



Jorhat Kendriya Mahavidyalaya Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

AUDIT REPORT

FOR THE YEAR ENDED 31ST MARCH 2023

JORHAT KENDRA MAHAVIDYALAYA

**KENDUGURI, JORHAT
ASSAM-785001**



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

Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023



Rahul Kunja Gupta & Co
Chartered Accountants

C/O CA Rahul Gupta,
Hotel Seema Building,
Near Railway Gate,
Gar-Ali, Jorhat
Assam, PIN: 785001
Mob: 8474874474 / 9101814803
e-mail: carahul23@gmail.com,
carahulkunjugupta23@gmail.com

AUDITOR'S REPORT

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

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

Opinion

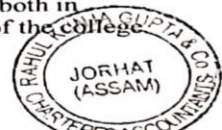
- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- (ii) In our opinion, proper books of account have been kept by far as appears from our examination of the books
- (iii) Compilation of the enclosed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

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance

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



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023



Rahul Kunja Gupta & Co
Chartered Accountants

C/O CA Rahul Gupta,
Hotel Seema Building,
Near Railway Gate,
Gar-Ali, Jorhat
Assam, PIN:785001
Mob:8474874474 / 9101814803
e-mail: carahul2301@gmail.com,
carahulkunja Gupta@gmail.com

Audit Observations & Comments

(1) INCUMBENCY:

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

(2) ENROLLMENT STATUS

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

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

(3) STAFF STRENGTH

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



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

(4) . TUTION FEES :

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

(5) RESERVE FUND :

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

| Sl. No. | Receipt | A/C. No. | Name of Bank | Date | Amount | Maturity value | Date | Remark |
|---------|---------|------------------|----------------------|----------|-------------|----------------|----------|--------------|
| 1. | 4053562 | 073820DP00000158 | Punjab National Bank | 19/03/21 | 2,50,000.00 | 2,63,256.00 | 19/03/22 | Auto Renewed |

(6) GOVT. GRANT/FUND ETC. :

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

| Sl. No | Sanctioning Authority & Letter No. | Purpose | Amount Approve | Released Amount | Date of Receipt | Amount Spent | Unspent Balance | Remarks |
|--------|------------------------------------|-------------------------|----------------|-----------------|-----------------|--------------|-----------------|-------------|
| 1. | By Bank Transfer (NEFT) | Fees Waiver | - | 18,46,987.00 | 07-04-22 | Fully Spent | - | - |
| 2. | -do- | RMSA (Toilet Grant) | - | 43,829.00 | 28-09-22 | - do - | - | - |
| 3. | - do - | NSS Fund | - | 17,000.00 | 18-02-23 | - do - | - | - |
| 4. | - do - | National Skill hub Dev. | - | 205200.00 | 17-10-22 | 88143.00 | 117057 | In Progress |


(7) SALARY STATEMENT :

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




Pranjal Dutta
Coordinator, IQAC




Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

FOR RAHUL KUNJA GUPTA & CO
CHARTERED ACCOUNTANTS
FRN: 331868E

(CA RAHUL GUPTA) (ASSAM)
PROPRIETOR
MEMBERSHIP NO.: 313814




Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023


| SL. NO. | Name of fund | Cash in Hand | Cash at Bank | Account No. | Bank Name |
|---------|--|--------------|--------------|------------------|----------------|
| 20. | KKHSOU STUDY CENTRE | NIL | 2,446.00 | 4118694376743767 | SBI |
| 21. | LATE KARENDRA NARAYAN BARUAH MEMORIAL FUND | NIL | 23,677.90 | 0738010292078 | PNB |
| 22. | PRINCIPAL & SEC., JKM | NIL | 15,690.12 | 34992379256 | SBI |
| 23. | JKM SCHOLARSHIP FUND | NIL | 12,857.95 | 0738010103711 | PNB |
| 24. | SKILL HUB CENTRE, | NIL | 1,18,527.00 | 95340100011401 | Bank Of Baroda |
| 25. | SCIENCE & TECHNOLOGY FORUM | NIL | 88,561.00 | 95340100011327 | Bank Of Baroda |
| 26. | STUDENTS CO-OPERATIVE FUND | NIL | 1,39,388.20 | 95340100011368 | Bank Of Baroda |
| 27. | STUDENTS SCHOLARSHIP FUND | NIL | 14,504.00 | 35007637523 | SBI |
| 28. | JKM STUDENTS GAMES FUND | NIL | 4,07,309.45 | 95340100011356 | Bank Of Baroda |
| 29. | JKM UGC ASSISTANCE FUND | NIL | 5,172.00 | 0738010104819 | PNB |
| 30. | JKM STUDENT WELFARE FUND | NIL | 2,36,675.70 | 95340100011357 | Bank of Baroda |
| 31. | JKM WOMEN HOSTEL FUND | NIL | 1,71,996.51 | 95340100011367 | Bank Of Baroda |
| 32. | JKM MAGAZINE FUND | Nil | 4,71,870.40 | 95340100011365 | Bank of Baroda |

Lastly, we would like to place our sincere thanks and appreciation to the entire Management and staff members of the college for their support and cooperation to us during the course of Audit.




