

**AUDIT REPORT
FOR THE YEAR ENDING
31-03-2022**

OF

C.K.B. COLLEGE
TEOK ::: JORHAT

Prepared by-
T.C.Baruah & Associates
Tax Consultant/Internal Auditor
J.B.Road, Jorhat
M-9435090229

T.C.Baruah & Associates

Tax Consultants & Internal Auditor
J.B.Road,Jorhat

Prasanta Baruah

Regd.I.T.P.
I.T.P.No.1/93-94

INTERNAL AUDITOR'S REPORT


As per direction of the Principal we have audited the attached " Receipts & Payments Accounts of " C.K.B.College, Teok, for the year ended 31st March, 2022 subject to our notes & observations given in the annexure. We report that :

1. We have obtained all the information & explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Receipts & Payments account dealt with by this report are in agreement with the books of accounts.
3. Closing Balance of Cash in hand are not physically verified by us.

In our opinion and to the best of our information and according to the explanations given to us the said Receipt and Payments read together & give information required by the Institution.

Place : Jorhat
Date : 19.09.2022

For, T.C.BARUAH & ASSOCIATES.


Prasanta Baruah
Regd. Income Tax Practitioner
I.T.P. No.: 1/93-94
J. B. Road, Jorhat (Assam)

C.K.B.COLLEGE :: TEOK

1. As per direction of the Principal we had audited the Accounts of C.K.B.College,Teok for the period from 01-04-2021 to 31-03-2022
2. The following persons were the Principal and the Secretary of the college during the period as noted against each.
 - a) Dr. Bijoy Krishna Pachani-MA Phd-Principal & Secretary-01-04-2021 to 31-03-2022.

3. Reserve Fund

The College authority maintains a Reserve Fund of Rs. 1,97,598.00. The amount is invested as Fixed deposit in SBI Teok ADB as detailed below :

<u>A/c No.</u>	<u>Amount</u>	<u>Value Date</u>	<u>Maturity date</u>
34200647225	51,000.00	15-09-2016	15-09-2018 (Auto Renew)
30134240958	1,46,598.00	28-02-2007	28-02-2019 (Auto Renew)

4. Subsidiary Funds :

The Closing Balance of the Subsidiary funds as on 31-03-2022 as per Cash Book are stated below :

i) Salary Fund :

SBI-Teok

CA No.10758334313

Opening Balance

Cash-in-hand	Rs.	Nil
Cash-at-Bank	Rs.	18,256.11

Receipts	Rs.	Nil
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Payments

Bank Charges	Rs.	1,298.00
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Closing Balance

Cash-in-hand	Rs.	Nil
Cash-at-Bank	Rs.	16,958.11
As per Bank Statement	Rs.	16,958.11

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ii) **Examination Fund :**

SBI- Teok ADB

S/B A/c No. 10758334958

Opening Balance :

Cash-in-hand	Rs. 11,500.00
Cash-at-Bank	...	...	Rs. 5,78,295.70

Receipts :

Exam.Fee received during the year	...	...	Rs. 14,98,850.00
Centre fee received	...	...	Rs. 1,11,900.00
Bank Interest	...	...	Rs. 13,310.00

Payments :

Exam.Expenditure	...	...	Rs. 5,68,091.00
Printing & Stationery	...	...	Rs. 95,683.00
TA/DA	...	...	Rs. 1,100.00
Exam.Fees to Dib.University	...	...	Rs. 11,66,275.00
Exam. Fee to AHSEC	...	...	Rs. 3,400.00
Registration fee to AHSEC	...	...	Rs. 62,300.00
Bank charges	...	...	Rs. 1,148.00

Closing Balance

Cash-in-hand	...	...	Rs. Nil
Cash-at-Bank	...	...	Rs. 3,15,858.70
Balance as per Bank Statement	...	...	Rs. 3,17,898.70

iii) **UGC Fund :**

Canara Bank,Jorhat

S/B A/c No. 1154101011729

Opening Balance :

Cash-in-hand	Rs. 30.00
Cash-at-Bank	Rs. 4,42,049.00

Receipts :

Bank Interest	Rs. 11,850.00
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Payments :

Printing & Stationery	Rs.	66,975.00
National Seminer	Rs.	52,000.00
MRP Expenses	Rs.	28,000.00
Computer & Electronics	...	...	Rs.	45,660.00
Furniture & Fixture	...	...	Rs.	35,000.00
Bank Charges	...	...	Rs.	72.00

Closing Balance

Cash-in-hand	...	...	Rs.	30.00
Cash-at-Bank	...	...	Rs.	2,26,192.00
As per Bank Statement	...	...	Rs.	3,13,192.00

iv) Union Fund :

