

**INTERNAL AUDIT REPORT
FOR THE YEAR ENDING
31-03-2020**

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,2020 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. Receipts & Payments accounts 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.
4. Enclosed 10 Sheets herewith.

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

Place : Jorhat

Date : 06/10/2021



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 01-04-2019 to 31-03-2020
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-01-04-2019 to 31-03-2020.

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 31-03-2020 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. | 25,385.11 |

Receipts :

| | | | | |
|----------------------------|-----|-----|-----|-------------|
| Received from General Fund | ... | ... | Rs. | 3,00,000.00 |
| Return of Uncash Cheque | ... | ... | Rs. | 6,620.00 |

Payments :

| | | | | |
|------------------------------|-----|-----|-----|-------------|
| Amount spent during the year | ... | ... | Rs. | 3,13,100.00 |
| Bank Charges | ... | ... | Rs. | 649.00 |



Closing Balance

| | | | | |
|-----------------------|-----|-----|-----|-----------|
| Cash-in-hand | ... | ... | Rs. | Nil |
| Cash-at-Bank | ... | ... | Rs. | 18,256.11 |
| As per Bank Statement | ... | ... | Rs. | 18,256.11 |

ii) Examination Fund :

SBI- Teok ADB

S/B A/c No. 10758334958

Opening Balance :

| | | | | |
|--------------|-----|-----|-----|--------------|
| Cash-in-hand | ... | ... | Rs. | Nil |
| Cash-at-Bank | ... | ... | Rs. | 22,55,587.70 |

Receipts :

| | | | | |
|-----------------------------------|-----|-----|-----|--------------|
| Exam.Fee received during the year | ... | ... | Rs. | 12,20,710.00 |
| Centre fee received | ... | ... | Rs. | 12,900.00 |
| Canteen rent received | ... | ... | Rs. | 2,000.00 |
| Refund of unspent balance | ... | ... | Rs. | 14,535.00 |
| Bank Interest | ... | ... | Rs. | 37,301.00 |

Payments :

| | | | | |
|------------------------------|-----|-----|-----|--------------|
| Amount spent during the year | ... | ... | Rs. | 11,59,035.00 |
| Exam.Fees to Dib.University | ... | ... | Rs. | 14,69,375.00 |
| Exam. Fee to AHSEC | ... | ... | Rs. | 6,000.00 |
| Bank charges | ... | ... | Rs. | 5,341.00 |

Closing Balance

| | | | | |
|-------------------------------|-----|-----|-----|-------------|
| Cash-in-hand | ... | ... | Rs. | Nil |
| Cash-at-Bank | ... | ... | Rs. | 9,03,282.70 |
| Balance as per Bank Statement | ... | ... | Rs. | 9,06,282.70 |

iii) UGC Fund :

Canara Bank,Jorhat

S/B A/c No. 1154101011729

Opening Balance

| | | | | |
|--------------|-----|-----|-----|--------------|
| Cash-in-hand | ... | ... | Rs. | 30.00 |
| Cash-at-Bank | ... | ... | Rs. | 10,01,431.00 |

Receipts :

| | | | | |
|---------------|-----|-----|-----|-----------|
| Bank Interest | ... | ... | Rs. | 32,196.00 |
|---------------|-----|-----|-----|-----------|



Payments :

| | | | |
|-------------------------------|-----|-----|-------------|
| Amount spent during the year | ... | Rs. | 3,50,943.00 |
| Bank Charges | ... | Rs. | 72.00 |
| <u>Closing Stock</u> | | | |
| Cash-in-hand | ... | Rs. | 30.00 |
| Cash-at-Bank | ... | Rs. | 6,82,612.00 |
| Balance as per Bank Statement | ... | Rs. | 6,82,612.00 |

iv) Union Fund :

SBI - Teok

S/B A/c No.10758334936**Opening Balance :**

| | | | |
|--------------|-----|-----|-------------|
| Cash-in-hand | ... | Rs. | Nil |
| Cash-at-Bank | ... | Rs. | 1,75,350.21 |

