930.00	
27.09.19	30683	1160.00	
14.11.19	30694	996.00	
05.12.19	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	
27.02.20	29146	3068.00	
17.03.20	29149	1379.00	
17.03.20	29150	551560.00	



17.03.20	29151	90470.00	
27.03.20	29152	53270.00	
27.03.20	29153	<u>17730.00</u>	<u>1454312.00</u>

Less : Excess debited by bank

<u>Date</u>	<u>Cheque No.</u>	<u>As per Cash Book</u>	<u>As per Bank Statement</u>	
06.09.18	22944	40000.00	40188.80	188.80
14.08.19	30620	48000.00	48000.00	226.56
24.07.19	27421	1429.00	1429.00	<u>1000.00</u>
				<u>1415.36</u>

Balance as per bank statement as on 31.03.2020

5900860.76

Accountant

Bursar

Principal



Handwritten signature in green ink
Principal 25/6/20

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : UGC Fund

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

		<u>Rs. P.</u>	
Balance as per Cash Book as on 31.03.2020		3273212.55	
Add : Cheque issued but not presented for payment :			
<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	
14.08.15	4273	50888.00	
24.02.16	4279	14655.00	
20.9.2016	4283	72000.00	
16.03.20	6226	<u>4000.00</u>	141543.00
Add : Opening Difference 01.04.15: As per Bank Statement		705137.65	
As per Cash Book		<u>635382.65</u>	<u>69755.00</u>
Less : Difference amount As per Cash Book		72606.00	
As per Bank Statement 19.08.2015		<u>72608.00</u>	<u>-2.00</u>
 Balance as per bank statement as on 31.03.2020		 <u><u>3484508.55</u></u>	

(Signature)
Accountant

(Signature)
Bursar

(Signature)
Principal 25/06/20



COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Scholarship 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.

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


Accountant


Bursar


Principal 25/06/20



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 31st 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 31st 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.



Place : Patna

Dated : 05th day of Dec 2023

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

(CA. R.N. Mishra)

Partner
M.N. 80270

UDIN :- 23080270 BGRDPV1331

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : Vocational Course

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Remuneration		7207437.00	
Balance with C.B.I.		25739001.17		Security Guard Expenses		2311448.00	
A/c No. 3300738626				Refund of Fee		95075.00	
				Income Tax		73193.00	
.. Fee Collection from students		31986470.00		Repair & Maintenance of Gril		848161.00	
				Cleaning Expenses		772723.00	
				Contingency Expenses		121935.00	
				Electricity Charges		1623834.00	
				Laboratory Expenses		710350.00	
				Transfer to Teaching Fund		10000000.00	
				Transfer to Non-Teaching Fund		3700000.00	
				Education Loan		351490.00	
				Building Construction Expenses		1741510.00	
				Renovation of BSCIT & Technical Building		1486933.00	
				Travelling & Conveyance		249510.00	
				Examination Fee		1408610.00	
				Advance to Dr. Manaj Kr. II		70000.00	
				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		1395525.00	
				Closing Balance:			
				Balance with C.B.I.		20462594.32	
				A/c No. 3300738626			
TOTAL		57725471.17		TOTAL		57725471.17	



Accountant

[Signature]
Bursar

[Signature]
Principal
25/06/20

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

[Signature]
(CA. R.N. Mishra)
Partner
M.N. 80270

Place : Patna

Dated : **05 DEC 2023**

UDIN :- 23080270 BGR0PU1331

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Vocational Fund

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

	<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2020	20462594.32	
Add : Cheque issued but not presented for the payment Annexure - 1	488591.00	
Add : Double entry of this Cheque Amount in Cash Book (Expenditure)		
<u>Date</u> <u>Cheque No.</u> <u>Rs.</u> <u>P.</u>		
03.06.2016 11233 370.00		370.00
		<u>20951555.32</u>
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.		
<u>Date</u> <u>Cheque No.</u> <u>CB</u> <u>BS</u>		
16.08.16 11239 232200.00 223200.00		
21.02.17 12918 18927.00 18920.00		
		<u>251127.00</u> <u>242120.00</u>
		9007.00
Less : Excess amount debited by Bank.		
<u>Date</u> <u>Cheque No.</u> <u>C.B.</u> <u>B.S.</u>		
31.08.17 16751 107520.00 108029.76		
08.09.17 16756 6360.00 6419.00		
		<u>113880.00</u> <u>114448.76</u>
		568.76
Add : Short Amount debited by Bank on Ch. No. 030891 dt. 24.10.2019		4.00
Add : Opening Diff (2014-15)		
As per Cash Book <u>274127.67</u>		
As per Bank Statement <u>328331.97</u>		54204.30
Balance as per Bank Statement as on 31.03.2020		<u><u>20402433.86</u></u>



