

Copy



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

*Annual Accounts*

*Balance Sheet*

*As at*

*31.03.2018*

*and*

*Trading & Profit & Loss Account*

*Income & Expenditure & Receipts & Payments Accounts*

*for the year ending on*

*31.03.2018*

*Approved in The*  
*G.B. Meeting held*  
*on 13-11-2018*  
*mfm 13/11/2018*

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

**CHARTERED ACCOUNTANTS**  
**JORHAT**

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

  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

**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.*  
*Pranendra Jakhn, B.Com, A.C.A.*



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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 :-

- i) We have obtained all the information and explanations, which we considered necessary for the purpose of our audit.
- ii) In our opinion, proper books of accounts have been kept by the College, so far as it appears from our examination of these records.
- iii) 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.
- iv) 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.
- v) 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.

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Branch Office :- House No : 124, (Above SBI ATM), Rajgarh Road, Ulubari, Guwahati- 781007  
Ph : (0361) 2464254, Telefax : (0361) 2464253, Mobile No. : 9864064253  
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Principal  
**Jorhat Kendriya Mahavidyalaya**  
Kenduguri, Jorhat-10

**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.	NIL
i) <b>Cash in hand with the Secretary :</b>			
ii) <b>Cash at bank as per Cash book :</b>			
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) <b>Reserve Fund :</b>			
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) <b>FD for Meorial Fund</b>			
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**.

**Subsidiary Funds :**

Closing balances of the subsidiary funds as on 31.03.2018 as per cash books are stated below :-

**JKM Students Welfare Fund :-**



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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
	e) Bank Charges	15.00
	<b>f) Closing Balances :-</b>	
	Cash-in-hand	Nil
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
	e) Bank Charges	643.00
	<b>f) Closing Balances :-</b>	
	Cash-in-hand	Nil
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
	e) Bank Charges	0.50
	<b>f) Closing Balances :-</b>	
	Cash-in-hand	Nil
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
	e) Amount Transferred to UGC Fund	1,00,000.00
	f) Bank Charges	84.00
	<b>g) Closing Balances :-</b>	
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
	c) Amount transferred from General Fund	3,56,600.00



  
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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
	<b>g) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,34,584.50
	As per Cash book	1,34,584.50
<b>vi) JKM Games Fund :-</b>		
United Bank of India, Cheuni Ali Br. (A/c No. 0738010101815)	<b>a) Opening Balances :-</b>	
	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
	<b>f) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	46,941.75
	As per Cash book	46,941.75
<b>vii) Central College Science Fund :-</b>		
United Bank of India, Cheuni Ali Br. (A/c No. 0738010102894)	<b>a) Opening Balances :-</b>	
	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
	<b>i) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	4,63,318.00
	As per Cash book	4,63,318.00
<b>viii) JKM Development Fund :-</b>		
United Bank of India, Cheuni Ali Br. (A/c No. 0738010101315)	<b>a) Opening Balances :-</b>	
	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
	<b>g) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	5,87,911.25
	As per Cash book	5,87,911.25
<b>ix) JKM UGC Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010104819)	<b>a) Opening Balances :-</b>	
	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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	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
<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	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
<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	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
<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
	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
<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	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
<b>xiv) JKM Vocational Course Fund :-</b>		
United Bank of India, Cheuni Ali Br. (A/c No. 0738010224956)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	15,772.50
	As per Cash book	15,772.50
	<b>b) Fees collections from Students</b>	6,000.00
	<b>c) Bank Interest received during the year</b>	595.00
	<b>d) Amount spent during the year</b>	7,480.00
	<b>e) Bank Charges</b>	Nil
	<b>f) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	14,887.50
	As per Cash book	14,887.50
<b>xv) JKM Science Stream Development Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 5228)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,119.00
	As per Cash book	1,119.00
	<b>b) Bank Interest received during the year</b>	40.00
	<b>c) Bank Charges</b>	121.00
	<b>d) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,038.00
	As per Cash book	1,038.00
<b>xvi) JKM Building Fund :-</b>		
United Bank of India, Cheuni Ali Br. (A/c No. 4601)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,099.50
	As per Cash book	2,099.50
	<b>b) Amount received during the year</b>	Nil
	<b>c) Bank Interest received during the year</b>	80.00
	<b>d) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,179.50
	As per Cash book	2,179.50
<b>xvii) JKM Construction Committee Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 5269)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1542.50
	As per Cash book	1542.50
	<b>b) Bank Interest received during the year</b>	59.00
	<b>c) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,601.50
	As per Cash book	1,601.50
<b>xviii) JKM Examination Centre Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010104600)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	4,92,019.75
	As per Cash book	4,92,019.75
	<b>b) Fees collections from Students</b>	3,72,250.00
	<b>c) Bank Interest received during the year</b>	12,518.00
	<b>d) Amount transfer from General Fund</b>	5,78,280.00
	<b>e) Miscellaneous Receipts</b>	3,100.00
	<b>f) Amount received from D.U</b>	5,24,975.00
	<b>g) Amount transferred to UGC Fund</b>	1,72,000.00
	<b>h) Amount expended</b>	13,27,677.00
	<b>i) Bank Charges</b>	310.00



  
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	j) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	4,83,155.75
	As per Cash book	4,83,155.75
<b>xix) JKM Student Union Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010233972)	a) <b>Opening Balances :-</b>	
	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) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	92,377.25
	As per Cash book	92,377.25
<b>xx) JKM Distance Education Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010233965)	a) <b>Opening Balances :-</b>	
	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) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,51,640.00
	As per Cash book	2,51,640.00
<b>xxi) JKM Building Grant :- (Infrastructure Dev. Grant)</b>		
State Bank of India, Jorhat Br., (A/c No. 34992380783)	a) <b>Opening Balances :-</b>	
	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) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,118.00
	As per Cash book	2,118.50
<b>xxii) SPA Grant :-</b>		
State Bank of India, Jorhat Br., (A/c No. 34992379256)	a) <b>Opening Balances :-</b>	
	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) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	33,058.50
	As per pass book	33,058.50
<b>xx) JKM NSS Fund :-</b>		
State Bank of India, Borpool Br., (A/c No. 35425108855)	a) <b>Opening Balances :-</b>	
	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
f) <b>Closing Balances :-</b>	
Cash-in-hand	Nil
Cash-at-bank	34,180.00
As per Cash book	34,180.00

#### **Scholarship Fund :-**

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

#### **Receipts and Expenditure Statement :-**

The Receipts & Expenditures Statement for the period under audit for the Financial Year - 2017-2018 is given in the Statement "D"

#### **Mis-Appropriation/ Embezzlement Fund :-**

No mis-appropriation / embezzlement of cash have been noticed during the period audit except the items which are enclosed in a separate statement.

#### **Cash Book :-**

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.

#### **Inter-Transfer of Funds :-**

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.

#### **Diversion of Govt. Grants to Other Purposes (Noticed, if any) :-**

No diversion of Govt. grants for other purposes have been noticed during the period of audit.

#### **Payment Vouchers :-**

Payment vouchers of all accounts have been kept separately in voucher file.

#### **Financial Position as on 31st March, 2018, is as under :-**

Assets	Rs.	Liabilities	Rs.
--------	-----	-------------	-----

Cash in hand	Nil	a) Tuition Fees Refundable to	
--------------	-----	-------------------------------	--

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. BARDILOI & CO.,  
Chartered Accountants,  
Firm Regn. No. 315123E  
FRN No. 315123E

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

Place :- Jorhat.  
Date :- 06.11.2018.

