



**JORHAT KENDRIYA MAHAVIDYALAYA**

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

## Supporting Documents for NAAC Data Validation and Verification (DVV) (3<sup>rd</sup> Cycle)

**Period: 2017-2022**

Criterion 4	Key Indicator 4.4
Infrastructure and Learning Resources	Maintenance of Campus Infrastructure
Metric Number : 4.4.1.1	Expenditure incurred on maintenance of infrastructure(physical facilities and academic support facilities) excluding salary component year wise during last five years(INR) in Lakhs

**Prepared and submitted by  
Jorhat Kendriya Mahavidyalaya  
Submitted To**



**NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL**

**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10



**JORHAT KENDRIYA MAHAVIDYALAYA**

**Kenduguri, Jorhat-785010 (Assam)**

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**CRITERION-4  
PHYSICAL FACILITIES**

**4.1.2.1 : Expenditure for infrastructure augmentation excluding salary  
during the last five years(INR in Lakhs)**

**TABLE OF CONTENTS**

❖ AUDIT REPORT 2017-2018

❖ AUDIT REPORT 2018-2019

❖ AUDIT REPORT 2019-2020

❖ AUDIT REPORT 2020-2021

❖ AUDIT REPORT 2021-2022

**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
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# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2017-2018

**M.K. Bardoloi & Co.**

CHARTERED ACCOUNTANTS  
JORHAT

M.K. Bardoloi, M.Com, F.C.A, DISA (ICAI), CISA  
Ritesh Agarwalla, M.Com, F.C.A.  
Santosh Jakhia, B.Com, A.C.A.



Phone : (0376) 2372220 (O)  
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Jorhat - 785001, Assam.  
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### AUDITOR'S REPORT

To,  
The Principal/ Secretary  
Jorhat Kendriya Mahavidyalaya,  
A.T. Road, Kenduguri,  
Jorhat - 785 010 (Assam)

We have audited the attached Receipts & Payments Accounts of JORHAT KENDRIYA MAHAVIDYALAYA, JORHAT - 785 010, ASSAM for the period from 01.04.2017 to 31.03.2018, with the books of accounts, vouchers and other related documents produced before us and subject to our observations attached separately, we report that :-

- We have obtained all the information and explanations, which we considered necessary for the purpose of our audit.
- In our opinion, proper books of accounts have been kept by the College, so far as it appears from our examination of these records.
- Compilation of the enclosed Receipts & Payments Account of (General Fund/ Salary Fund) was done on the basis of Cash books, Receipt books, disbursement vouchers which were made available to us.
- Subject to our observations annexed separately, we state that while checking the records, we did not come across any case of flagrant violation of the accounting principles or material concealment or mis-statement about the financial affairs.
- In our opinion and according to the information & explanations given to us, the said Receipts & Payments Account gives a true and fair view of the financial transactions of the College for the period from 01.04.2017 to 31.03.2018.

For M.K. BARDOLOI & CO.,  
Chartered Accountants,  
Firm Regn. No. : - 315123E



(M.K. BARDOLOI)  
Sr. Partner  
Membership No. : - 300-052300

Place :- Jorhat  
Date :- 06.11.2018.

Branch Office :- House No.:124, (Above SBI ATM), Rajgarh Road, Ulubari, Guwahati- 781007  
Ph : (0361) 2464254, Telefax : (0361) 2464253, Mobile No.: 9864064253  
e-mail : ritesh\_mkbghy@yahoo.com

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**Pranjal Dutta**  
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## AUDIT REPORT 2017-2018

**JORHAT KENDRIYA MAHAVIDYALAYA**  
**JORHAT - 785 010**

**Internal Audit Report of the Account of JORHAT KENDRIYA MAHAVIDYALAYA,**  
**JORHAT - 785 010, for the period from 01.04.2017 to 31.03.2018.**

1. As per direction of the Principal/ Governing Body, we the undersigned had audited the accounts of Jorhat Kendriya Mahavidyalaya, for the period from 01.04.2017 to 31.03.2018.

2. The following person was the Principal and the Secretary of the College during the period as noted against each  
**Principal (a) Dr. Munindra Konwar M. Sc, M. Phil, Ph. D (Principal & Secretary) - 01.04.2017 - 31.03.2018.**

**Closing Balances :**

3. The Closing Balances of the College Fund (General/Salary) as per cash book as on 31.03.2017 was Rs. 69,73,721.68 as detailed below :-

	Rs.	
i) Cash in hand with the Secretary :		NIL
ii) Cash at bank as per Cash book :		
UBI, Cheuniali Branch SB A/c No. 0738010100975	Rs.	17,28,165.13
SBI, Borpool Branch CA A/c No. 36101426176	Rs.	52,31,853.30
SBI, Jorhat Branch SB A/c No. 353065313667	Rs.	13,703.25
iii) Reserve Fund :		
As per last A/c	Rs.	1,39,943.96
Less :- Discounted during the yr.	Rs.	Nil
Add :- Fresh issues	Rs.	Nil
Add :- Interest during the year	Rs.	Nil
	Rs.	1,39,943.96
iv) FD for Memorial Fund		
i) F.D. with UBI (A. Baruah Memorial Scholarship Fund) A/c No. 0738100419727	Rs.	1,00,000.00
ii) F.D. with UBI (Late K.N Baruah Memorial Scholarship Fund) A/c No. 0738100433921	Rs.	1,00,000.00
iii) F.D. with UBI (Late Charu Bora Memorial Scholarship Fund) A/c No. 0738100433914	Rs.	1,00,000.00
Sub Total - Rs.	Rs.	3,00,000.00
<b>Grand Total - Rs.</b>		<b>74,13,665.64</b>

4. **Reserve Fund :**  
The College authority maintains a Reserve Fund of Rs. 1,39,943.96. The amount is invested as Fixed Deposit in U.B.I, Cheuniali Branch as detailed below :-

Certificate No.	Denominations	Date of issue
<b>UBI, Cheuniali Branch :</b>		
F.D. No. 0738100401199	Rs. 69,020.99	12.08.2011
F.D. No. 0738100406673	Rs. 70,922.97	22.09.2010

5. **Govt. Grants :**

i) **Recurring Grants :**  
The drawal and utilization of Govt. recurring grants in respect of the College are detailed in the statement "B-I" Annexure enclosed.  
The drawal and utilization of U.G.C grants in respect of the College are detailed in the statement "B-II" Annexure enclosed.

ii) **Non - Recurring Grants :**  
The drawal and utilization of Non-recurring grants received from the State as well as from the University Grants Commission are noted as per utilization report.

iii) Non-recurring grants received from source other than State Govt. and University Grants Commission was NIL.

6. **Subsidiary Funds :**  
The closing balances of the subsidiary funds as on 31.03.2018 as per cash books are stated below :-

**Jorhat JKM Students Welfare Fund :-**

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**Pranjal Dutta**  
Coordinator, IQAC



*Principal*  
**Principal**  
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United Bank of India, Cheuni Ali Br., (A/c No. 073810103708)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,66,132.50
	As per cash Book	1,66,132.50
	b) Bank Interest received during the year	6,731.00
	c) Amount transferred from General Fund	1,04,400.00
	d) Amount spent during the year	28,720.00
	<b>f) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,48,528.50
ii) JKM Magazine Fund :- United Bank of India, Cheuni Ali Br., (A/c No. 073810104599)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,88,826.50
	As per Cash book	1,88,826.50
	b) Amount transferred from General Fund	1,29,570.00
	c) Bank Interest received during the year	7,850.00
	d) Amount spent during the year	1,00,972.00
	<b>f) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,24,631.50
iii) JKM Co-operative Fund :- United Bank of India, Cheuni Ali Br., (A/c No. 073810103709)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	19,597.50
	As per Cash book	19,597.50
	b) Amount transferred from General Fund	5,220.00
	c) Bank Interest received during the year	794.00
	d) Amount spent during the year	Nil
	<b>f) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	25,611.00
iv) JKM Function Fund :- United Bank of India, Cheuni Ali Br., (A/c No. 0738010104818)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,34,819.50
	As per Cash book	1,34,819.50
	b) Amount transferred from General Fund	2,38,700.00
	c) Bank Interest received during year	8,418.00
	d) Amount spent during the year	1,28,847.50
	<b>f) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,53,006.00
v) JKM Library Fund :- United Bank of India, Cheuni Ali Br., (A/c No. 0738010101814)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	30,597.00
	As per Cash book	30,597.00
	b) Donation received	7,500.00
	<b>c) Amount transferred from General Fund</b>	
	3,56,600.00	



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*[Signature]*  
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	d) Bank Interest received during the year	2,215.00
	e) Amount spent during the year	2,62,007.00
	f) Bank Charges	320.50
	g) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	1,34,584.50
	As per Cash book	1,34,584.50
vi) JKM Games Fund :-		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010101815)	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	29,395.00
	As per Cash book	29,395.00
	b) Amount transferred from General Fund	1,93,900.00
	c) Bank Interest received during the year	3,745.00
	d) Amount spent during the year	1,79,578.00
	e) Bank Charges	520.25
	f) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	46,941.75
	As per Cash book	46,941.75
vii) Central College Science Fund :-		
United Bank of India, Cheuni Ali Br. (A/c No. 0738010102894)	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	4,10,170.50
	As per Cash book	4,10,170.50
	b) Other Receipts	1,500.00
	c) Bank Interest received during the year	26,168.00
	d) Amount transferred from General Fund	24,77,330.00
	e) Amount Transferred to UGC Fund	4,00,000.00
	f) Amount spent during the year	17,01,328.00
	g) Amount paid for land	3,50,000.00
	h) Bank Charges	522.50
	i) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	4,63,318.00
	As per Cash book	4,63,318.00
viii) JKM Development Fund :-		
United Bank of India, Cheuni Ali Br. (A/c No. 0738010101315)	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	53,954.00
	As per Cash book	53,954.00
	b) Bank Interest received during the year	22,301.00
	c) Amount transferred from General Fund	21,36,520.00
	d) Amount transferred to UGC Fund	5,00,000.00
	e) Amount spent during the year	11,24,153.00
	f) Bank Charges	710.75
	g) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	5,87,911.25
	As per Cash book	5,87,911.25
ix) JKM UGC Fund :-		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010104819)	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	40,28,736.50
	As per Cash book	40,28,736.50
	b) Grant received from UGC	42,01,400.00
	c) Bank Interest received during the year	1,16,600.00
	d) Other Receipt	93,350.00
	e) Transfer Received from Function Fund	1,00,000.00



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## AUDIT REPORT 2017-2018

	f) Transfer Received from Central College Science Fund	4,00,000.00
	g) Transfer Received from Examination Fund	1,72,000.00
	h) Transfer Received from Development Fund	5,00,000.00
	i) Bank Charges	2,703.00
	j) Amount spent during the year	94,23,944.00
	k) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,85,439.00
	As per Cash book	1,85,439.00
x) <b>Anuradha Baruah Memorial Merit Scholarship Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010194884)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	24,671.50
	As per Cash book	24,671.50
	b) F.D Interest	9,605.00
	c) Donation Received	6,000.00
	d) Bank Charges	83.00
	e) Amount spent during the year	5,080.00
	f) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	35,113.50
	As per Cash book	35,113.50
xi) <b>K.N Baruah Memorial Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010292078)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	Nil
	As per Cash book	Nil
	b) Amount transfer from General Fund	1,01,000.00
	c) Bank Interest received during the year	1,943.00
	d) Bank Charges	81.00
	e) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	FD with UBI, Cheuniali Branch	1,00,000.00
	Cash-at-bank	2,862.00
	As per Cash book	2,862.00
xii) <b>Charu Borah Memorial Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010292108)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	Nil
	As per Cash book	Nil
	b) Amount transfer from General Fund	1,01,000.00
	c) Bank Interest received during the year	1,943.00
	d) Bank Charges	81.00
	e) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	FD with UBI, Cheuniali Branch	1,00,000.00
	Cash-at-bank	2,862.00
xiii) <b>Women Hostel Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010292092)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	Nil
	b) Amount transfer from General Fund	1,000.00
	c) Bank Interest received during the year	9.00
	d) Bank Charges	321.25
	e) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	687.75



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	As per cash Book	687.75
xiv) JKM Vocational Course Fund :-		
United Bank of India, Cheuni Ali Br. (A/c No. 0738010224956)	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	15,772.50
	As per Cash book	15,772.50
	b) Fees collections from Students	6,000.00
	c) Bank Interest received during the year	595.00
	d) Amount spent during the year	7,480.00
	e) Bank Charges	Nil
	f) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	14,887.50
	As per Cash book	14,887.50
xv) JKM Science Stream Development Fund :-		
United Bank of India, Cheuni Ali Br., (A/c No. 5228)	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	1,119.00
	As per Cash book	1,119.00
	b) Bank Interest received during the year	40.00
	c) Bank Charges	121.00
	d) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	1,038.00
	As per Cash book	1,038.00
xvi) JKM Building Fund :-		
United Bank of India, Cheuni Ali Br. (A/c No. 4601)	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	2,099.50
	As per Cash book	2,099.50
	b) Amount received during the year	Nil
	c) Bank Interest received during the year	80.00
	d) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	2,179.50
	As per Cash book	2,179.50
xvii) JKM Construction Committee Fund :-		
United Bank of India, Cheuni Ali Br., (A/c No. 5269)	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	1542.50
	As per Cash book	1542.50
	b) Bank Interest received during the year	59.00
	c) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	1,601.50
	As per Cash book	1,601.50
xviii) JKM Examination Centre Fund :-		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010104600)	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	4,92,019.75
	As per Cash book	4,92,019.75
	b) Fees collections from Students	3,72,250.00
	c) Bank Interest received during the year	12,518.00
	d) Amount transfer from General Fund	5,78,280.00
	e) Miscellaneous Receipts	3,100.00
	f) Amount received from D.U	5,24,975.00
	g) Amount transferred to UGC Fund	1,72,000.00
	h) Amount expended	13,27,677.00
	i) Bank Charges	310.00



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*[Signature]*  
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## AUDIT REPORT 2017-2018

	j) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	4,83,155.75
	As per Cash book	4,83,155.75
xix) JKM Student Union Fund :-		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010233972)		
	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	40,615.00
	As per Cash book	40,615.00
	b) Fees collections from Students	
	c) Amount transferred from General Fund	62,640.00
	d) Bank Interest received during the year	1,930.00
	e) Amount spent during the year	12,807.75
	f) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	92,377.25
	As per Cash book	92,377.25
xx) JKM Distance Education Fund :-		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010233965)		
	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	2,15,092.00
	As per Cash book	2,15,092.00
	b) Fees collections from Students	4,65,327.00
	c) Advance Recovery	20,000.00
	d) Bank Interest received during the year	9,267.00
	e) Other Receipt	930.00
	f) Amount spent during the year	4,57,231.00
	g) Bank Charges	1,745.00
	h) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	2,51,640.00
	As per Cash book	2,51,640.00
xxi) JKM Building Grant :- (Infrastructure Dev. Grant)		
State Bank of India, Jorhat Br., (A/c No. 34992380783)		
	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	1,60,691.50
	As per Cash book	1,60,691.50
	b) Amount spent during the year	1,54,702.00
	c) Bank Charges	3,871.50
	d) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	2,118.00
	As per Cash book	2,118.50
xxii) SPA Grant :-		
State Bank of India, Jorhat Br., (A/c No. 34992379256)		
	a) Opening Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	35,383.50
	As per Cash book	35,383.50
	b) Grants Received	73,57,000.00
	c) Amount transferred from General Fund	
	d) Amount spent during the year	73,58,626.00
	e) Bank Charges	699.00
	f) Closing Balances :-	
	Cash-in-hand	Nil
	Cash-at-bank	33,058.50
	As per pass book	33,058.50
xxiii) JKM NSS Fund :-		
State Bank of India, Borpool Br., (A/c No. 35425108855)		
	a) Opening Balances :-	
	Cash-in-hand	Nil

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	Cash-at-bank	16,403.00		
	As per Cash book	16,403.00		
	b) Amount Received	47,500.00		
	c) Amount transferred from General Fund	20,880.00		
	d) Bank Interest received during the year	1,704.00		
	e) Amount spent during the year	52,307.00		
	<b>f) Closing Balances :-</b>			
	Cash-in-hand	Nil		
	Cash-at-bank	34,180.00		
	As per Cash book	34,180.00		
7.	<b>Scholarship Fund :-</b>			
	After checking the scholarship fund A/c No. 0738010103711 & A/c No. 35007637523 the following details are being observed :			
	a) The amount of un-disbursed money at the commencement of the audit.	Rs. 29,213.50		
	b) Bank Interest	Rs. 409.00		
	c) Bank Charges	Rs. 649.25		
	<b>Closing Balance :-</b>			
	Cash-in-hand	Rs. Nil		
	Cash-at-bank	Rs. 28,973.25		
	As per Cash Book	Rs. 28,973.25		
8.	<b>Receipts and Expenditure Statement :-</b>			
	The Receipts & Expenditures Statement for the period under audit for the Financial Year - 2017-2018 is given in the Statement "D"			
9.	<b>Mis-Appropriation/ Embezzlement Fund :-</b>			
	No mis-appropriation / embezzlement of cash have been noticed during the period audit except the items which are enclosed in a separate statement.			
10.	<b>Cash Book :-</b>			
	Cash books of various funds have been maintained in double entry system. All bank transactions have been shown in cash book. No over-writing and cancellation of entries have been noticed during the period of audit.			
11.	<b>Inter-Transfer of Funds :-</b>			
	There following funds were transferred from one account to another.			
	i) Rs. 24,77,330.00	from JKM General Fund to Central College Science Fund		
	ii) Rs. 1,93,900.00	from JKM General Fund to JKM Games Fund.		
	iii) Rs. 21,36,520.00	from JKM General Fund to JKM Development Fund.		
	iv) Rs. 1,29,570.00	from JKM General Fund to JKM Magazine Fund.		
	v) Rs. 3,56,600.00	from JKM General Fund to JKM Library Fund.		
	vi) Rs. 20,880.00	from JKM General Fund to JKM NSS Fund.		
	vii) Rs. 62,640.00	from JKM General Fund to JKM Student Welfare Fund.		
	viii) Rs. 5,78,280.00	from JKM General Fund to JKM Examination center Fund.		
	ix) Rs. 2,39,700.00	from JKM General Fund to JKM Function Fund.		
	x) Rs. 1,04,400.00	from JKM General Fund to JKM Welfare Fund.		
	xi) Rs. 5,220.00	from JKM General Fund to JKM Co-operative Fund.		
	xii) Rs. 1,01,000.00	from JKM General Fund to JKM Late Charu Borah Memorial Fund.		
	xiii) Rs. 1,01,000.00	from JKM General Fund to Late K.N Baruah Memorial Fund.		
	xiv) Rs. 1,000.00	from JKM General Fund to JKM Women Hostel Fund.		
	xv) Rs. 1,00,000.00	from JKM Function Fund to UGC Fund.		
	xvi) Rs. 4,00,000.00	from Central College Science Fund to UGC Fund.		
	xvii) Rs. 5,00,000.00	from JKM Development Fund to UGC Fund.		
	xviii) Rs. 1,72,000.00	from JKM Examination Fund to UGC Fund.		
12.	<b>Diversion of Govt. Grants to Other Purposes (Noticed, if any) :-</b>			
	No diversion of Govt. grants for other purposes have been noticed during the period of audit.			
13.	<b>Payment Vouchers :-</b>			
	Payment vouchers of all accounts have been kept separately in voucher file.			
14.	<b>Financial Position as on 31st March, 2018, is as under :-</b>			
	Assets	Rs.	Liabilities	Rs.
	Cash in hand	Nil	a) Tuition Fees Refundable to	

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Pranjal Dutta  
Coordinator, IQAC



Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
Affiliated by Dibrugarh University



## AUDIT REPORT 2017-2018

b) Cash at bank	69,73,721.68	Govt. of Assam	1,58,830.00
c) Reserve Fund	1,39,943.96		
d) Fixed Deposit	3,00,000.00		
<b>TOTAL - Rs.</b>	<b>74,13,665.64</b>	<b>TOTAL - Rs.</b>	<b>1,58,830.00</b>

There is an excess of Rs. 72,54,835.64 of assets over liabilities.