SBI -Teok

S/B A/c No.10758334936

Opening Balance :

Cash-in-hand	...	...	Rs.	Nil
Cash-at-Bank	...	...	Rs.	67,539.21

Receipts :

Fund transferred from General Fund	...	...	Rs.	3,00,000.00
Bank Interest	...	...	Rs.	3,671.00

Payment :

Prize Money for Speech Competition	...	...	Rs.	3,700.00
Prize Money for Article Competition	...	...	Rs.	3,700.00
Prize Money for Poster Making Competition	...	...	Rs.	3,700.00
Repair maintenance of Musical Instrument	...	...	Rs.	3,700.00
Student Election	...	...	Rs.	27,915.00
College Week	...	...	Rs.	93,561.00
Sports goods	...	...	Rs.	60,095.00
Printing & Stationery	...	...	Rs.	3,400.00
Saraswati Puja Celebration	Rs.	65,000.00
Student welfare	Rs.	12,000.00
Youth Festival	Rs.	70,000.00

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Closing Balance

Cash-in-hand	Rs.	Nil
Cash-at-Bank	Rs.	24,439.21
Balance as per Bank Statement	Rs.	27,139.21

v) **Golden Jubilee Fund**

SBI- Teok

S/B A/c No.10758334936

Opening Balance :

Cash-in-hand	...	...	Rs.	Nil
Cash-at-Bank	...	...	Rs.	2,018.00

Receipt	...	...	Rs.	Nil
Payment	...	...	Rs.	Nil

Closing Balance

Cash-in-hand	...	...	Rs.	Nil
Cash-at-Bank	...	...	Rs.	2,018.00

(vi) **Principal CKB College Fund :**

SBI- Teok

CA No.36514706629

Opening Balance :

Cash-in-hand	...	...	Rs.	Nil
Cash-at-Bank	...	...	Rs.	8,02,717.25

Receipts

Amount received for National Seminar	...	...	Rs.	1,59,890.00
Exam.fee received	...	...	Rs.	3,46,940.00

Contd. ...5



Payments :

Refund of Earnest money	...	...	Rs.	84,701.00
Expenses on National Seminar	...	...	Rs.	1,03,945.00
Advertisement	...	...	Rs.	9,450.00
New years day celebration	...	...	Rs.	10,040.00
Interview Expenses	...	...	Rs.	75,520.00
G.B.Meeting expenses	...	...	Rs.	9,000.00
Bank Charges	...	...	Rs.	649.00

Closing Balance

Cash-in-hand	...	...	Rs.	Nil
Cash-at-Bank	...	...	Rs.	10,16,242.25
As per Bank Statement	...	...	Rs.	9,67,262.25

vii) Development Fund :

SBI- Teok

S/B A/c No.10758334947

Opening Balance

Cash-in-hand	...	...	Rs.	Nil
Cash-at-Bank	...	...	Rs.	62,29,812.88

Receipts :

Amount received from Govt. of Assam	...	Rs.	17,000.00
Fund transferred from General Fund	...	Rs.	2,00,000.00
Pig Selling	...	Rs.	1,61,200.00
Duck Selling	...	Rs.	1,000.00
Script selling	...	Rs.	50,000.00
Bank Interest	...	Rs.	1,14,673.00
Received from Rupam Dutta	...	Rs.	50,000.00



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Payments :

Repair & Maintenance	...	Rs. 6,55,384.00
Expenses for Sports Dressing Room	...	Rs. 7,87,769.00
Construction of Auditorium Building	...	Rs. 21,62,403.00
70% Tution fee for 2019-20 to Govt.of Assam	...	Rs. 2,78,544.00
Furniture & Fixture	...	Rs. 39,160.00
Sanitary expenses	...	Rs. 1,04,297.00
Labour Wages	...	Rs. 1,16,250.00
Expenses for Eco Club	...	Rs. 25,000.00
Advocate Fees	...	Rs. 1,25,000.00
Computer & Electronics	...	Rs. 1,11,142.00
Fund transferred to General Fund (Contingency)	...	Rs. 15,000.00
Fund transferred to General Fund	...	Rs. 2,00,000.00
Extension Activities	...	Rs. 8,940.00
Bank Charges	...	Rs. 619.50
<u>Closing Balance</u>		
Cash-in-hand	...	Rs. Nil
Cash-at-Bank	...	Rs. 21,94,177.38
Balance as per Bank Statement	...	Rs. 21,94,177.38

