

**INTERNAL AUDIT REPORT OF
JORHAT KENDRIYA MAHAVIDYALAYA,
KENDUGURI, JORHAT - 785 010
ANNUAL ACCOUNTS,
RECEIPT & PAYMENT ACCOUNT
FOR THE FINANCIAL YEAR 2021 - 22**


INTERNAL AUDITOR
Internal Auditor
(Rate) Assn. of Audit
(L.F.) Assn.

AUDIT REPORT (INTERNAL) ON THE ACCOUNTS OF
JORHAT KENDRIYA MAHAVIDYALAYA (H.S. & DEGREE LEVEL = ARTS &
SCIENCE STREAM) OF JORHAT DISTRICT
FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022.

1. INTRODUCTION :

The Accounts of Jorhat Kendriya Mahavidyalaya P.O. - Chengeligaon of Jorhat District for the period from 01-04-2021 to 31-03-2022 have been examined & audited by the undersigned on the basis of following accounts records produced during the Course of audit.

- (a) Fees Collection Record.
- (b) Cash Book (General/ UGC/ Subsidiary Funds).
- (c) Bank Pass Book of respective funds.
- (d) Fund Receipt Register.
- (e) Stock / Assets Register.
- (f) Supported Bill/ Vouchers of respective Funds.
- (h) Any other records related to audit purposes.

2. INCUMBENCY :

The office of the Principal & Secretary was held by Dr. Dulen Saikia, who also act as Drawing & Disbursing Officer as an Administrative Head of Jorhat Kendriya Mahavidyalaya for the period relating to audit.

3. DISCLAIMER STATEMENT :

The Audit Report has been prepared on the basis of Accounts Records submitted by the Accounting Authority on behalf of the Principal Jorhat Kendriya Mahavidyalaya. The Internal Auditor disclaims any responsibility for any mis-information or non-furnishing of information on the part of auditee.

4. ENROLLMENT STATUS :

The status of enrollment position relating to the H.S. & Degree level both Arts & Science stream relating to the financial year 2021-22 as shown below :

ARTS STREAM					SCIENCE STREAM				
Sl. No.	Class	Boys	Girls	Total	Sl. No.	Class	Girls	Boys	Total
1.	H.S.	142	162	304	1.	H.S.	NIL	23	23
2.	DEGREE	282	340	622	2.	DEGREE	54	188	242

5. STAFF STRENGTH :

The position of Staff strength both teaching & non-teaching category of sanctioned staff has given below :

Sl. No.	Designation	Man - in Position	Remarks
1.	PRINCIPAL	1	
2.	VICE PRINCIPAL	1	
3.	ASSTT. PROFESSOR	18	
4.	ASSOCIATE PROFESSOR	12	
5.	TUTOR	8	
6.	HEADASSTT.	1	
7.	JR. ASSTT.	5	
8.	GRADE - IV	9	

6. **TUITION FEES :**

During the period covered by this audit, the institution has in receipt of Rs. 2,30,160'00 as tuition fees as ascertained from the Accounts Records.

7. **RESERVE FUND :**

With a view to enhance the financial strength of the fund position, the college authority has kept an amount in the shape of fixed deposit as elaborated below :

Sl. No.	Receipt	A/c. No.	Name of Bank	Date	Amount	Maturity Value	Date	Remarks
1.	0382745	073810040 6673	Punjab National Bank	22/09/10	102834.62	-	-	Auto Renewed
2.	0567315	073810040 1199	-Do-	12/08/11	86893.83	-	-	-As Above-

8. **GOVT. GRANT/ FUND ETC. :**

The position of Govt. Grant/ Fund along with the date of receipt together with the other information has shown below :

Sl. No.	Sanctioning Authority & Letter No.	Purpose	Amount Approved	Amount Release	Date of Credit	Amount Spent	Unspend Remarks
1.	Amount received by bank transfer	Sanitization Fund	-	17,000.00	29/10/21	17000.00 into the General fund Cash Book	Credited
2.	Amount received by bank transfer	NSS Fund	-	93,000.00	29/10/21	93,000.00	Credited into NSS fund Cash Book