\*\*\*\*\*

  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10



## 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	2,33.88	12,90,291.00	16,59,444.00			1,27,411.00	21,026.00	7,000.00	31,41,132.00	50,241.00	1,69,660.00	12,300.00	7,696.00	2,39,207.00	29,01,925.00
02.	April, 2017	May, 2017	11,65,660.00	2,58.60	14,38,260.00	15,75,485.00			1,19,909.00	21,600.00	7,000.00	30,97,754.00	50,947.00	1,61,000.00	11,900.00	7,488.00	2,31,335.00	28,65,919.00
3.	May, 2017	June, 2017	11,74,650.00	2,58.60	14,33,250.00	15,20,095.00			1,16,909.00	21,600.00	7,000.00	30,94,144.00	50,947.00	1,61,000.00	11,900.00	7,488.00	2,31,335.00	28,65,009.00
4.	Leave Encashment of Nilamoni Datta	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	2,54.80	14,17,385.00	15,00,711.00	2,000.00		1,16,909.00	21,270.00	0.00	30,58,115.00	47,382.00	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	2,58.60	14,76,420.00	15,66,280.00	2,000.00	0.00	1,18,534.00	21,600.00	0.00	31,84,234.00	52,483.00	1,61,000.00	11,900.00	7,488.00	2,32,871.00	29,51,955.00
8.	August, 2017	Sept, 2017	12,31,500.00	2,60.60	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	29,88,586.00
9.	September, 2017	Oct, 2017	12,31,500.00	2,60.60	14,92,100.00	15,86,821.00	2,000.00	2,80,824.00	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	29,88,586.00
10.	Revised Arrear W e f October, 2016 to March, 2017	Oct, 2017						1,79,424.00				1,79,424.00						1,79,424.00
11.	October, 2017	Nov, 2017	12,31,500.00	2,60.60	14,92,100.00	15,86,821.00	2,000.00	11,588.00	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	29,88,586.00
12.	Associate Arrear to Minoti Khound	Nov, 2017			0.00													
13.	DA Arrear (1%)	Nov, 2017																
14.	November, 2017	Dec, 2017	12,31,500.00	2,60.60	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	29,88,586.00
15.	Arrear Salary (Pallab Mali)	Dec, 2017	3,10,647.00	41.80	1,52,455.00	1,99,715.00				4,181.00		3,56,449.00	35,219.00		2,800.00	1,556.00	39,475.00	3,16,874.00
16.	Arrear Salary (Pallab Mali)	Jan, 2018	16,250.00	6.00	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 (Pallab Mali)	Jan, 2018	16,250.00	6.00	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 (Pallab Mali)	Jan, 2018	16,250.00	6.00	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 Moonamoni Borkochi	Jan, 2018			0.00			36,029.00				36,029.00						36,029.00
20.	Senior Scale Arrear (Ramanam Datta)	Feb, 2018						74,694.00				74,694.00						74,694.00
21.	December, 2017	Jan, 2018	12,31,500.00	2,60.60	14,92,100.00	15,89,718.00	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	29,91,437.00
22.	January, 2018	Feb, 2018	12,49,860.00	2,67.60	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	2,39,381.00	30,44,526.00
23.	February, 2018	March, 2018	12,49,860.00	2,67.60	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	2,39,381.00	30,44,526.00
Total - Rs.			1,45,97,236.00	31,42,493.00	1,77,60,229.00	1,92,55,553.00	3,07,803.00	9,08,080.00	14,33,160.00	2,66,477.00	6,000.00	3,99,67,052.00	6,81,890.00	19,40,000.00	1,48,000.00	97,560.00	28,62,450.00	3,71,04,602.00



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

ANNEXURE - "B - I"

**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/Abantion-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.

**Dr. M. K. BARDOLOI & CO.,**

**Chartered Accountants,**

**Registration No: 316123523E**



**(M. K. BARDOLOI)**  
**Sr. Partner**

**Membership No: 300052300**

Place :- Jorhat  
Date :- 06.11.2018.

\*\*\*\*\*

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

**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(NERO)/102 dated 31.03.2017	Women Hostel	9,60,000.00	9,60,000.00
2	F.8-81/Sem/Conf/(NERO)/2015-16/55 dated 31.03.2017	Seminar/Workshop	11,520.00	11,520.00
3	F.8-10/Sem/Conf/(NERO)/2014-15/27 dated 31.03.2017	Seminar/Workshop	73,600.00	73,600.00
4	F.8-81/Sem/Conf/(NERO)/2015-16/55 dated 31.03.2017	Seminar/Workshop	5,760.00	5,760.00
5	F.8-10/Sem/Conf/(NERO)/2014-15/27 dated 31.03.2017	Seminar/Workshop	6,400.00	6,400.00
6	F.8-81/Sem/Conf/(NERO)/2015-16/55 dated 31.03.2017	Seminar/Workshop	54,720.00	54,720.00
7	F.16-15/2014-15/WH(NERO)/102 dated 31.03.2017	Women Hostel	30,40,000.00	30,40,000.00
8	F.6-176/2013-14/MP(NERO)/38 dated 13.10.2017	MRP Ananta Tamuli	11,400.00	11,400.00
9	F.8-10/Sem/Conf/(NERO)/2014-15/88 dated 29.03.2018	Seminar/Workshop	20,000.00	20,000.00
10	F.8-81/Sem/Conf/(NERO)/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. BARBOLOI & CO.,**  
 Chartered Accountants,  
 FRN No: 015123E



**(M. K. BARBOLOI)**  
 Sr. Partner

Membership No: 300-562903-00

Place :- Jorhat  
 Date :- 06.11.2018.

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

\*\*\*\*\*



Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

Transfer to JK M Student Union Fund Transfer to Late Charu Bora Memorial Fund Transfer to Late K N Baruah Memorial Fund Transfer to Women Hostel Fund	62,640.00 1,01,000.00 1,01,000.00 1,000.00			
	Other Payments :- Income Tax deposited	44,45,962.00		65,08,040.00
	Closing Balance :- Cash-in-hand	Nil		44,45,962.00
	Cash at Bank :- UBI, Cheuniali Br, S/B A/c No. 0738010100975 SBI, Borpool Br, C/A A/c No. 36101426176 SBI, Jorhat Br, C/A A/c No. 353065313667	17,28,165.13 52,31,853.30 13,703.25		
Total -- Rs.			2,46,26,092.74	69,73,721.68
Total -- Rs.			2,46,26,092.74	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,  
Firm Regn. No. 123E  
(M. No. 1234567890101)  
Sr. Partner  
M. K. Bardoi  
M. No. 1234567890101



Place :- Jorhat  
Date :- 06.11.2018

\*\*\*\*\*

**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.,

-of M.K. BARDOLOI & CO.,

Chartered Accountants

FRN No.: 051275123E

(M.K. BARDOLOI & CO.)

SSP, Jorhat

Membership No. 3004000992300



Place :- Jorhat

Date :- 06.11.2018.

\*\*\*\*\*

  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

Copy



**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*



*M. K. Bardoloi & Co.*

**CHARTERED ACCOUNTANTS**  
**JORHAT**



Principal

Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10





**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 :-

- i) We have obtained all the information and explanations, which we considered necessary for the purpose of our audit.
- ii) In our opinion, proper books of accounts have been kept by the College, so far as it appears from our examination of these records.
- iii) 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.
- iv) 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.
- v) 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. BARDOLOI & CO.,**

*Chartered Accountants,*

Firm Regn. No. :- 315123E



**(M.K. BARDOLOI)**

*Sr. Partner*

Membership No. :- 300-052300

Place :- Jorhat

Date :- 26.08.2019.

\*\*\*\*\*

UDIN-19052300AAAACU8952

  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

**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.

**Closing Balances :**

3. 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 :-

i) <b>Cash in hand with the Secretary :</b>	Rs.	NIL
ii) <b>Cash at bank as per Cash book :</b>		
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) <b>Reserve Fund :</b>		
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) <b>FD for Memorial Fund</b>		
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>74,84,997.56</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 :**

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



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



**i) JKM Students Welfare Fund :-**

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

**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	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

**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	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

**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	1,53,006.00
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

**v) JKM Library Fund :-**

United Bank of India, Cheuni Ali

a) **Opening Balances :-**



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) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,20,077.00
	As per Cash book	1,20,077.00

**vi) JKM Games Fund :-**

United Bank of India, Cheuni Ali Br., (A/c No. 0738010101815)	a) <b>Opening Balances :-</b>	
	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
	f) Bank Charges	204.50
	g) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,52,629.25
	As per Cash book	1,52,629.25

**vii) Central College Science Fund :-**

United Bank of India, Cheuni Ali Br., (A/c No. 0738010102894)	a) <b>Opening Balances :-</b>	
	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
	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) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,36,536.00
	As per Cash book	2,36,536.00

**viii) JKM Development Fund :-**

United Bank of India, Cheuni Ali Br., (A/c No. 0738010101315)	a) <b>Opening Balances :-</b>	
	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) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	27,865.75
	As per Cash book	27,865.75

**ix) JKM UGC Fund :-**

United Bank of India, Cheuni Ali Br., (A/c No. 0738010104819)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil

