

OFFICE OF THE PRINCIPAL



LANKA MAHAVIDYALAYA ; LANKA ; HOJAI ; ASSAM

This is to certify that due to unavoidable circumstances we have submitted the Audit report for the period from 01-04-2021 to 31-12-2021(Nine Months only) and remaining three months under process in CA Firm .

[Handwritten Signature]

Principal
Lanka Mahavidyalaya
Lanka ; Hojai ; Assam

Principal
Lanka Mahavidyalaya
Lanka, Hojai, Assam

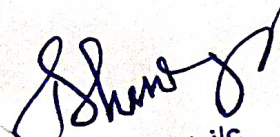
INTERNAL AUDIT REPORT
WITH
FINANCIAL STATEMENTS

OF

LANKA MAHAVIDYALAYA
RANGMAHAL, P.O.- LANKA - 782446
DIST.: HOJAI (ASSAM)

FOR THE

PERIOD : 01-04-2021 to 31-12-2021


Principal, i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam

INTERNAL AUDITOR :

J C KANKARIA & CO.
Chartered Accountants

D- 2/4 BABU BAZAR, 3RD FLOOR
H B Road, GUWAHATI- 781001 (ASSAM)
PHONE : 9435046765, 0361-2549036

J C KANKARIA & CO.

Chartered Accountants

D -2/4, Babu Bazar, 3rd floor, H B Road

Guwahati- 781001 (Assam)

Tel /M No: 2549036, 94350-46765

E-Mail: jckankaria@rediffmail.com

INTERNAL AUDIT REPORT

We have audited the attached Receipts and payments Accounts of LANKA MAHAVIDYALAYA, Rangmahal, P.O.- Lanka, Dist. – Hojai (Assam) for the period of 01-04-2021 to 31-12-2021 in respect of -

- ✓1) College General Fund
- ✓2) Library Fund
- ✓3) Building Fund
- ✓4) Student Association Fund
- ✓5) Examination Fund
- ✓6) University Fees Fund
- ✓7) Electricity Fund
- ✓8) Student Aid Fund
- ✓9) U.G.C. Fund
- ✓10) Scholarship Fund
- 11) Salary Account
- ✓12) Student Fees Fund

Alongwith the books of accounts produced before us and report that :

Subject to our observations, 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.

The Receipts and Payments Accounts are in agreement with the books of accounts.

In our opinion and to the best of our information and according to the explanations given to us the said accounts give a true and fair view of all receipts and payments disbursed by the College during the period of 01-04-2021 to 31-12-2021.

For J C KANKARIA & CO.
Chartered Accountants
FRN : 320072E



J. C. KANKARIA
Proprietor
Membership No. : 054988

Place : Guwahati
Date : 01-03-2022

Principal, i/c
Lanka Mahavidyalaya
Hojai, Assam

LANKA MAHAVIDYALAYA
LANKA, DIST.- HOJAI (ASSAM)

COLLEGE GENERAL FUND
: SB A/C NO. 11367323478, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance :		By Salaries to Adhoc Teaching & Non-Teaching Staff	1453830.00
: Cash at Bank	10192558.62	By Salaries paid to Sweeper	48000.00
To Savings Bank A/c Interest	150888.00	By <u>Fund transferred to -</u>	
To TET Exam Exp. from Govt.	39740.00	Building Fund	1872250.00
To Fees Collection	9000.00	Library Fund	316500.00
To Transfer from Student Fee Fund	45100.00	Examination Fund	299860.00
To Received from Govt. on a/c of -		University Fee Fund	207670.00
: Sanitisation	17000.00	Elelectricity Fund	854000.00
: RUSA fund	<u>52705.00</u>	Student Aid Fund	90480.00
To Canteen Rent Received	24000.00	Student Assoc.Fund	<u>7521.00</u>
To Received from Govt. of Assam for Scooty to Students	2810600.00	By Deposit in new Bank A/c for Student Fee Fund	5000.00
		By Workshop Exps.	1500.00
		By Entertainment Exps.	31076.00
		By Printing & Stationery	101513.00
		By Conveyance Exps.	128500.00
		By Carriage Exps.	1050.00
		By Repairs & Maintenance of F.Assets	110015.00
		By Bank Charges	18.88
		By Carpentry Charges	63650.00
		By TA Bills Paid	2325.00
		By Mobile & Telephone Exps.	8074.00
		By Leased Circuit charges to BSNL	68339.00
		By Insurance Premium	37170.00
		By Computer Accessories & Exps.	67240.00
		By Fancing Work Charges	10300.00
		By Software Charges	53100.00
		By Enwiremental Field work Exps.	15430.00
		By Photograph Expenses	540.00
		By Fee for Plan& Estimates for construction	15000.00
		By Advertisement Exps.	10000.00
		By Painter Charges	37985.00
		By Masonery Charges	128630.00
		By Cleaning Charges	24900.00
		By Hygenic goods Purchases	15615.00
		By Postage & Magazine	890.00
		By Extra duty Allowance	10500.00
		By Purchase of materials for Xerox Machin	11850.00
		By NSS related Exps.	23760.00
		By Furniture Pur.& Furniture Work Exp.	231587.00
		By Iron Grill	47130.00
		By Wood /Timber Purchases & Sawing Charges	100892.00
		By Purchase of Hardware Goods	329601.00
		By Paid for Scooty Purchases to Shree Automobile, Guwahati	2810600.00
			<u>9653891.88</u>
	C/F ... <u>13341591.62</u>		C/F ...