For M.K. BARDOLOI & CO.,  
Chartered Accountants  
Firm No. 115123E

(M.K. BARDOLOI)  
Partner  
Membership No. 300552300

Place :- Jorhat.  
Date :- 06.11.2018.

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**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)

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## AUDIT REPORT 2017-2018

JORHAT KENDRIYA MAHAVIDYALAYA  
A.T. ROAD, KENDUGURI, JORHAT - 785 010 (ASSAM)

### STATEMENT OF MONTHWISE DISBURSEMENT OF SALARY IN RESPECT OF APPROVED APPOINTMENT DURING THE YEAR 2017-2018.

Sl. No.	Month of Sanction	Month of Disbursement	Pay Band	Grade Pay	Basic Pay	D. A.	Others	Arrear	IRA	Medical Allowance	Charge Allowance & Others	Gross Amount	NPS	GPF	GIS	P. TAX	Total Deductions	Net Amount
01.	March, 2017	April, 2017	10,56,404.00	2,33,887.00	12,90,291.00	16,99,444.00			1,27,431.00	22,076.00	2,000.00	31,41,192.00	50,211.00	1,69,000.00	12,300.00	7,696.00	2,39,207.00	29,01,985.00
02.	April, 2017	May, 2017	11,69,660.00	2,58,600.00	14,28,260.00	15,25,485.00			1,19,909.00	21,600.00	2,000.00	30,97,254.00	50,547.00	1,61,000.00	11,900.00	7,448.00	2,31,335.00	28,65,919.00
3.	May, 2017	June, 2017	11,74,650.00	2,58,600.00	14,33,250.00	15,30,495.00			1,16,999.00	21,600.00	2,000.00	30,94,344.00	50,547.00	1,61,000.00	11,900.00	7,448.00	2,31,335.00	28,63,009.00
4.	Leave Encashment of Nilamoni Dutta	May, 2017					2,89,803.00					2,89,803.00						2,89,803.00
5.	Revised arrear (Non-Teaching Staff)	July, 2017			0.00			3,25,521.00				3,25,521.00					0.00	3,25,521.00
6.	June, 2017	July, 2017	11,62,585.00	2,54,800.00	14,17,385.00	15,00,711.00	2,000.00	0.00	1,16,999.00	21,220.00	0.00	30,58,315.00	47,782.00	1,61,000.00	11,900.00	7,488.00	2,27,770.00	28,30,545.00
7.	July, 2017	Aug, 2017	12,17,820.00	2,58,600.00	14,76,420.00	15,66,280.00	2,000.00	0.00	1,18,574.00	21,600.00	0.00	31,84,824.00	52,483.00	1,61,000.00	11,900.00	7,488.00	2,32,871.00	29,51,953.00
8.	August, 2017	Sept, 2017	12,31,503.00	2,60,600.00	14,92,100.00	15,86,821.00	2,000.00	0.00	1,18,936.00	21,600.00	0.00	32,21,437.00	52,483.00	1,61,000.00	11,900.00	7,488.00	2,32,871.00	29,88,586.00
9.	September, 2017	Oct, 2017	12,31,503.00	2,60,600.00	14,92,100.00	15,86,821.00	2,000.00	0.00	1,18,936.00	21,600.00	0.00	32,21,437.00	52,483.00	1,61,000.00	11,900.00	7,488.00	2,32,871.00	29,88,586.00
10.	Revised arrear W & F October 2016 to March, 2017	Oct, 2017						2,80,824.00				2,80,824.00						
11.	October, 2017	Nov, 2017	12,31,503.00	2,60,600.00	14,92,100.00	15,86,821.00	2,000.00	0.00	1,18,936.00	21,600.00	0.00	32,21,437.00	52,483.00	1,61,000.00	11,900.00	7,488.00	2,32,871.00	29,88,586.00
12.	Associate Arrear to Minori Khound	Nov, 2017			0.00			1,79,424.00				1,79,424.00					0.00	1,79,424.00
13.	DA Arrear (1%)	Nov, 2017						11,588.00				11,588.00						
14.	November, 2017	Dec, 2017	12,31,503.00	2,60,600.00	14,92,100.00	15,89,718.00	2,000.00	0.00	1,18,936.00	21,600.00	0.00	32,21,354.00	52,529.00	1,61,000.00	11,900.00	7,488.00	2,32,917.00	29,91,437.00
15.	Arrear Salary (Pallabi Mali)	Dec, 2017	1,10,447.00	41,836.00	1,52,433.00	1,99,715.00				4,181.00		3,56,349.00	35,219.00		2,800.00	1,456.00	39,475.00	3,16,874.00
16.	Arrear Salary (Pallabi Mali)	Jan, 2018	16,250.00	6,000.00	22,250.00	29,148.00				600.00		51,998.00	5,140.00		400.00	208.00	5,748.00	46,250.00
17.	Arrear Salary (Pallabi Mali)	Jan, 2018	16,250.00	6,000.00	22,250.00	29,148.00				600.00		51,998.00	5,140.00		400.00	208.00	5,748.00	46,250.00
18.	Arrear Salary (Pallabi Mali)	Jan, 2018	16,250.00	6,000.00	22,250.00	29,148.00				600.00		51,998.00	5,140.00		400.00	208.00	5,748.00	46,250.00
19.	Leave salary of Moonam Borkoch	Jan, 2018			0.00			36,029.00				36,029.00					0.00	36,029.00
20.	Senior Scale Arrear (Ramanam Dutta)	Feb, 2018			0.00			74,694.00				74,694.00					0.00	74,694.00
21.	December, 2017	Jan, 2018	12,31,503.00	2,60,600.00	14,92,100.00	15,89,718.00	2,000.00	0.00	1,18,936.00	21,600.00	0.00	32,21,354.00	52,529.00	1,61,000.00	11,900.00	7,488.00	2,32,917.00	29,91,437.00
22.	January, 2018	Feb, 2018	12,49,860.00	2,67,600.00	15,17,460.00	16,22,940.00	2,000.00	0.00	1,19,309.00	22,200.00	0.00	32,83,909.00	58,387.00	1,61,000.00	12,300.00	7,696.00	2,39,383.00	30,44,526.00
23.	February, 2018	March, 2018	12,49,860.00	2,67,600.00	15,17,460.00	16,22,940.00	2,000.00	0.00	1,19,309.00	22,200.00	0.00	32,83,909.00	58,387.00	1,61,000.00	12,300.00	7,696.00	2,39,383.00	30,44,526.00
Total - Rs.			1,45,97,736.00	31,62,493.00	1,77,60,229.00	1,92,85,353.00	3,07,803.00	9,08,080.00	14,33,168.00	2,66,427.00	6,000.00	3,99,67,852.00	6,81,890.00	19,80,800.00	1,48,000.00	92,560.00	28,62,450.00	3,71,04,602.00



*Pranjal Dutta*

Pranjal Dutta  
Coordinator, IQAC



*Principal*

Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





**JORHAT KENDRIYA MAHAVIDYALAYA**

**Kenduguri, Jorhat-785010 (Assam)**

Affiliated by Dibrugarh University

**AUDIT REPORT  
2018-2019**

**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2018-2019

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**CA**

**JORHAT KENDRIYA MAHAVIDYALAYA**  
**KENDUGURI, JORHAT – 785 010**

Annual Accounts  
Balance Sheet  
As at  
31.03.2019  
and  
Trading & Profit & Loss Account  
Income & Expenditure & Receipts & Payments Accounts  
for the year ending on  
31.03.2019

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**M. K. Bardoloi & Co.**  
CHARTERED ACCOUNTANTS  
JORHAT

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*Pranjal Dutta*

**Pranjal Dutta**  
Coordinator, IQAC



*[Signature]*  
**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2018-2019

**M.K. Bardoloi & Co.**  
CHARTERED ACCOUNTANTS  
JORHAT  
Bardoloi, M.Com, F.C.A, DISA (ICAI), CISA  
Agarwalla, M.Com, F.C.A.  
Bansal, B.Com, A.C.S, F.C.A, DISA (ICAI)

Phone : (0376) 2372220 (O)  
2371838 (R)  
Telefax : 2372221 (O)  
H.O.: A.T. Road, Tarajan  
Jorhat - 785001, Assam.  
e-mail : mkbardoloi@gmail.com

**AUDITOR'S REPORT**

To,  
The Principal/ Secretary  
Jorhat Kendriya Mahavidyalaya,  
A.T. Road, Kenduguri,  
Jorhat - 785 010 (Assam)

We have audited the attached Receipts & Payments Accounts of JORHAT KENDRIYA MAHAVIDYALAYA, JORHAT - 785 010, ASSAM for the period from 01.04.2018 to 31.03.2019, with the books of accounts, vouchers and other related documents produced before us and subject to our observations attached separately, we report that :-

- We have obtained all the information and explanations, which we considered necessary for the purpose of our audit.
- In our opinion, proper books of accounts have been kept by the College, so far as it appears from our examination of these records.
- Compilation of the enclosed Receipts & Payments Account of (General Fund/ Salary Fund) was done on the basis of Cash books, Receipt books, disbursement vouchers which were made available to us.
- Subject to our observations annexed separately, we state that while checking the records, we did not come across any case of flagrant violation of the accounting principles or material concealment or mis-statement about the financial affairs.
- In our opinion and according to the information & explanations given to us, the said Receipts & Payments Account gives a true and fair view of the financial transactions of the College for the period from 01.04.2018 to 31.03.2019.

For M.K. BARDLOI & CO.,  
Chartered Accountants,  
Firm Regn. No. : - 315123E  
(M.K. BARDLOI)  
Sr. Partner  
Membership No. : - 300-052300

Place :- Jorhat  
Date :- 26.08.2019.

UDIN-19052300AAAACU8952

Office :- House No.:124, (Above Phoenix Laboratory), Rajgarh Road, Ulubari, Guwahati- 781007  
Ph : (0361) 2464254, Telefax : (0361) 2464253, Mobile No.: 9864064253  
e-mail : ritesh.mkbghy@yahoo.com

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**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

## Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University



### AUDIT REPORT 2018-2019

**JORHAT KENDRIYA MAHAVIDYALAYA**  
**JORHAT - 785 010**

**Internal Audit Report of the Account of JORHAT KENDRIYA MAHAVIDYALAYA,**  
**JORHAT - 785 010, for the period from 01.04.2018 to 31.03.2019.**

1. As per direction of the Principal/ Governing Body, we the undersigned had audited the accounts of Jorhat Kendriya Mahavidyalaya, for the period from 01.04.2018 to 31.03.2019.

2. The following person was the Principal and the Secretary of the College during the period as noted against each  
**Principal** (a) Dr. Munindra Konwar M. Sc, M. Phil, Ph. D (Principal & Secretary) - 01.04.2018 - 31.03.2019.

3. **Closing Balances :**  
The Closing Balances of the College Fund (General/Salary) as per cash book as on 31.03.2019 was Rs. 69,73,721.68 as detailed below :-

|                                                                                     | Rs.        |                     |
|-------------------------------------------------------------------------------------|------------|---------------------|
| i) Cash in hand with the Secretary :                                                |            | NIL                 |
| ii) Cash at bank as per Cash book :                                                 |            |                     |
| UBI, Cheuniali Branch SB A/c No. 0738010100975                                      | Rs.        | 40,86,541.25        |
| SBI, Borpool Branch CA A/c No. 36101426176                                          | Rs.        | 28,75,938.10        |
| SBI, Jorhat Branch SB A/c No. 353065313667                                          | Rs.        | 82,574.25           |
| iii) Reserve Fund :                                                                 |            |                     |
| As per last A/c                                                                     | Rs.        | 1,39,943.96         |
| Less :- Discounted during the yr.                                                   | Rs.        | Nil                 |
| Add :- Fresh issues                                                                 | Rs.        | Nil                 |
| Add :- Interest during the year                                                     | Rs.        | Nil                 |
| Rs.                                                                                 | Rs.        | 1,39,943.96         |
| iv) FD for Memorial Fund                                                            |            |                     |
| i) F.D with UBI (A. Baruah Memorial Scholarship Fund) A/c No. 0738100419727         | Rs.        | 1,00,000.00         |
| ii) F.D with UBI (Late K.N Baruah Memorial Scholarship Fund) A/c No. 0738100433921  | Rs.        | 1,00,000.00         |
| iii) F.D with UBI (Late Charu Bora Memorial Scholarship Fund) A/c No. 0738100433914 | Rs.        | 1,00,000.00         |
| Sub Total - Rs.                                                                     | Rs.        | 3,00,000.00         |
| <b>Grand Total - Rs.</b>                                                            | <b>Rs.</b> | <b>74,84,997.56</b> |

4. **Reserve Fund :**  
The College authority maintains a Reserve Fund of Rs. 1,39,943.96. The amount is invested as Fixed Deposit in U.B.I, Cheuniali Branch as detailed below :-

| Certificate No.                | Denominations | Date of issue |
|--------------------------------|---------------|---------------|
| <b>UBI, Cheuniali Branch :</b> |               |               |
| F.D. No. 0738100401199         | Rs. 69,020.99 | 12.08.2011    |
| F.D. No. 0738100406673         | Rs. 70,922.97 | 22.09.2010    |

5. **Govt. Grants :**

i) **Recurring Grants :**  
The drawal and utilization of Govt. recurring grants in respect of the College are detailed in the statement "B-I" Annexure enclosed.  
The drawal and utilization of U.G.C grants in respect of the College are detailed in the statement "B-II" Annexure enclosed.

ii) **Non - Recurring Grants :**  
The drawal and utilization of Non-recurring grants received from the State as well as from the University Grants Commission are noted as per utilization report.

iii) Non-recurring grants received from source other than State Govt. and University Grants Commission was NIL.

**Subsidiary Funds :**  
closing balances of the subsidiary funds as on 31.03.2019 as per cash books are stated below :-

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**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2018-2019

|                                                               |  |             |
|---------------------------------------------------------------|--|-------------|
| <b>i) JKM Students Welfare Fund :-</b>                        |  |             |
| United Bank of India, Cheuni Ali Br., (A/c No. 073810103708)  |  |             |
| <b>a) Opening Balances :-</b>                                 |  |             |
| Cash-in-hand                                                  |  | Nil         |
| Cash-at-bank                                                  |  | 2,48,528.50 |
| As per cash Book                                              |  | 2,48,528.50 |
| b) Bank Interest received during the year                     |  | 9,347.00    |
| c) Amount transferred from General Fund                       |  | 36,900.00   |
| d) Fees received                                              |  | 100.00      |
| e) Transfer from A. Baruah Memorial Fund                      |  | 11,000.00   |
| f) Amount spent during the year                               |  | 19,100.00   |
| g) Bank Charges                                               |  | 11.00       |
| <b>h) Closing Balances :-</b>                                 |  |             |
| Cash-in-hand                                                  |  | Nil         |
| Cash-at-bank                                                  |  | 2,86,764.50 |
| As per Cash book                                              |  | 2,86,764.50 |
| <b>ii) JKM Magazine Fund :-</b>                               |  |             |
| United Bank of India, Cheuni Ali Br., (A/c No. 073810104599)  |  |             |
| <b>a) Opening Balances :-</b>                                 |  |             |
| Cash-in-hand                                                  |  | Nil         |
| Cash-at-bank                                                  |  | 2,24,631.50 |
| As per Cash book                                              |  | 2,24,631.50 |
| b) Amount transferred from General Fund                       |  | 1,27,560.00 |
| c) Bank Interest received during the year                     |  | 9,164.00    |
| d) Fees received                                              |  | 120.00      |
| e) Amount spent during the year                               |  | 93,135.00   |
| f) Bank Charges                                               |  | 14.50       |
| <b>g) Closing Balances :-</b>                                 |  |             |
| Cash-in-hand                                                  |  | Nil         |
| Cash-at-bank                                                  |  | 2,68,326.00 |
| As per Cash book                                              |  | 2,68,326.00 |
| <b>iii) JKM Co-operative Fund :-</b>                          |  |             |
| United Bank of India, Cheuni Ali Br., (A/c No. 073810103709)  |  |             |
| <b>a) Opening Balances :-</b>                                 |  |             |
| Cash-in-hand                                                  |  | Nil         |
| Cash-at-bank                                                  |  | 25,611.00   |
| As per Cash book                                              |  | 25,611.00   |
| b) Amount transferred from General Fund                       |  | 1,845.00    |
| c) Fees received                                              |  | 5.00        |
| d) Bank Interest received during the year                     |  | 937.00      |
| e) Bank Charges                                               |  | 1.00        |
| <b>f) Closing Balances :-</b>                                 |  |             |
| Cash-in-hand                                                  |  | Nil         |
| Cash-at-bank                                                  |  | 28,397.00   |
| As per Cash book                                              |  | 28,397.00   |
| <b>iv) JKM Function Fund :-</b>                               |  |             |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010104818) |  |             |
| <b>a) Opening Balances :-</b>                                 |  |             |
| Cash-in-hand                                                  |  | Nil         |
| Cash-at-bank                                                  |  | 1,53,006.00 |
| As per Cash book                                              |  | 1,53,006.00 |
| b) Amount transferred from General Fund                       |  | 2,65,750.00 |
| c) Fees received                                              |  | 250.00      |
| d) Bank Interest received during year                         |  | 9,671.00    |
| e) Amount spent during the year                               |  | 1,54,184.80 |
| f) Bank Charges                                               |  | 2.50        |
| <b>g) Closing Balances :-</b>                                 |  |             |
| Cash-in-hand                                                  |  | Nil         |
| Cash-at-bank                                                  |  | 2,74,489.70 |
| As per Cash book                                              |  | 2,74,489.70 |
| <b>v) JKM Library Fund :-</b>                                 |  |             |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010104818) |  |             |
| <b>a) Opening Balances :-</b>                                 |  |             |

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Pranjal Dutta  
Coordinator, IQAC



Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)