Receipts :

| | | | |
|--|-----|-----|-------------|
| Fund transferred from Development Fund | ... | Rs. | 1,44,200.00 |
| Refund of unspent balance | ... | Rs. | 3,855.00 |
| Bank Interest | ... | Rs. | 4,520.00 |

Payment :

| | | | |
|------------------------------|-----|-----|-------------|
| Amount Spent during the year | ... | Rs. | 1,42,860.00 |
|------------------------------|-----|-----|-------------|

Closing Balance

| | | | |
|-------------------------------|-----|-----|-------------|
| Cash-in-hand | ... | Rs. | Nil |
| Cash-at-Bank | ... | Rs. | 1,85,065.21 |
| Balance as per Bank Statement | ... | Rs. | 1,85,065.21 |

v) Golden Jubilee Fund

SBI- Teok

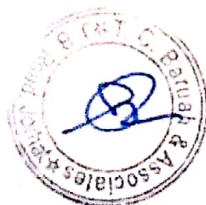
S/B A/c No.30316363113**Opening Balance :**

| | | | |
|--------------|-----|-----|----------|
| 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. | 7,61,561.59 |

Receipts :

| | | | |
|--|-----|-----|-------------|
| TDS received from employee | ... | Rs. | 7,00,371.00 |
| Received from Aptech Ltd.for conducting Foreign Tribunal Offline Exam. | ... | Rs. | 29,820.00 |
| Examination fees for Various Teachers pos t ... | ... | Rs. | 3,62,500.00 |
| Received from Alaska Digital for irrigation Exam. | ... | Rs. | 37,296.00 |
| Donation for Flood effected Student | ... | Rs. | 56,440.00 |
| Goat Selling | ... | Rs. | 15,000.00 |

Payments :

| | | | | |
|--|-----|-----|-----|-------------|
| Income tax paid | ... | ... | Rs. | 4,09,173.00 |
| Refund of Earnest money | ... | ... | Rs. | 1,16,000.00 |
| Various exam/interview exp. | ... | ... | Rs. | 2,07,116.00 |
| G.S.T.Paid | ... | ... | Rs. | 89,157.34 |
| Advertisement | ... | ... | Rs. | 42,116.00 |
| Expenditure for D.U.Inter College Athletic Competition | ... | ... | Rs. | 20,000.00 |
| Income tax refund to Sunil Kr. Bhatta. | ... | ... | Rs. | 30,000.00 |
| Bank charges | ... | ... | Rs. | 649.00 |

Closing Balance

| | | | | |
|-------------------------------|-----|-----|-----|--------------|
| Cash-in-hand | ... | ... | Rs. | Nil |
| Cash-at-Bank | ... | ... | Rs. | 10,48,777.25 |
| Balance as per Bank Statement | ... | ... | Rs. | 10,69,063.25 |

vii) **Development Fund :**

SBI- Teok

S/B A/c No.10758334947

Opening Balance

| | | | | |
|--------------|-----|-----|-----|--------------|
| Cash-in-hand | ... | ... | Rs. | Nil |
| Cash-at-Bank | ... | ... | Rs. | 13,33,502.88 |



Receipts :

| | | |
|-------------------------------------|-----|------------------|
| Amount received from Govt. of Assam | ... | Rs. 13,92,586.00 |
| Amount received from AHSE Council | ... | Rs. 27,10,430.00 |
| Examination fees received | ... | Rs. 3,000.00 |
| Fund transferred from General Fund | ... | Rs. 15,00,000.00 |
| Bank Interest | ... | Rs. 1,03,070.00 |

Payments :

| | | |
|----------------------------------|-----|------------------|
| Fund transferred to General Fund | ... | Rs. 14,84,730.00 |
| Fund transferred to Union Fund | ... | Rs. 1,44,200.00 |
| Fund transferred to Library Fund | ... | Rs. 2,88,400.00 |
| Amount spent during the year | ... | Rs. 16,26,404.00 |

Closing Balance

| | | |
|-------------------------------|-----|------------------|
| Cash-in-hand | ... | Rs. Nil |
| Cash-at-Bank | ... | Rs. 34,98,854.88 |
| Balance as per Bank Statement | ... | Rs. 34,98,854.88 |