Pranjal Dutta
Coordinator, IQAC




Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(1) JORHAT KENDRIYA MAHAVIDYALAYA (GENERAL) FUND

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

Bank account number : 0 738010100975


Bank name : PNB, Cheuniali

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|--------------------------------|----------------|--|--------------|
| RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | 1 Remuneration to Non-sanctioned Staff | 11,03,284.00 |
| Cash at Bank PNB a/c- 975 | 3,15,960.69 | 2 Materials (Paint) | 59,607.00 |
| Admission & Other fees - | 54,17,930.00 | 3 Materials For Water connection | 79,144.00 |
| Boilet Maintenance (RMSA) | 43,829.20 | 4 Furniture & Fixtures | 2,37,400.00 |
| Fees waiver received from DHE, | | 5 Fire Extinguisher | 14,450.00 |
| Govt. of Assam | 54,79,068.00 | 6 Building materials | 7,07,150.00 |
| Govt. fund (Recruitment) | 1,52,170.00 | Labour payment For Gardening, | |
| Recovery | 3,000.00 | campus maintenance etc. | 36,879.00 |
| Sale Proceeds of Forms | 5,440.00 | 8 Plumber (water connection) | 35,000.00 |
| One Receipt (D.U) | 5,07,276.00 | 9 Electricity | 3,51,504.00 |
| Exam receipt (A.H.S.E.C) | 40,800.00 | 10 Stationery | 80,096.00 |
| SS Fund (D.U) | 17,000.00 | Labour payment (RUSSA Building | |
| Collection (Xerox) | 16,183.00 | Maintenance &Painting) | 4,92,630.00 |
| One Receipt | 2,550.00 | 12 Telephone | 97,479.00 |
| Unspent Amount | 8,539.00 | 13 Diesel For Generator | 57,000.00 |
| Miscellaneous Receipts | 7,000.00 | 14 LIC (Student) | 29,901.00 |
| Received from Magazine fund | 3,00,000.00 | 15 T.A / D.A | 1,94,296.00 |
| Received from Library fund | 1,00,000.00 | 16 Scout & Guide | 9,109.45 |
| Bank Interest | 35,879.00 | 17 Projector/printer/computer etc. | 2,75,102.00 |
| | | 18 Financial assistance(NCC Cadre) | 7,000.00 |
| | | 19 Rest House Expenses | 1,07,050.00 |
| | | 20 Interview Expenses (Govt.) | 1,52,070.00 |
| | | 21 Science (Materials) | 9,997.00 |
| | | 22 Plan & Estimate (Seuj Ashray) | 12,000.00 |
| | | 23 Professional fees | 55,000.00 |
| | | 24 Exam fees (Council) | 2,75,600.00 |
| | | 25 Exam fess (DU) | 15,22,750.00 |
| | | 26 Women's day celebration | 3,400.00 |
| | | 27 Inspection fees (DU) | 28,500.00 |
| | | 28 College sessional exam | 16,481.00 |
| | | 29 Meeting expenses | 78,890.00 |
| | | 30 Registration fees (DU) | 1,58,600.00 |
| | | 31 Seminar/workshop | 1,18,999.00 |
| | | 32 Affiliation-fees (PGPCA DU) | 30,000.00 |
| | | 33 Advertisement | 1,11,976.00 |
| | | 34 Repairing of Xerox mechine | 23,038.00 |
| | | 35 Admission potral/website etc | 46,435.00 |
| contd. to page no.2 | 1,24,52,624.89 | contd. to page no.2 | 66,17,817.45 |