  
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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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	c) Bank Interest received during the year	2,004.00
	d) Amount Spent	1,69,370.00
	e) Bank Charges	7.00
	<b>f) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	25,414.75
	As per cash Book	25,414.75
<b>xiv) JKM Vocational Course Fund :-</b>		
United Bank of India, Cheuni Ali Br. (A/c No. 0738010224956)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	14,887.50
	As per Cash book	14,887.50
	<b>b) Bank Interest received during the year</b>	314.00
	<b>c) Amount spent during the year</b>	7,500.00
	<b>d) Bank Charges</b>	Nil
	<b>e) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	7,701.50
	As per Cash book	7,701.50
<b>xv) JKM Science Stream Development Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 5228)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,038.00
	As per Cash book	1,038.00
	<b>b) Bank Interest received during the year</b>	35.00
	<b>c) Bank Charges</b>	121.50
	<b>d) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	951.50
	As per Cash book	951.50
<b>xvi) JKM Building Fund :-</b>		
United Bank of India, Cheuni Ali Br. (A/c No. 4601)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,179.50
	As per Cash book	2,179.50
	<b>b) Amount received during the year</b>	Nil
	<b>c) Bank Interest received during the year</b>	76.00
	<b>d) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,255.50
	As per Cash book	2,255.50
<b>xvii) JKM Construction Committee Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 5269)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,601.50
	As per Cash book	1,601.50
	<b>b) Bank Interest received during the year</b>	56.00
	<b>c) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,657.50
	As per Cash book	1,657.50
	<b>b) Fees collections from Students</b>	9,10,250.00
<b>xviii) JKM Examination Centre Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010104600)	<b>a) Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	4,83,155.75
	As per Cash book	4,83,155.75
	<b>b) Fees collections from Students</b>	9,10,250.00



  
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c) Bank Interest received during the year	20,148.00
d) Miscellaneous Receipts	4,200.00
e) Amount received from D.U	5,28,235.00
f) Amount expended	10,95,865.00
g) Bank Charges	3,200.50
<b>h) Closing Balances :-</b>	
Cash-in-hand	Nil
Cash-at-bank	8,46,923.25
As per Cash book	8,46,923.25

**xix) JKM Student Union Fund :-**

United Bank of India, Cheuni Ali Br., (A/c No. 0738010233972)

<b>a) Opening Balances :-</b>	
Cash-in-hand	Nil
Cash-at-bank	92,377.25
As per Cash book	92,377.25
<b>b) Fees collections from Students</b>	
c) Amount transferred from General Fund	22,140.00
d) Bank Interest received during the year	3,237.00
e) Amount spent during the year	20,453.00
<b>f) Closing Balances :-</b>	
Cash-in-hand	Nil
Cash-at-bank	97,301.25
As per Cash book	97,301.25

**xx) JKM Distance Education Fund :-**

United Bank of India, Cheuni Ali Br., (A/c No. 0738010233965)

<b>a) Opening Balances :-</b>	
Cash-in-hand	Nil
Cash-at-bank	2,51,640.00
As per Cash book	2,51,640.00
<b>b) Fees collections from Students</b>	
c) Centre Fees received	3,57,145.00
d) Bank Interest received during the year	48,800.00
e) Amount spent during the year	7,665.00
f) Bank Charges	4,77,092.00
<b>g) Closing Balances :-</b>	
Cash-in-hand	Nil
Cash-at-bank	1,86,590.00
As per Cash book	1,86,590.00

**xxi) JKM Building Grant :- (Infrastructure Dev. Grant)**

State Bank of India, Jorhat Br., (A/c No. 34992380783)

<b>a) Opening Balances :-</b>	
Cash-in-hand	Nil
Cash-at-bank	2,118.00
As per Cash book	2,118.00
<b>b) Amount spent during the year</b>	
c) Bank Charges	0.00
<b>d) Closing Balances :-</b>	
Cash-in-hand	Nil
Cash-at-bank	2,118.00
As per Cash book	2,118.00

**xxii) SPA Grant :-00**

State Bank of India, Jorhat Br., (A/c No. 34992379256)

<b>a) Opening Balances :-</b>	
Cash-in-hand	Nil
Cash-at-bank	33,058.50
As per Cash book	33,058.50
<b>b) Grants Received</b>	
c) Amount transferred from General Fund	0.00
d) Amount spent during the year	50,00,000.00
e) Bank Charges	50,00,000.00
<b>f) Closing Balances :-</b>	
Cash-in-hand	0.00
Cash-at-bank	Nil
	33,058.50



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	As per pass book	33,058.50
<b>xx) JKM NSS Fund :-</b>		
State Bank of India, Borpool Br., (A/c No. 35425108855)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	34,180.00
	As per Cash book	34,180.00
	b) Amount received	57,000.00
	c) Amount transferred from General Fund	7,380.00
	d) Bank Interest received during the year	2,941.00
	e) Amount spent during the year	39,034.00
	f) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
<b>xxi) JKM Community College Fund :-</b>	United Bank of India, Cheuni Ali Br. A/c No. 0738010313988	
	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	Nil
	As per Cash book	Nil
	b) Fees received	5,45,600.00
	c) Amount transferred from General Fund	4,14,000.00
	d) Bank Interest received during the year	9,453.00
	e) Amount spent during the year	4,49,488.00
	f) bank Charges	862.00
<b>xxii) Rusa Fund Fund :-</b>	g) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	5,18,703.00
	As per Cash book	5,18,703.00
<b>Scholarship Fund :-</b>	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	Nil
	As per Cash book	Nil
	b) Amount transferred from General Fund	3,000.00
	c) Bank Interest received during the year	48.00
	d) <b>Closing Balances :-</b>	
	Cash-in-hand	
	Cash-at-bank	3,048.00
	As per Cash book	3,048.00

#### **Scholarship Fund :-**

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.	28,973.25
b) Bank Interest	Rs.	398.00
c) Bank Charges	Rs.	709.50
<b>Closing Balance :</b>		
Cash-in-hand	Rs.	Nil
Cash-at-bank	Rs.	28,661.75
As per Cash Book	Rs.	28,661.75

#### **Receipts and Expenditure Statement :-**

The Receipts & Expenditures Statement for the period under audit for the Financial Year - 2018-2019 is given in the Statement "D"

#### **Mis-Appropriation/ Embezzlement Fund :-**

No mis-appropriation / embezzlement of cash have been noticed during the period audit except the items which are enclosed in a separate statement.

#### **Cash Book :-**

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

  
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the period of audit.

**Inter-Transfer of Funds :-**

There following funds were transferred from one account to another.

i)	Rs.	4,14,000.00	from JKM General Fund to Community College Fund
ii)	Rs.	1,845.00	from JKM General Fund to Co-Operative College Fund.
iii)	Rs.	3,24,720.00	from JKM General Fund to JKM Development Fund.
iv)	Rs.	2,65,750.00	from JKM General Fund to JKM Function Fund.
v)	Rs.	2,12,600.00	from JKM General Fund to JKM Games Fund.
vi)	Rs.	55,350.00	from JKM General Fund to JKM Library Fund.
vii)	Rs.	1,27,560.00	from JKM General Fund to JKM Magazine Fund.
viii)	Rs.	7,380.00	from JKM General Fund to JKM NSS Fund.
ix)	Rs.	1,000.00	from JKM General Fund to JKM Parking Seed Fund.
x)	Rs.	3,000.00	from JKM General Fund to JKM RUSA Fund.
xi)	Rs.	10,50,290.00	from JKM General Fund to JKM Science Fund.
xii)	Rs.	50,00,000.00	from JKM General Fund to JKM Spa Fund.
xiii)	Rs.	22,140.00	from JKM General Fund to Student Union Fund.
xiv)	Rs.	36,900.00	from JKM General Fund to JKM Welfare Fund.
xv)	Rs.	11,000.00	from Anuradha Baruah memorial Fund to JKM Student Welfare Fund.
xvi)	Rs.	4,00,000.00	from JKM Science Fund to JKM Development Fund.

**Diversion of Govt. Grants to Other Purposes (Noticed, if any) :-**

No diversion of Govt. grants for other purposes have been noticed during the period of audit.

**Payment Vouchers :-**

Payment vouchers of all accounts have been kept separately in voucher file.

**Financial Position as on 31st March, 2019, is as under :-**

Assets	Rs.	Liabilities	Rs.
a) Cash in hand	Nil	a) Tuition Fees Refundable to Govt. of Assam	29,622.00
b) Cash at bank	70,45,053.60		
c) Reserve Fund	1,39,943.96		
d) Fixed Deposits	3,00,000.00		
<b>Total – Rs.</b>	<b>74,84,997.56</b>	<b>Total – Rs.</b>	<b>29,622.00</b>

There is an excess of Rs. 74,55,375.56 of assets over liabilities.

For M.K. BARDOLOI & CO.,  
Chartered Accountants,  
Firm No. 319123E



(M. K. BARDOLOI)  
(Sr. Partner)

Membership No. - 300-052300  
Membership No. : - 300-052300

Place :- Jorhat.  
Date :- 26.08.2019.

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STATEMENT OF MONTHLY DISBURSEMENT ON SALARY IS REQUESTED APPROXIMATELY BE KING TEL 314.8.2018.2022.