9. **FUND POSITION :**

The position of fund along with the receipt & payment account in respect of General/ UGC/ Other subsidiary funds relating to the period of Audit has given below :

(A) GENERAL FUND (A/C No. 0975 - PNB)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening balance	Rs. 14,92,192.05	1. Remuneration (N/S)	Rs. 9,36,030.00
2. Fees Receipt	18,69,200.00	2. Materials etc.	2,55,794.00
3. Fund Receipt (Poly. Adm Test/ Seat Rent)	29,600.00	3. Labour Payment	2,22,468.00
4. Closure of Fund (Science Fund)	2,16,399.56	4. Seminar	20,000.00
5. - Do - (Dev. Fund)	8,95,108.61	5. Stationery	9,000.00
6. - Do - (Game Fund)	3,59,163.75	6. Diesel (generator)	35,000.00
7. - Do - (Library Fund)	2,70,136.68	7. Telephone Charge	50,165.00
8. - Do - (Hostel Fund)	16,814.51	8. Aquaguard	31,180.00
9. - Do - (Adm. Fund)	7,23,130.00	9. Computer / Printer	1,28,119.00
10. - Do - (Function Fund)	4,81,340.70	10. Sanitization	10,771.00
11. - Do - (Welfare Fund)	2,64,342.00	11. TA/ DA	1,36,196.00
12. - Do - (Vocational Course Fund)	4,728.50	12. Electricity	2,83,644.00
13. - Do - (Distance Edu. Fund)	1,13,445.70	13. Examination Fees (DU)	13,51,570.00
14. - Do - (Co-Op Fund)	53,362.50	14. Exp. as Poly Adm. Test	27,600.00
15. - Do - (Student Union Fund)	25,1910.95	15. Printing/ Stationery	49,370.00
16. - Do - (Magazine Fund)	1,807.00	16. Wifi connection	27,966.00
17. - Do - (Community College Fund)	4,085.00	17. Tree Plantation & Rain water	19,024.00
18. - Do - (Womens' Hostel Fund)	50.30	18. Audit Fees (C/A)	5,000.00
19. - Do - (RUSHA Fund)	2,811.90	19. Student Insurance (LIC)	27,305.00
20. Sanitization Fund (DH)	17,000.00	20. Hostel Rent	6,478.00
21. Science & Technology Forum	50,000.00	21. Renewal Fees (Premium)	10,000.00
22. Science Day Celebration	1,300.00	22. Misc. Expences	1,33,414.00
23. Re-Deposit (Unspent Balance)	4,215.00	23. Advertisement	19,845.00
24. Xerox Earning	1,194.00	24. National Seminar Technology Forum	53,944.00

RECEIPT		PAYMENT	
25. Centre Fees (AHSEC)	18,300.00	25. Memento & Award Plate	32,075.00
26. Advance (Recovery)	1,05,000.00	26. Enrollment Fees (DU)	10,830.00
27. Canteen Rent	9,000.00	27. Affiliation (Renewal)	14,000.00
28. Fine Receipt (Mobile)	1,000.00	28. Registration (Degree)	1,06,800.00
29. Bank Intt.	24,925.00	29. Registration (H/S)	700.00
		30. Transfer to Science Fund	2,15,515.26
		31. Transfer to Dev. Fund	890,999.61
		32. Transfer to Library Fund	2,68,907.38
		33. Transfer to Function Fund	4,79,170.40
		34. Transfer to Womens' Fund	16,814.51
		35. Transfer to Distance Education Fund	1,12,958.40
		36. Transfer to Vocational Courses Fund	4,723.20
		37. Transfer to Welfare Fund	2,63,154.70
		38. Transfer to Union Fund	2,50,776.65
		39. Transfer to Game Fund	3,57,549.45
		40. Transfer to Cooperative Fund	53,136.20
		41. Transfer to Science & Technology Fund	30,000.00
		42. Transfer to NSS Unit	7,000.00
		43. Bank Charge	609.26
		44. Closing Balance	3,15,960.69
Total	Rs. 72,81,563.71	Total	Rs. 72,81,563.71