(viii) Library & Magazine Fund

SBI-Teok

S/B A/c No. 10758334969**Opening Balance**

Cash-in-hand	...	Rs. Nil
Cash-at-Bank	...	Rs. 5,43,691.75

Receipts :

Fund transferred from General Fund	...	Rs. 1,00,000.00
Bank Interest	...	Rs. 10,915.00



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Payments :

News paper & Periodicals	Rs.	19,616.00
Purchases of Books	Rs.	1,08,970.00
Printing & Stationery	...	...	Rs.	17,989.00
Award Expenses	...	...	Rs.	10,980.00
Furniture & Fixture	...	...	Rs.	1,31,275.00
Repair & Maintenance	...	...	Rs.	7,260.00
Computer & Electronics	...	...	Rs.	58,580.00
Subscription expenses	...	...	Rs.	23,185.00
Orientation Expenses	...	...	Rs.	930.00

Closing Balance

Cash-in-hand	...	...	Rs.	Nil
Cash-at-Bank	...	...	Rs.	2,75,821.75
As per Bank Statement	...	...	Rs.	2,82,834.75

(ix) Library Caution Money Fund

Apex Bank - Teok

S/B A/c No. 051042010002899

Opening Balance

Cash-in-hand	...	...	Rs.	Nil
Cash-at-Bank	...	...	Rs.	4,04,809.00

Receipts :

Amount received during the year	...	Rs.	40,232.00
Bank Interest	...	Rs.	12,589.00

Payments

Amount spent during the year	Rs.	Nil
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Closing Balance

Cash-in-hand	Rs.	Nil
Cash-at-Bank	Rs.	4,57,630.00
As per Bank Statement	Rs.	4,57,630.00

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(x) RUSA Fund

SBI - Teok

S/B A/c No. 35724476126

Opening Balance

Cash-in-hand

Cash-at-Bank

Receipts :

Bank Interest

Payments :

Honorarium for inspecting Const. Works

Refund of S.D. Money

Purchases of Books

Amount Return to RUSA Account

Closing Balance

Cash-in-hand

Cash-at-Bank

Balance as per Bank Statement

Rs. Nil
Rs. 9,34,513.00

Rs. 23,366.00

Rs. 4,000.00

Rs. 1,85,723.00

Rs. 16,290.00

Rs. 3,85,194.60

Rs. Nil

Rs. 3,66,671.40

Rs. 3,66,671.40

(xi) NSS Fund

SBI-Teok

S/B A/c No. 10758337518

Opening Balance

Cash in hand

Cash at Bank

Receipts :

Bank Interest

Payments

Amount Spent for NSS Works

Bank Charges

Closing Balance

Cash-in-hand

Cash-at-Bank

As per Bank Statement

Rs. Nil
Rs. 62,751.00

Rs. 1,620.00

Rs. 15,000.00

Rs. 265.50

Rs. Nil

Rs. 49,105.50

Rs. 49,105.50



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Bank Reconciliation Statement**i) Library & Magazine Fund**

SBI – Teok, S/B A/c No. 10758334969

Balance as per Cash Book as on 31-03-2022 ... Rs. 2,75,821.75

Add : Cheque issued but not present in the bank

<u>Ch.No.</u>	<u>date</u>	<u>Amount</u>	
546168	30-03-2022	5,900.00	
546169	30-03-2022	1,113.00	Rs. 7,013.00

Balance as per Bank statement as on 31-03-2022 Rs. 2,82,834.75

ii) Principal C.K.B. College Fund

SBI – Teok, C/A No.36514706629

Balance as per Cash Book as on 31-03-2022 ... Rs. 10,16,242.25

Add : Cheque issued but not present in the bank

<u>Ch.No.</u>	<u>date</u>	<u>Amount</u>	
909402	30-03-2022	13,520.00	Rs. 13,520.00

Balance as per Bank statement as on 31-03-2022 Rs. 10,29,762.25

Less : Cheque deposited but not credited by the Bank

<u>Ch. No.</u>	<u>Date</u>	<u>Amount</u>
538048	21-03-2022	2,500.00
809575	"	2,500.00
685621	"	2,500.00
582385	"	2,500.00
375329	"	2,500.00
371752	"	2,500.00
006046	"	2,500.00
446103	"	2,500.00
013505	"	2,500.00
573290	"	2,500.00
887124	"	2,500.00