Sl No.	Month of Sanction	Month of Disbursement	Pay Band	Grade Pay	Basic Pay	DA	Medical Allowance	HRA	Leave Allowance	Arrear (Others)	Gratuity Amount	PF	Group Insurance	P. Fee	Sanction Fee	Total	Deficiency	Net Amount
1	March 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
2	Apr. 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
3	2018-19, Arrear w.e.f. 1.1.18 to 31.3.18, non-teaching Staff	May 2018									275.00					275.00		275.00
4	May 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
5	June 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
6	July 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
7	August 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
8	Payment of GPF final withdrawal (GPF) 18% of retired Dr. A. Devi under head of Acct. 8006 State PS. 01 Credit 1142295	Sept. 2018								275.00						275.00		275.00
9	September 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
10	Arrear salary of two projections w.e.f. March 18 to Oct. 2018	Oct. 2018			1,525.120.00	1,420.600.00	21.600.00	120.240.00	2,000.00							1,667.960.00		1,667.960.00
11	October 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
12	Payment of GPF final withdrawal of CEO (18% of retired M. Khound, under head of Acct. 8006 State PS. 01 Credit 1142295 (Order No. 6/PSP/04/2018) w.e.f. 1.1.18 to 31.3.18	Nov. 2018								275.00						275.00		275.00
13	Nov. 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
14	Arrear payment of HRA 18% w.e.f. April 18 to July	Dec. 2018			1,525.120.00	1,420.600.00	21.600.00	120.240.00	2,000.00							1,667.960.00		1,667.960.00
15	December 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
16	Arrear Salary (GPF revised pen of teaching staff w.e.f. Oct. 18 to Nov. 18	Jan. 2019								275.00						275.00		275.00
17	Arrear Salary (GPF revised pen of teaching staff w.e.f. Oct. 18 to Nov. 18	Feb. 2019								275.00						275.00		275.00
18	December 2018				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
19	Arrear HRA salary w.e.f. April 18 to Sept. 18 (Teaching Staff)	Jan. 2019			1,525.120.00	1,420.600.00	21.600.00	120.240.00	2,000.00							1,667.960.00		1,667.960.00
20	Arrear HRA salary w.e.f. April 18 to Sept. 18	Feb. 2019								275.00						275.00		275.00
21	January 2019				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
22	February 2019				21,800.00	2,140.00	2,140.00	1,500.00	1,500.00		275.00					28,215.00		28,215.00
23	Revised (GPF) Arrear w.e.f. April 18 to Sept. 18 (GPF)	March 2019								275.00						275.00		275.00
24	Revised (GPF) Arrear w.e.f. April 18 to Sept. 18 (GPF)	April 2019								275.00						275.00		275.00
25	Revised (GPF) Arrear w.e.f. 1.3.18 to 30.3.18 (GPF)	March 2019								275.00						275.00		275.00
26	Revised (GPF) Arrear w.e.f. 1.3.18 to 30.3.18 (GPF)	March 2019								275.00						275.00		275.00
27	Revised (GPF) Arrear w.e.f. 1.3.18 to 30.3.18 (GPF)	March 2019								275.00						275.00		275.00
28	Arrear salary of two revision arrear salary w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
29	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
30	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
31	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
32	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
33	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
34	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
35	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
36	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
37	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
38	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
39	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
40	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
41	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
42	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
43	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
44	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
45	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
46	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
47	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
48	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
49	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
50	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
51	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
52	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
53	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
54	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
55	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
56	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
57	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
58	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
59	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
60	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
61	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
62	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
63	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
64	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
65	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
66	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
67	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
68	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
69	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
70	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
71	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
72	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
73	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
74	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
75	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
76	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
77	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019								1,667.960.00						1,667.960.00		1,667.960.00
78	Arrear of Associate scale of pen w.e.f. 1.1.18 to 30.3.18	March 2019																

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



**STATEMENT SHOWING DRAWAL AND UTILISATION OF GOVT. GRANTS FROM 01.04.2018 TO 31.03.2019.**

SL. NO.	PARTICULARS	SANCTIONING LETTER NO. & DATE	AMOUNT SANCTIONED	AMOUNT DRAWN	AMOUNT UTILISED	AMOUNT UN-UTILISED
01.	Budget allotment for the financial year 2018-19	JOR/HE/010/2018-19(i), dtd. 06.04.2018	10,402,198.00	10,402,198.00	10,402,198.00	0.00
02.	Budget allotment for the financial year 2018-19	DHE Budget/Allotment/1/2018/74(ii), dtd. 27.06.2018	38,789,007.00	32,685,516.00	32,685,516.00	6,103,491.00
03.	UGC Revised Arrear w.e.f 01.04.2018 to 31.03.2019	JOR/HE/010, dtd.16.03.2019	8,276,660.00	6,380,738.00	6,380,738.00	1,895,922.00
04.	UGC Revised Arrear w.e.f 01.04.2018 to 31.03.2019	JOR/HE/010, dtd.11.03.2019	5,822,145.00			5,822,145.00
05.	Associate Arrear w.e.f 01.10.2010 to 28.02.2014	AHE.344/2019/75, dated 20.03.2019	3,352,964.00	3,352,964.00	3,352,964.00	0.00
06.	Associate Arrear w.e.f 01.10.2010 to 28.02.2014	AHE.514/2019/26, dated 20.03.2019	863,578.00	863,578.00	863,578.00	0.00
07.	Associate Arrear w.e.f 01.10.2010 to 28.02.2014	AHE.358/2019/234, dated 19.03.2019	5,829,047.00	5,829,047.00	5,829,047.00	0.00
08.	Revised 6th Pay Arrear w.e.f 01.01.2006 to 30.06.2017	B(2)H.76/2001/437, dtd. 21.02.2019	1,240,345.00	1,240,345.00	1,240,345.00	0.00
09.	GPF Final withdrawal of Anjumoni Devi	GPF No. CED/1187/Head of Account 8009/State/EE/01/Civil - 101-GPF, dated 04.09.2018	275,185.00	275,185.00	275,185.00	0.00
10.	GPF Final withdrawal of Minoti Khound	GPF No. CED/1189/Head of Account 8009/State/EE/01/Civil - 101-GPF, dated 27.08.2018	385,398.00	385,398.00	385,398.00	0.00
11.	HRA Arrear 8% Arrear w.e.f April 2018 to June, 2018	Head of Account 00-800-3888-000-01-07/Grant No. 25 50% Gross, dated 22.11.2018	84,397.00	84,397.00	84,397.00	0.00
12.	HRA Arrear 8% Arrear w.e.f April 2016 to Sept., 2018	Grant no. 25-00-800-3888-000-19, dated 09.01.2019	1,816,268.00	1,816,268.00	1,816,268.00	0.00
13.	HRA Arrear 8% Arrear w.e.f April 2016 to Sept., 2018	Grant no. 25-00-800-3888-000-19, dated 09.01.2019	214,221.00	214,221.00	214,221.00	0.00
<b>TOTAL -- Rs.</b>			<b>77,351,413.00</b>	<b>63,529,855.00</b>	<b>63,529,855.00</b>	<b>13,821,558.00</b>



  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

**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 01.04.2018 TO 31.03.2019.**

Sl. No.	Sanctioning Letter No.& Date	Purpose	Amount sanctioned	Amount Utilised
1	F 16-15 2014-15 WH(NERO) 41, dtd. 29.11.2018	Women Hostel	688,964.00	688,964.00
2	F 2-21 2018 (NSQF), dtd. 12.02.2019	Community College (B. Voc)	3,290,800.00	
<b>TOTAL -- Rs.</b>			<b>3,979,764.00</b>	<b>688,964.00</b>

**AUDITOR'S REPORT**

Signed in terms of our audit report of even date.

**Prof. M.K. BARDOLAI & CO.,**

Chartered Accountants,

IFRN No: 245123E 123E



*(Handwritten signature in green ink)*

(M.K. BARDOLAI)

Sr. Partner

Membership No: 3004052300

Place :- Jorhat

Date :- 26.08.2019.

\*\*\*\*\*

*(Handwritten signature in blue ink)*

Principal

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



Principal  
 Jorhat Kendriya Mahavidyalaya  
 Kenduguri, Jorhat-10

Transfer to JKM Parking Seed Fund	1,000.00			
Transfer to JKM RUSA Fund	3,000.00			
Transfer to JKM Science Fund	1,050,290.00			
Transfer to JKM S/A Fund	5,000,000.00			
Transfer to JKM Welfare Fund	36,900.00			
Transfer to JKM Students Union Fund	22,140.00			7,522,535.00
<b>Other Payments :-</b>				
Income Tax deposited	2,320,641.00			
Interest for delayed payment of Income tax	100,992.00			2,421,633.00
<b>Closing Balance :-</b>				
Cash-in-hand				
Cash at Bank :-				
UBI, Chemali Br, S/B A/c No. 0738010100975	4,086,541.25			
SBI, Borpool Br, C/A A/c No. 36101426176	2,875,938.10			
SBI, Jorhat Br, C/A A/c No. 353065313667	82,574.25			
<b>TOTAL -- Rs.</b>	<b>22,442,700.68</b>	<b>TOTAL -- Rs.</b>	<b>22,442,700.68</b>	<b>7,045,053.60</b>

**AUDITOR'S REPORT**

Signed in terms of our audit report of even date.

