



**AUDIT REPORT**  
For  
**THE FINANCIAL YEAR 2022-2023**

**CHANDRA KAMAL BEZBARUAH  
COMMERCE COLLEGE**  
Jorhat : Assam

*D. Bhattacharjee & Associates*

Chartered Accountants  
New Motor Market  
Gar-ali : Jorhat : Assam  
Tel : 9435052064 / 8011536777

## AUDITOR'S REPORT

We have audited the attached Receipt & Payment Account of CHANDRA KAMAL BEZBARUAH COMMERCE COLLEGE, [here in after referred to as 'College'], Jorhat, Assam for the year ended 31<sup>st</sup> March, 2023, which are in agreement with the books of account maintained by the College.

The Management of the College is responsible for these financial statements prepared on the basis of books of account maintained and for such internal control as the college determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Management is also responsible for overseeing the entity's financial reporting process. Our responsibility is to express opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the College as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to our audit observation enclosed we report that:

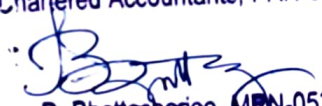
We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.

In our opinion, proper books of accounts have been kept by the College so far as it appears from our examination of the books of accounts.

To the best of our information and according to the explanations given to us and also subject to our observations enclosed the said statement of account gives a true and fair view of total Receipts and Payments of the College for the year ended on the afore-stated date.



For D. Bhattacharjee & Associates  
Chartered Accountants, FRN-317055E

  
D. Bhattacharjee, MRN-053128  
Proprietor

## A. COLLEGE GENERAL FUND

## Receipt and Payment Account for the year ended 31.03.2023

Receipts	Amount (₹)		Amount (₹)
<b>To Opening Balance B/o</b>		<b>By Remuneration</b>	9,16,945.00
- Cash at Bank (SBI)	22,19,909.85	" TA/DA Expenses	43,520.00
" Examination fee	19,80,118.00	" Printing & Stationary	1,65,445.00
" Application fee	1,09,695.00	" Labour wages	5,37,550.00
" Transferred from BBA Fund	17,26,500.00	" Repair & Maintenance	29,14,405.00
" Rent received from IGNOU	77,550.00	" Miscellaneous Expenses	2,39,303.00
" Amount received from salary deduction	59,44,194.00	" Cost of Coat	28,875.00
" Miscellaneous Receipts	1,44,805.00	" ISO Certification Fees	64,900.00
" Fees received from Govt of Assam	42,31,623.00	" Purchase of furniture	1,67,480.00
" Transferred from Admission Fund	44,10,000.00	" Payment of GSLI	1,19,149.00
" Auditorium Rent	12,000.00	" Payment of Security Services	41,000.00
" Received against Inter College Badminton Tournament	1,96,000.00	" Website Domain Renewal Fees	2,89,123.60
" Toilet Grant from RMSA	43,829.20	" Special days observation Expense	99,370.00
" Canteen Rent	8,000.00	" Cost of Flower Plants	19,000.00
" Canteen Security Deposit	10,000.00	" Cost of Letter Box	5,800.00
" Transferred from Library Fund	12,750.00	" Cost of Mobile Handset	10,000.00
" Transferred from DODL Fund	4,64,300.00	" NAAC Team Hospitality	89,705.00
" Transferred from Student Aid Fund	1,14,000.00	" Inspection Expenses	21,500.00
		" Expenses for conducting interviews	1,06,400.00
		" Generator fuel	69,800.00
		" Audit fee	1,08,000.00
		" Construction of Toilet Block	2,60,000.00
		" Refreshment Expenses	1,58,200.00
		" Staff LIC Payment (From Deductions)	8,15,261.00
		" Cultural Programme Expenses	1,12,160.00
		" Inter College Badminton Tournament	3,19,800.00
		" Scholarship	20,000.00
		" GB Meeting Expense	29,580.00
		" Purchase of laptop/ computer accessories	1,06,335.00
		" Purchase of sports materials	1,00,962.00
		" Purchase of Glowsign Board	34,515.00
		" Purchase of Tally Software	63,720.00
		" Purchase of Television	1,04,990.00
		" Purchase of Fire Extinguisher	49,900.00
		" TDS Deposit (Late fee & Interest)	7,013.00
		" Construction of Indoor Stadium	42,480.00
		" Cost of NCC Materials	15,220.00
		" Affiliation fee	7,000.00
		" Enrollment fee	9,150.00
		" Consultancy fee	18,600.00
		" Teachers Unit Fees	43,100.00
		" Assam College Teachers Association Fees	44,800.00
		" Library Expenses	5,900.00
		" Paid to Registrar Dibrugarh University	22,35,813.00
		" Thrift & Credit society (Subscription/ loan recovery)	45,82,313.00
		" Advertisement	1,54,671.00
		" Paid to Womens Cell	11,000.00
		" Electricity Charges	5,82,985.00
		" Bank Charge	1,992.05
		" Internet Charges	21,262.00
		<b>Other Expenditure</b>	
		" Transfer to Contingency Fund	1,50,000.00
		" Transfer to Examination Fund	5,50,000.00
		" Transfer to PG Course Fund	1,26,300.00
		" Transfer to DODL	2,28,850.00
		" Transfer to Library Fund	1,00,000.00
		" Transfer to Student union Fund	6,50,000.00
		" Closing Balance at Bank (SBI)	38,84,131.40
			2,17,05,274.05
			2,17,05,274.05