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## AUDIT REPORT 2018-2019

|                                                                                                         |                                           |              |
|---------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------|
| Br., (A/c No. 0738010101814)                                                                            | Cash-in-hand                              | Nil          |
|                                                                                                         | Cash-at-bank                              | 1,34,584.50  |
|                                                                                                         | As per Cash book                          | 1,34,584.50  |
|                                                                                                         | b) Fees received                          | 100.00       |
|                                                                                                         | c) Amount transferred from General Fund   | 55,350.00    |
|                                                                                                         | d) Bank Interest received during the year | 4,498.00     |
|                                                                                                         | e) Amount spent during the year           | 73,806.00    |
|                                                                                                         | f) Bank Charges                           | 649.50       |
|                                                                                                         | g) Closing Balances :-                    |              |
|                                                                                                         | Cash-in-hand                              | Nil          |
| vi) JKM Games Fund :-<br>United Bank of India, Cheuni Ali<br>Br., (A/c No. 0738010101815)               | Cash-at-bank                              | 1,20,077.00  |
|                                                                                                         | As per Cash book                          | 1,20,077.00  |
|                                                                                                         | a) Opening Balances :-                    |              |
|                                                                                                         | Cash-in-hand                              | Nil          |
|                                                                                                         | Cash-at-bank                              | 46,941.75    |
|                                                                                                         | As per Cash book                          | 46,941.75    |
|                                                                                                         | b) Amount transferred from General Fund   | 2,12,600.00  |
|                                                                                                         | c) Bank Interest received during the year | 4,526.00     |
|                                                                                                         | d) Fees received                          | 200.00       |
|                                                                                                         | e) Amount spent during the year           | 1,11,434.00  |
| vii) Central College Science Fund :-<br>United Bank of India, Cheuni Ali<br>Br. (A/c No. 0738010102894) | f) Bank Charges                           | 204.50       |
|                                                                                                         | g) Closing Balances :-                    |              |
|                                                                                                         | Cash-in-hand                              | Nil          |
|                                                                                                         | Cash-at-bank                              | 1,52,629.25  |
|                                                                                                         | As per Cash book                          | 1,52,629.25  |
|                                                                                                         | a) Opening Balances :-                    |              |
|                                                                                                         | Cash-in-hand                              | Nil          |
|                                                                                                         | Cash-at-bank                              | 4,63,318.00  |
|                                                                                                         | As per Cash book                          | 4,63,318.00  |
|                                                                                                         | b) Fees received                          | 9,07,820.00  |
| viii) JKM Development Fund :-<br>United Bank of India, Cheuni Ali<br>Br. (A/c No. 0738010101315)        | c) Bank Interest received during the year | 23,780.00    |
|                                                                                                         | d) Amount transferred from General Fund   | 10,50,290.00 |
|                                                                                                         | e) Amount Transferred to Dev. Fund        | 4,00,000.00  |
|                                                                                                         | f) Amount spent during the year           | 18,08,646.00 |
|                                                                                                         | g) Bank Charges                           | 26.00        |
|                                                                                                         | h) Closing Balances :-                    |              |
|                                                                                                         | Cash-in-hand                              | Nil          |
|                                                                                                         | Cash-at-bank                              | 2,36,536.00  |
|                                                                                                         | As per Cash book                          | 2,36,536.00  |
|                                                                                                         | a) Opening Balances :-                    |              |
| ix) JKM UGC Fund :-<br>United Bank of India, Cheuni Ali<br>Br., (A/c No. 0738010104819)                 | Cash-in-hand                              | Nil          |
|                                                                                                         | Cash-at-bank                              | 5,87,911.25  |
|                                                                                                         | As per Cash book                          | 5,87,911.25  |
|                                                                                                         | b) Fees received                          | 980.00       |
|                                                                                                         | c) Bank Interest received during the year | 7,459.00     |
|                                                                                                         | d) Amount transferred from General Fund   | 3,24,720.00  |
|                                                                                                         | e) Amount transferred from Science Fund   | 4,00,000.00  |
|                                                                                                         | f) Amount spent during the year           | 12,91,429.00 |
|                                                                                                         | g) Bank Charges                           | 1,775.50     |
|                                                                                                         | h) Closing Balances :-                    |              |
| x) JKM UGC Fund :-<br>United Bank of India, Cheuni Ali<br>Br., (A/c No. 0738010104819)                  | Cash-in-hand                              | Nil          |
|                                                                                                         | Cash-at-bank                              | 27,865.75    |
|                                                                                                         | As per Cash book                          | 27,865.75    |



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Pranjal Dutta  
Coordinator, IQAC



*Principal*  
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# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)

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|                                                               |                                           |              |
|---------------------------------------------------------------|-------------------------------------------|--------------|
|                                                               | Cash-at-bank                              | 1,85,439.00  |
|                                                               | As per Cash book                          | 1,85,439.00  |
|                                                               | b) Grant received from UGC                | 39,79,764.00 |
|                                                               | c) Bank Interest received during the year | 8,316.00     |
|                                                               | d) Bank Charges                           | 3,345.00     |
|                                                               | e) Amount spent during the year           | 1,82,336.00  |
|                                                               | f) <b>Closing Balances :-</b>             |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 39,87,838.00 |
|                                                               | As per Cash book                          | 39,87,838.00 |
| <b>x) Anuradha Baruah Memorial Merit Scholarship Fund :-</b>  |                                           |              |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010194884) |                                           |              |
|                                                               | a) <b>Opening Balances :-</b>             |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 35,113.50    |
|                                                               | As per Cash book                          | 35,113.50    |
|                                                               | b) Interest received                      | 9,612.00     |
|                                                               | c) Bank Charges                           | 2.00         |
|                                                               | d) Amount spent during the year           | 1,000.00     |
|                                                               | e) Amount transferred to Welfare Fund     | 11,000.00    |
|                                                               | f) <b>Closing Balances :-</b>             |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 32,723.50    |
|                                                               | As per Cash book                          | 32,723.50    |
| <b>xi) K.N Baruah Memorial Fund :-</b>                        |                                           |              |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010292078) |                                           |              |
|                                                               | a) <b>Opening Balances :-</b>             |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 2,862.00     |
|                                                               | As per Cash book                          | 2,862.00     |
|                                                               | FD with UBI, Cheuniali Branch             | 1,00,000.00  |
|                                                               | b) Amount transfer from General Fund      | 0.00         |
|                                                               | c) Bank Interest received during the year | 6,168.00     |
|                                                               | d) Bank Charges                           | 3.50         |
|                                                               | e) <b>Closing Balances :-</b>             |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | FD with UBI, Cheuniali Branch             | 1,00,000.00  |
|                                                               | Cash-at-bank                              | 9026.50      |
|                                                               | As per Cash book                          | 9,026.50     |
| <b>xii) Charu Borah Memorial Fund :-</b>                      |                                           |              |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010292108) |                                           |              |
|                                                               | a) <b>Opening Balances :-</b>             |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | FD with UBI, Cheuniali Branch             | 1,00,000.00  |
|                                                               | Cash-at-bank                              | 2,862.00     |
|                                                               | As per Cash book                          | 2,862.00     |
|                                                               | b) Amount transfer from General Fund      | 0.00         |
|                                                               | c) Bank Interest received during the year | 6,148.00     |
|                                                               | d) Amount Spent                           | 5,000.00     |
|                                                               | e) Bank Charges                           | 3.50         |
|                                                               | f) <b>Closing Balances :-</b>             |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | FD with UBI, Cheuniali Branch             | 1,00,000.00  |
|                                                               | Cash-at-bank                              | 4,006.50     |
|                                                               | As per Cash book                          | 4,006.50     |
| <b>xiii) Women Hostel Fund :-</b>                             |                                           |              |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010292092) |                                           |              |
|                                                               | a) <b>Opening Balances :-</b>             |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 687.75       |
|                                                               | As per cash Book                          | 687.75       |
|                                                               | b) Fees Receipts                          | 1,92,100.00  |



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Coordinator, IQAC



*[Signature]*

Principal  
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## AUDIT REPORT 2018-2019

|                                                               |                                           |              |
|---------------------------------------------------------------|-------------------------------------------|--------------|
|                                                               | j) Closing Balances :-                    |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 4,83,155.75  |
|                                                               | As per Cash book                          | 4,83,155.75  |
| xix) JKM Student Union Fund :-                                |                                           |              |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010233972) | a) Opening Balances :-                    |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 40,615.00    |
|                                                               | As per Cash book                          | 40,615.00    |
|                                                               | b) Fees collections from Students         |              |
|                                                               | c) Amount transferred from General Fund   | 62,640.00    |
|                                                               | d) Bank Interest received during the year | 1,930.00     |
|                                                               | e) Amount spent during the year           | 12,807.75    |
|                                                               | f) Closing Balances :-                    |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 92,377.25    |
|                                                               | As per Cash book                          | 92,377.25    |
| xx) JKM Distance Education Fund :-                            |                                           |              |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010233965) | a) Opening Balances :-                    |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 2,15,092.00  |
|                                                               | As per Cash book                          | 2,15,092.00  |
|                                                               | b) Fees collections from Students         | 4,65,327.00  |
|                                                               | c) Advance Recovery                       | 20,000.00    |
|                                                               | d) Bank Interest received during the year | 9,267.00     |
|                                                               | e) Other Receipt                          | 930.00       |
|                                                               | f) Amount spent during the year           | 4,57,231.00  |
|                                                               | g) Bank Charges                           | 1,745.00     |
|                                                               | h) Closing Balances :-                    |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 2,51,640.00  |
|                                                               | As per Cash book                          | 2,51,640.00  |
| xxi) JKM Building Grant :- (Infrastructure Dev. Grant)        |                                           |              |
| State Bank of India, Jorhat Br., (A/c No. 34992380783)        | a) Opening Balances :-                    |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 1,60,691.50  |
|                                                               | As per Cash book                          | 1,60,691.50  |
|                                                               | b) Amount spent during the year           | 1,54,702.00  |
|                                                               | c) Bank Charges                           | 3,871.50     |
|                                                               | d) Closing Balances :-                    |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 2,118.00     |
|                                                               | As per Cash book                          | 2,118.50     |
| xxii) SPA Grant :-                                            |                                           |              |
| State Bank of India, Jorhat Br., (A/c No. 34992379256)        | a) Opening Balances :-                    |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 35,383.50    |
|                                                               | As per Cash book                          | 35,383.50    |
|                                                               | b) Grants Received                        | 73,57,000.00 |
|                                                               | c) Amount transferred from General Fund   |              |
|                                                               | d) Amount spent during the year           | 73,58,626.00 |
|                                                               | e) Bank Charges                           | 699.00       |
|                                                               | f) Closing Balances :-                    |              |
|                                                               | Cash-in-hand                              | Nil          |
|                                                               | Cash-at-bank                              | 33,058.50    |
|                                                               | As per pass book                          | 33,058.50    |
| xxiii) JKM NSS Fund :-                                        |                                           |              |
| State Bank of India, Borpool Br., (A/c No. 35425108855)       | a) Opening Balances :-                    |              |
|                                                               | Cash-in-hand                              | Nil          |



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Pranjal Dutta  
Coordinator, IQAC



*[Signature]*  
Principal  
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Kenduguri, Jorhat-10





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## AUDIT REPORT 2018-2019

|     |                                                                                                                                                                                                                        |                                                              |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
|     | Cash-at-bank                                                                                                                                                                                                           | 16,403.00                                                    |
|     | As per Cash book                                                                                                                                                                                                       | 16,403.00                                                    |
|     | b) Amount Received                                                                                                                                                                                                     | 47,500.00                                                    |
|     | c) Amount transferred from General Fund                                                                                                                                                                                | 20,880.00                                                    |
|     | d) Bank Interest received during the year                                                                                                                                                                              | 1,704.00                                                     |
|     | e) Amount spent during the year                                                                                                                                                                                        | 52,307.00                                                    |
|     | <b>f) Closing Balances :-</b>                                                                                                                                                                                          |                                                              |
|     | Cash-in-hand                                                                                                                                                                                                           | Nil                                                          |
|     | Cash-at-bank                                                                                                                                                                                                           | 34,180.00                                                    |
|     | As per Cash book                                                                                                                                                                                                       | 34,180.00                                                    |
| 7.  | <b>Scholarship Fund :-</b>                                                                                                                                                                                             |                                                              |
|     | After checking the scholarship fund A/c No. 0738010103711 & A/c No. 35007637523 the following details are being observed :-                                                                                            |                                                              |
|     | a) The amount of un-disbursed money at the commencement of the audit.                                                                                                                                                  | Rs. 29,213.50                                                |
|     | b) Bank Interest                                                                                                                                                                                                       | Rs. 409.00                                                   |
|     | c) Bank Charges                                                                                                                                                                                                        | Rs. 649.25                                                   |
|     | <b>Closing Balance :-</b>                                                                                                                                                                                              |                                                              |
|     | Cash-in-hand                                                                                                                                                                                                           | Rs. Nil                                                      |
|     | Cash-at-bank                                                                                                                                                                                                           | Rs. 28,973.25                                                |
|     | As per Cash Book                                                                                                                                                                                                       | Rs. 28,973.25                                                |
| 8.  | <b>Receipts and Expenditure Statement :-</b>                                                                                                                                                                           |                                                              |
|     | The Receipts & Expenditures Statement for the period under audit for the Financial Year - 2017-2018 is given in the Statement "D"                                                                                      |                                                              |
| 9.  | <b>Mis-Appropriation/ Embezzlement Fund :-</b>                                                                                                                                                                         |                                                              |
|     | No mis-appropriation / embezzlement of cash have been noticed during the period audit except the items which are enclosed in a separate statement.                                                                     |                                                              |
| 10. | <b>Cash Book :-</b>                                                                                                                                                                                                    |                                                              |
|     | Cash books of various funds have been maintained in double entry system. All bank transactions have been shown in cash book. No over-writing and cancellation of entries have been noticed during the period of audit. |                                                              |
| 11. | <b>Inter-Transfer of Funds :-</b>                                                                                                                                                                                      |                                                              |
|     | There following funds were transferred from one account to another.                                                                                                                                                    |                                                              |
|     | i) Rs. 24,77,330.00                                                                                                                                                                                                    | from JKM General Fund to Central College Science Fund        |
|     | ii) Rs. 1,93,900.00                                                                                                                                                                                                    | from JKM General Fund to JKM Games Fund.                     |
|     | iii) Rs. 21,36,520.00                                                                                                                                                                                                  | from JKM General Fund to JKM Development Fund.               |
|     | iv) Rs. 1,29,570.00                                                                                                                                                                                                    | from JKM General Fund to JKM Magazine Fund.                  |
|     | v) Rs. 3,56,600.00                                                                                                                                                                                                     | from JKM General Fund to JKM Library Fund.                   |
|     | vi) Rs. 20,880.00                                                                                                                                                                                                      | from JKM General Fund to JKM NSS Fund.                       |
|     | vii) Rs. 62,640.00                                                                                                                                                                                                     | from JKM General Fund to JKM Student Welfare Fund.           |
|     | viii) Rs. 5,78,280.00                                                                                                                                                                                                  | from JKM General Fund to JKM Examination center Fund.        |
|     | ix) Rs. 2,39,700.00                                                                                                                                                                                                    | from JKM General Fund to JKM Function Fund.                  |
|     | x) Rs. 1,04,400.00                                                                                                                                                                                                     | from JKM General Fund to JKM Welfare Fund.                   |
|     | xi) Rs. 5,220.00                                                                                                                                                                                                       | from JKM General Fund to JKM Co-operative Fund.              |
|     | xii) Rs. 1,01,000.00                                                                                                                                                                                                   | from JKM General Fund to JKM Late Charu Borah Memorial Fund. |
|     | xiii) Rs. 1,01,000.00                                                                                                                                                                                                  | from JKM General Fund to Late K.N Baruah Memorial Fund.      |
|     | xiv) Rs. 1,000.00                                                                                                                                                                                                      | from JKM General Fund to JKM Women Hostel Fund.              |
|     | xv) Rs. 1,00,000.00                                                                                                                                                                                                    | from JKM Function Fund to UGC Fund.                          |
|     | xvi) Rs. 4,00,000.00                                                                                                                                                                                                   | from Central College Science Fund to UGC Fund.               |
|     | xvii) Rs. 5,00,000.00                                                                                                                                                                                                  | from JKM Development Fund to UGC Fund.                       |
|     | xviii) Rs. 1,72,000.00                                                                                                                                                                                                 | from JKM Examination Fund to UGC Fund.                       |
| 12. | <b>Diversion of Govt. Grants to Other Purposes (Noticed, if any) :-</b>                                                                                                                                                |                                                              |
|     | No diversion of Govt. grants for other purposes have been noticed during the period of audit.                                                                                                                          |                                                              |
| 13. | <b>Payment Vouchers :-</b>                                                                                                                                                                                             |                                                              |
|     | Payment vouchers of all accounts have been kept separately in voucher file.                                                                                                                                            |                                                              |
| 14. | <b>Financial Position as on 31st March, 2018, is as under :-</b>                                                                                                                                                       |                                                              |
|     | Assets                                                                                                                                                                                                                 | Rs.                                                          |
|     | Cash in hand                                                                                                                                                                                                           | Nil                                                          |
|     | Liabilities                                                                                                                                                                                                            | Rs.                                                          |
|     | a) Tuition Fees Refundable to                                                                                                                                                                                          |                                                              |

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## AUDIT REPORT 2018-2019

|                    |                     |                    |                    |
|--------------------|---------------------|--------------------|--------------------|
| b) Cash at bank    | 69,73,721.68        | Govt. of Assam     | 1,58,830.00        |
| c) Reserve Fund    | 1,39,943.96         |                    |                    |
| d) Fixed Deposit   | 3,00,000.00         |                    |                    |
| <b>TOTAL - Rs.</b> | <b>74,13,665.64</b> | <b>TOTAL - Rs.</b> | <b>1,58,830.00</b> |

There is an excess of Rs. 72,54,835.64 of assets over liabilities.



For M.K. BARDOLOI & CO.,  
Chartered Accountants,  
Firm No. 115123E

(M.K. BARDOLOI)  
Sr. Partner  
Membership No. 300-052300  
Membership No. 1-300-052300

Place :- Jorhat.  
Date :- 06.11.2018.

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Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





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## AUDIT REPORT 2018-2019

JORHAT KENDRIYA MAHAVIDYALAYA  
A.T. ROAD, KENDUGURI, JORHAT - 785 010 (ASSAM)