Accountant

Bursar

Principal 25/8/20

Annexure-1

Add : Cheque issued but not presented for the payment.

<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	<u>Date</u>	<u>Cheque No.</u>	<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	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			
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	11164	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			
				Total	<u><u>488591.00</u></u>



Annexure-2

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

<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
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		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	

Annexure - 3

Less: Excess credited shown in cash Book

<u>Date</u>	<u>Amount</u>
21.09.15	805.00
26.07.16	3000.00
17.12.16	8300.00
31.01.17	20000.00
Total	32105.00



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 31st 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:

- 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, 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

- 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 : 05 DEC 2023

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

(CA. R.N. Mishra)

Partner
M.N. 80270

UDIN: 23080270 04R0PT 3896

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Fund : Vocational Course

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

R E C E I P T S		Rs.	P.	Rs.	P.	P A Y M E N T S		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 Dr. Manoj kumar		<u>30000.00</u>		885291.87		„ Honorarium		2408359.00	
						„ Examination Fee		2599980.00	
						„ Registration Fee		151377.00	
„ Fee Collection from students			23184388.00			„ Travelling & Conveyance		31865.00	
						„ Repair & Maintenance		169209.00	
„ Receipt of Student Loan (from Bihar State Education Finance Corporation)				472649.00		„ Printing & Stationery		1553730.00	
						„ Refund of Admission Fee		20000.00	
						„ Fee Refund to Students		328750.00	
„ Transfer from Salary Teaching Fund			17300000.00			„ Construction of Class Rooms		316800.00	
						„ Income Tax		93420.00	
„ Receipt from Welfare Department			10000.00			„ Contingency Advance		10000.00	
						„ Purchase of A.C & Installation Expenses		59798.00	
„ Transfer from Salary Non Teaching Fund			2500000.00			„ Purchase of UPS		26910.00	
						„ Purchase of Almirah & Door		5204.00	
						„ Souvenir Expenses		80000.00	
						„ Miscellenious Expenses		6740.00	
						„ Examination Expenses		123547.00	
						„ Campus Placement Expenses		6295.00	
						„ MCA Extension Approval Expenses		20562.00	
						„ Renovation of Student Union Office		66874.00	
						„ Renovation of MCA Class Rooms		315537.00	
						„ Function & Celebration		625874.00	
						„ Registration of Alumni Association		31600.00	
						„ Purchase of Exide Battery		178200.00	
						„ Purchase of Smart Board		215000.00	
						„ Construction of Technical Building		1891000.00	
						„ Furniture & Fixture		566164.00	
						„ Affiliation Fee to AICTE		202714.00	
						„ Electrification Work Expenses		114534.00	
						„ Computer Maintenance Expenses		313880.00	
						„ Purchase of Solar Plant		500000.00	
						„ Renovation of B.Sc IT Deptt.		679521.00	
						„ Security Guard Expenses		165915.00	
						„ Cleaning Work Expenses		64900.00	
						„ Professional Fee		116640.00	



„ E-filing Expenses	44820.00
„ Purchase of Books	112170.00
„ Bank Charges	397500.70
„ Closing Balance:	
Balance with C.B.I.	25739001.17
A/c No. 3300738626	

TOTAL	44352328.87	TOTAL	44352328.87
--------------	--------------------	--------------	--------------------

Accountant

Bursar

Principal



Place : Patna

Dated : **05 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:- 23080270@4RDPT3896