KENDUGURI, JORHAT-785001, ASSAM


Pranjal Dutta
Coordinator, IQAC




Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

8. CLOSING BALANCE :

The closing balance of General/UGC/Subsidiary funds as per Cash Book/Bank Pass Book as on 31-03-2023 was as follows :

| SL. NO. | Name of fund | Cash in Hand | Cash at Bank | Account No. | Bank Name |
|---------|--|--------------|--------------|-----------------|----------------|
| 1. | JKM GENERAL FUND | NIL | 46,19,949.50 | 0738010100975 | P.N.B. |
| 2. | ANURADHA BARUA SCHOLARSHIP FUND ADMISSION FUND | NIL | 51,913.40 | 0738010194884 | P.N.B. |
| 3. | CDOE, TEZPUR UNIVERSITY, LSC, JKM | NIL | 27,431.00 | 95340100012041 | Bank Of Baroda |
| 4. | CHARU BARUAH MEMORIAL SCHOLARSHIP FUND | NIL | 8,810.70 | 073801010292108 | P.N.B. |
| 5. | CENTRAL COLLEGE SCIENCE FUND | NIL | 2,01,494.26 | 95340100011345 | Bank Of Baroda |
| 6. | CONSTRUCTION OF CENTRAL COLLEGE | NIL | 1,649.24 | 24400100015278 | Bank Of Baroda |
| 7. | COMMUNITY COLLEGE FUND | NIL | 21,95,656.91 | 9534010011364 | Bank Of Baroda |
| 8. | DEVELOPMENT FUND | NIL | 24,510.01 | 9534010011366 | Bank Of Baroda |
| 9. | ADMISSION FUND | NIL | NIL | 36101426176 | SBI, Jorhat |
| 10. | JKM ADMISSION FUND | NIL | 8,58,129.80 | 953540100011412 | Bank Of Baroda |
| 11. | DISTANCE EDUCATION FUND | NIL | 1,16,019.80 | 953540100011362 | Bank Of Baroda |
| 12. | EXAMINATION CENTRE FUND | NIL | 11,63,522.45 | 0738010104600 | P.N.B. |
| 13. | JKM NCC UNIT FUND | NIL | 12,609.00 | 95340100011360 | Bank Of Baroda |
| 14. | JKM NSS UNIT FUND | NIL | 1,00,801.78 | 35425108855 | SBI |
| 15. | JKM RUSA FUND | NIL | 6,808.00 | 38002952253 | SBI |
| 16. | JKM STUDENT FUNCTION FUND | NIL | 3,92,896.40 | 95340100011359 | Bank Of Baroda |
| 17. | JKM STUDENT UNION FUND | NIL | 1,77,459.65 | 95340100011358 | Bank Of Baroda |
| 18. | JKM STUDENTS LIBRARY FUND | NIL | 27,808.38 | 95340100011346 | Bank Of Baroda |
| 19. | JKM VOCATIONAL COURSE FUND | NIL | 2 460.20 | 95340100011363 | Bank Of Baroda |



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(2) ANURADHA BARUAH MEMORIAL MERIT SCHOLARSHIP FUND

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

Bank account number : 0738010194884

Bank name : PNB, Cheuniali

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|------------------|-----------------------------------|------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | 1 Scholarship Paid | 5,000.00 |
| Cash at Bank PNB a/c- 94884 | 47,095.80 | 2 Bank charges | 35.40 |
| Bank Interest | 9,853.00 | 3 Closing balance | 51,913.40 |
| | | Cash at Bank PNB a/c- 94884 | |
| TOTAL | 56,948.80 | TOTAL | 56,948.80 |

(3) CDOE, TEZPUR UNIVERSITY, LSC JKM

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

Bank account number: 95340100012041

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|------------------|-----------------------------------|------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance | | 1 Exam Remuneration | 19,233.00 |
| Cash at Bank BOB a/c- 12041 | Nil | 2 Refund To Tezpur University | 10,767.00 |
| NEFT From Tezpur University | 46,450.00 | | |
| Fees Recived | 8,768.00 | 3 Closing balance | 27,431.00 |
| Strong Room Rent | 2,000.00 | Cash at Bank BOB a/c- 12041 | |
| Bank Intt. | 213.00 | | |
| TOTAL | 57,431.00 | TOTAL | 57,431.00 |

(4) CHARU BORA MEMORIAL SCHOLARSHIP FUND

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

Bank account number : 073801010292108

Bank name : PNB, Cheuniali

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|------------------|-----------------------------------|------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | 1 Scholarship Paid | 5,000.00 |
| Cash at Bank PNB a/c- 92108 | 7,611.10 | 2 Bank charges | 35.40 |
| Bank Interest | 6,235.00 | 3 Closing balance | 8,810.70 |
| | | Cash at Bank PNB a/c- 92108 | |
| TOTAL | 13,846.10 | TOTAL | 13,846.10 |