(viii) Library & Magazine Fund

SBI-Teok

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

| | | |
|--------------|-----|-----------------|
| Cash-in-hand | ... | Rs. Nil |
| Cash-at-Bank | ... | Rs. 4,38,089.75 |

Receipts :

| | | |
|--|-----|-----------------|
| Fund transferred from Development Fund | ... | Rs. 2,88,400.00 |
| Bank Interest | ... | Rs. 12,031.00 |

Payments :

| | | |
|------------------------------|-----|-----------------|
| Amount spent during the year | ... | Rs. 1,93,233.00 |
|------------------------------|-----|-----------------|

Closing Balance

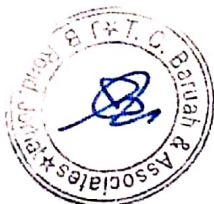
| | | |
|-------------------------------|-----|-----------------|
| Cash-in-hand | ... | Rs. Nil |
| Cash-at-Bank | ... | Rs. 5,45,287.75 |
| Balance as per Bank Statement | ... | Rs. 5,45,287.75 |

(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. 3,60,223.00 |



Receipts :

| | | |
|---------------------------------|-----|-----------------|
| Amount received during the year | ... | Rs. 12,350.00 |
| Bank Interest | ... | Rs. 14,958.00 |
| <u>Closing Balance</u> | | |
| Cash-in-hand | ... | Rs. Nil |
| Cash-at-Bank | ... | Rs. 3,87,531.00 |
| Balance as per Bank Statement | ... | Rs. 3,87,531.00 |

(x) RUSA Fund

SBI - Teok

S/B A/c No. 35724476126**Opening Balance**

| | | |
|--------------|-----|-----------------|
| Cash-in-hand | ... | Rs. Nil |
| Cash-at-Bank | ... | Rs. 7,33,026.00 |

Receipts :

| | | |
|------------------------------|-----|------------------|
| Received from Govt. of Assam | ... | Rs. 50,00,000.00 |
| Bank Interest | ... | Rs. 65,835.00 |

Payments :

| | | |
|------------------------------|-----|------------------|
| Amount spent during the year | ... | Rs. 38,41,762.00 |
| Bank Charges | ... | Rs. 236.00 |

Closing Balance

| | | |
|-------------------------------|-----|------------------|
| Cash-in-hand | ... | Rs. Nil |
| Cash-at-Bank | ... | Rs. 19,56,863.00 |
| Balance as per Bank Statement | ... | Rs. 19,56,863.00 |

(xi) NSS Fund

SBI-Teok

S/B A/c No. 10758337518**Opening Balance**

| | | |
|--------------|-----|---------------|
| Cash in hand | ... | Rs. Nil |
| Cash at Bank | ... | Rs. 77,961.00 |

Receipts :

| | | |
|---------------|-----|--------------|
| Bank Interest | ... | Rs. 2,684.00 |
|---------------|-----|--------------|

Closing Balance

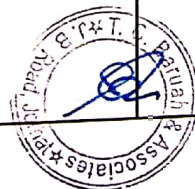
| | | |
|-------------------------------|-----|---------------|
| Cash-in-hand | ... | Rs. Nil |
| Cash-at-Bank | ... | Rs. 80,645.00 |
| Balance as per Bank Statement | ... | Rs. 80,645.00 |