\* 18,83,833  
23,47,790  
42,31,623

(22-23)  
(21-22)



## SBI [CA A/c No. 10638567017] Reconciliation statement as on 31.03.2023

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	38,84,131.40
Bank balance as per Pass book as on 31.03.23	38,84,131.40

**B. COLLEGE SUBSIDIARY FUNDS****B.01. ADMISSION FUND**

## Receipt and Payment Account for the year ended 31.03.2023

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o		By Bank Charge	236.00
- Cash at Bank (HDFC)	83,801.40	" Transferred to General fund	44,10,000.00
" Admission fee & Other receipts	45,84,430.46	" Closing Balance C/o	
" Bank Interest	6,076.00	- Cash at Bank (HDFC)	2,64,071.86
	46,74,307.86		46,74,307.86

## HDFC [SB A/c No. 50100290103189] Reconciliation statement as on 31.03.23

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	2,64,071.86
Bank balance as per Pass book as on 31.03.23	2,64,071.86

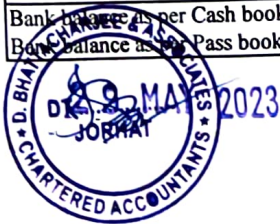
**B.02. BACHELORS OF BUSINESS ADMINISTRATION (BBA) FUND**

## Receipt and Payment Account for the year ended 31.03.2023

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o		By Remuneration	9,15,400.00
- Cash in hand	2,203.00	" Travelling Expenses	32,370.00
- Cash at Bank (PNB)	17,99,143.68	" Repair & Maintenance	2,95,887.00
" Admission fee & Other receipts	36,22,602.00	" Miscellaneous Expenses	20,446.00
" Bank Interest	64,021.00	" Advertisement	10,500.00
		" Loan repaid to Principal & Secretary of CKBCC	2,26,500.00
		" Loan to Principal & Secretary of CKBCC	10,00,000.00
		" Installation of Air-Conditioner	1,29,500.00
		" Installation of LCD Projector	2,90,076.00
		" Bank Charge	1,887.29
		" Transferred to General fund	5,00,000.00
		" Closing Balance C/o	
		- Cash at Bank (PNB)	20,63,301.39
		- Cash in hand	2,102.00
	54,87,969.68		54,87,969.68

## PNB [SB A/c No. 0241000100149242] Reconciliation statement as on 31.03.2023

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	20,63,301.39
Bank balance as per Pass book as on 31.03.23	20,63,301.39