### STATEMENT OF MONTHWISE DISBURSEMENT OF SALARY IN RESPECT OF APPROVED APPOINTMENT DURING THE YEAR 2017-2018

| Sl. No.     | Month of Sanction                                 | Month of Disbursement | Pay Band       | Grade Pay    | Basic Pay      | D. A.          | Others      | Arrears     | HRA          | Medical Allowance | Charge Allowance & Others | Gross Amount   | NPS         | GPF          | GIS         | P. TAX    | Total Deductions | Net amount  |
|-------------|---------------------------------------------------|-----------------------|----------------|--------------|----------------|----------------|-------------|-------------|--------------|-------------------|---------------------------|----------------|-------------|--------------|-------------|-----------|------------------|-------------|
| 01          | March, 2017                                       | April, 2017           | 10,56,404.00   | 2,11,887.00  | 12,68,291.00   | 16,99,444.00   |             |             | 1,27,431.00  | 22,076.00         | 2,600.00                  | 31,41,342.00   | 50,211.00   | 1,69,000.00  | 12,300.00   | 7,696.00  | 2,39,207.00      | 9,01,985.00 |
| 02          | April, 2017                                       | May, 2017             | 11,69,660.00   | 2,58,600.00  | 14,28,260.00   | 15,25,482.00   |             |             | 1,19,909.00  | 21,600.00         | 2,000.00                  | 30,97,254.00   | 50,547.00   | 1,61,000.00  | 11,900.00   | 7,448.00  | 2,31,335.00      | 8,65,919.00 |
| 03          | May, 2017                                         | June, 2017            | 11,74,650.00   | 2,58,600.00  | 14,33,250.00   | 15,20,495.00   |             |             | 1,16,999.00  | 21,600.00         | 2,000.00                  | 30,94,344.00   | 50,547.00   | 1,61,000.00  | 11,900.00   | 7,448.00  | 2,31,335.00      | 8,63,009.00 |
| 04          | Leave Encashment of Nilamoni Dutta                | May, 2017             |                |              |                |                | 2,89,803.00 |             |              |                   |                           | 2,89,803.00    |             |              |             |           |                  | 2,89,803.00 |
| 05          | Revised arrears (Non-Teaching Staff)              | July, 2017            |                |              | 0.00           |                |             | 3,25,521.00 |              |                   |                           | 3,25,521.00    |             |              |             |           |                  | 3,25,521.00 |
| 06          | June, 2017                                        | July, 2017            | 11,62,585.00   | 2,54,800.00  | 14,17,385.00   | 15,00,711.00   | 2,000.00    | 0.00        | 1,16,999.00  | 21,220.00         | 0.00                      | 30,58,315.00   | 47,182.00   | 1,61,000.00  | 11,900.00   | 7,488.00  | 2,27,770.00      | 8,30,545.00 |
| 07          | July, 2017                                        | Aug, 2017             | 12,17,620.00   | 2,58,600.00  | 14,76,220.00   | 15,66,280.00   | 2,000.00    | 0.00        | 1,18,524.00  | 21,600.00         | 0.00                      | 31,84,824.00   | 52,483.00   | 1,61,000.00  | 11,900.00   | 7,488.00  | 2,32,871.00      | 9,51,953.00 |
| 08          | August, 2017                                      | Sept, 2017            | 12,31,500.00   | 2,60,600.00  | 14,92,100.00   | 15,86,821.00   | 2,000.00    | 0.00        | 1,18,936.00  | 21,600.00         | 0.00                      | 32,21,457.00   | 52,483.00   | 1,61,000.00  | 11,900.00   | 7,488.00  | 2,32,871.00      | 9,88,586.00 |
| 09          | September, 2017                                   | Oct, 2017             | 12,31,500.00   | 2,60,600.00  | 14,92,100.00   | 15,86,821.00   | 2,000.00    | 0.00        | 1,18,936.00  | 21,600.00         | 0.00                      | 32,21,457.00   | 52,483.00   | 1,61,000.00  | 11,900.00   | 7,488.00  | 2,32,871.00      | 9,88,586.00 |
| 10          | Revised arrears W.e.f October 2016 to March, 2017 | Oct, 2017             |                |              |                |                |             | 2,80,824.00 |              |                   |                           | 2,80,824.00    |             |              |             |           |                  |             |
| 11          | October, 2017                                     | Nov, 2017             | 12,31,500.00   | 2,60,600.00  | 14,92,100.00   | 15,86,821.00   | 2,000.00    | 0.00        | 1,18,936.00  | 21,600.00         | 0.00                      | 32,21,457.00   | 52,483.00   | 1,61,000.00  | 11,900.00   | 7,488.00  | 2,32,871.00      | 9,88,586.00 |
| 12          | Associate Arrears to Minori Khound                | Nov, 2017             |                |              | 0.00           |                |             | 1,79,424.00 |              |                   |                           | 1,79,424.00    |             |              |             |           |                  | 1,79,424.00 |
| 13          | DA Arrears (1%)                                   | Nov, 2017             |                |              |                |                |             | 11,588.00   |              |                   |                           | 11,588.00      |             |              |             |           |                  |             |
| 14          | November, 2017                                    | Dec, 2017             | 12,31,500.00   | 2,60,600.00  | 14,92,100.00   | 15,89,718.00   | 2,000.00    | 0.00        | 1,18,936.00  | 21,600.00         | 0.00                      | 32,21,354.00   | 52,529.00   | 1,61,000.00  | 11,900.00   | 7,488.00  | 2,32,917.00      | 9,91,437.00 |
| 15          | Arrears Salary (Palala Mali)                      | Dec, 2017             | 1,10,647.00    | 41,806.00    | 1,52,453.00    | 1,99,715.00    |             |             |              | 4,181.00          |                           | 3,56,349.00    | 35,219.00   |              | 2,800.00    | 1,856.00  | 39,475.00        | 3,16,874.00 |
| 16          | Arrears Salary (Palala Mali)                      | Jan, 2018             | 16,250.00      | 6,000.00     | 22,250.00      | 29,148.00      |             |             |              | 600.00            |                           | 51,998.00      | 5,140.00    |              | 400.00      | 208.00    | 5,748.00         | 46,250.00   |
| 17          | Arrears Salary (Palala Mali)                      | Jan, 2018             | 16,250.00      | 6,000.00     | 22,250.00      | 29,148.00      |             |             |              | 600.00            |                           | 51,998.00      | 5,140.00    |              | 400.00      | 208.00    | 5,748.00         | 46,250.00   |
| 18          | Arrears Salary (Palala Mali)                      | Jan, 2018             | 16,250.00      | 6,000.00     | 22,250.00      | 29,148.00      |             |             |              | 600.00            |                           | 51,998.00      | 5,140.00    |              | 400.00      | 208.00    | 5,748.00         | 46,250.00   |
| 19          | Leave salary of Moontam Borkach                   | Jan, 2018             |                |              | 0.00           |                |             | 36,029.00   |              |                   |                           | 36,029.00      |             |              |             |           |                  | 36,029.00   |
| 20          | Service Scale Arrears (Ratnamon Dutta)            | Feb, 2018             |                |              | 0.00           |                |             | 74,694.00   |              |                   |                           | 74,694.00      |             |              |             |           |                  | 74,694.00   |
| 21          | December, 2017                                    | Jan, 2018             | 12,31,500.00   | 2,60,600.00  | 14,92,100.00   | 15,89,718.00   | 2,000.00    | 0.00        | 1,18,936.00  | 21,600.00         | 0.00                      | 32,24,354.00   | 52,529.00   | 1,61,000.00  | 11,900.00   | 7,488.00  | 2,32,917.00      | 9,1,437.00  |
| 22          | January, 2018                                     | Feb, 2018             | 12,49,860.00   | 2,67,600.00  | 15,17,460.00   | 16,22,940.00   | 2,000.00    | 0.00        | 1,19,309.00  | 22,200.00         | 0.00                      | 32,83,909.00   | 58,387.00   | 1,61,000.00  | 12,300.00   | 7,696.00  | 2,39,383.00      | 44,526.00   |
| 23          | February, 2018                                    | March, 2018           | 12,49,860.00   | 2,67,600.00  | 15,17,460.00   | 16,22,940.00   | 2,000.00    | 0.00        | 1,19,309.00  | 22,200.00         | 0.00                      | 32,83,909.00   | 58,387.00   | 1,61,000.00  | 12,300.00   | 7,696.00  | 2,39,383.00      | 44,526.00   |
| Total - Rs. |                                                   |                       | 1,45,97,736.00 | 31,62,493.00 | 1,77,60,229.00 | 1,92,85,253.00 | 3,07,803.00 | 9,08,080.00 | 14,33,160.00 | 2,66,427.00       | 6,000.00                  | 3,99,67,052.00 | 6,51,899.00 | 19,40,800.00 | 1,48,000.00 | 92,560.00 | 28,62,450.00     | 68,602.00   |



*Pranjal Dutta*

Pranjal Dutta  
Coordinator, IQAC



*Principal*  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
Affiliated by Dibrugarh University



## AUDIT REPORT 2018-2019

JORHAT KENDRIYA MAHAVIDYALAYA  
A.T. ROAD, KENDUGURI, JORHAT - 785 010 (ASSAM)

ANNEXURE - "B-1"

STATEMENT SHOWING DRAWAL AND UTILISATION OF GOVT. GRANTS FROM 01.04.2017 TO 31.03.2018.

| SL. NO.            | PARTICULARS                                        | SANCTIONING LETTER NO. & DATE                   | AMOUNT SANCTIONED     | AMOUNT DRAWN          | AMOUNT UTILISED       | AMOUNT UN-UTILISED  |
|--------------------|----------------------------------------------------|-------------------------------------------------|-----------------------|-----------------------|-----------------------|---------------------|
| 01.                | Budget allotment for the financial year 2017-18    | DHE/Budget/Abanton-1/2016/41-A, dtd. 06.04.2017 | 4,07,47,000.00        | 3,90,70,904.00        | 3,90,70,904.00        | 16,76,096.00        |
| 02.                | Revised Arrear w.e.f. 01.04.2016 to 30.09.2016     | —                                               | 3,25,521.00           | 3,25,521.00           | 3,25,521.00           | 0.00                |
| 03.                | Revised Arrear w.e.f. October, 2016 to March, 2017 |                                                 | 2,80,824.00           | 2,80,824.00           | 2,80,824.00           | 0.00                |
| 04.                | Leave Encashment of Nilamoni Dutta                 |                                                 | 2,89,803.00           | 2,89,803.00           | 2,89,803.00           | 0.00                |
| <b>TOTAL - Rs.</b> |                                                    |                                                 | <b>4,16,43,148.00</b> | <b>3,99,67,052.00</b> | <b>3,99,67,052.00</b> | <b>16,76,096.00</b> |

**AUDITOR'S REPORT**  
Signed in terms of our audit report of even date.

For M.K. BARDOLOI & CO.,  
Chartered Accountants,  
FRM No. 316/2013-14  
(M.K. BARDOLOI)  
Sr. Partner  
Membership No: 300052300

Place :- Jorhat  
Date :- 06.11.2018.

.....

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*Pranjal Dutta*

Pranjal Dutta  
Coordinator, IQAC



*Principal*

Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2018-2019

**JORHAT KENDRIYA MAHAVIDYALAYA**  
**A.T. ROAD, KENDUGURI, JORHAT - 785 010 (ASSAM)**

ANNEXURE - "B - II"

STATEMENT SHOWING DRAWAL AND UTILISATION OF U.G.C. GRANTS BY THE COLLEGE DURING THE  
PERIOD FROM 01.04.2017 TO 31.03.2018.

| SL. NO.             | SANCTIONING LETTER NO. & DATE                       | PURPOSE           | AMOUNT SANCTIONED   | AMOUNT UTILISED     |
|---------------------|-----------------------------------------------------|-------------------|---------------------|---------------------|
| 1                   | F.16-15/2014-15/WH(NEERO)/102 dated 31.03.2017      | Women Hostel      | 9,60,000.00         | 9,60,000.00         |
| 2                   | F.8-81/Sem/Conf.(NEERO)/2015-16/55 dated 31.03.2017 | Seminar/Workshop  | 11,520.00           | 11,520.00           |
| 3                   | F.8-10/Sem/Conf.(NEERO)/2014-15/27 dated 31.03.2017 | Seminar/Workshop  | 73,600.00           | 73,600.00           |
| 4                   | F.8-81/Sem/Conf.(NEERO)/2015-16/55 dated 31.03.2017 | Seminar/Workshop  | 5,760.00            | 5,760.00            |
| 5                   | F.8-10/Sem/Conf.(NEERO)/2014-15/27 dated 31.03.2017 | Seminar/Workshop  | 6,400.00            | 6,400.00            |
| 6                   | F.8-81/Sem/Conf.(NEERO)/2015-16/55 dated 31.03.2017 | Seminar/Workshop  | 54,720.00           | 54,720.00           |
| 7                   | F.16-15/2014-15/WH(NEERO)/102 dated 31.03.2017      | Women Hostel      | 30,40,000.00        | 30,40,000.00        |
| 8                   | F.6-176/2013-14/MRP(NEERO)/38 dated 13.10.2017      | MRP Ananta Tamuli | 11,400.00           | 11,400.00           |
| 9                   | F.8-10/Sem/Conf.(NEERO)/2014-15/88 dated 29.03.2018 | Seminar/Workshop  | 20,000.00           | 20,000.00           |
| 10                  | F.8-81/Sem/Conf.(NEERO)/2015-16/55 dated 31.03.2017 | Seminar/Workshop  | 18,000.00           | 18,000.00           |
| <b>TOTAL -- Rs.</b> |                                                     |                   | <b>42,01,400.00</b> | <b>42,01,400.00</b> |

**AUDITOR'S REPORT**

Signed in terms of our audit report of even date.

For **M. K. BARDOLLOI & CO.,**  
Chartered Accountants,  
FRN No: 313123E16123E  
(M. K. BARDOLLOI)  
Sr. Partner  
Membership No. 100-053300

Place :- Jorhat  
Date :- 06.11.2018.

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**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
Affiliated by Dibrugarh University

## AUDIT REPORT 2018-2019

**JORHAT KENDRIYA MAHAVIDYALAYA**  
**A.T. ROAD, KENDUGURI, JORHAT - 785 010 (ASSAM)**

ANNEXURE - "D"

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2018**

| Receipts                                        | Amount       | Amount       | Payments                                   | Amount      | Amount |
|-------------------------------------------------|--------------|--------------|--------------------------------------------|-------------|--------|
| <b>To Opening Balance :-</b>                    |              |              | <b>By Expenditures :-</b>                  |             |        |
| Cash-in-hand                                    | Nil          |              | Non-Sanctioned Staffs Salary               | 7,24,083.00 |        |
| <b>Cash at Bank :-</b>                          |              |              | Bank Charges                               | 5,845.97    |        |
| UBI, Cheuniali Br, S/B A/c No. 0738010100975    | 1,95,307.32  |              | Audit & Certification Fees                 | 42,598.00   |        |
| SBI, Jorhat Br, C/A A/c No. 10638565167         | 11,19,392.50 |              | Advertisement Expenses                     | 26565       |        |
| SBI, Jorhat Br, C/A A/c No. 353065313667        | 21,747.25    | 13,36,447.07 | Electricity Expenses                       | 1,59,175.00 |        |
|                                                 |              |              | Scout Guide Fees                           | 5,385.00    |        |
| <b>Grants-in-Aids :-</b>                        |              |              | Refreshment                                | 14,959.00   |        |
| Re-imbursement received from DHE, Assam against |              |              | Prospectus Printing                        | 87,506.00   |        |
| BPL Students                                    | 16,50,526.00 |              | Printing & Stationery                      | 25,658.00   |        |
| Govt of Assam for (SPA Grant)                   | 50,00,000.00 |              | Miscellaneous Function Expenses            | 39,964.00   |        |
| Govt of Assam for Excursion (D.H.E)             | 2,00,000.00  |              | Miscellaneous Expenses                     | 56,683.00   |        |
| DHE Grant for Infrastructure Dev. Grant         | 12,70,000.00 |              | Medical Expenses                           | 16,165.00   |        |
| DHE for Wi-fi Connections                       | 50,000.00    | 81,70,526.00 | LIC of Student                             | 33,890.00   |        |
|                                                 |              |              | Departmental Magazine & Journal            | 24,000.00   |        |
| <b>Other Receipts :-</b>                        |              |              | GPRS Rent                                  | 2,589.40    |        |
| Fees Collections                                | 85,69,760.67 |              | Legal Fees                                 | 21,000.00   |        |
| Sale of Prospectus                              | 2,29,950.00  |              | 1 Card Printing                            | 92,134.00   |        |
| Miscellaneous Receipts                          | 65,365.00    |              | Repair & Maintenance                       | 43,406.69   |        |
| Bank Interest                                   | 30,649.00    |              | TA/DA Expenses                             | 1,16,923.00 |        |
| Hostel Fees Collections                         | 1,24,680.00  |              | Telephone Expenses                         | 21,144.00   |        |
| Youth Festival under Dibrugarh University       | 1,000.00     |              | G.B Meeting Expenses                       | 14,500.00   |        |
| Mobile Fine                                     | 8,000.00     |              | Repair & Maintenance - Computer            | 2,500.00    |        |
| Interest on FD                                  | 70,379.00    |              | Computer Stationery                        | 44,192.00   |        |
| Fees (Tee Plantations)                          | 1,70,300.00  |              | Establishment day Expenses                 | 8,568.00    |        |
| Fees Collections (Community College)            | 93,500.00    |              | Environment Day Expenses                   | 4,170.00    |        |
| Received from AHSEC for H.S Final Examination   | 42,400.00    |              | Examination Expenses (H.S Final)           | 1,38,931.00 |        |
| Canteen Rent                                    | 12,000.00    |              | Engineering Consultancy fees               | 5,000.00    |        |
| Interview Application Fees                      | 13,500.00    |              | Agri. Skill Council India Assessment Fees  | 31,206.00   |        |
| Income Tax Collection from Employee             | 44,38,636.00 |              | Community College Skill Class Remuneration | 16,006.00   |        |

*Pranjal Dutta*

**Pranjal Dutta**  
Coordinator, IQAC



*[Signature]*

**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2018-2019

|                                       |              |                |                                          |              |              |
|---------------------------------------|--------------|----------------|------------------------------------------|--------------|--------------|
| Donation for Charu Bora Memorial Fund | 1,00,000.00  |                | Admission Fees Refund                    | 570.00       |              |
| Distance Education Examination Fees   | 40,000.00    | 1,40,19,119.67 | World Literacy day expenses              | 2,340.00     |              |
|                                       |              |                | Examination Expenses (Govt of Assam)     | 58,600.00    |              |
|                                       |              |                | Tuition Fees Payment                     | 12,72,348.00 |              |
| * Fixed Deposit Encashed              | 11,00,000.00 | 11,00,000.00   | Excursion Expenses                       | 1,00,000.00  |              |
|                                       |              |                | Women Hostel Expenses                    | 28,441.00    |              |
|                                       |              |                | Internet Wi-fi Connectivity              | 50,000.00    | 33,37,046.06 |
|                                       |              |                | * <b>University Fees :-</b>              |              |              |
|                                       |              |                | Examination Fees                         | 31,26,030.00 |              |
|                                       |              |                | Affiliation Fees                         | 27,173.00    |              |
|                                       |              |                | Registration Fees                        | 1,75,788.00  |              |
|                                       |              |                | Enrolment Fees                           | 15,192.00    | 33,44,183.00 |
|                                       |              |                | * <b>Capital Expenditure :-</b>          |              |              |
|                                       |              |                | Fan                                      | 1,200.00     |              |
|                                       |              |                | Furniture                                | 16,000.00    | 17,200.00    |
|                                       |              |                | * <b>Fund Transfers :-</b>               |              |              |
|                                       |              |                | Transfer to Central College Science Fund | 24,77,330.00 |              |
|                                       |              |                | Transfer to Games Fund                   | 1,93,900.00  |              |
|                                       |              |                | Transfer to Magazine Fund                | 1,29,570.00  |              |
|                                       |              |                | Transfer to JKM Development Fund         | 21,36,520.00 |              |
|                                       |              |                | Transfer to JKM NSS Fund                 | 20,880.00    |              |
|                                       |              |                | Transfer to JKM Function Fund            | 2,39,700.00  |              |
|                                       |              |                | Transfer to JKM Library Fund             | 3,56,600.00  |              |
|                                       |              |                | Transfer to JKM Examination Centre Fund  | 5,78,280.00  |              |
|                                       |              |                | Transfer to JKM Co-operative Fund        | 5,220.00     |              |
|                                       |              |                | Transfer to JKM Student Welfare Fund     | 1,04,400.00  |              |



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*Pranjal Dutta*

Pranjal Dutta  
Coordinator, IQAC



*[Signature]*

Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2018-2019

|  |  |                                              |                |                            |
|--|--|----------------------------------------------|----------------|----------------------------|
|  |  | Transfer to JKM Student Union Fund           | 62,640.00      |                            |
|  |  | Transfer to Late Charu Bora Memorial Fund    | 1,01,000.00    |                            |
|  |  | Transfer to Late K.N Baruah Memorial Fund    | 1,01,000.00    |                            |
|  |  | Transfer to Women Hostel Fund                | 1,000.00       |                            |
|  |  |                                              |                | 65,08,040.00               |
|  |  | * Other Payments :-                          |                |                            |
|  |  | Income Tax deposited                         | 44,45,902.00   |                            |
|  |  |                                              |                | 44,45,902.00               |
|  |  | * Closing Balance :-                         |                |                            |
|  |  | Cash-in-hand                                 | Nil            |                            |
|  |  | Cash at Bank :-                              |                |                            |
|  |  | UBI, Cheuniali Br, S/B A/c No. 0738010100975 | 17,28,165.13   |                            |
|  |  | SBI, Borpool Br, C/A A/c No. 36101426176     | 52,31,853.30   |                            |
|  |  | SBI, Jorhat Br, C/A A/c No. 353065313667     | 13,703.25      |                            |
|  |  |                                              |                | 69,73,721.68               |
|  |  | Total - Rs.                                  | 2,46,26,092.74 | Total - Rs. 2,46,26,092.74 |

### AUDITOR'S REPORT

Signed in terms of our audit report of even date.

For M.K. BARDOLOI & CO.,  
Chartered Accountants,  
FRN No. 115123E



(M.K. BARDOLOI)  
Sr. Partner  
Membership No. 300-052300

Place :- Jorhat  
Date :- 06.11.2018

Sca

**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2018-2019

JORHAT KENDRIYA MAHAVIDYALAYA  
A.T. ROAD, KENDUGURI, JORHAT - 785 010 (ASSAM)

### IRREGULARITIES NOTICED IN CHECKING THE PAYMENT VOUCHERS AND RECEIPTS BOOKS OF JORHAT KENDRIYA MAHAVIDYALAYA

FOR THE PERIOD FROM 01.04.2017 TO 31.03.2018.