(B) ADMISSION FUND (A/C No. 26176 - SBI)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 6,64,313.03	1. Seminar Exp.	Rs. 1,5000.00
2. Fees Receipt	2,696.40	2. Earth Supply	13,200.00
3. Misc. Receipt	1,593.00	3. Flower Plant	6,050.00
		4. Exam. Expenses	1,200.00
		5. Bank Charges	20,253.52
		6. Closing Balance	6,12,898.91
Total	Rs. 6,68,602.43	Total	Rs. 6,68,602.43

(C) UGC FUND (A/C No. 4919 - PNB)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 2,13,435.60	1. Unspent Amount refunded to the UGC Office, New Delhi	Rs. 148661.00
2. Fund Receipt	NIL	2. Meeting Expenses	4980.00
3. Bank Interest	5506.00	3. Green House/ Contingency	48785.00
		4. Misc. Expenditure	6490.00
		5. Audit Fees (C/A)	5000.00
		6. Closing Balance	5025.60
Total	Rs. 2,18,941.60	Total	Rs. 2,18,941.60

(D) DEVELOPMENT FUND (A/C No. 11366)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 891117.61	1. Materials	Rs. 431451.00
2. Development Fees (By Transfer)	219350.00	2. Labour Wages	309050.00
3. Bank Interest	11346.00	3. Earth Filling	68100.00
		4. Xerox Repairing	3385.00
		5. Furniture (New)	47683.00
		6. Furniture (Repairing)	8000.00
		7. Bank Charges	968.60
		8. Closing Balance	253176.01
Total	Rs. 11,21,813.61	Total	Rs. 11,21,813.61

(E) LIBRARY FUND (A/C No. 11346)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 269515.08	1. News Paper	Rs. 18631.00
2. Library Fees	30750.00	2. Books (Library)	28340.00
3. Bank Interest	3802.00	3. Computer	16550.00
		4. Membership Fees	11800.00
		5. Furniture (New)	63000.00
		6. Materials with Fitting	13995.00
		7. Remuneration (Asstt. Librarian)	15000.00
		8. Printing Charge	3480.00
		9. Bank Charges	1168.70
		10. Closing Balance	132102.38
Total	Rs. 3,04,067.08	Total	Rs. 3,04,067.08

(F) GAME FUND (A/C No. 11356)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 358157.15	1. College Week Exp.	Rs. 20558.00
2. Games Fees	456000.00	2. Sports Board (DU)	40670.00
3. Bank Interest	9537.00	3. Youth Festival	7570.00
		4. Games & Contingency	5697.00
		5. T.A.	700.00
		6. Sports Materials	43708.00
		7. Bank Charges	902.70
		8. Closing Balance	703888.45
Total	Rs. 823694.15	Total	Rs. 823694.15

(G) K. N. BARUAH FUND (A/C No. 92078 - PNB)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 10,892.40	1. Expenditure	NIL
2. Receipt	NIL	2. Bank Charges	70.80
3. Bank Interest	6,365.00	3. Closing Balance	17186.60
Total	Rs. 17,257.40	Total	Rs. 17,257.40

(H) ANURADHA BARUA MEMORIAL SCHOLARSHIP FUND (A/C No.)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 47,244.60	1. Post Matric Scholarshuip	Rs. 10,000.00
2. Bank Interest	9,922.00	2. Bank Charges	70.80
		3. Closing Balance	47,095.80
Total	Rs. 57,166.60	Total	Rs. 57,166.60