**B.03. CONTINGENCY FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o - Cash in hand	3,517.00	By Refreshment Expenses	58,479.00
" Transferred from College General Fund	1,50,000.00	" Travelling Expenses	6,200.00
		" Printing & Stationary	1,274.00
		" Generator Expense	16,810.00
		" Miscellaneous Expenses	32,338.00
		" Postage & courier	4,192.00
		" Maintenance	1,940.00
		" Municipality Duty	18,000.00
		" Transferred to St. scholarship	200.00
		" Labour wages	2,800.00
		" Carrying Charge	1,480.00
		" Telephone Expense	2,452.00
		" Closing Balance C/o - Cash in hand	7,352.00
	<b>1,53,517.00</b>		<b>1,53,517.00</b>

**B.04. DEVELOPMENT FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o - Cash at Bank (Canara)	24,033.83	By Bank Charge	-
" Bank Interest	705.00	" Closing Balance C/o - Cash at Bank (Canara)	24,738.83
	<b>24,738.83</b>		<b>24,738.83</b>

**CANARA [SB A/c No. 1154101000491] Reconciliation statement as on 31.03.23**

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	24,738.83
Bank balance as per Pass book as on 31.03.23	24,738.83

**B.05. DIRECTORATE OF OPEN & DISTANCE LEARNING (DODL) FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o - Cash at Bank (ICICI)	1,32,067.37	By Travelling Expenses	11,390.00
- Cash in hand	1,890.00	" Miscellaneous Expenses	1,300.00
" Admission fee & Other receipts	7,55,100.00	" Advertisement Expenses	7,350.00
" Bank Interest	4,293.00	" Refreshment Expenses	7,110.00
		" Remuneration	1,53,670.00
		" Transferred to College General fund	4,64,300.00
		" Registration Fee	22,650.00
		" Centre Fee	49,600.00
		By Closing Balance C/o	-
		- Cash in Hand	-
		- Cash at Bank (ICICI)	1,75,980.37
	<b>8,93,350.37</b>		<b>8,93,350.37</b>



## ICICI [SB A/c No. 047301003543] Reconciliation statement as on 31.03.23

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	1,75,980.37
Bank balance as per Pass book as on 31.03.23	1,75,980.37

B.06. EMPLOYEE UNIT FUND

## Receipt and Payment Account for the year ended 31.03.2023

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Cash at Bank (PNB)	30,851.50	By Bank Charge	99.00
" Bank Interest	842.00	" Closing Cash at Bank (PNB)	31,594.50
	31,693.50		31,693.50

## PNB [SB A/c No.321042010021765] Reconciliation statement as on 31.03.2023

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	31,594.50
Bank balance as per Pass book as on 31.03.23	31,594.50

B.07. EMPLOYEE WELFARE FUND

## Receipt and Payment Account for the year ended 31.03.2023

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o		By Closing Balance C/o	3,47,622.00
- Cash at Bank	3,37,424.00	- Cash at Bank	
" Bank Interest	10,198.00		
	3,47,622.00		3,47,622.00

Assam Co-operative Apex Bank Ltd [SB A/c No.321042010021765]  
Reconciliation statement as on 31.03.23

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	3,47,622.00
Bank balance as per Pass book as on 31.03.23	3,47,622.00

B.08. EXAMINATION FUND

## Receipt and Payment Account for the year ended 31.03.2023

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o		By Examination fees paid to DU	92,450.00
- Cash at Bank (UCO)	94,888.32	" Travelling Expenses	14,090.00
" Bank Interest	4,340.00	" Printing & Stationary	22,400.00
" Amount received from various govt. Dept and other college authority for Conducting exam in the college	6,50,075.28	" Miscellaneous expense	1,200.00
" Amount received from DU	29,600.00	" Honorarium	59,280.00
" Transferred from College General fund	5,50,000.00	" Expenses for conducting exam	10,73,245.00
		" Bank Charge	1,308.62
		By Closing Balance C/o	
		- Cash at Bank (UCO)	64,929.98
	13,28,903.60		13,28,903.60



## UCO [SB A/c No. 0742010000899] Reconciliation statement as on 31.03.2023

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	64,929.98
Bank balance as per Pass book as on 31.03.23	64,929.98