#### i) Observation on vouching of Cash books :

| Sl. No. | Voucher nos. & Date | Name of the Fund         | Amount | Nature of objection and Suggestions                                                                                                                                                                                                                                                                                      | Remarks |
|---------|---------------------|--------------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 1       | Receipt Vouchers    | Student Fees Collections | --     | Fees collections from the students could not be vouched fully in absence of all the supporting receipt books. Receipts books recording the receipt of fees could not be produced before us for all the receipts. Further, receipts books were not maintained chronologically, showing date-wise collections of receipts. |         |
| 2       | Cash Book           | Salary Cash Book         | --     | Cash book showing payment of salaries, was not maintained. Salary payments were made by the treasury directly crediting the bank accounts of the teaching/non-teaching staffs. It is highly recommended that cash book showing dis-bursement of salaries should be maintained in the college invariably.                 |         |

#### AUDITOR'S REPORT

For M.K. BARDOLOI & CO.,  
Chartered Accountants  
Firm No. 315123E  
FRN No. 315123E



(M.K. BARDOLOI)

SO Partner

Membership No. 3003050300300

Place :- Jorhat  
Date :- 06.11.2018.

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Pranjal Dutta  
Coordinator, IQAC



Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





**JORHAT KENDRIYA MAHAVIDYALAYA**

**Kenduguri, Jorhat-785010 (Assam)**

Affiliated by Dibrugarh University

**AUDIT REPORT  
2019-2020**

**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10



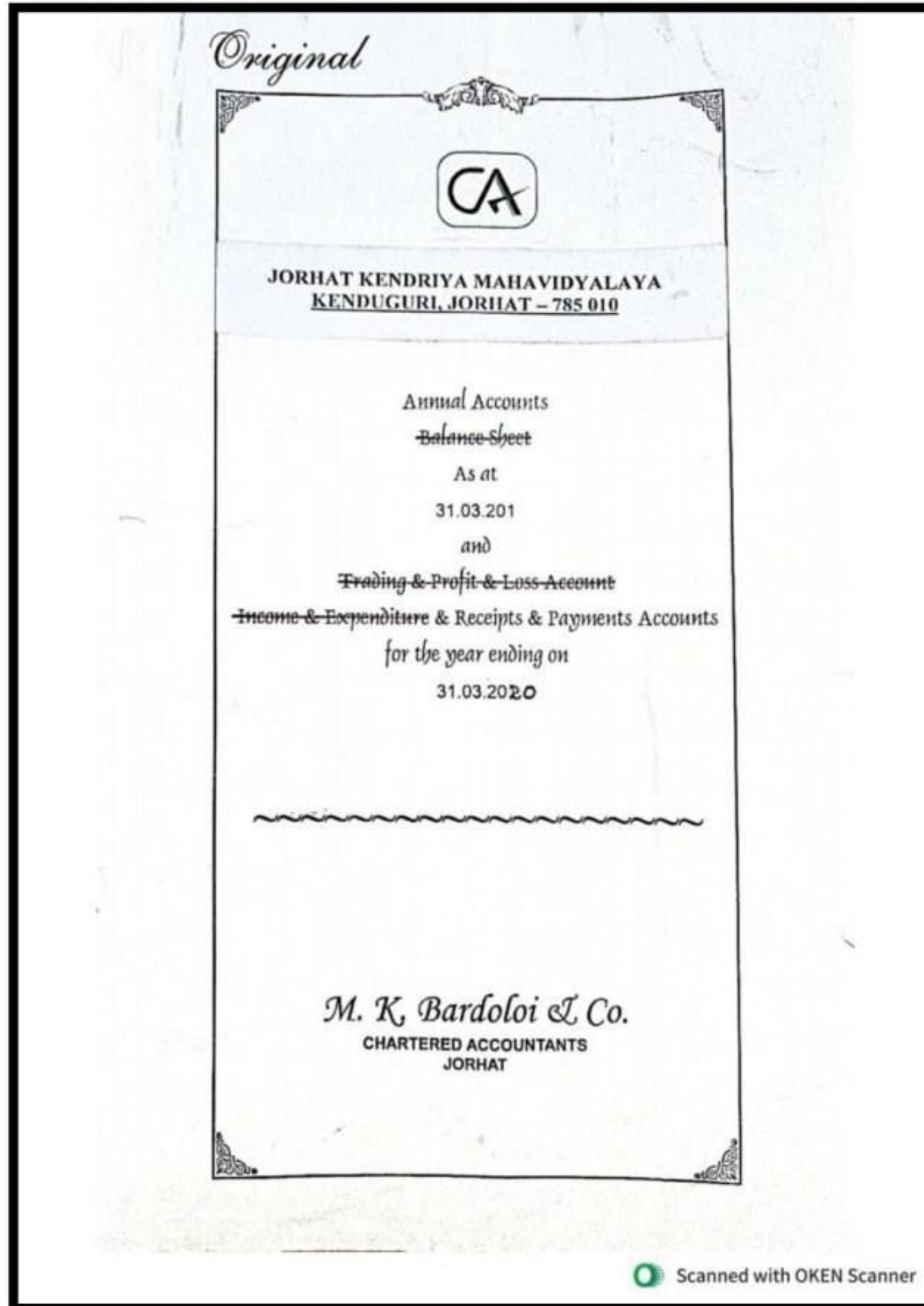


# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
Affiliated by Dibrugarh University



## AUDIT REPORT 2019-2020



**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

## Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University



### AUDIT REPORT 2019-2020

| JORHAT KENDRIYA MAHAVIDYALAYA<br>JORHAT - 785 010                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| Internal Audit Report of the Account of JORHAT KENDRIYA MAHAVIDYALAYA,<br>JORHAT - 785 010, for the period from 01.04.2019 to 31.03.2020. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |
| 1.                                                                                                                                        | As per direction of the Principal/ Governing Body, we the undersigned had audited the accounts of Jorhat Kendriya Mahavidyalaya, for the period from 01.04.2019 to 31.03.2020.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| 2.                                                                                                                                        | The following person was the Principal and the Secretary of the College during the period as noted against each<br>Principal (a) Dr. Munindra Konwar M. Sc, M. Phil, Ph. D (Principal & Secretary) - 01.04.2019 - 31.01.2020.<br>(b) Dr. Gonesh Ch. Borah M.A, M. Phil, Ph. D (Principal & Secretary i/c) - 01.02.2020 - 31.03.2020.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |
| 3.                                                                                                                                        | <b>Closing Balances :</b><br>The Closing Balances of the College Fund (General/Salary) as per cash book as on 31.03.2020 was Rs. 20,83,036.04 as detailed below :-<br>i) Cash in hand with the Secretary : Rs. NIL.<br>ii) Cash at bank as per Cash book :<br>UBI, Cheuniali Branch SB A/c No. 0738010100975 Rs. 10,53,774.25<br>SBI, Borpool Branch CA A/c No. 36101426176 Rs. 5,32,345.58<br>SBI, Jorhat Branch SB A/c No. 353065313667 Rs. 56,972.25<br>iii) Reserve Fund :<br>As per last A/c Rs. 1,39,943.96<br>Less :- Discounted during the yr. Rs. Nil<br>Add :- Fresh issues Rs. Nil<br>Add :- Interest during the year Rs. Nil Rs. 1,39,943.96<br>iv) FD for Memorial Fund<br>i) F.D with UBI (A. Baruah Memorial Scholarship Fund) (A/c No. 0738100419727) Rs. 1,00,000.00<br>ii) F.D with UBI (Late K.N Baruah Memorial Scholarship Fund) (A/c No. 0738100433921) Rs. 1,00,000.00<br>iii) F.D with UBI (Late Charu Bora Memorial Scholarship Fund) (A/c No. 0738100433914) Rs. 1,00,000.00<br>Sub Total - Rs. Rs. 3,00,000.00<br>Grand Total - Rs. 20,83,036.04 |  |  |
| 4.                                                                                                                                        | <b>Reserve Fund :</b><br>The College authority maintains a Reserve Fund of Rs. 1,39,943.96. The amount is invested as Fixed Deposit in U.B.I, Cheuniali Branch as detailed below :-<br>Certificate No. Denominations Date of issue<br>UBI, Cheuniali Branch :<br>F.D. No. 0738100401199 Rs. 69,020.99 12.08.2011<br>F.D. No. 0738100406673 Rs. 70,922.97 22.09.2010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |
| 5.                                                                                                                                        | <b>Govt. Grants :</b><br>i) <b>Recurring Grants :</b><br>The drawal and utilization of Govt. recurring grants in respect of the College are detailed in the statement "B-I" Annexure enclosed.<br>The drawal and utilization of U.G.C grants in respect of the College are detailed in the statement "B-II" Annexure enclosed.<br>ii) <b>Non - Recurring Grants :</b><br>The drawal and utilization of Non-recurring grants received from the State as well as from the University Grants Commission are noted as per utilization report.<br>iii) Non-recurring grants received from source other than State Govt. and University Grants Commission was NIL.                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |

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*Pranjal Dutta*

Pranjal Dutta  
Coordinator, IQAC



*Principal*  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
Affiliated by Dibrugarh University



## AUDIT REPORT 2019-2020

**M.K. Bardoloi & Co.**  
CHARTERED ACCOUNTANTS  
JORHAT

Phone : (0376) 2372220 (O)  
2371838 (R)  
Telefax : 2372221 (O)

H.O.: A.T. Road, Tarajan  
Jorhat - 785001, Assam.  
e-mail : mkbardoloi@gmail.com

**AUDITOR'S REPORT**

To,  
The Principal/ Secretary  
Jorhat Kendriya Mahavidyalaya,  
A.T. Road, Kenduguri,  
Jorhat - 785 010 (Assam)

We have audited the attached Receipts & Payments Accounts of **JORHAT KENDRIYA MAHAVIDYALAYA, JORHAT - 785 010, ASSAM** for the period from 01.04.2019 to 31.03.2020, with the books of accounts, vouchers and other related documents produced before us and subject to our observations attached separately, we report that :-

- We have obtained all the information and explanations, which we considered necessary for the purpose of our audit.
- In our opinion, proper books of accounts have been kept by the College, so far as it appears from our examination of these records.
- Compilation of the enclosed Receipts & Payments Account of (General Fund/ Salary Fund) was done on the basis of Cash books, Receipt books, disbursement vouchers which were made available to us.
- Subject to our observations annexed separately, we state that while checking the records, we did not come across any case of flagrant violation of the accounting principles or material concealment or mis-statement about the financial affairs.
- In our opinion and according to the information & explanations given to us, the said Receipts & Payments Account gives a true and fair view of the financial transactions of the College for the period from 01.04.2019 to 31.03.2020.

For M.K. BARDOLOI & CO.,  
Chartered Accountants,  
Firm Regn. No. : - 315123E  
(M.K. BARDOLOI) •  
Sr. Partner  
Membership No. : - 300-052300  
UDIN :- 20057300AAAAGL1667

Place :- Jorhat  
Date :- 28.10.2020.

Branch Office :- House No.:124, (Above Phoenix Laboratory), Rajgarh Road, Ulubari, Guwahati- 781007  
Ph : (0361) 2464254, Telefax : (0361) 2464253, Mobile No.: 9864064253  
e-mail : ritesh.mkbghy@yahoo.com

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**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

## Kenduguri, Jorhat-785010 (Assam)

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### AUDIT REPORT 2019-2020

| Subsidiary Funds :-                                                                                 |                                            |             |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------|-------------|
| The closing balances of the subsidiary funds as on 31.03.2020 as per cash books are stated below :- |                                            |             |
| i) JKM Students Welfare Fund :-                                                                     |                                            |             |
| United Bank of India, Cheuni Ali Br., (A/c No. 073810103708)                                        | a) Opening Balances :-                     |             |
|                                                                                                     | Cash-in-hand                               | Nil         |
|                                                                                                     | Cash-at-bank                               | 2,86,764.50 |
|                                                                                                     | As per cash Book                           | 2,86,764.50 |
|                                                                                                     | b) Bank interest received during the year  | 6,909.00    |
|                                                                                                     | c) Amount transferred from General Fund    | 1,22,800.00 |
|                                                                                                     | d) Amount transferred to Development Fund  | 1,50,000.00 |
|                                                                                                     | e) Amount spent during the year            | 1,38,500.00 |
|                                                                                                     | f) Bank Charges                            | 325.50      |
|                                                                                                     | g) Closing Balances :-                     |             |
|                                                                                                     | Cash-in-hand                               | Nil         |
|                                                                                                     | Cash-at-bank                               | 1,27,648.00 |
|                                                                                                     | As per Cash book                           | 1,27,648.00 |
| ii) JKM Magazine Fund :-                                                                            |                                            |             |
| United Bank of India, Cheuni Ali Br., (A/c No. 073810104599)                                        | a) Opening Balances :-                     |             |
|                                                                                                     | Cash-in-hand                               | Nil         |
|                                                                                                     | Cash-at-bank                               | 2,68,326.00 |
|                                                                                                     | As per Cash book                           | 2,68,326.00 |
|                                                                                                     | b) Amount transferred from General Fund    | 1,11,000.00 |
|                                                                                                     | c) Bank Interest received during the year  | 10,889.00   |
|                                                                                                     | d) Amount spent during the year            | 2,440.00    |
|                                                                                                     | e) Bank Charges                            | 1.00        |
|                                                                                                     | f) Closing Balances :-                     |             |
|                                                                                                     | Cash-in-hand                               | Nil         |
|                                                                                                     | Cash-at-bank                               | 3,87,774.00 |
|                                                                                                     | As per Cash book                           | 3,87,774.00 |
| iii) JKM Co-operative Fund :-                                                                       |                                            |             |
| United Bank of India, Cheuni Ali Br., (A/c No. 073810103709)                                        | a) Opening Balances :-                     |             |
|                                                                                                     | Cash-in-hand                               | Nil         |
|                                                                                                     | Cash-at-bank                               | 28,397.00   |
|                                                                                                     | As per Cash book                           | 28,397.00   |
|                                                                                                     | b) Amount transferred from General Fund    | 8,810.00    |
|                                                                                                     | c) Bank Interest received during the year  | 1,203.00    |
|                                                                                                     | d) Bank Charges                            | .50         |
|                                                                                                     | e) Closing Balances :-                     |             |
|                                                                                                     | Cash-in-hand                               | Nil         |
|                                                                                                     | Cash-at-bank                               | 38,409.50   |
|                                                                                                     | As per Cash book                           | 38,409.50   |
| iv) JKM Function Fund :-                                                                            |                                            |             |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010104818)                                       | a) Opening Balances :-                     |             |
|                                                                                                     | Cash-in-hand                               | Nil         |
|                                                                                                     | Cash-at-bank                               | 2,74,489.70 |
|                                                                                                     | As per Cash book                           | 2,74,489.70 |
|                                                                                                     | b) Amount transferred from General Fund    | 2,77,500.00 |
|                                                                                                     | c) Bank interest received during year      | 8,458.00    |
|                                                                                                     | d) Amount spent during the year            | 1,51,066.00 |
|                                                                                                     | e) Amount transferred to Development Fund  | 1,00,000.00 |
|                                                                                                     | f) Amount transferred to Women Hostel Fund | 28,000.00   |
|                                                                                                     | g) Bank Charges                            | 4.00        |
|                                                                                                     | h) Closing Balances :-                     |             |
|                                                                                                     | Cash-in-hand                               | Nil         |
|                                                                                                     | Cash-at-bank                               | 2,81,377.70 |
|                                                                                                     | As per Cash book                           | 2,81,377.70 |
| v) JKM Library Fund :-                                                                              |                                            |             |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010104818)                                       | a) Opening Balances :-                     |             |
|                                                                                                     | Cash-in-hand                               | Nil         |
|                                                                                                     | Cash-at-bank                               | 2,74,489.70 |
|                                                                                                     | As per Cash book                           | 2,74,489.70 |
|                                                                                                     | b) Amount transferred from General Fund    | 2,77,500.00 |
|                                                                                                     | c) Bank interest received during year      | 8,458.00    |
|                                                                                                     | d) Amount spent during the year            | 1,51,066.00 |
|                                                                                                     | e) Amount transferred to Development Fund  | 1,00,000.00 |
|                                                                                                     | f) Amount transferred to Women Hostel Fund | 28,000.00   |
|                                                                                                     | g) Bank Charges                            | 4.00        |
|                                                                                                     | h) Closing Balances :-                     |             |
|                                                                                                     | Cash-in-hand                               | Nil         |
|                                                                                                     | Cash-at-bank                               | 2,81,377.70 |
|                                                                                                     | As per Cash book                           | 2,81,377.70 |

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**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)

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## AUDIT REPORT 2019-2020

|                                                               |                                                     |              |
|---------------------------------------------------------------|-----------------------------------------------------|--------------|
| Br., (A/c No. 0738010101814)                                  | Cash-in-hand                                        | Nil          |
|                                                               | Cash-at-bank                                        | 1,20,077.00  |
|                                                               | As per Cash book                                    | 1,20,077.00  |
|                                                               | b) Amount transferred from General Fund             | 3,84,200.00  |
|                                                               | c) Bank interest received during the year           | 5,048.00     |
|                                                               | d) Amount spent during the year                     | 2,10,717.60  |
|                                                               | e) Amount transferred to Science Fund               | 1,50,000.00  |
| g) Closing Balances :-                                        | f) Bank Charges                                     | 38.50        |
|                                                               | Cash-in-hand                                        | Nil          |
|                                                               | Cash-at-bank                                        | 1,48,568.90  |
|                                                               | As per Cash book                                    | 1,48,568.90  |
| vi) JKM Games Fund :-                                         |                                                     |              |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010101815) | a) Opening Balances :-                              |              |
|                                                               | Cash-in-hand                                        | Nil          |
|                                                               | Cash-at-bank                                        | 1,52,629.25  |
|                                                               | As per Cash book                                    | 1,52,629.25  |
|                                                               | b) Amount transferred from General Fund             | 1,85,000.00  |
|                                                               | c) Bank interest received during the year           | 6,466.00     |
|                                                               | d) Fees received                                    | 0.00         |
| g) Closing Balances :-                                        | e) Amount spent during the year                     | 1,40,049.00  |
|                                                               | f) Bank Charges                                     | 254.00       |
|                                                               | Cash-in-hand                                        | Nil          |
|                                                               | Cash-at-bank                                        | 2,03,792.25  |
| As per Cash book                                              |                                                     | 2,03,792.25  |
|                                                               |                                                     |              |
|                                                               |                                                     |              |
|                                                               |                                                     |              |
| vii) Central College Science Fund :-                          |                                                     |              |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010102894) | a) Opening Balances :-                              |              |
|                                                               | Cash-in-hand                                        | Nil          |
|                                                               | Cash-at-bank                                        | 2,36,536.00  |
|                                                               | As per Cash book                                    | 2,36,536.00  |
|                                                               | b) Amount transferred from General Fund             | 24,33,670.00 |
|                                                               | c) Bank interest received during the year           | 32,042.00    |
|                                                               | d) Amount transferred from Library Fund             | 1,50,000.00  |
| g) Closing Balances :-                                        | e) Amount transferred from Examinations Centre Fund | 1,50,000.00  |
|                                                               | f) Other Receipts                                   | 3,500.00     |
|                                                               | g) Amount spent during the year                     | 20,40,452.78 |
|                                                               | h) Bank Charges                                     | 754.00       |
| As per Cash book                                              | i) Closing Balances :-                              | Nil          |
|                                                               | Cash-in-hand                                        |              |
|                                                               | Cash-at-bank                                        | 9,64,541.22  |
|                                                               |                                                     | 9,64,541.22  |
| viii) JKM Development Fund :-                                 |                                                     |              |
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010101315) | a) Opening Balances :-                              |              |
|                                                               | Cash-in-hand                                        | Nil          |
|                                                               | Cash-at-bank                                        | 27,865.75    |
|                                                               | As per Cash book                                    | 27,865.75    |
|                                                               | b) Transfer from General Fund                       | 12,92,096.00 |
|                                                               | c) Transfer from Function Fund                      | 1,00,000.00  |
|                                                               | d) Transfer from Students' Union Fund               | 1,50,000.00  |
| g) Closing Balances :-                                        | e) Transfer from UGC Fund                           | 6,04,658.00  |
|                                                               | f) Transfer from Community College                  | 6,00,000.00  |
|                                                               | g) Bank Interest                                    | 14,819.00    |
|                                                               | h) Amount spent during the year                     | 27,45,987.00 |
| As per Cash book                                              | i) Bank Charges                                     | 543.50       |
|                                                               | Cash-in-hand                                        | Nil          |
|                                                               | Cash-at-bank                                        | 42,908.25    |
|                                                               |                                                     |              |

