



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

CRITERION 4

Key Indicator : 4.2

Supporting Documents for NAAC AQAR 2022-2023

Criterion 4	Key Indicator: 4.2
Infrastructure and Learning Resources	Library as a Learning Resource
4.2.3	Expenditure on Purchase of Books/E-Books and Subscription to Journals/E-Journals

**Prepared and submitted by
Jorhat Kendriya Mahavidyalaya**



Pranjal Dutta
Coordinator, IQAC



Principal
Jorhat Kendriya Mahavidyalaya
Kenduguri, Jorhat-10



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

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SL. NO. 1 Audited Statements of Accounts

Pranjal Dutta
Coordinator, IQAC



Principal
Jorhat Kendriya Mahavidyalaya
Kenduguri, Jorhat-785010



Jorhat Kendriya Mahavidyalaya

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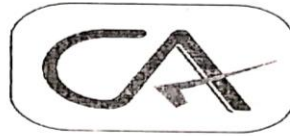
INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

AUDIT REPORT

FOR THE YEAR ENDED 31ST MARCH 2023

JORHAT KENDRA MAHAVIDYALAYA

**KENDUGURI, JORHAT
ASSAM-785001**



RAHUL KUNJA GUPTA & CO
Chartered Accountants
Hotel Seema Building
Near Railway Gate, Gar-Ali
Jorhat-785001 (Assam)
Ph.: (91) 8474874474
Email: carahul2301@gmail.com

Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

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INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023



Rahul Kunja Gupta & Co
Chartered Accountants

C/O CA Rahul Gupta,
Hotel Seema Building,
Near Railway Gate,
Gar-Ali, Jorhat
Assam, PIN: 785001
Mob: 8474874474 / 9101814803
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carahulkunjugupta@gmail.com

AUDITOR'S REPORT

To,
The Principal,
Jorhat Kendra Mahavidyalaya,
Kenduguri, Jorhat (Assam)

We have audited the attached Receipts & Payments Accounts of "**JORHAT KENDRA MAHAVIDYALAYA**, Jorhat, (Assam 785010) in the terms of our Appointment, for the period from 01.04.2022 to 31.03.2023, with the books of accounts, vouchers and other related documents produced before us of various fund accounts.

Opinion

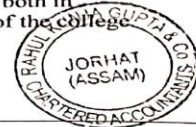
- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- (ii) In our opinion, proper books of account have been kept by far as appears from our examination of the books
- (iii) Compilation of the enclosed Receipts & Payments Accounts was done on the basis of Cash book, Receipt books, disbursement vouchers which were made available to us.
- (iv) In our opinion the maintenance of records, vouchers etc. were found to be in order on the basis of testing done on sampling basis. However, proper tax invoices for some of the expenses were not available.
- (v) In our opinion and according to the information & explanation given to us, the said receipts & payments Accounts gives a true and fair view of the financial transaction of the college for the period from 01.04.2022 to 31.03.2023

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) issued by The Institute of Chartered Accountants of India. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained on the basis of audit done on test check basis is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance

These financial statements are the responsibility of the college's management and also for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Our responsibility is to express an opinion on these financial statements based on our audit. Further we do not owe any responsibility or liability whatsoever, to any entity, both in present or in foreseeable future for any transactions made by the management of the college.



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



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Chartered Accountants

C/O CA Rahul Gupta,
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Assam, PIN: 785001
Mob: 8474874474 / 9101814803
e-mail: carahul2301@gmail.com,
carahulkunja Gupta@gmail.com

Audit Observations & Comments

(1) INCUMBENCY:

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

(2) ENROLLMENT STATUS

The status of enrollment position relating to the H.S. degree level for both ARTS & Science Stream relating to the Financial Year 2022-23 is as shown below:

ARTS STREAM					SCIENCE STREAM				
SL	CLASS	BOYS	GIRLS	TOTAL	SL	CLASS	BOYS	GIRLS	TOTAL
1	H.S. 1st	58	51	109	1	H.S. 1st	19	7	26
2	H.S. 2nd	74	80	154	2	H.S. 2nd	17	3	20
3	B.A. 1st	206	205	411	3	B.A. 1st	52	26	78
4	B.A. 2nd	91	95	186	4	B.A. 2nd	45	11	56
5	B.A. 3 rd	66	103	169	5	B.A. 3 rd	44	20	64
	Total	495	534	1029		Total	177	67	244