(I) CHARU BORAH MEMORIAL SCHOLARSHIP FUND (A/C No. 92108 - PNB)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 11,359.90	1. Scholarship Disburshed (Merit)	10,000.00
2. Receipts	NIL	2. Bank Charges	70.80
3. Bank Interest	6,322.00	3. Closing Balance	7611.10
Total	Rs. 17,681.90	Total	Rs. 17,681.90

(J) MAGAZINE FUND (A/C No. 11365) (Bank of Baroda)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 513899.40	1. Materials etc.	Rs. 21385.00
2. Fees Receipt	136800.00	2. Labour Charge	9000.00
3. Bank Interest	12172.00	3. Wall Mazagine	16666.00
		4. Prining Charge	2900.00
		5. Closing Blance	612920.40
Total	Rs. 6,62,871.40	Total	Rs. 6,62,871.40

(K) EXAMINATION CENTRE FUND (A/C No.)

2021 - 2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 9,58,172.27	1. Remuneration/ Exam & Contingency	Rs. 4,93,383.00
2. Fees Receipt	4,82,900.00	2. Furniture	1,62,800.00
3. Unspent Balance (Recovery)	11,636.00	3. T.A.	13,650.00
4. Tet Exam.	33,110.00	4. Tet Exam.	33,110.00
5. Bank Intt.	24,058.00	5. Computer	3,960.00
		6. Bank Charges	381.34
		7. Closing Balance	8,02,591.93
Total	Rs. 15,09,876.27	Total	Rs. 15,09,876.27

(L) VOCATIONAL COURSE FUND (A/C No. 11363) - (PNB)

2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 4,976.90	1. Remuneration	Rs. 2,000.00
2. Receipt	NIL	2. Bank Charges	667.70
3. Bank Interest	84.00	3. Closing Balance	2,393.20
Total	Rs. 5,060.90	Total	Rs. 5,060.90

(M) NSS UNIT FUND (A/C No. 108855) - (SBI)

2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 98,275.00	1. Programme Exp.	Rs. 44,000.00
2. Fees Receipt	4,100.00	2. Closing Balance	1,55,135.00
3. NSS Fund (DU)	93,000.00		
4. Bank Interest	3,760.00		
Total	Rs. 1,99,135.00	Total	Rs. 1,99,135.00

(N) RUSA FUND (A/C No. 38002952253) - (SBI)

2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 7,01,722.26	1. Labour Wages	Rs. 3,77,172.00
2. Receipts	NIL	2. Intt remtted to the RUSA Authority	3,32,532.36
3. Bank Interest	10,794.00	3. Balance Amount transferred to the General Fund A/c No. 975	2,811.90
		4. Closing Balance	NIL
Total	Rs. 7,12,516.26	Total	Rs. 7,12,516.26

(O) DISTANCE EDUCATION FUND (A/C No. 2339650) - (PNB)

2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 1,13,566.10	1. Registration Fees	Rs. 2,0650.00
2. Fees Receipt	3,49,600.00	2. Contingency	6,304.00
3. Bank Intt.	2,342.00	3. Admission Fees (DU)	1,53,100.00
		4. Exam. Fees (DU)	38,350.00
		5. Remuneration	52,000.00
		6. Labour charge	19,325.00
		7. T.A.	3,600.00
		8. Advertisement	9,702.00
		9. Affiliation Fees	12,000.00
		10. Stationery	3,560.00
		11. Materials	30,887.00
		12. Bank Charge	902.70
		13. Closing Balance	1,15,127.40
Total	Rs. 4,65,508.10	Total	Rs. 4,65,508.10

(P) SCHOLARSHIP FUND (A/C No. 37523 - SBI)

2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 15,802.00	1. Bank Charge	Rs. 6,49.00
2. Receipt	NIL	2. Closing Balance	15,153.00
Total	Rs. 15,802.00	Total	Rs. 15,802.00