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**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





**JORHAT KENDRIYA MAHAVIDYALAYA**

**Kenduguri, Jorhat-785010 (Assam)**

Affiliated by Dibrugarh University

**AUDIT REPORT  
2020-2021**

**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10



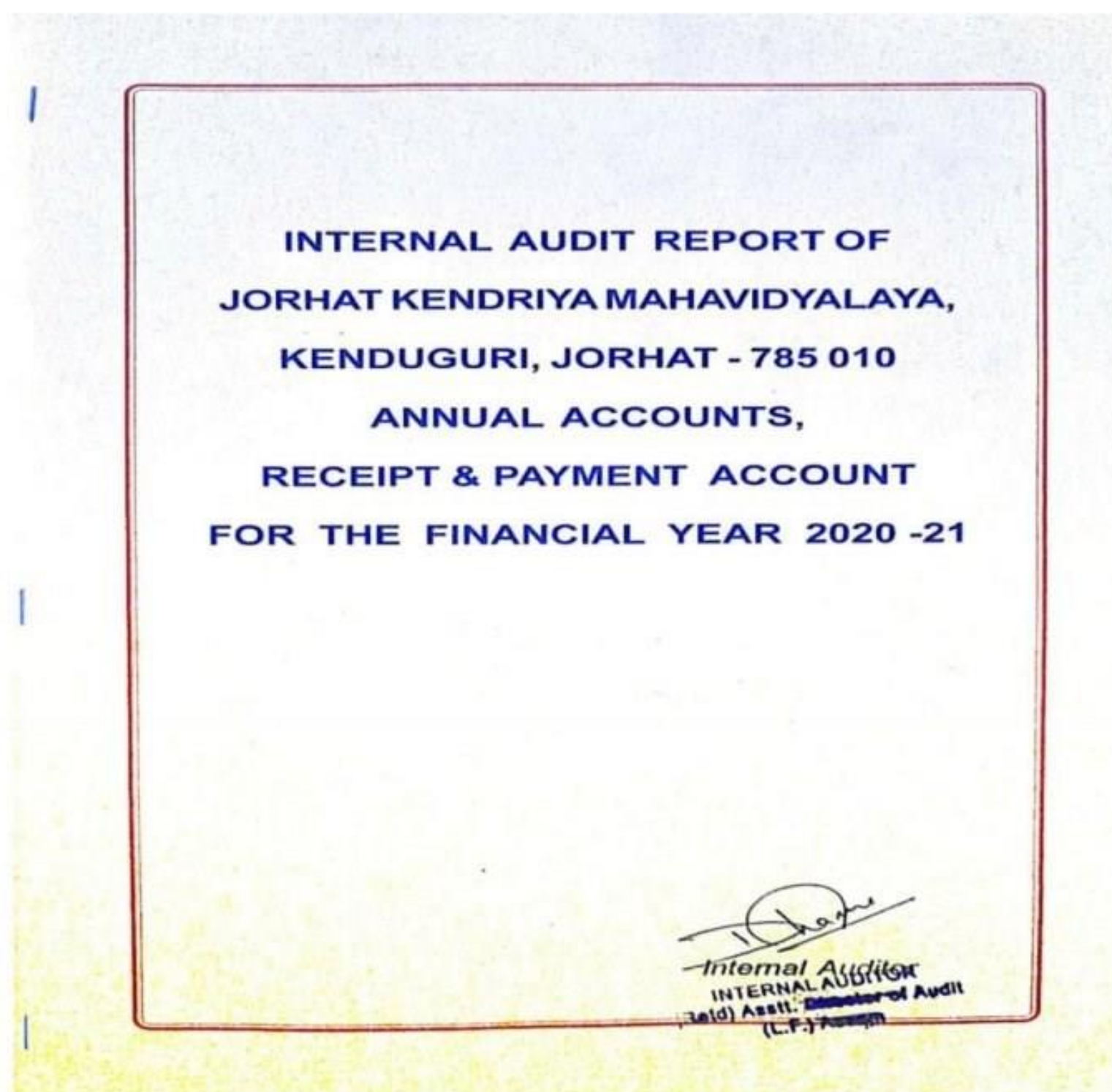


# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2020-2021



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**Pranjal Dutta**  
Coordinator, IQAC



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Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

## Kenduguri, Jorhat-785010 (Assam)

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### AUDIT REPORT 2020-2021

**AUDIT REPORT (INTERNAL) ON THE ACCOUNTS OF  
JORHAT KENDRIYA MAHAVIDYALAYA (H.S. & DEGREE LEVEL - ARTS &  
SCIENCE STREAM) OF JORHAT DISTRICT  
FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021.**

**1. INTRODUCTION :**

The Accounts of Jorhat Kendriya Mahavidyalaya P.O. - Chengeligaon of Jorhat District for the period from 01-04-2020 to 31-03-2021 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 of the educational institution was held by the following persons who also act as Drawing & Disbursing Officer as an Administrative Head for the period shown against each.

| Sl. No. | Name                 | Designation           | Period                   |
|---------|----------------------|-----------------------|--------------------------|
| 1.      | Dr. Ganesh Ch. Borah | Principal & Secretary | 01-04-2020 to 07-01-2021 |
| 2.      | Dr. Dulen Saikia     | Principal & Secretary | 08-01-2021 to 31-03-2021 |

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**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

## Kenduguri, Jorhat-785010 (Assam)

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### AUDIT REPORT 2020-2021

#### 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 2020-21 as shown below :

| ARTS STREAM |        |      |       |       | SCIENCE STREAM |        |      |       |       |
|-------------|--------|------|-------|-------|----------------|--------|------|-------|-------|
| Sl. No.     | Class  | Boys | Girls | Total | Sl. No.        | Class  | Boys | Girls | Total |
| 1.          | H.S.   | 122  | 102   | 224   | 1.             | H.S.   | NIL  | 8     | 8     |
| 2.          | DEGREE | 302  | 434   | 736   | 2.             | DEGREE | 73   | 202   | 275   |
|             |        |      |       |       |                |        |      |       |       |

#### 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                 |         |
|         |                     |                   |         |
|         |                     |                   |         |

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**Pranjal Dutta**  
Coordinator, IQAC



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Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

## Kenduguri, Jorhat-785010 (Assam)

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### AUDIT REPORT 2020-2021

#### 6. TUITION FEES :

During the period covered by this audit, the institution was in receipt of Rs. NIL as tuition fees as ascertained from the Accounts Records maintained for the purposes.

#### 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 | 0738100406673 | Punjab National Bank | 22/09/10 | 102834.62 | -              | -    | Auto Renewed |
| 2.      | 0567315 | 0738100401199 | -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 | Purpose             | Amount Release | Date of Credit | Amount Spent | Unspent Balance | Remarks                |
|---------|-----------------------|---------------------|----------------|----------------|--------------|-----------------|------------------------|
| 1.      | By Bank Transfer      | Toilet Grant (RMSA) | 45,213.28      | 5/01/21        | 45213.28     | NIL             | General Fund Cash Book |
| 2.      | By Bank Transfer      | N.S.S Fund          | 40,500.00      | 31/03/21       | NIL          | 40,500.00       | NSS Fund Cash Book     |
| 3.      | By Bank Transfer      | SPA Grant           | 25,76,822.00   | 2/03/21        | NIL          | 2,57,6822.00    | SPA Grant Cash Book    |

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Pranjal Dutta  
Coordinator, IQAC



Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

## Kenduguri, Jorhat-785010 (Assam)

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### AUDIT REPORT 2020-2021

#### 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 as elaborated manner has given below :

##### ( a ) GENERAL FUND ( A/C No. 975 )

2020 - 21

| Sl.                    | PARTICULARS                                | AMOUNT           | Sl. | PARTICULARS               | AMOUNT          |
|------------------------|--------------------------------------------|------------------|-----|---------------------------|-----------------|
| 1.                     | Opening balance                            | Rs. 10,53,774.25 | 1.  | Salary (N/S)              | Rs. 5,05,300.00 |
| 2.                     | Fees Receipt                               | 3,63,037.00      | 2.  | Security Deposit (Refund) | 3,20,002.00     |
| 3.                     | Reimbursement of Adm. fees (DHE)           | 51,72,711.00     | 3.  | Interview Expenditure     | 44,950.00       |
| 4.                     | Sale proceeds (Damage Materials)           | 29,299.00        | 4.  | Reserve Fund              | 2,50,000.00     |
| 5.                     | Fund receipt (Poly. Adm. test)             | 27,300.00        | 5.  | LICI (Students)           | 29,476.00       |
| 6.                     | Seat rent                                  | 2,000.00         | 6.  | Science Day Celebration   | 87,590.00       |
| 7.                     | Security deposit (Refundable)              | 3,20,002.00      | 7.  | D.C. Office (Exam)        | 18,300.00       |
| 8.                     | Received from science fund                 | 7,00,000.00      | 8.  | Poly (Adm. Test)          | 27,300.00       |
| 9.                     | RMSA (Toilet grant)                        | 45,213.28        | 9.  | Audit Fees (C/A)          | 1,43,960.00     |
| 10.                    | Fund receipt (Exam. Jr. Asstt./ DC Office) | 18,300.00        | 10. | Projector                 | 49,228.00       |
| 11.                    | Sale proceeds (Photocopy)                  | 822.00           | 11. | Xerox/ Computer           | 11,410.00       |
| 12.                    | Final Withdrawal (Fixed Deposit)           | 1,99,355.00      | 12. | Telephone Charge          | 38,391.00       |
| 13.                    | Final Withdrawal (Fixed Deposit)           | 96,952.76        | 13. | Travelling Allowances     | 52,082.00       |
| 14.                    | Received by transfer (A/c No. 4819)        | 3,91,851.00      | 14. | Materials                 | 3,60,497.00     |
| 15.                    | Re deposit (Excess withdrawal)             | 3,790.00         | 15. | Labour Payment            | 4,24,714.00     |
| 16.                    | Misc. Receipt                              | 17,059.80        | 16. | Exam Expenses             | 39,321.00       |
| 17.                    | Bank Inttt.                                | 28,413.00        | 17. | Misc. Expenses            | 63,222.00       |
| Total Rs. 84,19,883.09 |                                            |                  | 18. | Advertisement             | 68,649.00       |
|                        |                                            |                  | 19. | Electricity               | 97,354.00       |

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Coordinator, IQAC



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# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)

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## AUDIT REPORT 2020-2021

| Sl.                    | PARTICULARS | AMOUNT | Sl.                    | PARTICULARS                                                                                        | AMOUNT       |
|------------------------|-------------|--------|------------------------|----------------------------------------------------------------------------------------------------|--------------|
|                        |             |        | 20.                    | Gardening Exp.                                                                                     | 38,375.00    |
|                        |             |        | 21.                    | Affiliation Fees (DU)                                                                              | 14,000.00    |
|                        |             |        | 22.                    | Addl. Section (DU)                                                                                 | 10,000.00    |
|                        |             |        | 23.                    | Enrollment Fees (DU)                                                                               | 9,720.00     |
|                        |             |        | 24.                    | Printing Charges (II/Card)                                                                         | 44,923.00    |
|                        |             |        | 25.                    | Programme Exp.                                                                                     | 22,920.00    |
|                        |             |        | 26.                    | Amount Refunded to<br>Sanctioning Authority<br>(Dr. A.B. Kalam Ajad<br>Institute of Assam Studies) | 2,70,000.00  |
|                        |             |        | 27.                    | Transfer to Library Fund                                                                           | 1,54,650.00  |
|                        |             |        | 28.                    | Transfer to UGC Fund<br>(Adjustment)                                                               | 7,99,408.00  |
|                        |             |        | 29.                    | Transfer to Magazine Fund                                                                          | 1,15,200.00  |
|                        |             |        | 30.                    | Transfer to Function Fund                                                                          | 2,40,000.00  |
|                        |             |        | 31.                    | Transfer to Game Fund                                                                              | 1,92,000.00  |
|                        |             |        | 32.                    | Transferred to NSS<br>unit Fund                                                                    | 27,020.00    |
|                        |             |        | 33.                    | Transferred to Co-op Fund                                                                          | 13,510.00    |
|                        |             |        | 34.                    | Transferred to Student<br>Welfare Fund                                                             | 1,35,100.00  |
|                        |             |        | 35.                    | Transferred to Development<br>Fund                                                                 | 14,45,570.00 |
|                        |             |        | 36.                    | Transferred to Union Fund                                                                          | 81,060.00    |
|                        |             |        | 37.                    | Loan to Mr. Arup Saikia<br>(Coordinator, Science<br>& Technology Forum)                            | 50,000.00    |
|                        |             |        | 38.                    | Programme Expenditure                                                                              | 22,920.00    |
|                        |             |        | 39.                    | Stationery & Contingency                                                                           | 1,10,453.24  |
|                        |             |        | 40.                    | Examination Fees (DU)                                                                              | 4,43,275.00  |
|                        |             |        | 41.                    | Vending Machine<br>(Girls Common Room)                                                             | 55,000.00    |
|                        |             |        | 42.                    | Bank Charge                                                                                        | 840.80       |
|                        |             |        | 43.                    | Closing Balance                                                                                    | 14,92,192.05 |
| Total Rs. 84,19,883.09 |             |        | Total Rs. 84,19,883.09 |                                                                                                    |              |

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Coordinator, IQAC



**Principal**  
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Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2020-2021

|                                                              |                                           |             |
|--------------------------------------------------------------|-------------------------------------------|-------------|
|                                                              | Cash-at-bank                              | 25,414.75   |
|                                                              | As per cash Book                          | 25,414.75   |
|                                                              | b) Transfer from Function Fund            | 28,000.00   |
|                                                              | c) Amount Transferred from General Fund   | 3,27,500.00 |
|                                                              | d) Bank interest received                 | 2,165.00    |
|                                                              | e) Amount spent                           | 2,37,258.00 |
|                                                              | f) Bank Charges                           | 582.00      |
|                                                              | <b>Closing Balances :-</b>                |             |
|                                                              | Cash-in-hand                              | Nil         |
|                                                              | Cash-at-bank                              | 1,45,239.75 |
|                                                              | As per cash Book                          | 1,45,239.75 |
| xiv) JKM Vocational Course Fund :-                           |                                           |             |
| United Bank of India, Cheuni Ali Br. (A/c No. 0738010224956) | <b>a) Opening Balances :-</b>             |             |
|                                                              | Cash-in-hand                              | Nil         |
|                                                              | Cash-at-bank                              | 7,701.50    |
|                                                              | As per Cash book                          | 7,701.50    |
|                                                              | b) Bank Interest received during the year | 796.00      |
|                                                              | c) Amount transferred from General Fund   | 24,000.00   |
|                                                              | d) Other Receipts                         | 8,300.00    |
|                                                              | e) Amount spent during the year           | 29,710.00   |
|                                                              | f) Bank Charges                           | 241.00      |
|                                                              | <b>Closing Balances :-</b>                |             |
|                                                              | Cash-in-hand                              | Nil         |
|                                                              | Cash-at-bank                              | 10,846.50   |
|                                                              | As per Cash book                          | 10,846.50   |
| xv) JKM Science Stream Development Fund :-                   |                                           |             |
| United Bank of India, Cheuni Ali Br. (A/c No. 5228)          | <b>a) Opening Balances :-</b>             |             |
|                                                              | Cash-in-hand                              | Nil         |
|                                                              | Cash-at-bank                              | 951.50      |
|                                                              | As per Cash book                          | 951.50      |
|                                                              | b) Bank Interest received during the year | 32.00       |
|                                                              | c) Bank Charges                           | 137.00      |
|                                                              | <b>Closing Balances :-</b>                |             |
|                                                              | Cash-in-hand                              | Nil         |
|                                                              | Cash-at-bank                              | 846.50      |
|                                                              | As per Cash book                          | 846.50      |
| xvi) JKM Building Fund :-                                    |                                           |             |
| United Bank of India, Cheuni Ali Br. (A/c No. 4601)          | <b>a) Opening Balances :-</b>             |             |
|                                                              | Cash-in-hand                              | Nil         |
|                                                              | Cash-at-bank                              | 2,255.50    |
|                                                              | As per Cash book                          | 2,255.50    |
|                                                              | b) Bank interest received during the year | 60.00       |
|                                                              | c) Bank Charges                           | 40.00       |
|                                                              | <b>Closing Balances :-</b>                |             |
|                                                              | Cash-in-hand                              | Nil         |
|                                                              | Cash-at-bank                              | 2,275.50    |
|                                                              | As per Cash book                          | 2,275.50    |
| xvii) JKM Construction Committee Fund :-                     |                                           |             |
| United Bank of India, Cheuni Ali Br. (A/c No. 5269)          | <b>a) Opening Balances :-</b>             |             |
|                                                              | Cash-in-hand                              | Nil         |
|                                                              | Cash-at-bank                              | 1,657.50    |
|                                                              | As per Cash book                          | 1,657.50    |
|                                                              | b) Bank interest received during the year | 45.00       |
|                                                              | c) Bank Charges                           | 30.00       |
|                                                              | <b>Closing Balances :-</b>                |             |
|                                                              | Cash-in-hand                              | Nil         |
|                                                              | Cash-at-bank                              | 1,672.50    |
|                                                              | As per Cash book                          | 1,672.50    |
| xviii) JKM Examination Centre Fund :-                        |                                           |             |

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## AUDIT REPORT 2020-2021

|                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| United Bank of India, Cheuni Ali Br., (A/c No. 0738010104600)                                                    | a) Opening Balances :-<br>Cash-in-hand<br>Cash-at-bank<br>As per Cash book<br>b) Fees collections from Students<br>c) Bank Interest received during the year<br>d) Transfer from General Fund<br>e) Amount received from D.U<br>f) Miscellaneous Receipts<br>g) Amount spent<br>h) Bank Charges<br>i) Amount transferred to Science Fund<br>j) Closing Balances :-<br>Cash-in-hand<br>Cash-at-bank<br>As per Cash book | Nil<br>8,46,923.25<br>8,46,923.25<br>500.00<br>16,785.00<br>7,20,983.00<br>3,83,215.00<br>2,950.00<br>13,40,621.00<br>1,534.00<br>1,50,000.00<br>Nil<br>4,79,201.25<br>4,79,201.25 |
| xix) JKM Student Union Fund :-<br>United Bank of India, Cheuni Ali Br., (A/c No. 0738010233972)                  | a) Opening Balances :-<br>Cash-in-hand<br>Cash-at-bank<br>As per Cash book<br>b) Fees collections from Students<br>c) Amount transferred from General Fund<br>d) Bank interest received during the year<br>e) Amount spent during the year<br>f) Closing Balances :-<br>Cash-in-hand<br>Cash-at-bank<br>As per Cash book                                                                                               | Nil<br>97,301.25<br>97,301.25<br>0.00<br>73,680.00<br>5,170.00<br>10,458.00<br>Nil<br>1,65,693.25<br>1,65,693.25                                                                   |
| xx) JKM Distance Education Fund :-<br>United Bank of India, Cheuni Ali Br., (A/c No. 0738010233965)              | a) Opening Balances :-<br>Cash-in-hand<br>Cash-at-bank<br>As per Cash book<br>b) Fees collections from Students<br>c) Centre Fees received<br>d) Bank interest received during the year<br>e) Amount spent during the year<br>f) Bank Charges<br>g) Closing Balances :-<br>Cash-in-hand<br>Cash-at-bank<br>As per Cash book                                                                                            | Nil<br>1,86,590.00<br>1,86,590.00<br>3,84,015.00<br>52,700.00<br>6,683.00<br>5,25,570.80<br>701.00<br>Nil<br>1,03,716.20<br>1,03,716.20                                            |
| xxi) JKM Building Grant :- (Infrastructure Dev. Grant)<br>State Bank of India, Jorhat Br., (A/c No. 34992380783) | a) Opening Balances :-<br>Cash-in-hand<br>Cash-at-bank<br>As per Cash book<br>b) Amount spent during the year<br>c) Bank Charges<br>d) Closing Balances :-<br>Cash-in-hand<br>Cash-at-bank<br>As per Cash book                                                                                                                                                                                                         | Nil<br>2,118.00<br>2,118.00<br>0.00<br>2,118.00<br>0.00<br>0.00<br>0.00                                                                                                            |
| xxii) SPA Grant :-<br>State Bank of India, Jorhat Br., (A/c No. 34992379256)                                     | a) Opening Balances :-<br>Cash-in-hand<br>Cash-at-bank<br>As per Cash book                                                                                                                                                                                                                                                                                                                                             | Nil<br>33,058.50<br>33,058.50                                                                                                                                                      |