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Vocational Fund

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

	<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2019	25739001.17	
Add : Cheque issued but not presented for the payment Annexure - 1	971663.00	
Add : Double entry of this Cheque Amount in Cash Book (Expenditure)		
<u>Date</u> <u>Cheque No.</u> <u>Rs.</u> <u>P.</u>		
03.06.2016 11233 370.00		370.00
		<u>26711034.17</u>
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.		
<u>Date</u> <u>Cheque No.</u> <u>CB</u> <u>BS</u>		
16.08.16 11239 232200.00 223200.00		
21.02.17 12918 <u>18927.00</u> <u>18920.00</u>		
		<u>251127.00</u> <u>242120.00</u> 9007.00
Less : Excess amount debited by Bank.		
<u>Date</u> <u>Cheque No.</u> <u>C.B.</u> <u>B.S.</u>		
31.08.17 16751 107520.00 108029.76		
08.09.17 16756 <u>6360.00</u> <u>6419.00</u>		
		<u>113880.00</u> <u>114448.76</u> 568.76
Add : Opening Diff (2014-15)		
As per Cash Book <u>274127.67</u>		
As per Bank Statement <u>328331.97</u>		54204.30
Balance as per Bank Statement as on 31.03.2019		<u><u>26161908.71</u></u>



Accountant

Bursar

Principal

Annexure-1

Add : Cheque issued but not presented for the payment.

<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	<u>Date</u>	<u>Cheque No.</u>	<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	19.01.19	24003	1563.00
13.01.15	7279	4000.00	19.01.19	24005	1563.00
10.06.14	6071	2000.00	19.01.19	24057	165915.00
16.05.15	7965	15500.00	30.01.19	24065	36961.00
26.05.15	8117	500.00	30.01.19	24066	46200.00
26.05.15	8124	500.00	30.01.19	24067	132976.00
20.06.15	8159	1250.00	30.01.19	24068	175000.00
20.06.15	8160	750.00	30.01.19	24069	20750.00
20.06.15	8161	500.00	30.01.19	24071	112170.00
13.07.15	8259	5000.00	Total		<u><u>971663.00</u></u>
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	11164	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			



Annexure-2

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

<u>Date</u>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
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		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	

Annexure - 3

Less: Excess credited shown in cash Book

<u>Date</u>	<u>Amount</u>
21.09.15	805.00
26.07.16	3000.00
17.12.16	8300.00
31.01.17	20000.00
Total	32105.00



INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipt & Payment Account of **COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA** for the year ended 31st 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:

- 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, 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

- 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 : 05 DEC 2023

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

(CA. R.N. Mishra)

Partner

M.N. 80270

UJIN:- 23080270961R0PT3896

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

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

R E C E I P T S				P A Y M E N T S			
	Annaxure	Rs.	P.		Annaxure	Rs.	P.
To Opening Balance: (As per Schedule 'A' annexed)		3073409.58		By M.U. Fund	1	26537.40	
„ M.U. Fund	1	1384624.00		„ Teaching Salary	2	285593679.15	
„ Teaching Salary	2	303094978.00		„ Non-Teaching Salary	3	67860732.25	
„ Non-Teaching Salary	3	68488597.00		„ General Fund	4	15392849.95	
„ General Fund	4	14850748.80		„ Remittance Fund	5	13164600.40	
„ Remittance Fund	5	16267590.00		„ U.G.C. Fund	6	1389378.80	
„ U.G.C. Fund	6	8457007.00		„ Scholarship Fund	7	458327.00	
„ Scholarship Fund	7	1126848.00		„ Closing Balance: (As per Schedule 'B' annexed)		32857697.43	
TOTAL		416743802.38		TOTAL		416743802.38	



Accountant

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

Place : Patna

Dated : **05 DEC 2023**

UDIN :- 2308027-OBGR0 PT3896

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

ANNEXURE-"A"

Schedule of Opening Balance As at 01st April, 2018

Sl. 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

Sl. 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.I.	3136303.02	
6	U.G.C. Fund	C.B.I.	7267861.35	
7	Scholarship Fund	C.B.I.	3842382.35	
TOTAL			32857697.43	



Accountant

Bursar

Principal

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'1'

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

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

R E C E I P T S	Rs. P.	P A Y M E N T S	Rs. P.
To Opening Balance: 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

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

Place : Patna

Dated : **05 DEC 2023**

UDIN:- 23080270BGROPT3896

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'2'