B.09. HOSTEL FUND

## Receipt and Payment Account for the year ended 31.03.2023

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o	-	By Repair & Maintenance	93,170.00
- Cash in hand	-	" Caution money refunded	14,000.00
- Cash at Bank (BOB)	44,145.90	" Remuneration	1,19,000.00
" Admission fee	4,08,000.00	" Newspaper & periodicals	5,890.00
" Bank Interest	3,545.00	" Cost of ceiling fan	4,000.00
		" Labour Charges	19,100.00
		" Hostel Freshers	6,000.00
		" Miscellaneous Expenses	7,900.00
		" Purchase of New Beds	15,000.00
		" Printing & Stationery	900.00
		" Bank Charge	625.45
		By Closing Balance C/o	-
		- Cash in hand	1,70,105.45
		- Cash at Bank (BOB)	4,55,690.90
	4,55,690.90		

## Bank of Baroda [SB A/c No. 95340100003344] Reconciliation statement as on 31.03.23

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.22	1,70,105.45
Bank balance as per Pass book as on 31.03.22	1,70,105.45

B.10. KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY (KKHSOU) FUND

## Receipt and Payment Account for the year ended 31.03.2023

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o		By Printing & Stationery	700.00
- Cash at Bank (SBI)	10,135.97	" Remuneration	649.00
		By Closing Balance C/o	
		- Cash at Bank (SBI)	8,786.97
	10,135.97		10,135.97

## SBI [SB A/c No.89800842531] Reconciliation statement as on 31.03.23

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	8,786.97
Bank balance as per Pass book as on 31.03.23	8,786.97



29 MAY 2023

**B.11. LIBRARY FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
<b>To Opening Balance B/o</b>		By Purchase of Books	7,730.00
- Cash at Bank (PNB)	78,640.40	" Newspaper & Periodicals	30,367.00
" Bank Interest	1,589.00	" Computer Accessories	25,252.00
" Transferred from College Gen. Fund	1,00,000.00	" Bank Charge	40.41
		" Miscellaneous Expense	4,605.00
		" Data Entry Remuneration	11,084.00
		" Repair & Maintenance	2,154.00
		" Transferred to College General Fund	12,750.00
		" Printing & stationary	1,640.00
		<b>By Closing Balance C/o</b>	
		- Cash at Bank (PNB)	84,606.99
	<b>1,80,229.40</b>		<b>1,80,229.40</b>

**PNB [SB A/c No. 0593010014320] Reconciliation statement as on 31.03.23**

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	84,606.99
Bank balance as per Pass book as on 31.03.23	84,606.99

**B.12. SCHOLARSHIP FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
<b>To Opening Balance B/o</b>		By Bank Charges	118.00
- Cash at Bank (PNB)	1,39,776.61	" <b>Closing Balance C/o</b>	
" Miscellaneous Receipts	200.00	- Cash at Bank (PNB)	1,39,858.61
	<b>1,39,976.61</b>		<b>1,39,976.61</b>

**PNB [Current A/c No. 0022050040780] Reconciliation statement as on 31.03.23**

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	1,39,858.61
Bank balance as per Pass book as on 31.03.23	1,39,858.61

**B.13. STUDENT AID FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
<b>To Opening Balance B/o</b>		By Bank Charge	395.30
- Cash at Bank (CBI)	1,15,363.11	" Transferred to General Fund	1,14,000.00
" Bank Interest	493.00	<b>By Closing Balance C/o</b>	
	<b>1,15,856.11</b>	- Cash at Bank (CBI)	1,460.81
			<b>1,15,856.11</b>

**CBI [SB A/c No. 1696914538] Reconciliation statement as on 31.03.23**

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	1,460.81
Bank balance as per Pass book as on 31.03.23	1,460.81





**B.14. TUITION FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o - Cash at Bank (SBI)	58,149.95	By Bank Charge	649.00
		By Closing Balance C/o - Cash at Bank (SBI)	57,500.95
	58,149.95		58,149.95

**SBI [Current A/c No. 30172027636] Reconciliation statement as on 31.03.2023**

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	57,500.95
Bank balance as per Pass book as on 31.03.23	57,500.95

**B.15. U.G.C FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o - Cash at Bank (PNB)	41,406.22	" Closing Balance C/o - Cash at Bank (PNB)	42,538.22
" Bank Interest	1,132.00		
	42,538.22		42,538.22