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## AUDIT REPORT 2020-2021

|                                                                                                                                                          |                                           |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------|
|                                                                                                                                                          | b) Grants received                        | 0.00           |
|                                                                                                                                                          | c) Amount transferred from General Fund   | 27,46,591.00   |
|                                                                                                                                                          | d) Amount spent during the year           | 27,52,207.00   |
|                                                                                                                                                          | e) Bank Charges                           | 1,303.90       |
|                                                                                                                                                          | <b>D Closing Balances :-</b>              |                |
|                                                                                                                                                          | Cash-in-hand                              | Nil            |
|                                                                                                                                                          | Cash-at-bank                              | 26,138.60      |
|                                                                                                                                                          | As per pass book                          | 26,138.60      |
| xx) JKM NSS Fund :-<br>State Bank of India, Borpool Br.,<br>(A/c No. 35425108855)                                                                        | <b>a) Opening Balances :-</b>             |                |
|                                                                                                                                                          | Cash-in-hand                              | Nil            |
|                                                                                                                                                          | Cash-at-bank                              | 62,467.00      |
|                                                                                                                                                          | As per Cash book                          | 62,467.00      |
|                                                                                                                                                          | b) Amount received                        | 0.00           |
|                                                                                                                                                          | c) Amount transferred from General Fund   | 10,680.00      |
|                                                                                                                                                          | d) Bank interest received during the year | 2253.00        |
|                                                                                                                                                          | e) Amount spent during the year           | 3,925.00       |
|                                                                                                                                                          | <b>D Closing Balances :-</b>              |                |
|                                                                                                                                                          | Cash-in-hand                              | Nil            |
|                                                                                                                                                          | Cash-at-bank                              | 71,475.00      |
|                                                                                                                                                          | As per Cash book                          | 71,475.00      |
| xxi) JKM Community College Fund :-<br>United Bank of India, Cheuni All<br>Br. A/c No. 0738010313988                                                      | <b>a) Opening Balances :-</b>             |                |
|                                                                                                                                                          | Cash-in-hand                              | Nil            |
|                                                                                                                                                          | Cash-at-bank                              | 5,18,703.00    |
|                                                                                                                                                          | As per Cash book                          | 5,18,703.00    |
|                                                                                                                                                          | b) Fees received                          | 11,03,500.00   |
|                                                                                                                                                          | c) Amount transferred from General Fund   | 1,52,400.00    |
|                                                                                                                                                          | d) Bank interest received during the year | 29,190.00      |
|                                                                                                                                                          | e) Other Receipts                         | 50,000.00      |
|                                                                                                                                                          | f) Amount spent during the year           | 3,15,202.80    |
|                                                                                                                                                          | g) Amount transferred to Development fund | 6,00,000.00    |
|                                                                                                                                                          | h) Bank Charges                           | 884.60         |
|                                                                                                                                                          | <b>i) Closing Balances :-</b>             |                |
|                                                                                                                                                          | Cash-in-hand                              | Nil            |
|                                                                                                                                                          | Cash-at-bank                              | 9,37,705.60    |
|                                                                                                                                                          | As per Cash book                          | 9,37,705.60    |
| xxii) RUSA Fund :-                                                                                                                                       | <b>a) Opening Balances :-</b>             |                |
|                                                                                                                                                          | Cash-in-hand                              | Nil            |
|                                                                                                                                                          | Cash-at-bank                              | 3,048.00       |
|                                                                                                                                                          | As per Cash book                          | 3,048.00       |
|                                                                                                                                                          | b) Grants received                        | 1,00,00,000.00 |
|                                                                                                                                                          | c) Bank interest received during the year | 1,93,127.00    |
|                                                                                                                                                          | d) Amount spent                           | 29,99,974.00   |
|                                                                                                                                                          | e) Bank Charges                           | 277.30         |
|                                                                                                                                                          | <b>d) Closing Balances :-</b>             |                |
|                                                                                                                                                          | Cash-in-hand                              | 71,95,923.70   |
|                                                                                                                                                          | Cash-at-bank                              | 71,95,923.70   |
|                                                                                                                                                          | As per Cash book                          | 71,95,923.70   |
| <b>Scholarship Fund :-</b><br>After checking the scholarship fund A/c No. 0738010103711 & A/c No. 05007637523 the following details are being observed : |                                           |                |
| a) The amount of un-disbursed money at the commencement of the audit.                                                                                    | Rs.                                       | 28,661.75      |
| b) Bank Interest                                                                                                                                         | Rs.                                       | 307.00         |
| c) Bank Charges                                                                                                                                          | Rs.                                       | 739.00         |
| <b>Closing Balance :-</b>                                                                                                                                |                                           |                |
| Cash-in-hand                                                                                                                                             | Rs.                                       | Nil            |
| Cash-at-bank                                                                                                                                             | Rs.                                       | 28,229.75      |

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Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2020-2021

|                                                                                                                                                                                                                                               |                     |                                                          |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------------------------------------|-------------|
| As per Cash Book                                                                                                                                                                                                                              |                     | Rs.                                                      | 28,229.75   |
| <b>Receipts and Expenditure Statement :-</b><br>The Receipts & Expenditures Statement for the period under audit for the Financial Year - 2019-2020 is given in the Statement "B"                                                             |                     |                                                          |             |
| <b>Mis-Appropriation/ Embezzlement Fund :-</b><br>No mis-appropriation / embezzlement of cash have been noticed during the period audit except the items which are enclosed in a separate statement.                                          |                     |                                                          |             |
| <b>Cash Book :-</b><br>Cash books of various funds have been maintained in double entry system. All bank transactions have been shown in cash book. No over-writing and cancellation of entries have been noticed during the period of audit. |                     |                                                          |             |
| <b>Inter-Transfer of Funds :-</b><br>The following funds were transferred from one account to another.                                                                                                                                        |                     |                                                          |             |
| i)                                                                                                                                                                                                                                            | Rs. 1,52,400.00     | from JKM General Fund to Community College Fund          |             |
| ii)                                                                                                                                                                                                                                           | Rs. 8,810.00        | from JKM General Fund to Co-Operative College Fund.      |             |
| iii)                                                                                                                                                                                                                                          | Rs. 12,92,096.00    | from JKM General Fund to JKM Development Fund.           |             |
| iv)                                                                                                                                                                                                                                           | Rs. 52,700.00       | from JKM General Fund to JKM Distance Education Fund.    |             |
| v)                                                                                                                                                                                                                                            | Rs. 7,20,983.00     | from JKM General Fund to JKM Examination Centre Fund.    |             |
| vi)                                                                                                                                                                                                                                           | Rs. 1,11,000.00     | from JKM General Fund to JKM Magazine Fund.              |             |
| vii)                                                                                                                                                                                                                                          | Rs. 3,84,200.00     | from JKM General Fund to JKM Library Fund.               |             |
| viii)                                                                                                                                                                                                                                         | Rs. 1,85,000.00     | from JKM General Fund to JKM Games Fund.                 |             |
| ix)                                                                                                                                                                                                                                           | Rs. 2,77,500.00     | from JKM General Fund to Function Fund.                  |             |
| x)                                                                                                                                                                                                                                            | Rs. 10,680.00       | from JKM General Fund to JKM NSS Fund.                   |             |
| xi)                                                                                                                                                                                                                                           | Rs. 3,27,500.00     | from JKM General Fund to Women Hostel Fund.              |             |
| xii)                                                                                                                                                                                                                                          | Rs. 24,000.00       | from JKM General Fund to Vocational Fund.                |             |
| xiii)                                                                                                                                                                                                                                         | Rs. 24,33,670.00    | from JKM General Fund to JKM Science Fund.               |             |
| xiv)                                                                                                                                                                                                                                          | Rs. 27,46,591.00    | from JKM General Fund to JKM SPA Fund.                   |             |
| xv)                                                                                                                                                                                                                                           | Rs. 1,22,800.00     | from JKM General Fund to JKM Student Welfare Fund.       |             |
| xvi)                                                                                                                                                                                                                                          | Rs. 73,680.00       | from JKM General Fund to JKM Student Union Fund.         |             |
| xvii)                                                                                                                                                                                                                                         | Rs. 6,00,000.00     | from JKM Community College Fund to JKM Development Fund. |             |
| xviii)                                                                                                                                                                                                                                        | Rs. 1,00,000.00     | from JKM Function Fund to JKM Development Fund.          |             |
| xix)                                                                                                                                                                                                                                          | Rs. 28,000.00       | from JKM Function Fund to JKM Women Hostel Fund.         |             |
| xx)                                                                                                                                                                                                                                           | Rs. 1,50,000.00     | from JKM Library Fund to JKM Science Fund.               |             |
| xxi)                                                                                                                                                                                                                                          | Rs. 1,50,000.00     | from JKM Examination Fund to JKM Science Fund.           |             |
| xxii)                                                                                                                                                                                                                                         | Rs. 1,50,000.00     | from JKM Student Union Fund to JKM Development Fund.     |             |
| xxiii)                                                                                                                                                                                                                                        | Rs. 6,04,658.00     | from JKM UGC Fund to JKM Development Fund.               |             |
| <b>2. Diversion of Govt. Grants to Other Purposes (Noticed, if any) :-</b><br>No diversion of Govt. grants for other purposes have been noticed during the period of audit.                                                                   |                     |                                                          |             |
| <b>3. Payment Vouchers :-</b><br>Payment vouchers of all accounts have been kept separately in voucher file.                                                                                                                                  |                     |                                                          |             |
| <b>4. Financial Position as on 31st March, 2020, is as under :-</b>                                                                                                                                                                           |                     |                                                          |             |
| <b>Assets</b>                                                                                                                                                                                                                                 |                     | <b>Liabilities</b>                                       |             |
| a) Cash in hand                                                                                                                                                                                                                               | Rs. Nil             | a) Tuition Fees refundable to Govt. of Assam             | Rs. 0.00    |
| b) Cash at bank                                                                                                                                                                                                                               | 16,43,092.08        |                                                          |             |
| c) Reserve Fund                                                                                                                                                                                                                               | 1,39,943.96         |                                                          |             |
| d) Fixed Deposits                                                                                                                                                                                                                             | 3,00,000.00         |                                                          |             |
| <b>Total - Rs.</b>                                                                                                                                                                                                                            | <b>20,83,036.04</b> | <b>Total - Rs.</b>                                       | <b>0.00</b> |

There is an excess of Rs. 20,83,036.04 of assets over liabilities.

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# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2020-2021

Place :- Jorhat.  
Date :- 28.10.2020.

For M.K. BARDOLAI & CO.,  
Chartered Accountants,  
Firm Reg. No. 123E5123E  
(M. K. BARDOLAI)  
Membership No. : - 300-052300

\*\*\*\*\*

**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
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Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

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## AUDIT REPORT 2020-2021

JORHAT KENDRIYA MAHAVIDYALAYA  
A.T. ROAD, KENDUGURI, JORHAT - 785 010 (ASSAM)

ANNEXURE - "D"

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020.

| Receipts                                     |  | Amount       | Amount         | Payments                              |  | Amount      | Amount |
|----------------------------------------------|--|--------------|----------------|---------------------------------------|--|-------------|--------|
| To Opening Balance :-                        |  |              |                | By Expenditures :-                    |  |             |        |
| Cash-in-hand                                 |  |              |                | Non-Sanctioned Staffs Salary          |  | 6,38,272.00 |        |
| Cash at Bank :-                              |  |              |                | Bank Charges                          |  | 25,010.51   |        |
| SBI, Cheuniali Br, S/B A/c No. 0738010100975 |  | 40,86,541.25 |                | Audit & Certification Fees            |  | 4,30,153.00 |        |
| SBI, Borpool Br, C/A A/c No. 36101426176     |  | 28,75,938.10 |                | Refreshments                          |  | 26,840.00   |        |
| SBI, Jorhat Br, C/A A/c No. 353065313667     |  | 82,574.25    |                | Prospectus Printing                   |  | 97,200.00   |        |
|                                              |  |              | 70,45,053.60   | Printing & Stationery                 |  | 2,40,746.00 |        |
| Grants-in-Aids :-                            |  |              |                | Miscellaneous Expenses                |  | 75,517.00   |        |
| RMSA Toilet CSR Fund                         |  | 46,136.00    |                | Meeting Expenses                      |  | 1,000.00    |        |
| Library Grant                                |  | 2,00,000.00  |                | LIC of Students                       |  | 29,736.00   |        |
| Excursion Grants                             |  | 1,00,000.00  |                | Computer Stationery                   |  | 2,18,340.00 |        |
| Grants from Directorate of Higher Education  |  | 1,00,000.00  |                | Departmental Magazine                 |  | 6,000.00    |        |
|                                              |  |              | 4,46,136.00    | Road Development                      |  | 2,42,525.00 |        |
| Other Receipts :-                            |  |              |                | Interview Expenses                    |  | 29,500.00   |        |
| Fees Collections                             |  | 90,64,311.99 |                | Scout Guide Expenses                  |  | 4,725.00    |        |
| Zone Examination Conduction Fees from D.U.   |  | 2,81,783.00  |                | I Card Printing                       |  | 71,817.00   |        |
| Reimbursement of Expenses (NAAAC)            |  | 1,44,696.00  |                | Repair & Maintenance                  |  | 3,74,835.00 |        |
| Sale of Prospectus                           |  | 1,71,750.00  |                | Repair & Maintenance - Building       |  | 2,01,318.00 |        |
| Bank Interest                                |  | 47,615.00    |                | TA/DA Expenses                        |  | 1,35,995.00 |        |
| Online Training Programme D.U.               |  | 20,813.00    |                | Telephone Expenses                    |  | 22,531.00   |        |
| Application Fees for Interview               |  | 34,000.00    |                | Seminar/Workshops                     |  | 64,650.00   |        |
| Seminar / Workshop Receipts                  |  | 2,95,000.00  |                | Fees Refund to Students               |  | 4,60,010.00 |        |
| Miscellaneous Receipts                       |  | 80,321.00    |                | Electricity Expenses                  |  | 1,04,605.00 |        |
| Income Tax Collectio from Employees          |  | 19,111.00    |                | Examin -ion Expenses (H.S Final)      |  | 1,13,450.00 |        |
| AHSEC Centre Fees                            |  | 25,500.00    |                | Excursion Expenses                    |  | 1,00,000.00 |        |
|                                              |  |              | 1,01,84,900.99 | G.B Meeting Expenses                  |  | 18,201.00   |        |
|                                              |  |              |                | Generator maintenance                 |  | 13,200.00   |        |
|                                              |  |              |                | Advertisement Expenses                |  | 1,13,742.00 |        |
|                                              |  |              |                | Legal Fees                            |  | 6,500.00    |        |
|                                              |  |              |                | Registration Fees AHSEC               |  | 27,600.00   |        |
|                                              |  |              |                | Spoken -English Certification Course  |  | 2,680.00    |        |
|                                              |  |              |                | Tuition Fees Payments                 |  | 4,44,108.00 |        |
|                                              |  |              |                | World Mother's day Programme expenses |  | 3,140.00    |        |
|                                              |  |              |                | Unnat Bharat Abhiyan Mission          |  | 50,000.00   |        |

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*Pranjal Dutta*

Pranjal Dutta  
Coordinator, IQAC



*Principal*

Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
Affiliated by Dibrugarh University

## AUDIT REPORT 2020-2021

|  |  |  |  |                                              |                       |                                    |
|--|--|--|--|----------------------------------------------|-----------------------|------------------------------------|
|  |  |  |  | Facility Development programme               | 1,500.00              |                                    |
|  |  |  |  | Income Tax Late Fine                         | 44,713.00             |                                    |
|  |  |  |  |                                              |                       | 44,79,661.51                       |
|  |  |  |  | <b>* University Fees :-</b>                  |                       |                                    |
|  |  |  |  | Additional Section Fees                      | 10,000.00             |                                    |
|  |  |  |  | B.A/B.Sc Registration Fees                   | 2,80,225.00           |                                    |
|  |  |  |  | Renewal Affiliation Fees                     | 14,000.00             |                                    |
|  |  |  |  | Enrolment Fees                               | 12,540.00             |                                    |
|  |  |  |  | Examination Fees                             | 20,49,450.00          |                                    |
|  |  |  |  |                                              |                       | 23,66,215.00                       |
|  |  |  |  | <b>* Fund Transfers to :-</b>                |                       |                                    |
|  |  |  |  | JKM Community College Fund                   | 1,52,400.00           |                                    |
|  |  |  |  | JKM Co-Operative Fund                        | 3,470.00              |                                    |
|  |  |  |  | JKM Development Fund                         | 12,92,096.00          |                                    |
|  |  |  |  | JKM Distance Education Fund                  | 52,700.00             |                                    |
|  |  |  |  | JKM Examination Centre Fund                  | 7,20,983.00           |                                    |
|  |  |  |  | JKM Magazine Fund                            | 1,11,000.00           |                                    |
|  |  |  |  | Library Fund                                 | 3,84,200.00           |                                    |
|  |  |  |  | JKM Games Fund                               | 1,85,000.00           |                                    |
|  |  |  |  | JKM Function Fund                            | 2,77,500.00           |                                    |
|  |  |  |  | JKM NSS Fund                                 | 10,680.00             |                                    |
|  |  |  |  | JKM Women Hostel Fund                        | 3,27,500.00           |                                    |
|  |  |  |  | JKM Vocational Fund                          | 24,000.00             |                                    |
|  |  |  |  | JKM Science Fund                             | 24,33,670.00          |                                    |
|  |  |  |  | JKM SPA Fund                                 | 27,46,591.00          |                                    |
|  |  |  |  | JKM Student Welfare Fund                     | 1,22,800.00           |                                    |
|  |  |  |  | JKM Students Union Fund                      | 73,680.00             |                                    |
|  |  |  |  | JKM Students Co-operative Fund               | 5,340.00              |                                    |
|  |  |  |  |                                              |                       | 89,23,610.00                       |
|  |  |  |  | <b>* Capital Expenditures :</b>              |                       |                                    |
|  |  |  |  | CC TV                                        | 1,64,756.00           |                                    |
|  |  |  |  | Furniture & Fixtures                         | 98,756.00             |                                    |
|  |  |  |  |                                              |                       | 2,63,512.00                        |
|  |  |  |  | <b>* Closing Balances :-</b>                 |                       |                                    |
|  |  |  |  | Cash-in-hand                                 |                       |                                    |
|  |  |  |  | <b>Cash at Bank :-</b>                       |                       |                                    |
|  |  |  |  | UBI, Cheuniali Br, S/B A/c No. 0738010100975 | 10,53,774.25          |                                    |
|  |  |  |  | SBI, Borpool Br, C/A A/c No. 36101426176     | 5,32,345.58           |                                    |
|  |  |  |  | SBI, Jorhat Br, C/A A/c No. 353065313667     | 56,972.25             |                                    |
|  |  |  |  |                                              |                       | 16,43,092.08                       |
|  |  |  |  | <b>TOTAL -- Rs.</b>                          | <b>1,76,76,090.59</b> | <b>TOTAL -- Rs. 1,76,76,090.59</b> |

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*Pranjal Dutta*

Pranjal Dutta  
Coordinator, IQAC



*Principal*  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
Affiliated by Dibrugarh University



## AUDIT REPORT 2020-2021

Place :- Jorhat  
Date :- 28.10.2020.