**For M. K. BARDOLOI & CO.,**  
 Chartered Accountants  
 Firm No. : 8151298123E  
 (M. K. BARDOLOI)  
 Sr. Partner  
 Membership No. : 80805230C  
 Member since : 1990



Place :- Jorhat  
 Date :- 26.08.2019.

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

CHARTERED ACCOUNTANTS  
JORHAT

**M.K. Bardoloi, M.Com, F.C.A, DISA (ICAI), CISA**

**Atish Agarwalla, M.Com, A.C.A.**

**Pratibha 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 **01.04.2019 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 :-

- i) We have obtained all the information and explanations, which we considered necessary for the purpose of our audit.
- ii) In our opinion, proper books of accounts have been kept by the College, so far as it appears from our examination of these records.
- iii) 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.
- iv) 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.
- v) 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

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

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

**Internal Audit Report of the Account of JORHAT KENDRIYA MAHAVIDYALAYA,**  
**JORHAT - 785 010, for the period from 01.04.2019 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  
**Principal** (a) **Dr. Munindra Konwar M. Sc, M. Phil, Ph. D** (Principal & Secretary) – 01.04.2019 – 31.01.2020.  
(b) **Dr. Gonesh Ch. Borah M.A, M. Phil, Ph. D** (Principal & Secretary i/c) – 01.02.2020 – 31.03.2020.

3. **Closing Balances :**  
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 :-

i) <b>Cash in hand with the Secretary :</b>	Rs.	NIL
ii) <b>Cash at bank as per Cash book :</b>		
UBI, Cheuniali Branch SB A/c No. 0738010100975	Rs.	10,53,774.25
SBI, Borpool Branch CA A/c No. 36101426176	Rs.	5,32,345.58
SBI, Jorhat Branch SB A/c No. 353065313667 ✓	Rs.	56,972.25
iii) <b>Reserve Fund :</b>		
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) <b>FD for Memorial Fund</b>		
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>20,83,036.04</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**.

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



**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) <b>Opening Balances :-</b>	
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) <b>Closing Balances :-</b>	
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) <b>Opening Balances :-</b>	
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) <b>Closing Balances :-</b>	
Cash-in-hand	
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) <b>Opening Balances :-</b>	
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) <b>Closing Balances :-</b>	
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. 073810104818)

a) <b>Opening Balances :-</b>	
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) <b>Closing Balances :-</b>	
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

a) **Opening Balances :-**

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
	f) Bank Charges	38.50
	g) <u>Closing Balances :-</u>	
	Cash-in-hand	Nil
vi) <u>JKM Games Fund :-</u>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010101815)	a) <u>Opening Balances :-</u>	
	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
	e) Amount spent during the year	1,40,049.00
	f) Bank Charges	254.00
	g) <u>Closing Balances :-</u>	
	Cash-in-hand	Nil
	Cash-at-bank	2,03,792.25
	As per Cash book	2,03,792.25
vii) <u>Central College Science Fund :-</u>		
United Bank of India, Cheuni Ali Br. (A/c No. 0738010102894)	a) <u>Opening Balances :-</u>	
	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
	e) Amount transferred from Examination 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
	i) <u>Closing Balances :-</u>	
	Cash-in-hand	Nil
	Cash-at-bank	9,64,541.22
	As per Cash book	9,64,541.22
viii) <u>JKM Development Fund :-</u>		
United Bank of India, Cheuni Ali Br. (A/c No. 0738010101315)	a) <u>Opening Balances :-</u>	
	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
	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
	i) Bank Charges	543.50
	j) <u>Closing Balances :-</u>	
	Cash-in-hand	Nil
	Cash-at-bank	42,908.25

  
 Principal  
 Jorhat Kendriya Mahavidyalaya  
 Kenduguri, Jorhat-10

	As per Cash book	42,908.25
<b>ix) JKM UGC Fund :-</b>		
United Bank of India, Cheuni Ali Br., (A/c No. 0738010104819)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	39,87,838.00
	As per Cash book	39,87,838.00
	b) Grant received from UGC	10,39,200.00
	c) Bank interest received during the year	1,09,314.00
	d) Bank charges	59.00
	e) Amount spent during the year	27,50,487.00
	f) Amount transfer to Development Fund	6,04,658.00
	g) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	17,81,148.00
	As per Cash book	17,81,148.00
<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	32,723.50
	As per Cash book	32,723.50
	b) Bank interest received	9,752.00
	c) Bank Charges	1.00
	d) Amount spent during the year	5,000.00
	e) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	37,474.50
	As per Cash book	37,474.50
<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	9026.50
	As per Cash book	9,026.50
	FD with UBI, Cheuniali Branch	1,00,000.00
	b) Amount transfer from General Fund	0.00
	c) Bank interest received during the year	6,388.00
	d) Bank charges	3.00
	e) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	FD with UBI, Cheuniali Branch	1,00,000.00
	Cash-at-bank	15,411.50
	As per Cash book	15,411.50
<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	4,006.50
	As per Cash book	4,006.50
	b) Amount transfer from General Fund	0.00
	c) Bank interest received during the year	6,195.00
	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	5,198.00
	As per Cash book	5,198.00
<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

  
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	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>g) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,45,239.75
	As per cash Book	1,45,239.75
<b>xv) JKM Vocational Course Fund :-</b>		
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>g) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	10,846.50
	As per Cash book	10,846.50
<b>xvi) JKM Science Stream Development Fund :-</b>		
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>d) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	846.50
	As per Cash book	846.50
<b>xvii) JKM Building Fund :-</b>		
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>d) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,275.50
	As per Cash book	2,275.50
<b>xviii) JKM Construction Committee Fund :-</b>		
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>e) Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,672.50
	As per Cash book	1,672.50
<b>xix) JKM Examination Centre Fund :-</b>		

  
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United Bank of India, Cheuni Ali Br., (A/c No. 0738010104600)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	8,46,923.25
	As per Cash book	8,46,923.25
	b) Fees collections from Students	500.00
	c) Bank Interest received during the year	16,785.00
	d) Transfer from General Fund	7,20,983.00
	e) Amount received from D.U	3,83,215.00
	f) Miscellaneous Receipts	2,950.00
	g) Amount spent	13,40,621.00
	h) Bank Charges	1,534.00
	i) Amount transferred to Science Fund	1,50,000.00
	j) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	4,79,201.25
	As per Cash book	4,79,201.25

**xix) JKM Student Union Fund :-**

United Bank of India, Cheuni Ali Br., (A/c No. 0738010233972)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	97,301.25
	As per Cash book	97,301.25
	b) Fees collections from Students	0.00
	c) Amount transferred from General Fund	73,680.00
	d) Bank interest received during the year	5,170.00
	e) Amount spent during the year	10,458.00
	f) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,65,693.25
	As per Cash book	1,65,693.25

**xx) JKM Distance Education Fund :-**

United Bank of India, Cheuni Ali Br., (A/c No. 0738010233965)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,86,590.00
	As per Cash book	1,86,590.00
	b) Fees collections from Students	3,84,015.00
	c) Centre Fees received	52,700.00
	d) Bank interest received during the year	6,683.00
	e) Amount spent during the year	5,25,570.80
	f) Bank Charges	701.00
	g) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	1,03,716.20
	As per Cash book	1,03,716.20

**xxi) JKM Building Grant :- (Infrastructure Dev. Grant)**

State Bank of India, Jorhat Br., (A/c No. 34992380783)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	2,118.00
	As per Cash book	2,118.00
	b) Amount spent during the year	0.00
	c) Bank Charges	2,118.00
	d) <b>Closing Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	0.00
	As per Cash book	0.00

**xxii) SPA Grant :-**

State Bank of India, Jorhat Br., (A/c No. 34992379256)	a) <b>Opening Balances :-</b>	
	Cash-in-hand	Nil
	Cash-at-bank	33,058.50
	As per Cash book	33,058.50

  
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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
f) <b>Closing Balances :-</b>	
Cash-in-hand	Nil
Cash-at-bank	26,138.60
As per pass book	26,138.60

**xx) JKM NSS Fund :-**

State Bank of India, Borphool Br.,  
A/c No. 35425108855)

a) <b>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
f) <b>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 :-**

United Bank of India, Cheuni Ali  
Br, A/c No. 0738010313988

a) <b>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
i) <b>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 :-**

a) <b>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
f) <b>Closing Balances :-</b>	
Cash-in-hand	
Cash-at-bank	71,95,923.70
As per Cash book	71,95,923.70

**Scholarship Fund :-**

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.	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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As per Cash Book

Rs.