C.K.B.COLLEGE ::TEOK

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

| RECEIPTS | AMOUNT | AMOUNT | PAYMENT | AMOUNT | AMOUNT |
|-----------------------------------|--------------|---------------|--------------------------------------|--------------|--------------|
| To, Opening Balance : | | | By, Salary & Remuneration | 1,503,215.00 | |
| Cash-in-hand | 3,763.00 | | By, Printing & Stationery | 307,341.00 | |
| Cash-at -Bank | 5,132,692.54 | 5,136,455.54 | By, T.A. | 172,293.00 | |
| (SBI Teok,CA No.10758334039) | | | By, Electricity | 297,969.00 | |
| | | | By, Advertisement | 28,930.00 | |
| | | | By, Office Expenses | 193,926.00 | |
| | | | By, Fuel & Lubricants | 74,208.00 | |
| To, Receipts | | | By, Repair & Maintenance | 2,610,888.00 | |
| Received from Govt.of Assam | 370,250.00 | | By, Refreshment | 45,741.00 | |
| Admission fee | 3,861,750.00 | | By, Audit & Certification | 170,000.00 | |
| Examination fee | 427,200.00 | | By, Car Hire charges | 91,675.00 | |
| Sale of Prospectus | 139,600.00 | | By, Amount paid to D.U. | 120,750.00 | |
| Canteen Rent | 13,000.00 | | By, Study tour | 255,244.00 | |
| Centre fees | 43,900.00 | | By, Advocate fees | 30,000.00 | |
| Badminton fees | 8,000.00 | | By, Labour charges | 365,900.00 | |
| Goat Selling | 6,530.00 | | By, Road Construction | 124,800.00 | |
| Fish selling | 4,480.00 | | By, Group Insurance Premium | 53,950.00 | |
| Pig Selling | 21,000.00 | | By, Purchases of books | 56,000.00 | |
| Registration fee | 13,500.00 | | By, 70% Tution fees paid to | | |
| Mobile use fine | 4,500.00 | | Govt.of Assam (2018-19) | 177,240.00 | |
| NC/DC Fine | 95,750.00 | | By, Youth Festival | 93,832.00 | |
| Refund of unspent balance | 73,134.00 | 5,106,936.00 | By, Contingencies expenses | 387,219.00 | |
| Others | 24,342.00 | | By, Relief to Flood effected student | 84,000.00 | |
| | | | By, Departmental Research Project | 20,000.00 | |
| To, Fund Transfer | | | By, G.B.Meeting expenses | 14,500.00 | |
| Transferred from Development fund | | 1,484,730.00 | By, Regn.fees to IARC Centre | 18,000.00 | |
| | | | By, Sports goods | 123,719.00 | |
| To, Loan & Advance | | | By, Job Training programme | 22,440.00 | |
| Temporary Loan from Nirmali Dutta | | 3,956.00 | By, Refund to student | 9,240.00 | |
| | | | By, Wall magazine | 9,995.00 | |
| | | | By, Voter Awareness Programme | 4,980.00 | |
| | | | By, Establishment Day celebration | 115,960.00 | |
| | | | By, Freshmen Social | 55,315.00 | |
| | | | By, Documentary Flim | 45,000.00 | |
| | | | By, Rabha Divas Celebration | 1,695.00 | 7,685,965.00 |
| | | | | | |
| | | 11,732,077.54 | | | 7,685,965.00 |



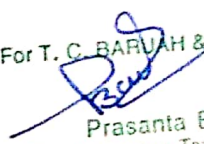
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| RECEIPTS | AMOUNT | AMOUNT | PAYMENT | AMOUNT | AMOUNT |
|----------|--------|---------------|---------------------------------|--------------|---------------|
| B/F | | 11,732,077.54 | B/F | | 7,685,965.00 |
| | | | By, Gandhi Jayanti | 9,775.00 | |
| | | | By, Departmental Magazine | 10,810.00 | |
| | | | By, Teachers Day Celebration | 27,000.00 | |
| | | | By, College week | 31,105.00 | |
| | | | By, International Women's Day | 2,000.00 | |
| | | | By, Saraswati Puja Celebration | 20,638.00 | |
| | | | By, Bank Charges | 7,636.03 | 108,964.03 |
| | | | <u>By, Fund Transfer:</u> | | |
| | | | Transferred to Salary Fund | 300,000.00 | |
| | | | Transferred to Development fund | 1,500,000.00 | 1,800,000.00 |
| | | | <u>By, Closing Balance</u> | | |
| | | | Cash-in-hand | 4,290.00 | |
| | | | Cash-at-Bank | 2,132,858.51 | 2,137,148.51 |
| | | | (SBI, Teok, CA No.10758334039) | | |
| | | 11,732,077.54 | | | 11,732,077.54 |

Place : Jorhat

Date : 06/10/2021



For T. C. BARUAH & ASSOCIATES

 Prasanta Baruah
 Regd. Income Tax Practitioner
 I. T. P. No.: 1193-94, Jorhat, Assam