**AUDITOR'S REPORT**  
Signed in terms of our audit report of even date.  
FOR, M. K. BARDOLOI & CO  
Firm Regn. No. :- 315123E  
(M. K. BARDOLOI)  
Membership No. :- 300-052300

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**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





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Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2020-2021

JORHAT KENDRIYA MAHAVIDYALAYA  
A.T. ROAD, KENDUGURI, JORHAT - 785 010 (ASSAM)

STATEMENT SHOWING DRAWAL AND UTILISATION OF GOVT. GRANTS FROM 01.04.2019 TO 31.03.2020.

ANNEXURE - "B - I"

| SL. NO.      | PARTICULARS                                           | SANCTIONING LETTER NO. & DATE              | AMOUNT SANCTIONED | AMOUNT DRAWN   | AMOUNT UTILISED | AMOUNT UN-UTILISED |
|--------------|-------------------------------------------------------|--------------------------------------------|-------------------|----------------|-----------------|--------------------|
| 01.          | Budget allotment period from 01.04.2019 to 31.03.2020 | JOR/HE/010/2019-20 (I) 1, dt.d. 03.04.2019 | 1,48,00,000.00    | 1,48,00,000.00 | 1,48,00,000.00  | 0.00               |
| 02.          | Budget allotment period from 01.04.2019 to 31.03.2020 | JOR/HE/010/2019-20 (I) 2, dt.d. 04.04.2019 | 1,04,120.00       | 1,04,120.00    | 1,04,120.00     | 0.00               |
| 03.          | Budget allotment period from 01.04.2019 to 31.03.2020 | JOR/HE/010/2019-20 (I) 3, dt.d. 31.05.2019 | 5,67,37,896.00    | 3,75,27,203.00 | 3,75,27,203.00  | 1,92,10,693.00     |
| 04.          | Leave encashment benefit of M. Kound,                 | NA                                         | 4,50,606.00       | 4,50,606.00    | 4,50,606.00     | 0.00               |
| 05.          | HRA arrear salary w.e.f. 01.04.2016 to 30.06.2018     | NA                                         | 68,952.00         | 68,952.00      | 68,952.00       | 0.00               |
| 06.          | HRA arrear salary w.e.f. 01.04.2016 to 30.06.2018     | NA                                         | 15,473.00         | 15,473.00      | 15,473.00       | 0.00               |
| TOTAL -- Rs. |                                                       |                                            | 7,21,77,047.00    | 5,29,66,354.00 | 5,29,66,354.00  | 1,92,10,693.00     |

### AUDITOR'S REPORT

Signed in terms of our audit report of even date.

FOR M. K. BARDOLOI & CO.  
Chartered Accountants,  
Firm Regn. No. :- 315123E



M. K. BARDOLOI  
SC, Jorhat  
Membership No. :- 300-052300  
Membership No. :- 300-052300

Place :- Jorhat  
Date :- 28.10.2020.

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*Pranjal Dutta*

Pranjal Dutta  
Coordinator, IQAC



*Principal*  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
Affiliated by Dibrugarh University

## AUDIT REPORT 2020-2021

### JORHAT KENDRIYA MAHAVIDYALAYA A.T. ROAD, KENDUGURI, JORHAT -- 785 010 (ASSAM)

ANNEXURE - "B - II"

STATEMENT SHOWING DRAWAL AND UTILISATION OF U.G.C. GRANTS BY THE COLLEGE DURING THE  
PERIOD FROM 01.04.2019 TO 31.03.2020.

| Sl. No.      | Sanctioning Letter No. & Date       | Purpose                    | Amount sanctioned | Amount Utilised |
|--------------|-------------------------------------|----------------------------|-------------------|-----------------|
| 1            | F.2-21/2018 (NSQF), dtd. 12.02.2019 | Community College (B. Voc) | 6,92,800.00       |                 |
| 2            | F.2-21/2018 (NSQF), dtd. 12.02.2019 | Community College (B. Voc) | 3,46,400.00       |                 |
| TOTAL -- Rs. |                                     |                            | 10,39,200.00      | 0.00            |

#### AUDITOR'S REPORT

Signed in terms of our audit report of even date.

For M.K. BARDOLOI & CO.,  
Chartered Accountants,  
Firm Regn. No. :- 315123E



(M.K. BARDOLOI)  
Sd/- Partner  
Membership No. :- 0000-052300  
Membership No. :- 300-052300

Place :- Jorhat  
Date :- 28.10.2020.

Pranjal Dutta  
Coordinator, IQAC



Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University



## AUDIT REPORT 2020-2021

JORHAT KENDRIYA MAHAVIDYALAYA  
A.E. ROAD, KENDUGURI, JORHAT - 785 010 (ASSAM)

**STATEMENT OF MONTHWISE DISBURSEMENT OF SALARY IN RESPECT OF APPROVED APPOINTMENT DURING THE YEAR 2019-2020**

| Sl. No.          | Month of Sanction | Month of Disbursement | Pay Band              | Grade Pay           | Basic Pay             | DA (11% from March, 19 to Sept. 19) | Medical Allowance  | HRA (8%)            | Charge Allowance | Arrears/ Others     | Gross Amount          | NPS                | GPF                 | Group Insurance    | P. Tax           | Income Tax          | Total Deductions      | Net Amount            |
|------------------|-------------------|-----------------------|-----------------------|---------------------|-----------------------|-------------------------------------|--------------------|---------------------|------------------|---------------------|-----------------------|--------------------|---------------------|--------------------|------------------|---------------------|-----------------------|-----------------------|
| 1                | March, 2019       | April, 2019           | 32,07,250.00          | 2,18,600.00         | 34,61,850.00          | 4,15,903.00                         | 21,600.00          | 2,81,667.00         | 2,000.00         | —                   | 41,67,020.00          | 71,833.00          | 1,33,000.00         | 11,900.00          | 7,488.00         | —                   | 2,46,221.00           | 39,20,799.00          |
|                  |                   | April, 2019           | —                     | —                   | —                     | —                                   | —                  | —                   | —                | 4,59,606.00         | 4,59,606.00           | —                  | —                   | —                  | —                | —                   | —                     | 4,59,606.00           |
| 2                | April, 2019       | May, 2019             | 32,07,250.00          | 2,18,600.00         | 34,61,850.00          | 4,15,903.00                         | 21,600.00          | 2,81,667.00         | 2,000.00         | —                   | 41,67,020.00          | 71,833.00          | 1,33,000.00         | 11,900.00          | 7,488.00         | 5,11,000.00         | 7,57,221.00           | 34,09,799.00          |
| 3                | May, 2019         | June, 2019            | 32,07,250.00          | 2,18,600.00         | 34,61,850.00          | 4,15,903.00                         | 21,600.00          | 2,81,667.00         | 2,000.00         | —                   | 41,67,020.00          | 71,833.00          | 1,33,000.00         | 11,900.00          | 7,488.00         | 5,11,000.00         | 7,57,221.00           | 34,09,799.00          |
| 4                | June, 2019        | July, 2019            | 32,07,250.00          | 2,18,600.00         | 34,61,850.00          | 4,15,903.00                         | 21,600.00          | 2,81,667.00         | 2,000.00         | —                   | 41,67,020.00          | 71,833.00          | 1,33,000.00         | 11,900.00          | 7,488.00         | 5,11,000.00         | 7,57,221.00           | 34,09,799.00          |
| 5                | July, 2019        | Aug, 2019             | 33,11,370.00          | 2,38,600.00         | 35,69,970.00          | 4,28,391.00                         | 21,600.00          | 2,89,533.00         | 2,000.00         | —                   | 42,91,494.00          | 76,052.00          | 1,33,000.00         | 11,900.00          | 7,488.00         | 4,10,000.00         | 6,58,640.00           | 36,31,854.00          |
|                  |                   | Aug, 2019             | —                     | —                   | —                     | —                                   | —                  | —                   | —                | 1,68,398.00         | 1,68,398.00           | —                  | —                   | —                  | —                | —                   | —                     | 1,68,398.00           |
|                  |                   | Aug, 2019             | —                     | —                   | —                     | —                                   | —                  | —                   | —                | 39,552.00           | 39,552.00             | —                  | —                   | —                  | —                | —                   | —                     | 39,552.00             |
|                  |                   | Aug, 2019             | —                     | —                   | —                     | —                                   | —                  | —                   | —                | 68,952.00           | 68,952.00             | —                  | —                   | —                  | —                | —                   | —                     | 68,952.00             |
|                  |                   | Aug, 2019             | —                     | —                   | —                     | —                                   | —                  | —                   | —                | 12,473.00           | 12,473.00             | —                  | —                   | —                  | —                | —                   | —                     | 12,473.00             |
| 6                | August, 2019      | Sept, 2019            | 33,10,619.00          | 2,38,474.00         | 35,69,093.00          | 4,28,246.00                         | 21,581.00          | 2,89,463.00         | 2,000.00         | —                   | 42,90,423.00          | 76,052.00          | 1,33,000.00         | 11,900.00          | 7,488.00         | 3,81,000.00         | 6,41,440.00           | 36,48,983.00          |
| 7                | September, 2019   | Oct, 2019             | 33,11,370.00          | 2,38,600.00         | 35,69,970.00          | 4,28,391.00                         | 21,600.00          | 2,89,533.00         | 2,000.00         | —                   | 42,91,494.00          | 76,052.00          | 1,33,000.00         | 11,900.00          | 7,488.00         | 3,81,000.00         | 6,41,440.00           | 36,48,983.00          |
| 8                | October, 2019     | Nov, 2019             | 32,48,560.00          | 2,32,600.00         | 35,01,160.00          | 3,95,200.00                         | 21,000.00          | 2,69,333.00         | 2,000.00         | —                   | 41,88,893.00          | 71,348.00          | 1,33,000.00         | 11,300.00          | 7,280.00         | 3,38,000.00         | 7,01,178.00           | 36,17,715.00          |
|                  |                   | Nov, 2019             | —                     | —                   | —                     | —                                   | —                  | —                   | —                | 4,33,659.00         | 4,33,659.00           | —                  | —                   | —                  | —                | —                   | —                     | 4,33,659.00           |
|                  |                   | Nov, 2019             | —                     | —                   | —                     | —                                   | —                  | —                   | —                | 1,01,862.00         | 1,01,862.00           | —                  | —                   | —                  | —                | —                   | —                     | 1,01,862.00           |
|                  |                   | Nov, 2019             | —                     | —                   | —                     | —                                   | —                  | —                   | —                | 24,316.00           | 24,316.00             | —                  | —                   | —                  | —                | —                   | —                     | 24,316.00             |
|                  |                   | Nov, 2019             | —                     | —                   | —                     | —                                   | —                  | —                   | —                | 4,880.00            | 4,880.00              | —                  | —                   | —                  | —                | —                   | —                     | 4,880.00              |
| 9                | November, 2019    | Dec, 2019             | 33,12,070.00          | 2,60,400.00         | 35,72,470.00          | 6,07,521.00                         | 21,000.00          | 2,69,333.00         | 2,000.00         | —                   | 44,71,126.00          | 79,449.00          | 1,33,000.00         | 11,900.00          | 7,488.00         | 5,29,000.00         | 7,60,627.00           | 37,11,499.00          |
| 10               | December, 2019    | Jan, 2020             | 33,12,070.00          | 2,60,400.00         | 35,72,470.00          | 6,08,882.00                         | 21,000.00          | 2,73,174.00         | 2,000.00         | —                   | 44,73,126.00          | 82,546.00          | 1,33,000.00         | 11,900.00          | 7,488.00         | 6,49,000.00         | 8,11,914.00           | 37,18,142.00          |
| 11               | January, 2020     | Feb, 2020             | 33,07,889.00          | 2,60,110.00         | 35,67,999.00          | 6,03,671.00                         | 21,581.00          | 2,72,792.00         | 2,000.00         | —                   | 44,67,143.00          | 82,546.00          | 1,33,000.00         | 11,900.00          | 7,488.00         | 5,29,000.00         | 8,03,934.00           | 36,87,209.00          |
|                  |                   | Feb, 2020             | 62,810.00             | 6,000.00            | 68,810.00             | 8,297.00                            | 690.00             | —                   | —                | —                   | 77,667.00             | —                  | —                   | —                  | —                | —                   | —                     | 77,667.00             |
| 12               | February, 2020    | March, 2020           | 34,37,170.00          | 2,31,400.00         | 36,68,570.00          | 5,72,619.00                         | 21,000.00          | 2,55,021.00         | —                | —                   | 42,37,210.00          | 79,607.00          | 1,48,700.00         | 17,500.00          | 7,760.00         | 29,23,100.00        | 27,69,490.00          | 34,67,720.00          |
| <b>Total - ₹</b> |                   |                       | <b>3,91,42,428.00</b> | <b>31,00,994.00</b> | <b>4,22,43,422.00</b> | <b>69,39,632.00</b>                 | <b>2,88,467.00</b> | <b>31,95,456.00</b> | <b>22,000.00</b> | <b>13,87,698.00</b> | <b>5,29,66,514.00</b> | <b>9,26,741.00</b> | <b>16,21,000.00</b> | <b>1,47,496.00</b> | <b>89,666.00</b> | <b>75,16,183.00</b> | <b>1,63,85,892.00</b> | <b>4,26,08,662.00</b> |



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*Pranjal Dutta*

Pranjal Dutta  
Coordinator, IQAC



*Principal*

Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





**JORHAT KENDRIYA MAHAVIDYALAYA**

**Kenduguri, Jorhat-785010 (Assam)**

Affiliated by Dibrugarh University

**AUDIT REPORT  
2021-2022**

**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10






**JORHAT KENDRIYA MAHAVIDYALAYA**  
Kenduguri, Jorhat-785010 (Assam)  
Affiliated by Dibrugarh University



**AUDIT REPORT 2021-2022**

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

  
**INTERNAL AUDITOR**  
(Rtd) Asst. Director of Audit  
(L.F.) Assam

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**Pranjal Dutta**  
Coordinator, IQAC



  
**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

## Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University



### AUDIT REPORT 2021-2022

**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.

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**Pranjal Dutta**  
Coordinator, IQAC



**Principal**  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2021-2022

### 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                 |         |
|         |                     |                   |         |
|         |                     |                   |         |

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### AUDIT REPORT 2021-2022

#### 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 | 0738100406673 | Punjab National Bank | 22/09/10 | 102834.62 | -              | -    | Auto Renewed |
| 2.      | 0567315 | 0738100401199 | -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                             | Unspent 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 |
|         |                                    |                   |                 |                |                |                                          |                                  |

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### AUDIT REPORT 2021-2022

#### 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<br>( Poly. Adm Test/ Seat Rent) | 29,600.00        | 3. Labour Payment                        | 2,22,468.00     |
| 4. Closure of Fund<br>(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<br>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<br>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<br>College Fund)          | 4,085.00         | 17. Tree Plantation &<br>Rain water      | 19,024.00       |
| 18. - Do - (Womens'<br>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 &<br>Technology Forum               | 50,000.00        | 21. Renewal Fees<br>(Premium)            | 10,000.00       |
| 22. Science Day Celebration                     | 1,300.00         | 22. Misc. Expences                       | 1,33,414.00     |
| 23. Re-Deposit<br>(Unspent Balance)             | 4,215.00         | 23. Advertisement                        | 19,845.00       |
| 24. Xerox Earning                               | 1,194.00         | 24. National Seminar<br>Technology Forum | 53,944.00       |

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Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2021-2022

| 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             |
| <b>Total</b>              | <b>Rs. 72,81,563.71</b> | <b>Total</b>                              | <b>Rs. 72,81,563.71</b> |

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## AUDIT REPORT 2021-2022

### ( 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. 148651.00 |
| 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                                   |               |

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## AUDIT REPORT 2021-2022

### ( 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<br>(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<br>(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                 |              |

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## AUDIT REPORT 2021-2022

### ( 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 |          |

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## AUDIT REPORT 2021-2022

### (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 Disbursed (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 |

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## AUDIT REPORT 2021-2022

### ( 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 Magazine  | 16666.00               |
|                    |                        | 4. Prining Charge | 2900.00                |
|                    |                        | 5. Closing Blance | 612920.40              |
| <b>Total</b>       | <b>Rs. 6,62,871.40</b> | <b>Total</b>      | <b>Rs. 6,62,871.40</b> |

### ( 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             |
| <b>Total</b>                  | <b>Rs. 15,09,876.27</b> | <b>Total</b>                        | <b>Rs. 15,09,876.27</b> |

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## AUDIT REPORT 2021-2022

### ( 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            |
| <b>Total</b>       | <b>Rs. 5,060.90</b> | <b>Total</b>       | <b>Rs. 5,060.90</b> |

### ( 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               |                    |                        |
| <b>Total</b>       | <b>Rs. 1,99,135.00</b> | <b>Total</b>       | <b>Rs. 1,99,135.00</b> |

### ( 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 remitted 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                    |
| <b>Total</b>       | <b>Rs. 7,12,516.26</b> | <b>Total</b>                                                  | <b>Rs. 7,12,516.26</b> |

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## AUDIT REPORT 2021-2022

### (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 |

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Kenduguri, Jorhat-10





# JORHAT KENDRIYA MAHAVIDYALAYA

Kenduguri, Jorhat-785010 (Assam)  
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## AUDIT REPORT 2021-2022

### ( 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. Additional (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<br>( 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              |              |

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Pranjal Dutta  
Coordinator, IQAC



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## AUDIT REPORT 2021-2022

### ( 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. Contingency        | 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  |                 |

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## AUDIT REPORT 2021-2022

### (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 |            |

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## AUDIT REPORT 2021-2022

### (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            |
| <b>Total</b>                 | <b>Rs. 5,55,533.40</b> | <b>Total</b>                     | <b>Rs. 5,55,533.40</b> |

### (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           |
| <b>Total</b>       | <b>Rs. 16,0018.21</b> | <b>Total</b>       | <b>Rs. 16,0018.21</b> |

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## AUDIT REPORT 2021-2022

### ( 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<br>( 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<br>( 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         | 3,20,605.26     |
| Total Rs. 12,51,313.26                   |                 | Total Rs. 12,51,313.26      |                 |

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## AUDIT REPORT 2021-2022

|                                                                  |                                       |
|------------------------------------------------------------------|---------------------------------------|
| <b>27</b><br>ADMISSION FUND (NEW) A/C NO= 11412 (BANK OF BORODA) |                                       |
| RECEIPTS 2021-22 PAYMENTS                                        |                                       |
| Opening Balance= NIL                                             | 1. Transfer to General Fund=723130.00 |
| Fees Receipt= 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                  |
| <b>28</b><br>SCHOLARSHIP FUND (A/C NO 3711= PNB)<br>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                      |

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## AUDIT REPORT 2021-2022

### 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            |

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## AUDIT REPORT 2021-2022

| 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' Hostel 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            |

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## AUDIT REPORT 2021-2022

### 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  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat

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