28,229.75

**Receipts and Expenditure Statement :-**

The Receipts & Expenditures Statement for the period under audit for the Financial Year - 2019-2020 is given in the Statement "D"

**Mis-Appropriation/ Embezzlement Fund :-**

No mis-appropriation / embezzlement of cash have been noticed during the period audit except the items which are enclosed in a separate statement.

**Cash Book :-**

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.

**Inter-Transfer of Funds :-**

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.

**Diversion of Govt. Grants to Other Purposes (Noticed, if any) :-**

No diversion of Govt. grants for other purposes have been noticed during the period of audit.

**Payment Vouchers :-**

Payment vouchers of all accounts have been kept separately in voucher file.

**Financial Position as on 31st March, 2020, is as under :-**

Assets	Rs.	Liabilities	Rs.
a) Cash in hand	Nil	a) Tuition Fees refundable to Govt. of Assam	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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Kenduguri, Jorhat-10

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

Receipts		Payments	
Amount	Amount	Amount	Amount
<b>To Opening Balance :-</b>		<b>By Expenditures :-</b>	
Cash-in-hand	Nil	Non-Sanctioned Staffs Salary	6,38,272.00
<b>Cash at Bank :-</b>		Bank Charges	25,010.51
UBI, Chemulali Br, S.B. A/c No. 0738010100975	40,86,541.25	Audit & Certification Fees	4,30,155.00
SBI, Borpool Br, C/A/c No. 36101426176	28,75,938.10	Refreshments	26,840.00
SBI, Jorhat Br, C/A/c No. 353065313667	82,574.25	Prospectus Printing	97,200.00
		Printing & Stationery	2,40,746.00
		Miscellaneous Expenses	75,517.00
<b>Grants-in-Aids :-</b>		Meeting Expenses	1,000.00
RMSA Toilet CSR Fund	46,136.00	LIC of Students	29,736.00
Library Grant	2,00,000.00	Computer Stationery	2,18,340.00
Excursion Grants	1,00,000.00	Departmental Magazine	6,000.00
Grants from Directorate of Higher Education	1,00,000.00	Departmental Development	2,82,525.00
		Road Development	29,500.00
		Interview Expenses	4,725.00
<b>Other Receipts :-</b>		Scout Guide Expenses	71,817.00
Fees Collections	90,64,311.99	I Card Printing	3,74,835.00
Zone Examination Conduction Fees from D.U	2,81,783.00	Repair & Maintenance	2,01,318.00
Reimbursement of Expenses (NAAC)	1,44,696.00	Repair & Maintenance - Building	1,35,995.00
Sale of Prospectus	1,71,750.00	TA/DA Expenses	22,531.00
Bank Interest	47,615.00	Telephone Expenses	64,650.00
Online Training Programme D.U	20,813.00	Seminar/Workshops	4,60,010.00
Application Fees for Interview	34,000.00	Fees Refund to Students	1,04,605.00
Seminar / Workshop Receipts	2,95,000.00	Electricity Expenses	1,13,450.00
Miscellaneous Receipts	80,321.00	Examination Expenses (H.S Final)	1,00,000.00
Income Tax Collectic from Employees	19,111.00	Excursion Expenses	18,201.00
AHSEC Centre Fees	25,500.00	G.B Meeting Expenses	13,200.00
		Generator maintenance	1,13,742.00
		Advertisement Expenses	6,500.00
		Legal Fees	27,600.00
		Registration Fees AHSEC	2,680.00
		Spoken English Certification Course	4,44,108.00
		Tuition Fees Payments	3,140.00
		World Mother's day Programme expenses	50,000.00
		Unnat Bharat Abhiyan Mission	



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Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

Faculty Development programme	1,000.00				
Income Tax Late Fine	44,713.00				44,79,661.51
<b>University Fees :-</b>					
Additional Section Fees	10,000.00				
BA/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, Chemiali 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>1,76,76,090.59</b>	<b>1,76,76,090.59</b>	<b>1,76,76,090.59</b>	<b>1,76,76,090.59</b>



  
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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, dtd. 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, dtd. 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, dtd. 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  
For M.K. BARDOLOI & CO.  
Chartered Accountants  
Firm Regd. No. - 315123E



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

Place :- Jorhat  
Date :- 28.10.2020.

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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. BARDOLAI & CO.,  
Chartered Accountants,  
Firm Regn. No. :- 315123E



*(Signature)*  
(M.K. BARDOLAI)  
Sr. Partner

Membership No. :- 300-052300

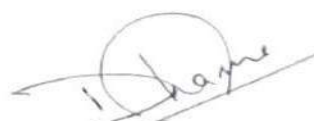
Place :- Jorhat

Date :- 28.10.2020.

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*(Signature)*  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

INTERNAL AUDIT REPORT OF  
JORHAT KENDRIYA MAHAVIDYALAYA,  
KENDUGURI, JORHAT - 785 010  
ANNUAL ACCOUNTS,  
RECEIPT & PAYMENT ACCOUNT  
FOR THE FINANCIAL YEAR 2020 -21

  
Internal Auditor  
INTERNAL AUDITOR  
(2010) Asstt. Director of Audit  
(L.F.) Assgn



# 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)	29,478.00
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)	14,935.00	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/x 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

Contd....

SI.	PARTICULARS	AMOUNT	SI.	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 (I/Card)	44,923.00
			25.	Programme Exp.	22,920.00
			26.	Amount Refunded to Sanctioning Authority (Dr. A.B. Kalam Ajad Institute of Assam Studies)	2,70,000.00
			27.	Transfer to Library Fund	1,54,650.00
			28.	Transfer to UGC Fund (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 unit Fund	27,020.00
			33.	Transferred to Co-op Fund	13,510.00
			34.	Transferred to Student Welfare Fund	1,35,100.00
			35.	Transferred to Development Fund	14,45,570.00
			36.	Transferred to Union Fund	81,060.00
			37.	Loan to Mr. Arup Saikia (Cordinator, Science &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 (Girls Common Room)	55,000.00
			42.	Bank Charge	840.80
			43.	Closing Balance	14,92,192.05
<b>Total</b>		<b>Rs. 84,19,883.09</b>		<b>Total Rs.</b>	<b>84,19,883.09</b>

  
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( b ) ADMISSION FUND ( A/C No. 36101426176 ) - ( SBI )

2020-2021

RECEIPT	PAYMENT
1. Opening Balance Rs. 5,32,345.58	1. Transferred TO Science Fund (Central College) Rs. 17,94,430.00
2. Centre Fees 24,38,500.72 (Admission & Others)	2. Transferred Examination Fund 3,18,400.00
3. Applicant Fees 34,800.00 (Physically Handicapped)	3. Transferred Womens' Hostel Fund 15,000.00
4. Misc. Receipt 4.15	4. Exam. Fees (A.H.S.E.C.) 1,24,100.00
	5. Registration Fees 31,500.00
	6. Interview Expenses 34,800.00
	7. Contingency 4,500.00
	8. Bank Charges 18,607.42
	9. Closing Balance 664313.03
<b>Total Rs. 30,05,650.45</b>	<b>Total Rs. 30,05,650.45</b>

( c ) UGC FUND ( A/C No. 4819 ) ( UBI / PNB )

2020-2021

RECEIPT	PAYMENT
1. Opening Balance Rs. 17,81,148.00	1. Remuneration Rs. 12,86,602.00
2. Fund Receipt 7,99,408.00 ( General Fund )	2. Advertisement 52,416.00
3. Fund Receipt 5,34,000.00 (Community College Fund)	3. Web Portal Expenses 12,100.00
4. Bank Interest 39426.00	4. Furniture 64,148.00
	5. Prospectus Printing 27,300.00
	6. Assesment Fees 72,800.00
	7. Refund to U.G.C. Fund 9,41,557.00
	8. Transferred A/c. No. 975 391851.00 ( General Fund )
	9. Computer 82,100.00
	10. Meeting & Refreshment 9,426.00
	11. Bank Charges 246.40
	12. Closing Balance 2,13,435.60
<b>Total Rs. 31,53,982.00</b>	<b>Total Rs. 31,53,982.00</b>

  
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**( d ) DEVELOPMENT FUND ( A/C No. 11366 )**  
**2020-2021**