**PNB [SB A/c No. 0241000100101835] Reconciliation statement as on 31.03.23**

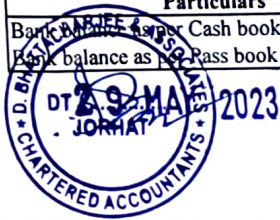
Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	42,538.22
Bank balance as per Pass book as on 31.03.23	42,538.22

**B.16. STUDENT UNION FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o - Cash at Bank (PNB)	1,59,718.04	By Sankar Dev Tithi	15,000.00
" Amount received from General Fund	6,50,000.00	" Other Competition Expenses	4,500.00
" Caution money from Student	3,000.00	" Inter College Expenses	2,44,600.00
		" Miscellaneous Expenses	11,744.00
		" Fresher meet Expenses	44,000.00
		" Bank Charges	469.35
		" Purchase of Sports material	50,422.00
		" Bihu Programme Expense	11,000.00
		" College Week Expense	2,42,600.00
		" College Magazine	54,000.00
		" Saraswati Puja expenses	1,06,330.00
		" Closing Balance C/o - Cash at Bank (PNB)	28,052.69
	8,12,718.04		8,12,718.04

**PNB [Current A/c No. 0022050047610] Reconciliation statement as on 31.03.2023**

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	28,052.69
Bank balance as per Pass book as on 31.03.23	28,052.69



**B.17. ICWA FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o		By Printing of Books	35,000.00
- Cash at Bank (BOI)	1,53,554.00	" Remuneration	40,950.00
" Bank Interest	2,127.00	" Furniture	27,000.00
" Received from ICMA, India	82,840.00	" CC TV	62,570.00
		By Closing Balance C/o	73,001.00
		- Cash at Bank (PNB)	2,38,521.00
	<b>2,38,521.00</b>		

**Bank of India [SB A/c No. 406210110003128] Reconciliation statement as on 31.03.23**

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	73,001.00
Bank balance as per Pass book as on 31.03.23	73,001.00

**B.18. RUSA FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o		By Expenditure on infrastrucrual Dev	6,05,786.00
- Cash at Bank (PNB)	6,05,786.00	" Closing Balance C/o	-
" Bank Interest	-	- Cash at Bank (PNB)	6,05,786.00
	<b>6,05,786.00</b>		

**B.19. P G COURSE FUND****Receipt and Payment Account for the year ended 31.03.2023**

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o		By Remuneration	66,755.00
- Cash at Bank (PNB)	-	" Exam Centre Exp	8,610.00
" Bank Interest	991.00	" Travelling expense	4,500.00
" Admission fee from student	94,000.00	" Miscellaneous Expense	1,650.00
" Prospectus sale proceed	300.00		
" Transfer from General Fund	1,26,300.00	By Closing Balance C/o	1,43,076.00
" Miscellaneous	3,000.00	- Cash at Bank (PNB)	2,24,591.00
	<b>2,24,591.00</b>		

**HDFC [SB A/c No. 50100487146261] Reconciliation statement as on 31.03.23**

Particulars	Amount (₹)
Bank balance as per Cash book as on 31.03.23	1,43,076.00
Add :- Cheque issued but not presented for payment	1,200.00
- Cheque No. 000011 dated 22.03.23	1,44,276.00
Bank balance as per Pass book as on 31.03.23	



## B.19. SALARY FUND

## Receipt and Payment Account for the year ended 31.03.2023

Receipts	Amount (₹)	Payments	Amount (₹)
To Opening Balance B/o	-	By Remuneration to teaching Staff	4,19,48,886.00
" Budget Allocation received	5,12,33,130.00	" Remuneration to non-teaching Staff	47,10,006.00
		" Remuneration to Principal	30,54,874.00
		" Remuneration to other	9,06,185.00
		" Arrear DA etc.	6,13,179.00
		<b>By Closing Balance C/o</b>	
		- Cash at Bank (PNB)	-
	<b>5,12,33,130.00</b>		<b>5,12,33,130.00</b>