(Q) NCC UNIT FUND (A/C No. 95340100011360) - (Baroda)

2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. NIL	1. Washing & Polishing Allowance	Rs. 1,440.00
2. Fees Receipt (A/c. No. 975)	7,000.00		
3. NCC Fund (51 Assam)	1,440.00		
4. Bank Interest	128.00	2. Closing Balance	7,128.00
Total	Rs. 8,568.00	Total	Rs. 8,568.00

(R) PRINCIPAL & SECRETARY (SPA GRANT) (A/C No. 34992379256) - (SBI)
2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 26,02,311.60	1. Contractor Payment	Rs. 23,74,380.00
		2. Labour Cess	25,768.00
		3. Income Tax	30,479.00
		4. Forest Royalty	97,059.00
		5. GST Payment	51,536.00
		6. Aditonal (C/A)	6,000.00
		7. Bank Charge	750.48
		8. Closing Balance	16,339.12
Total Rs. 26,02,311.60		Total Rs. 26,02,311.60	

(S) SCIENCE & TECHNOLOGY FORUM (A/C No. 11327) - (Baroda)
2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 4,000.00	1. Vermi Compost Exp.	Rs. 7,000.00
2. Receipt (A/c No. 975)	30,000.00	2. Faculty Dev. Programme (Online)	59,000.00
3. Registration Fees	1,21,400.00	3. Science & Technology Forum	9,796.00
4. Sale Proceeds (Vermi Compost)	5,700.00	4. Printing & Stationery	830.00
5. Sale Proceeds (LED Bulb)	61,130.00	5. Semminar Exp.	50,150.00
6. Bank Intt.	1243.00	6. Refund of Loan (G Fund)	50,000.00
		(A/c No. 975)	
		7. Closing Balance	46,697.00
Total Rs. 2,23,473.00		Total Rs. 2,23,473.00	

(T) STUDENT WELFARE FUND (A/C No. 1357)

2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 2,63,154.70	1. Furniture	Rs. 9,800.00
2. Fees Receipt (Adm. Form)	20,500.00	2. Study Tour	5,000.00
3. Bank Intt.	5,450.00	3. Comtingency	4,990.00
		4. Labour Charges	49,600.00
		(Contractor)	
		5. Printing Charge	2,100.00
		6. Bank Charge	295.00
		7. Closing Balance	2,17,319.70
Total	Rs. 2,89,104.70	Total	Rs. 2,89,104.70

(U) COMMUNITY COLLEGE FUND (A/C No. 11364) - (Baroda)

2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 12,05,488.11	1. Remuneration	Rs. 3,12,863.00
2. Fees Receipt	10,51,100.00	2. Advertisement	24,696.00
3. Bank Intt.	31731.00	3. Assesments Fees	1,49,600.00
		4. Interview Exp. †	2,350.00
		5. Projector Accesories	71,400.00
		6. Computer	4,370.00
		7. Stationery	3,555.00
		8. T.A.	6,630.00
		9. Solar Panel	73,816.00
		10. CCTV / Others	1,10,538.00
		11. Boxing Materials	2,68,277.00
		12. Labour Charges	7,500.00
		13. Flower Plant	5,185.00
		14. Bank Charges	313.20
		15. Closing Balance	12,47,225.91
Total	Rs. 22,88,319.11	Total	Rs. 22,88,319.11

(V) STUDENT UNION FUND (A/C No. 11358) - Bank of Baroda
2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 2,51,384.35	1. Debating	Rs. 1,000.00
2. Fees Receipt (Adm. Form)	12,300.00	2. Medical Aid	2,640.00
3. Bank Intt.	5,263.00	3. Printing Charge	700.00
		4. T.A.	318.00
		5. Womens' Day	4,000.00
		6. Boxing Competetion	1,800.00
		7. Dress (Union)	34,125.00
		8. Gym Materials	7,400.00
		9. Bank Charge	902.70
		7. Closing Balance	2,16,061.65
Total	Rs. 2,68,947.35	Total	Rs. 2,68,947.35