RECEIPT	PAYMENT
1. Opening Balance      Rs. 42,908.25	1. Transferred to      Rs. 3,00,000.00 Community College Fund
2. Fees Receipt      4,18,370.00 (A/c No. 975)	2. Campus Maintenance      16,600.00
3. Fees Reimbursement      10,27,200.00 (DHE)	3. Painting Charge      7500.00
4. Bank Interest      2,463.00	4. Materials Etc.      1,92,357.00
	5. Labour Charges      63,478.00 (Drain)
	6. Generator Shifting &      19,710.00 Installation
	7. Bank Charges      178.64
	8. Closing Balance      8,91,117.61
<b>Total   Rs. 14,90,941.25</b>	<b>Total   Rs. 14,90,941.25</b>

**( e ) STUDENT WELFARE FUND ( A/C No. 11357 )**  
**2020-2021**

RECEIPT	PAYMENT
1. Opening Balance      Rs. 1,27,648.00	1. Merit Scholarship      Rs. 3,500.00
2. Fees Receipt      1,35,100.00	2. Bank Charges      171.60
3. Bank Interest      4,686.00	3. Closing Balance      2,63,762.40
<b>Total   Rs. 2,67,434.00</b>	<b>Total   Rs. 2,67,434.00</b>

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

2020-2021

RECEIPT	PAYMENT
1. Opening Balance Rs. 1,48,568.90	1. Books Rs. 1,390.00
2. Fees Receipt 1,54,650.00	2. News Paper 26,293.00
3. Bank Interest 5,347.00	3. Stationery 2,190.00
	4. Training Exp. 5,000.00
	5. National Webner 4,000.00
	6. Bank Charges 177.82
	7. Closing Balance 269515.08
<b>Total Rs. 3,08,565.90</b>	<b>Total Rs. 3,08,565.90</b>

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

2020-2021

RECEIPT	PAYMENT
1. Opening Balance Rs. 2,03,792.25	1. Sports affiliation Fees Rs. 43,715.00 (DU)
2. Fees Receipt 1,92,000.00	2. Bank Charges 173.10
3. Bank Interest 6,253.00	3. Closing Balance 3,58,157.15
<b>Total Rs. 4,02,045.25</b>	<b>Total Rs. 4,02,045.25</b>

( h ) K. N. BARUAH MEMORIAL FUND ( A/C No. 292078 )

2020-2021

RECEIPT	PAYMENT
1. Opening Balance Rs. 15,411.50	1. K.N. Barua memorial Rs. 11,000.00 programme Exp.
2. Receipts NIL	2. Bank Charges 54.10
3. Bank Interest 6,535.00	3. Closing Balance 10,892.40
<b>Total Rs. 21,946.50</b>	<b>Total Rs. 21,946.50</b>

  
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(i) **ANURADHA BARUA MEMORIAL MERIT SCHOLARSHIP FUND**  
( A/C No. 194884 )

**2020-2021**

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 37,474.50	1. Expenditure	Rs. NIL
2. Receipts	NIL	2. Bank Charges	35.90
3. Bank Interest	9,806.00	3. Closing Balance	47244.60
<b>Total</b>	<b>Rs. 47,280.50</b>	<b>Total</b>	<b>Rs. 47,280.50</b>

(j) **CHARU BARUA MEMORIAL SCHOLARSHIP FUND ( A/C No. 92108 )**  
**2020-21**

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 5,198.00	1. Expenditure	Rs. NIL
2. Receipt	NIL	2. Bank Charges	54.10
3. Bank Interest	6,216.00	3. Closing Balance	11,359.90
<b>Total</b>	<b>Rs. 11,414.00</b>	<b>Total</b>	<b>Rs. 11,414.00</b>

(k) **MAGZINE FUND ( A/C No. 11365 )**

**2020-2021**

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 3,87,774.00	1. Transferred Science College Fund	Rs. 2,00,000.00
2. Fees Receipt	3,15,200.00	2. Bank Charges	53.60
3. Bank Interest	10,979.00	3. Closing Balance	5,13,899.40
<b>Total</b>	<b>Rs. 713953.00</b>	<b>Total</b>	<b>Rs. 713953.00</b>



**( I ) EXAMINATION CENTRE FUND ( A/C No. 4600 )**

**2020-2021**

RECEIPT	PAYMENT
1. Opening Balance Rs. 4,79,201.25	1. Remuneration Rs. 2,13,002.00
2. Fees Receipt 7,65,062.00	2. Exam. Expenditure 80,607.00
3. Bank Interest 15,514.00	3. Telephone Charges 7,226.00
4. Misc. Receipt 118.30	4. T. A. 500.00
	5. Bank Charges 388.28
	6. Closing Balance 9,58,172.27
<b>Total Rs. 12,59,895.55</b>	<b>Total Rs. 12,59,895.55</b>

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

**2020-2021**

RECEIPT	PAYMENT
1. Opening Balance Rs. 10,846.50	1. Remuneration Rs. 6,000.00
2. Bank Interest 302.00	2. Bank Charges 171.60
	3. Closing Balance 4976.90
<b>Total Rs. 11,148.50</b>	<b>Total Rs. 11,148.50</b>

**( n ) N S S UNIT FUND ( A/C No. 108855 ) ( SBI Borpool )**

**2020-2021**

RECEIPT	PAYMENT
1. Opening Balance Rs. 71,475.00	1. Programme Exp. Rs. 5,480.00
2. Govt. Fund - 40,500.00 ( NSS - DIB )	2. Furniture 36,538.00
3. Fees Receipt 27,020.00	3. Closing Balance 98275.00
4. Bank Interest 1,298.00	
<b>Total Rs. 1,40,293.00</b>	<b>Total Rs. 1,40,293.00</b>

( o ) RUSA FUND ( A/C No. 38002952253 ) ( SBI Borpool Branch )  
2020-2021

RECEIPT	PAYMENT
1. Opening Balance Rs. 71,95,923.70	1. Labour Payment Rs. 58,01,802.00 ( Contractor )
2. Bank Interest 1,28,636.00	2. Service Charge 2,22,785.00
	3. Labour Charges 64,001.00
	4. Income Tax 64,543.00
	5. Security Deposit 3,20,002.00
	6. Forest Royalty 21,693.00
	7. CGST/ SGST 1,28,002.00
	8. Bank Charge 9.44
	9. Closing Balance 7,01,722.26
<b>Total Rs. 73,24,559.70</b>	<b>Total Rs. 73,24,559.70</b>

( p ) DISTANCE EDUCATION FUND ( A/C No. 11362 )  
2020-2021

RECEIPT	PAYMENT
1. Opening Balance Rs. 1,03,716.20	1. ADMISSION FEES Rs. 29,750.00 ( MA/ DU)
2. Admission Fees 73,150.00	2. Examination Fees (DU) 9,000.00
3. Bank Interest 3,393.00	3. BA Part III 25,271.00 (Examination Fees)
	4. TA / DA 2,500.00
	5. Bank Charge 172.10
	6. Closing Balance 113566.10
<b>Total Rs. 1,80,259.20</b>	<b>Total Rs. 1,80,259.20</b>

  
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(q) SCHOLARSHIP FUND ( A/C No. 0738010103711 - PNB )  
2020-2021

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 11,850.75	1. SMS Charge	Rs. 53.10
2. Bank Interest	377.00	2. Closing Balance	12,174.65
<b>Total</b>	<b>Rs. 12,227.75</b>	<b>Total</b>	<b>Rs. 12,227.75</b>

(r) SCHOLARSHIP FUND ( A/C No. 37523 ) - ( SBI )  
2020-2021

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 16451.00	1. SMS Charge	Rs. 649.00
2. Bank Intt.	NIL	2. Closing Balance	15802.00
<b>Total</b>	<b>Rs. 16,451.00</b>	<b>Total</b>	<b>Rs. 16,451.00</b>

(s) COMMUNITY COLLEGE FUND ( A/C No. 13988 ) - (PNB)  
2020-2021

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 9,37,705.60	1. Transfer to UGC Fund (A/c. 4819)	Rs. 5,34,000.00
2. Fees Collection	4,86,000.00	2. Transfer to science Fund (A/c. 2894)	4,00,000.00
3. Transfer Fund ( Dev. Fund - A/c 1315)	3,00,000.00	3. Assesment Fees ( Agriculture skill Council of india )	72,800.00
4. Transferred from A/c No. 2894 (Science Fund)	4,00,000.00	4. Meeting & Contingency	20,000.00
5. Assesment fees Transferred from UGC Fund A/c 4819)	72,800.00	5. Printing & Stationery	1,390.00
6. Misc. Receipt	7,683.63	6. Bank Charges	74.12
7. Bank Interest	29,563.00	7. Closing Balance	12,05,488.11
<b>Total</b>	<b>Rs. 22,33,752.23</b>	<b>Total</b>	<b>Rs. 22,33,752.23</b>