Fund : Teaching Salary Fund

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


R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Salary		199300670.00	
Balance with C.B.I.		-3509526.05		„ D.A. Arrear		3437758.00	
A/c No. 1646200996				„ Group Insurance		148000.00	
(As per audited A/c)				„ Employee Welfare Fund		18510.00	
„ Salary Grant		303094978.00		„ 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.		13991772.80	
				A/c No. 1646200996			
TOTAL		299585451.95		TOTAL		299585451.95	

Accountant

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

Place : Patna

Dated : 05 DEC 2023

UDIN:- 23080270BGR0PT 3896



COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'3'

Fund : Non-Teaching Salary Fund

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

R E C E I P T S	Rs. P.	P A Y M E N T S	Rs. P.
To Opening Balance:		By Salary	54860637.00
Balance with C.B.I.	255775.58	„ D.A. Arrear	173350.00
A/c No. 1646201264		„ Provident Fund	4447038.00
(As per audited A/c)		„ Group Insurance	94960.00
„ Salary Grant from PPU / MU	64488597.00	„ Employee Welfare Fund	7645.00
„ Transfer from Teaching Salary Fund	4000000.00	„ 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.	883640.33
		A/c No. 1646201264	
TOTAL	68744372.58	TOTAL	68744372.58



Accountant

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

Place : Patna

Dated : **05 DEC 2023**

UDIN :- 2308027086ROPT3896

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'4'

Fund : General Fund

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

R E C E I P T S		Rs.	P.	P A Y M E N T S		Rs.	P.
To Opening Balance:				By Function & Celebration Expenses		153183.00	
Balance with C.B.I.		505974.87		„ 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	
„ Transferred 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		222140.75	
				„ GST		646.20	
				„ Municipality Tax		542195.00	
				„ Security Guards Expenses		1838341.00	
				„ Cleaning Expenses		778800.00	
				„ 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	
				„ Examination Expenses		32326.00	
				„ Purchase of Books		90905.00	
				„ Advance to Dr. Pramod Kr. Singh NCC Officer		15000.00	



„ Fuel Expenses	24357.00
„ Kiriti Fuels	21717.00
„ Sports Expenses	45060.00
„ Advance to Raushan Kumar for Sports	70000.00
„ Flax Banner Paid Name Plate Expenses	35719.00
„ Purchase of AC & Installation	428244.00
„ Security Money Refund to Contractor	1542703.00
„ National Festival Expenses	5000.00
„ Dahi Chura Programme Expenses	54750.00
„ Renovation of Physics Depptt.	329504.00
„ Purchase of Electric Cable	12600.00
„ Purchase of Chemicals	26209.00
„ Purchase of Lab Equipments	37540.00
„ Remuneration of Teachers Association	66265.00
„ Remuneration of Yowa Kaushal Vikesh	142336.00
„ Purchase of Furniture	6000.00
„ 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

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

Place : Patna

Dated : 05 DEC 2023

UDIN :- 23080270 RGR O PT3896

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'5'

Fund : Remittance Fund

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

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



Accountant

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

Place : Patna

Dated : **05 DEC 2023**

UDIN :- 23080270R6ROPT3896

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-'6'

Fund : U.G.C. Fund

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

R E C E I P T S	Rs.	P.	P A Y M E N T S	Rs.	P.
To <u>Opening Balance:</u>			.. Remuneration Expenses	40325.00	
Balance with C.B.I. 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 <i>expenses</i>	50000.00	
			.. Professional Charges	47250.00	
			.. GST	684.00	
			.. Bank Charges	56422.80	
			.. <u>Closing Balance:</u>		
			Balance with C.B.I. A/c No. 1646244527	7267861.35	
TOTAL	8657240.15		TOTAL	8657240.15	



Accountant

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

Place : Patna

Dated : **05 DEC 2023**

UDIN :- 23080270BGRDPT3896

COLLEGE OF COMMERCE ARTS & SCIENCE, KANKARBAG, PATNA

Annexure-7'