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521377	"		
860333	"	2,500.00	
013491	"	2,500.00	
422959	"	2,500.00	
938641	"	2,500.00	
685672	"	2,500.00	
413218	"	2,500.00	
099772	"	2,500.00	
419565	"	2,500.00	
762510	"	2,500.00	
563439	"	2,500.00	
419581	"	2,500.00	
412411	"	2,500.00	
936098	"	2,500.00	
		<u>2,500.00</u>	Rs. 62,500.00
Balance as per Bank Statement			Rs. 9,67,262.25

iii) **General Fund**

SBI, Teok

CA No. 10758334039

Balance as per Cash Book as on 31-03-2022 ... Rs. 6,93,554.43

Add : Cheque issued but not present in the bank

<u>Ch.No.</u>	<u>date</u>	<u>Amount</u>	
871702	26-08-2021	9,675.00	
995172	20-11-2021	8,400.00	
074377	03-01-2022	3,600.00	
074367	12-01-2022	7,200.00	
074372	12-01-2022	3,000.00	
074373	12-01-2022	6,000.00	
074401	10-02-2022	1,000.00	
995280	30-03-2022	6,054.00	
995281	30-03-2022	7,360.00	
995282	30-03-2022	55,084.00	
995285	30-03-2022	6,860.00	
995287	30-03-2022	90,481.00	
995289	30-03-2022	<u>10,000.00</u>	Rs. 2,14,714.00

Balance as per Bank statement as on 31-03-2022 Rs. 9,08,268.43



iv) **U.G.C.Fund**Canara Bank, JorhatSB A/c No. 1154101011729

Balance as per Cash Book as on 31-03-2022 ... Rs. 2,26,192.00

Add : Cheque issued but not present in the bank

<u>Ch.No.</u>	<u>date</u>	<u>Amount</u>	
115675	17-02-2022	52,000.00	
115678	30-03-2022	35,000.00	Rs. 87,000.00
Balance as per Bank statement as on 31-03-2022			Rs. 3,13,192.00

v) **Union Fund**S.B.I. TeokSB A/c No. 10758334936

Balance as per Cash Book as on 31-03-2022 ... Rs. 24,439.21

Add : Cheque issued but not present in the bank

<u>Ch.No.</u>	<u>date</u>	<u>Amount</u>	
570658	25-08-2021	1,500.00	
570674	24-03-2022	1,200.00	Rs. 2,700.00
Balance as per Bank statement as on 31-03-2022			Rs. 27,139.21

vi) **Examination Fund**SBI, TeokSB A/c No. 10758334958

Balance as per Cash Book as on 31-03-2022 ... Rs. 3,15,858.70

Add : Cheque issued but not present in the bank

<u>Ch.No.</u>	<u>date</u>	<u>Amount</u>	
031861	24-02-2022	2,040.00	Rs. 2,040.00
Balance as per Bank statement as on 31-03-2022			Rs. 3,17,898.70



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Inter transfer of Funds :

(i) From Development Fund to General Fund	Rs. 2,15,000.00
(ii) From General Fund to Development Fund	Rs. 2,00,000.00
(iii) From General Fund to Library Fund	Rs. 1,00,000.00
(iv) From General Fund to Union Fund	Rs. 3,00,000.00



C.K.B.COLLEGE ::TEOK

RECEIPT AND PAYMENT ACCOUNT OF GENERAL FUND FOR THE YEAR ENDED 31-03-2022

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To, Opening Balance :					
Cash-in-hand	27,683.00		By, Salary & Remuneration	1,503,579.00	
Cash-at -Bank	1,361,366.74	1,389,049.74	By, Printing & Stationery	268,653.00	
(SBI Teok.CA No. 10758334039)			By, T.A.	116,241.00	
			By, Electricity	328,204.00	
			By, Advertisement	18,018.00	
To, Receipts			By, Fuel & Lubricants	69,004.00	
Admission fee	3,434,765.00		By, Repair & Maintenance	642,834.00	
Examination fee	617,190.00		By, Refreshment	55,430.00	
Canteen rent	3,000.00		By, Audit & Certification	45,000.00	
Centre fees	18,000.00		By, Amount paid to D.U.	139,300.00	
Teachers contribution for Diamond			By, Advocate fees	65,000.00	
Jubilee	39,000.00		By, Labour charges	149,100.00	
Indoor Stadium	15,000.00		By, Diamond Jubilee	61,000.00	
Security deposit for Pond	10,000.00		By, Red Ribbon club	3,770.00	
Enrolment fee	47,100.00		By, G.B.Meeting expenses	4,800.00	
Diploma Course	85,360.00		By, Plan & Budget Committee	7,425.00	
Certificate fees	38,300.00		By, National Saminer	16,480.00	
Registration fee	158,600.00		By, Certificate Course	21,400.00	
Sale of Fish	32,400.00		By, Books & Magazine	4,821.00	
Sale of Pig	460,100.00		By, Mobile/Internet	20,000.00	
Sale of Vegitable	13,020.00		By, Extention Activities	75,023.00	
Sale of Duck	82,050.00		By, Electrical expenses	134,156.00	
Sale of Egg	430.00		By, Silpi Divas	9,950.00	
Sale of Goat	23,500.00		By, Expenses on Various MRP	48,200.00	
Sale of Scrap	2,200.00		By, IQAC Workshop	7,000.00	
Return of Uncash Cheque	44,013.00		By, Carring charges	4,500.00	
Others	26,617.45	5,150,645.45	By, Electrical Course	26,000.00	
			By, Eco Club	970.00	
To, Fund Transferred			By, Carrier Councelling	29,918.00	
Transferred from Development Fund		215,000.00	By, Medical Cell	11,405.00	3,887,181.00
		6,754,695.19			3,887,181.00