  
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(t) **STUDENT UNION FUND ( A/C No. 233972 - PNB )**  
**2020-2021**

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 1,65,693.25	1. SMS Charge	Rs. 1,000.00
2. Fees Receipt (A/c. No. 975)	81,060.00	2. Bank Charge	Rs. 35.90
3. Bank Interest	5,667.00	3. Closing Balance	2,51,384.35
<b>Total</b>	<b>Rs. 2,52,420.25</b>	<b>Total</b>	<b>Rs. 2,52,420.25</b>

(u) **CO-OPERATIVE FUND ( A/C No. 3709 ) - ( PNB )**  
**2020-2021**

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 38,409.50	1. SMS Charge	NIL
2. Fees Receipt (A/c. No. 975)	13,510.00	2. Bank Charge	53.60
3. Bank Intt.	1,288.00	3. Closing Balance	53,153.90
<b>Total</b>	<b>Rs. 53,207.50</b>	<b>Total</b>	<b>Rs. 53,207.50</b>

(v) **FUNCTION FUND ( A/C No. 4818 ) - (PNB)**  
**2020-2021**

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 2,81,377.70	1. Freshment Social	Rs. 26,500.00
2. Fees Receipt (A/c. No. 975)	2,40,000.00	2. Saraswati Puga	23,742.00
3. Bank Interest	8,816.00	3. Bank Charge	173.60
		4. Closing Balance	4,79,778.10
<b>Total</b>	<b>Rs. 5,30,193.70</b>	<b>Total</b>	<b>Rs. 5,30,193.70</b>

(w) **WOMENS' HOSTEL FUND ( A/C No. 292092 ) - (PNB)**  
2020-2021

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 1,45,239.75	1. Rumuneration ( Hostel Staff)	Rs. 1,45,000.00
2. Fees Receipt (A/c. No. 975 )	22,500.00	2. Furniture	6,000.00
3. Bank Interest	2,493.00	3. Caution money ( Refunded )	2,100.00
		4. Bank Charge	64.54
		5. Closing Balance	17,068.21
<b>Total</b>	<b>Rs. 1,70,232.75</b>	<b>Total</b>	<b>Rs. 1,70,232.75</b>

(x) **CENTRAL COLLEGE SCIENCE FUND ( A/C No. 102894 ) - (PNB)**  
2020-2021

RECEIPT		PAYMENT	
1. Opening Balance	Rs. 9,64,541.22	1. Staff Remuneration	Rs. 18,35,210.00
2. Fees Receipt (A/c. No. 2776 )	17,94,430.00	2. Exam Fees (DU)	2,90,510.00
3. Admission Fees	4,11,650.00	3. Printing Charges	45,590.00
4. Received from Magazine Fund	2,00,000.00	4. Advance (Recoverable)	55,000.00
5. Received from Community College Fund	4,00,000.00	5. Biswakarma Puja	1,000.00
6. Adv. Recovery	2,500.00	6. T.A. / D.A.	34,030.00
7. Bank Interest	14529.00	7. Study Tour	5,000.00
		8. Remuneration (Vermi Compost)	5,000.00
		9. Transfer to Magazine Fund (A/c. 4599 )	2,00,000.00
		10. Transfer to Community College Fund ( A/c. 3988 )	4,00,000.00
		11. Transfer to General Fund College Fund ( A/c. 975 )	7,00,000.00
		12. Bank Charge	794.96
		13. Closing Balance	2,15,515.26
<b>Total</b>	<b>Rs. 37,87,650.22</b>	<b>Total</b>	<b>Rs. 37,87,650.22</b>

  
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(y) SPA GRANT ( A/C No. 79256 ) - ( SBI ) INFRASTRUCTURE DEVL. GRANT (PLAN )  
2020-2021

RECEIPT			PAYMENT		
1. Opening Balance	Rs.	26,138.60	1. Expenditure	Rs.	NIL
2. Spa Grant (DHE)		25,76,822.00	2. Bank Charge		649.00
			5. Closing Balance		26,02,311.60
<b>Total</b>	<b>Rs.</b>	<b>26,02,960.60</b>	<b>Total</b>	<b>Rs.</b>	<b>26,02,960.60</b>

JKM SCIENCE STREAM DEV FUND ( 5228 ) - (PNB)

7. CLOSING BALANCE :

The closing balance of General / UGC/ Subsidiary funds as per Cash Book / Bank Pass Book as on 31-03-2021 was as follows :

Sl. No.	Name of Fund	Cash in Hand	Cash in Bank	A/C No.	Bank Name
1.	General Fund	NIL	14,92,192.05	975	P.N.B.
2.	Admission Fund	NIL	6,64,313.03	11412	SBI
3.	UGC Fund	NIL	2,13,435.60	4819	PNB
4.	Development Fund	NIL	8,91,117.61	11366	PNB
5.	Student Welfare Fund	NIL	2,63,762.40	11357	- Do -
6.	Library Fund	NIL	2,69,515.08	11346	- Do -
7.	Game Fund	NIL	3,58,157.15	11356	- Do -
8.	K. N. Barua Fund	NIL	10,892.40	292078	- Do -
9.	Anuradha Barua Scholarship Fund	NIL	3,58,157.15	194884	PNB
10.	Charu Baruah Memorial Scholarship Fund	NIL	11,359.90	92108	P.N.B.



# **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 :**

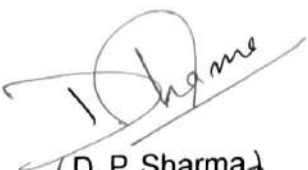
Payment vouchers with supported Bills etc. as reflected into the respective Cash Books were properly preserved into the voucher file for verification. The procedures followed so far was found upto the mark. However it is suggested to insert the word "PAID & CANCELLED" on the face of the vouchers just after payment.

## **13. GENERAL OBSERVATION :**


Maintenance standard of Accounts Records was found in fair order.

Date : 19/10/22

  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

  
(D. P. Sharma)  
Internal Auditor  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat

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

  
INTERNAL AUDITOR  
(Pats) Assst. Director of Audit  
(L.F.) Assam

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

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

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

2021 - 2022

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

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

2021 - 2022

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

  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

( 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 219350.00 (By Transfer)	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
<b>Total Rs. 11,21,813.61</b>	<b>Total Rs. 11,21,813.61</b>

( 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 15000.00 (Asstt. Librarian)
	8. Printing Charge 3480.00
	9. Bank Charges 1168.70
	10. Closing Balance 132102.38
<b>Total Rs. 3,04,067.08</b>	<b>Total Rs. 3,04,067.08</b>

  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10



( 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	5897.00
		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	

  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

(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
<b>Total</b>	<b>Rs. 57,166.60</b>	<b>Total</b>	<b>Rs. 57,166.60</b>

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

2021 - 2022

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

  
Principal  
Jorhat Kendriya Mahavidyalaya  
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(J) MAGAZINE FUND ( A/C No. 11365) ( Bank of Baroda )

2021 - 2022

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

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

2021 - 2022

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

  
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Jorhat Kendriya Mahavidyalaya  
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**(L) VOCATIONAL COURSE FUND ( A/C No. 11363 ) - (PNB)**

**2021-2022**

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

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

**2021-2022**

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

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

**2021-2022**

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

  
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Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

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

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

**( 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      5,700.00	4. Printing & Stationery      830.00
( Vermi Compost )	
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
<b>Total Rs. 2,23,473.00</b>	<b>Total Rs. 2,23,473.00</b>

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

2021-2022

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

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

2021-2022

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

  
Principal  
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(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
<b>Total Rs. 2,68,947.35</b>	<b>Total Rs. 2,68,947.35</b>

(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	
<b>Total Rs. 6,33,82.20</b>	<b>Total Rs. 6,33,82.20</b>

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

2021-2022

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

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

2021-2022

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

  
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(Z) CENTRAL COLLEGE SCIENCE FUND ( A/C No. 11345 )  
2021-2022

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

  
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Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10

(27)

# 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

## SCHOLARSHIP FUND (A/C NO 3711= PNB)

2021-2022

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

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.

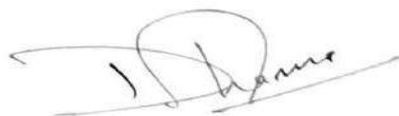
12. PAYMENT VOUCHERS :

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  
Intern. Auditor  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat  
Asst. Director of Audit  
Jorhat Kendriya Mahavidyalaya  
Assam

  
Principal  
Jorhat Kendriya Mahavidyalaya  
Kenduguri, Jorhat-10