(W) STUDENT CO-OPERATIVE FUND (A/C No. 11368)
2021-2022

RECEIPT,		PAYMENT	
1. Opening Balance	Rs. 53,136.20	1. Expenditure	Rs. NIL
2. Fees Receipt (Adm. Form)	2,050.00	2. Closing Balance	6,33,82.20
3. Sale Proceeds	7,050.00		
4. Bank Intt.	1,146.00		
Total	Rs. 6,33,82.20	Total	Rs. 6,33,82.20

(X) FUNCTION FUND (A/C No.)

2021-2022

RECEIPT		PAYMENT	
1	Opening Balance Rs. 4,79,170.40	1. Yoga Day & Cultural Programme	Rs. 16,356.00
2.	Fees Receipt (Adm. Form) 61,500.00	2 Republic Day	3,200.00
3	Uni Balance (Re-Deposit) 4,644.00	3. Biswakarma Puja	5,000.00
4	Bank Intt. 10,219.00	4. Saraswati Puja	23,500.00
		5. Freshment Social	39,700.00
		6. Diesel	3,000.00
		7. Youth Festival	44,000.00
		8. Bank Charges	295.00
		9. Closing Balance	4,20,482.40
	Total Rs. 5,55,533.40	Total Rs. 5,55,533.40	

(Y) WOMENS' HOSTEL FUND (A/C No. 11367)

2021-2022

RECEIPT		PAYMENT	
1.	Opening Balance Rs. 1,70,68.21	1. Remuneration	Rs. 45,395.00
2	Fees Receipt 1,42,000.00	2 Labour Payment	4,350.00
3	Bank Intt. 950.00	3. Contingency	2,409.00
		4. Bank Charges	401.70
		5. Closing Balance	1,07,462.51
	Total Rs. 16,0018.21	Total Rs. 16,0018.21	

(Z) CENTRAL COLLEGE SCIENCE FUND (A/C No. 11345)

2021-2022

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 2,15,515.26	1. Remuneration	Rs. 5,82,560.00
2. Fees Receipt	9,77,880.00	2. Computer	14,500.00
3. Membership Fees (Faculty Member)	52,500.00	3. Legal Fees	30,000.00
4. Advance Recovery	1,000.00	4. Contingency	2,100.00
5. Unspent Balance (Re Deposit)	1,440.00	5. Examination Fees	2,400.00
6. Bank Intt.	2,978.00	6. Materials (Science)	68,295.00
		7. Materials (construction)	60,240.00
		8. Labour Charge	46,900.00
		9. Printing Charge	500.00
		10. Interview Expenditure	90,000.00
		11. Painting Charge	5,300.00
		12. Science Day Celebration	20,000.00
		13. Meeting Expences	7,647.00
		12. Bank Charges	266.00
		13. Closing Balance	8,20,605.26
Total	Rs. 12,51,313.26	Total	Rs. 12,51,313.26

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ADMISSION FUND (NEW) A/C NO= 11412 (BANK OF BORODA)

RECEIPTS 2021-22 PAYMENTS

Opening Balance= NIL	1. Transfer to General Fund=723130.00
Receipts= 2636453.00	2. " NSS FUND = 4100.00
Bank Intt = 6573.00	3. " Dev. FUND = 219350.00
	4. " LIBRARY FUND = 30750.00
	5. " Games FUND = 456000.00
	6. " Function FUND = 61500.00
	7. " MAGAZINE FUND = 136800.00
	8. " Social Welfare FUND =20500.00
	9. " CO-OP FUND = 2050.00
	10. " student union FUND=12300.00
	11. " Science fund= 895380.00
	12. " Closing Balance = 81166.00
TOTAL = 2643026.00	TOTAL = 26,43,026.00

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SCHOLARSHIP FUND (A/C NO 3711= PNB)