C.K.B COLLEGE TEOK

RECEIPT AND PAYMENT ACCOUNT OF LIBRARY FUND FOR THE YEAR ENDED 31-03-2018

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
TO, Opening Balance	NIL		By, Books & magazine	10,600.00	
Cash in hand	1,37,857.25		By, Stationery	32,030.00	
Cash at Bank		1,37,857.25	By, online Subscription	32,950.00	
			By, old book repairing	3,550.00	
	6949.00		By, Bank charge	265.50	
To, Bank interest	418190.00		By, Computers & electronics	49,697.00	
To, General Fund		4,25,139.00			1,29,092.50
			By, Closing balance		
			Cash in hand	NIL	
			Cash at bank	4,33,903.75	
		5,62,996.25			5,62,996.25



For T. C. BARUAH & ASSOCIATES

Prasanta Baruah
Regd. Income Tax Practitioner
I. T. P. No.: 1/93-94, Jorhat, Assam

C.K.B COLLEGE TEOK

RECEIPT AND PAYMENT ACCOUNT OF LIBRARY FUND FOR THE YEAR ENDED 31-03-2019

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
TO, Opening Balance			By, News paper& magazine	6,704.00	
Cash in hand	NIL		By, wall magazine	2,000.00	
Cash at Bank	4,33,903.75	4,33,903.75	By, Books	450.00	
			By, old book repairing	7240.00	
To, Bank interest	15,090.00				16394.00
To, Old news paper selling	5490.00	20580.00			
			By, Closing balance		
			Cash in hand	NIL	
			Cash at bank	4,38,089.75	
		4,54,483.75			4,54,483.75



For T. C. BARUAH & ASSOCIATES

Prasanta Baruah
 Regd. Income Tax Practitioner
 I. T. P. No.: 1/93-94, Jorhat, Assam

C.K.B COLLEGE TEOK

RECEIPT AND PAYMENT ACCOUNT OF LIBRARY FUND FOR THE YEAR ENDED 31-03-2020

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
TO, Opening Balance	NIL		By, News paper & magazine	18,862.00	
Cash in hand			By, Printing & stationery	11,250.00	
Cash at Bank	4,38,089.75	4,38,089.75	By, Books	9,909.00	
			By, Remuneration	12,000.00	
			By, Equipment	1,35,262.00	
			By, Old book repairing	5950.00	
To, Bank interest	12,031.00				1,93,233.00
To, Development fund	2,88,400.00	3,00,431.00			
			By, Closing balance	NIL	
			Cash in hand	5,45,287.75	
			Cash at bank		
		7,38,520.75			7,38,520.75



For T. C. BARUAH & ASSOCIATES

Prasanta Baruah
Regd. Income Tax Practitioner
I. T. P. No.: 1/93-94, Jorhat, Assam

C.K.B COLLEGE TEOK

RECEIPT AND PAYMENT ACCOUNT OF LIBRARY FUND FOR THE YEAR ENDED 31-03-2021

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
TO, Opening Balance				12,862.00	
Cash in hand	NIL		By, News paper& magazine	22,344.00	
Cash at Bank	5,45,287.75	5,45,287.75	By, Printing & stationery	59381.00	
			By, Repair/ renovation	17,325.00	
			By, Online subscription	24,440.00	
			By, Equipment		
To, Bank interest	14,756.00				
To, Development fund	1,20,000.00				
		1,34,756.00			1,36,352.00
			By, Closing balance		
			Cash in hand	NIL	
			Cash at bank	5,43,691.75	
		6,80,043.75			6,80,043.75



For T. C. Baruah & Associates

Prasanta Baruah
Regd. Income Tax Practitioner
I. T. P. No.: 1/93-94, Jorhat, Assam