[Signature]
Principal, ic
Lanka Mahavidyalaya
Lanka, Hojai, Assam

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

B/F ...	13341591.62	B/F ...	9653891.88
		By Paid to A H E Motors	10740.00
		By TET Exam related Exps.	39740.00
		By Purchases of Bricks, Sand	27145.00
		By Fees for Professional Work & Certificates	48000.00
		By Internal Audit Fees	70000.00
		By Audit Fees	20000.00
		By Closing Balance :	
		: Cash at Bank	3472074.74
		(Net of Cheque clearing pending)	
Total	----- 13341591.62 -----	Total	----- 13341591.62 -----

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)



J. C. Kankaria

Place : Guwahati
Date : 01-03-2022

(J. C. KANKARIA)
Proprietor
Memb.No.: 054988
UDIN : 22054988ADZOTE8197

For LANKA MAHAVIDYALAYA

D.D. Bhattacharyya

(D.D. Bhattacharyya)
Principal, i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam

LANKA MAHAVIDYALAYA
LANKA, DIST.- HOJAI (ASSAM)

LIBRARY FUND
: SB A/C NO. 11367323489, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

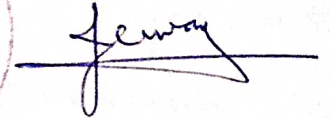
<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance :		By Purchase of Library Utilities	77000.00
: Cash at Bank	656815.86	By AlmiraH Purchases	135340.00
To Transfd. From College General Fund	316500.00	By Books Purchases	20478.00
To Savings Bank A/c Interest	15519.00	By Newspaper & Periodicals	17937.00
		By Purchases of Misc.Goods	11820.00
		By Bank Charges	18.88
		By Closing Balance :	
		: Cash at Bank	726240.98
Total	<u>988834.86</u>	Total	<u>988834.86</u>

For LANKA MAHAVIDYALAYA



(D.D. Bhattacharyya)
Principal, i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)



Place : Guwahati
Date : 01-03-2022

(J. C. KANKARIA)
Proprietor
Memb.No.: 054988
UDIN : 22054988ADZOTE8197

LANKA MAHAVIDYALAYA
LANKA, DIST.- HOJAI (ASSAM)

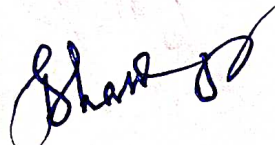
BUILDING FUND
: SB A/C NO. 11367323456, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance : : Cash at Bank	546903.04	To Construction of RCC Classrooms at 1st Floor -	
To Transfd. From College General Fund	1872250.00	: Paid to Rajib Sarkar, Contractor	3149159.00
To Transfd. From Student Fee Fund	900000.00	: GST deducted & deposited	65608.00
To Savings Bank A/c Interest	29884.00	: IT-TDS deducted & deposited	32804.00
		: Deducted as Cess & deposited in ABOC Workers Welfare Fund	<u>32804.00</u> 3280375.00
		By Closing Balance :	
		: Cash at Bank	68662.04
Total	<u>3349037.04</u>	Total	<u>3349037.04</u>

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)

For LANKA MAHAVIDYALAYA


(D.D. Bhattacharyya)
Principal, i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam



Place : Guwahati
Date : 01-03-2022


(J. C. KANKARIA)
Proprietor
Memb.No.: 054988
UDIN : 22054988ADZOTE8197

LANKA MAHAVIDYALAYA
LANKA, DIST - HOJAI (ASSAM)

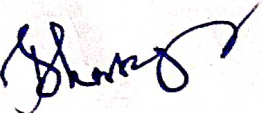
STUDENT ASSOCIATION FUND
: SB A/C NO. 11367323514, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

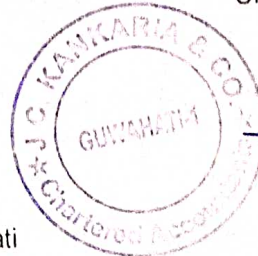
<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance :		By Printing of College Magazine	120000.00
: Cash at Bank	1751824.18	By Harmonium Purchases	34500.00
To Savings Bank A/c Interest	33816.00	By Paid for B.B.Tournament	33000.00
To Transfd. From College General Fund	7521.00	By Furnitures	4500.00
		By Paid for Conveyance	4000.00
		By Printing & Stationery	600.00
		By Entertainment Exps.	7700.00
		By Closing Balance :	
		: Cash at Bank	1588861.18
Total	1793161.18	Total	1793161.18