(3) STAFF STRENGTH

SL	Designation	Man-in-Position
1	Principal	1
2	Vice Principal	1
3	Assistant Professor	23
4	Associate Professor	9
5	Tutor	8
6	U.D.A.	2
7	Junior Assistant	5
8	Grade- IV	9
9	Librarian	1
	Total	59



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



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(4) . TUTION FEES :

During the period covered by this audit, the institution has in receipt of Rs. 342360.00/- as tuition fees as ascertained from the Accounts Records

(5) 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	Remark
1.	4053562	073820DP00000158	Punjab National Bank	19/03/21	2,50,000.00	2,63,256.00	19/03/22	Auto Renewed

(6) 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 Approve	Released Amount	Date of Receipt	Amount Spent	Unspent Balance	Remarks
1.	By Bank Transfer (NEFT)	Fees Waiver	-	18,46,987.00	07-04-22	Fully Spent	-	-
2.	-do-	RMSA (Toilet Grant)	-	43,829.00	28-09-22	- do -	-	-
3.	- do -	NSS Fund	-	17,000.00	18-02-23	- do -	-	-
4.	- do -	National Skill hub Dev.	-	205200.00	17-10-22	88143.00	117057	In Progress


(7) SALARY STATEMENT :

Salary Statements of both Teaching & Non Teaching staff (Regular & fixed) are enclosed Herewith as ANNEXURE "A" "B" "C" respectively.




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Dr. Dulen Saikia
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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Date: 22nd July, 2023
Place: Jorhat
UDIN: 23313814BGWNCJ1162

FOR RAHUL KUNJA GUPTA & CO
CHARTERED ACCOUNTANTS
FRN: 331868E
Rahul
(CA RAHUL GUPTA) JORHAT (ASSAM)
PROPRIETOR
MEMBERSHIP NO.: 313814

Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



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JORHAT KENDRIYA MAHAVIDYALAYA

(17) JKM STUDENTS UNION FUND

2022-2023(01/04/2022 TO 31/03/2023)

Bank account number: 95340100011358

Bank name : BOB, Jorhat

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO RECEIPTS:		BY EXPENDITURE / TRANSFER:	
1 Cash at Bank BOB a/c- 11358	2,16,061.65	1 Union Body Stamp, Name Palte	₹ 3,682.00
2 Admission & Other fees	1,04,000.00	2 Paint Materials	₹ 31,870.00
3 BANK INTEREST	5,540.00	3 College Week, Teachers Day Exp.	₹ 42,150.00
		4 Musical Instrument	₹ 24,000.00
		5 Quiz	₹ 2,250.00
		6 Student Election	₹ 2,040.00
		7 T.A.	₹ 5,200.00
		8 Meeting Expenses	₹ 1,950.00
		9 Drinking Water Facilities	₹ 10,000.00
		10 Tranfer to Science & Technology Forum	₹ 25,000.00
		11 Closing Balance	₹ 1,77,459.65
		(Cash at Bank BOB a/c 11358)	
TOTAL	3,25,601.65	TOTAL	3,25,601.65

(18) JKM STUDENTS LIBRARY FUND

2022-2023(01/04/2022 TO 31/03/2023)

Bank account number: 95340100011346

Bank name : BOB, Jorhat


RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO RECEIPTS:		BY EXPENDITURE / TRANSFER:	
Opening Balance-			
1 Cash at Bank BOB a/c- 11346	1,32,102.38	1 Book & Journals	1,10,066.00
2 Admission & Other fees	77,600.00	2 News papers/magazine	26,993.00
3 BANK INTEREST	3,141.00	3 Printing & stationery	12,460.00
		4 Library Portal	5,000.00
		5 Barcode Machine	30,250.00
		6 Bank charges	266.00
		7 Closing Balance	27,808.38
		(Cash at Bank BOB a/c 11346)	
TOTAL	2,12,843.38	TOTAL	2,12,843.38



KENDUGURI, JORHAT-785001, ASSAM


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