2021-2022

Opening Balance= 12,174.65	1) Bank Charge = 17.70
Bank Intt = 359.00	2) Closing Balance= 12,515.95
TOTAL = 12533.65	TOTAL = 12533.65

10. CLOSING BALANCE :

The closing balance of General / UGC/ Subsidiary funds as per Cash Book / Bank Pass Book as on 31-03-2022 was as follows :

Sl. No.	Name of Fund	Cash in Hand	Cash at Bank	A/C No.	Bank Name
1.	General Fund	NIL	3,15,960.69	975	P.N.B.
2.	Admission Fund	NIL	6,12,898.91	26176	SBI
3.	UGC Fund	NIL	5,025.60	4819	PNB
4.	Development Fund	NIL	2,53,176.01	11366	Bank of Baroda
5.	Student Welfare Fund	NIL	217319.90	11357	Bank of Baroda
6.	Library Fund	NIL	1,32,102.38	11346	Bank of Baroda
7.	Game Fund	NIL	7,03,888.45	11356	Bank of Baroda
8.	K. N. Barua Memorial Fund	NIL	17,186.60	92078	PNB
9.	Anuradha Barua Scholarship Fund	NIL	47,095.80	94884	PNB
10.	Charu Baruah Memorial Scholarship Fund	NIL	7,611.10	92108	PNB
11.	Magazine Fund	NIL	6,12,920.40	11365	Bank of Baroda
12.	Examination Fund	NIL	8,02,591.93	4600	PNB
13.	Vocational Course Fund	NIL	2,393.20	11363	Bank of Baroda
14.	NSS Unit Fund	NIL	1,55,135.00	108855	SBI
15.	RUSA Fund	NIL	NIL	52253	SBI

Sl. No.	Name of Fund	Cash in Hand	Cash at Bank	A/C No.	Bank Name
16.	Distance Education Fund	NIL	1,15,127.40	11362	Bank of Baroda
17.	Scholarship Fund	NIL	15,153.00	637523	S.B.I.
18.	NCC Unit Fund	NIL	7,128.00	11360	Bank of Baroda
19.	Spa Grant	NIL	16,339.12	79256	S.B.I.
20.	Science & Technology Forum	NIL	46,697.00	11327	Bank of Baroda
21.	Function Fund	NIL	4,20,482.40	11359	Bank of Baroda
22.	Cummunity College Fund	NIL	1,24,7225.91	11364	Bank of Baroda
23.	Student Union Fund	NIL	2,16,061.65	11358	Bank of Baroda
24.	Student Co-Operative Fund	NIL	6,3382.20	11368	Bank of Baroda
25.	Central College Science Fund	NIL	3,20,605.26	11345	Bank of Baroda
26.	Womens' Hostal Fund	NIL	1,07,462.51	11367	Bank of Baroda
27.	Admission Fund	NIL	81,166.00	11412	Bank of Baroda
28.	Scholarship Fund	NIL	12,515.95	3711	PNB

11. MAINTENANCE OF ACCOUNTS RECORDS & OBSERVATION THEREOF :

Maintenance procedures followed so far relating to the Accounts Records was found upto the mark. Cash Books were found to have been maintained under double column system with neat & clean manner. the purpose of utilization were recorded into the Cash Books with detailed particulars. Year-wise Receipt & Payment Account has been prepared at the close of a particular month & Closing- Balances were properly worked-out at the close of particular month.

12. PAYMENT VOUCHERS :

Payment vouchers with supported Bills etc. as reflected into the respective Cash Books were properly preserved into the voucher file for verification. The procedures followed so far has found upto the mark.

13. GENERAL OBSERVATION :

Maintenance standard of Accounts Records was found in fair order.

Date : 19/10/22



(D. P. Sharma)

Internal Auditor

INTERNAL AUDITOR
Assist. Director of Audit
Jorhat Kendriya Mahavidyalaya
Kenduguri, Jorhat