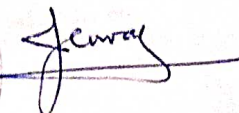
IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)

For LANKA MAHAVIDYALAYA


(D.D. Bhattacharyya)
Principal, i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam

Place : Guwahati
Date : 01-03-2022





(J. C. KANKARIA)
Proprietor
Memb.No.: 054988
UDIN : 22054988ADZOTE8197

LANKA MAHAVIDYALAYA
LANKA, DIST.- HOJAI (ASSAM)

EXAMINATION FUND
: SB A/C NO. 11367323445, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance :		By Paid for Entertainment Exps.	7810.00
: Cash at Bank	143045.79	By Remuneration for Exam.	45900.00
To Transfd. From College General Fund	299860.00	By Paid for Toilet Work	35905.00
To Savings Bank A/c Interest	5233.00	By Paid for Conveyance Exps.	12900.00
		By Printing & Stationery	72824.00
		By Closing Balance :	
		: Cash at Bank	272799.79
		(Net of Cheque clearing pending)	
Total	448138.79	Total	448138.79

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)

For LANKA MAHAVIDYALAYA



J. C. Kankaria

(D.D. Bhattacharyya)
Principal,
Lanka Mahavidyalaya
Lanka, Hojai, Assam

Place : Guwahati
Date : 01-03-2022

(J. C. KANKARIA)
Proprietor
Memb.No.: 054988
UDIN : 22054988ADZOTE8197

LANKA MAHAVIDYALAYA
LANKA, DIST.- HOJAI (ASSAM)

UNIVERSITY FEES FUND
: SB A/C NO. 11367323423, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance : : Cash at Bank	3536642.67	By Exam Fees Paid	53600.00
To Transfd. From College General Fund	304257.00	By Affiliation Fees Paid	280470.00
To Savings Bank A/c Interest	72881.00	By Bank Charges	1212.50
		By Closing Balance : : Cash at Bank	3578498.17
Total	<u>3913780.67</u>	Total	<u>3913780.67</u>

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)



J. C. Kankaria

(J. C. KANKARIA)
Proprietor
Memb.No.: 054988

UDIN : 22054988ADZOTE8197

For LANKA MAHAVIDYALAYA

D.D. Bhattacharyya

(D.D. Bhattacharyya)
Principal, i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam

Place : Guwahati
Date : 01-03-2022

LANKA MAHAVIDYALAYA
LANKA, DIST.- HOJAI (ASSAM)

ELECTRICITY FUND
: SB A/C NO. 11367323467, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance : : Cash at Bank	623622.38	By Electric Bill Paid	157613.00
To Transfd. From College General Fund	854000.00	By Diesel & Mobile	17734.00
To Savings Bank A/c Interest	20150.00	By Purchase of Electrical Goods	57215.00
		By Exps. for Electric Fittings	14800.00
		By Repairing & Maintenance	3750.00
		By Closing Balance : : Cash at Bank	1246660.38
Total	<u>1497772.38</u>	Total	<u>1497772.38</u>

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)



J. C. Kankaria

Place : Guwahati
Date : 01-03-2022

(J. C. KANKARIA)
Proprietor
Memb.No.: 054988
UDIN : 22054988ADZOTE8197

For LANKA MAHAVIDYALAYA

D. D. Bhattacharyya

(D.D. Bhattacharyya)
Principal i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam

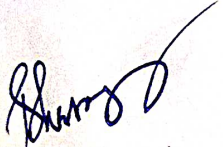
LANKA MAHAVIDYALAYA
LANKA, DIST. - HOJAI (ASSAM)

STUDENT AID FUND
: SB A/C NO. 11367323490, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

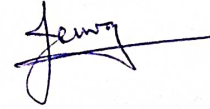
<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance : : Cash at Bank	427786.32	By Closing Balance : : Cash at Bank	527986.32
To Transfd. From College General Fund	90480.00		
To Savings Bank A/c Interest	9720.00		
Total	527986.32	Total	527986.32

For LANKA MAHAVIDYALAYA



(D.D. Bhattacharyya)
Principal, i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)



(J. C. KANKARIA)
Proprietor

Place : Guwahati
Date : 01-03-2022

Memb.No.: 054988
UDIN : 22054988ADZOTE8197

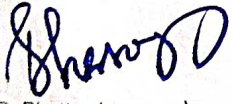
LANKA MAHAVIDYALAYA
LANKA, DIST.- HOJAI (ASSAM)