Fund : Scholarship Fund

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

R E C E I P T S	Rs. P.	P A Y M E N T S	Rs. P.
To Opening Balance: Balance with C.B.I. A/c No. 1646216146 (As per audited A/c)	3173861.35	By Scholarship paid to Students	457265.00
„ Grant from Welfare Department	1126848.00	„ Bank Charges	1062.00
		„ Closing Balance: Balance with C.B.I. A/c No. 1646216146	3842382.35
TOTAL	4300709.35	TOTAL	4300709.35



Accountant

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

Place : Patna

Dated : 05th Dec. 2023

UDIN :- 23080270 BGR0 PT 3896

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Patliputra Fund / M.U. Fund

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

	<u>Rs.</u>	<u>P.</u>
Balance as per Cash Book as on 31.03.2019		3771863.86
Balance as per Bank Statement as on 31.03.2019		<u>3771863.86</u>



Accountant

Bursar

Principal

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Teaching Salary Fund

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

		<u>Rs.</u>		<u>P.</u>
Balance as per Cash Book as on 31.03.2019		13991772.80		
Add : Cheques issued but not presented for payment				
<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>		
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	<u>115883.00</u>		
			1418350.00	
Add : Opening difference Cash Book between Bank Statement 01.04.15.				
<u>Amt. as per C.B.</u>		<u>Amt. as per B.S.</u>		
6868805.95		7093100.95		224295.00
				<u>15634417.80</u>
Less: Excess debited in bank Statement				
Date	Cheque No.	As per Cash book	As per Bank statement	
03.09.2015	4639	138082.00	138099.00	17.00
24.08.2018	17674	480223.00	480233.00	<u>10.00</u> 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

Balance as per bank statement as on 31.03.2019

15056827.90



Accountant

Bursar

Principal

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Remittance Fund

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

Rs. P.

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>	<u>Cheque No.</u>	<u>Rs.</u>	<u>P.</u>
04.06.18	13902	553690.00	
25.09.18	22949	993.00	
25.09.18	22954	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	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	47911	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	34190.00	
			<u>2559401.00</u>

Less : Excess debited by bank

<u>Date</u>	<u>Cheque No.</u>	<u>As per Csash Book</u>	<u>As per Bank Statement</u>	
06.09.18	22944	40000.00	40188.80	<u>-188.80</u>

Balance as per bank statement as on 31.03.2019

5695892.82



Accountant

Bursar

Principal

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Scholarship Fund

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

Rs. P.

Balance as per Cash Book as on 31.03.2019

3842382.35

Add : Cheque issued but not presented for payment.

<u>Date</u>	<u>Cheque No.</u>	<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	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	
			104894.00

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 31.03.2019

4174849.65

Accountant

Bursar

Principal



COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : Non-Teaching Salary Fund

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

Rs. P.

Balance as per Cash Book as on 31.03.2019

883640.33

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

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

843488.00

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 31.03.2019

1727120.23



Accountant

Bursar

Principal

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

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 :

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

137543.00

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
As per Bank Statement 19.08.2015

72606.00

72608.00

-2.00

Balance as per bank statement as on 31.03.2019

7474857.35



Accountant

Bursar

Principal

COLLEGE OF COMMERCE ARTS & SCIENCE KANKARBAG, PATNA

Fund : General Fund

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

Rs. P.

Balance as per Cash Book as on 31.03.2019

-36126.28

Add : Cheque issued but not presented for payment :

<u>Date</u>	<u>Cheque No.</u>	<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	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 Difference

As per Bank Statement 01.04.2015

5348049.74

Less : Previous year Cheque issued but cleared in during the year.

1260494.00

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 shown in Bank Statement

<u>Date</u>	<u>Ch. No.</u>	<u>As per Cash Book</u>	<u>As per Bank Statement</u>	
11.09.15	8496	15722.00	15704.00	18.00
14.11.16	10961	3657.00	2200.00	<u>1457.00</u>

1475.00

Less : Excess amount shown in Bank Statement

<u>Date</u>	<u>Amount</u>	
19.08.15	14623.00	14623.00

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

<u>Date</u>	<u>Ch. No.</u>	<u>Rs.</u>	<u>P.</u>	
04.04.16	11164	15211.00		15211.00

Less : Difference in Financial Year 2016-17

20940.00

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

110.00

Balance as per bank statement as on 31.3.2019

369131.94

Accountant

Bursar

Principal