U.G.C. FUND
: SB A/C NO. 11367324483, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance : : Cash at Bank	9008.17	By Closing Balance : : Cash at Bank	156247.17
To Grant Received	147055.00		
To Savings Bank A/c Interest	184.00		
Total	156247.17	Total	156247.17

For LANKA MAHAVIDYALAYA

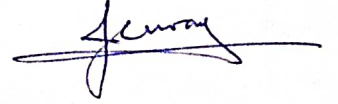


(D.D. Bhattacharyya)

Principal i/c

Principal, i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)



Place : Guwahati
Date : 01-03-2022

(J. C. KANKARIA)
Proprietor
Memb.No.: 054988
UDIN : 22054988ADZOTE8197

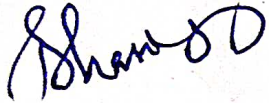
LANKA MAHAVIDYALAYA
LANKA, DIST.- HOJAI (ASSAM)

SCHOLARSHIP FUND
: SB A/C NO. 11367324434, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

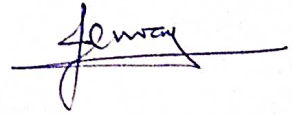
<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance : : Cash at Bank	762439.90	By Refund of Unclaimed Scholarships to the Project Director, ITDP	308900.00
To Savings Bank A/c Interest	13467.00	By Closing Balance : : Cash at Bank	467006.90
Total	775906.90	Total	775906.90

For LANKA MAHAVIDYALAYA



(D D Bhattacharyya)
Principal,
Principal, i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)



Place : Guwahati
Date : 01-03-2022

(J. C. KANKARIA)
Proprietor
Memb.No.: 054988
UDIN : 22054988ADZOTE8197


LANKA MAHAVIDYALAYA
LANKA, DIST. - HOJAI (ASSAM)

SALARY ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

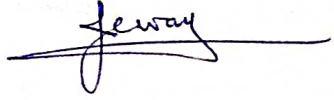
<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Budget Allocation from Govt. of Assam	59010366.00	By Salaries Paid (Net)	43923812.00
		By Arrear D/A Paid (Net)	1090892.00
		By Arrear Salaries Paid (Net)	262640.00
		By Leave Encashments Paid	1205334.00
		By Paid for Financial Upgradation	124012.00
		By Deductions made from Gross Salaries & Arrears for deposits in -	
		: GPF	2477000.00
		: GIS	136200.00
		: Prof. Tax	91024.00
		: Income Tax TDS	8876500.00
		: NPS	<u>822952.00</u>
			12403676.00
Total	<u>59010366.00</u>	Total	<u>59010366.00</u>

For LANKA MAHAVIDYALAYA


(D.D. Bhattacharyya)
Principal,
Lanka Mahavidyalaya
Lanka, Hojai, Assam

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)





Place : Guwahati
Date : 01-03-2022

(J. C. KANKARIA)
Proprietor
Memb.No.: 054988
UDIN : 22054988ADZOTE8197

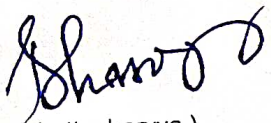
LANKA MAHAVIDYALAYA
LANKA, DIST.- HOJAI (ASSAM)

STUDENT FEES FUND ACCOUNT
: SB A/C NO. 211401000821, ICICI BANK, LANKA
&
: SB A/C NO. 40421518073, SBI, LANKA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-12-2021

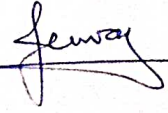
<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance :		By Examination Centre Fees paid	598100.00
: Cash at Bank	1069725.47	By Fees paid to A.H.S.E.C.	11500.00
To Transfd. From College General Fund for New A/c in SBI	5000.00	By <u>Fund transferred to -</u>	
To Fees Received	4735306.62	General Fund	45100.00
To Savings Bank A/c Interest :		University Fee Fund	96587.00
ICICI Bank	36283.00	Building Fund	<u>900000.00</u>
SBI	<u>12394.00</u>	By Fees refunded to Student	4920.00
	48677.00	By Bank Charges	88.50
		By <u>Closing Balance :</u>	
		: <u>Cash at Bank -</u>	
		: ICICI Bank	285108.09
		: State Bank of India	<u>3917305.50</u>
			4202413.59
Total	<u>5858709.09</u>	Total	<u>5858709.09</u>

For LANKA MAHAVIDYALAYA


(D.D. Bhattacharyya)
Principal, i/c
Principal, i/c
Lanka Mahavidyalaya
Lanka, Hojai, Assam

IN TERMS OF OUR REPORT OF EVEN DATE
For J C KANKARIA & CO.
Chartered Accountants
(FRN : 320072E)





Place : Guwahati
Date : 01-03-2022

(J. C. KANKARIA)
Proprietor
Memb.No.: 054988
UDIN : 22054988ADZOTE8197