KENDUGURI, JORHAT-785001, ASSAM



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(5) CENTRAL COLLEGE SCIENCE FUND

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

Bank account number: 95340100011345

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|---------------------|--|---------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | 1 Remuneration (non-sanction) | 6,47,694.00 |
| Cash at Bank BOB a/c- 11345 | 3,20,605.26 | 2 Scientific Materials | 2,60,573.00 |
| Admission & Other fees | 13,77,450.00 | 3 Advertisement | 26,460.00 |
| BANK INTEREST | 14,578.00 | 4 Interview exp (Asstt. Prof.) | 40,000.00 |
| | | 5 Affiliation fee (D.U) | 38,580.00 |
| | | 6 Furniture & Fixtures | 50,438.00 |
| | | 7 CA Professional fee | 10,000.00 |
| | | 8 Dept. seminar | 20,000.00 |
| | | 9 Edu. Field study | 10,000.00 |
| | | 10 TA/DA | 76,338.00 |
| | | 11 Electrical materials | 24,815.00 |
| | | 12 Printing & stationery | 30,860.00 |
| | | 13 Academic & financial Audit | 54,005.00 |
| | | 14 Copier machine | 63,500.00 |
| | | 15 Projector/computer/tonner/ICT | 1,20,600.00 |
| | | 16 Bank commission | 1,004.00 |
| | | 17 ceiling fitting, renovate, plastering | 33,750.00 |
| | | 18 Misc | 2,522.00 |
| | | 19 Closing Balance- | 2,01,494.26 |
| | | (Cash at Bank a/c 11345) | |
| TOTAL | 17,12,633.26 | TOTAL | 17,12,633.26 |

(6) Construction Of Central College , Jorhat

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

Bank account number: 24400100015278

Bank name : BOB, Jorhat


| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|--------------------|-----------------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | 1 Building Materials | 4,40,939.00 |
| Cash at Bank BOB a/c- 15278 | NIL | 2 Labour Payment | 1,53,000.00 |
| Grant Received | 5,94,000.00 | 3 Bank charges | 77.76 |
| Bank Interest | 1,666.00 | 4 Closing balance | |
| | | Cash at Bank BOB a/c- 15278 | 1649.24 |
| TOTAL | 5,95,666.00 | TOTAL | 5,95,666.00 |

KENDUGURI, JORHAT-785001, ASSAM




Pranjal Dutta
Coordinator, IQAC




Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

| | | | |
|-----------------------|----------------|--|----------------|
| contd. from page no.1 | 1,24,52,624.89 | contd. from page no.1 | 66,17,817.45 |
| | | 36 Registration fees (national excellence) | 14,000.00 |
| | | 37 ISO certificate | 56,350.00 |
| | | Refund of Application fees to Assistant | |
| | | 38 Professor | 47,000.00 |
| | | 39 Identity card | 30,960.00 |
| | | 40 Seuj ashroy Inaugral Expenses | 11,000.00 |
| | | 41 Transfer to Science & Tech. Forum | 80,000.00 |
| | | 42 Payment to Carpenter | 86,480.00 |
| | | 43 B.ED Prelim expenses | 25,000.00 |
| | | 44 PGDCA & Admission Course payment | 1,07,724.00 |
| | | 45 Transfer to NSS,fund | 17,000.00 |
| | | 46 Tree Plantation Programme | 10,000.00 |
| | | 47 Earth filling (Gardenning) | 1,200.00 |
| | | 48 LED Materials | 6,540.00 |
| | | 49 Music Expenses | 1,13,695.00 |
| | | 50 Refund of Center fees | 4,550.00 |
| | | 51 Transfer to Exam Center Fund | 5,48,076.00 |
| | | 52 Interview Expenses | 52,295.00 |
| | | 53 Bank com | 2,987.94 |
| | | Closing Balance - | |
| | | 54 Cash at Bank PNB ac-975 | 46,19,949.50 |
| TOTAL | 1,24,52,624.89 | TOTAL | 1,24,52,624.89 |



KENDUGURI, JORHAT-785001, ASSAM

Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(9) JKM ADMISSION ACCOUNT

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

Bank account number: 36101426176

Bank name :SBI, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-------------------------------|--------------------|-----------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE: | |
| 1 Cash at Bank SBI a/c- 26176 | 6,12,898.81 | 1 Materials | 3,93,937.00 |
| 2 Misc. Receipts | 1.00 | 2 Labour Payment | 1,00,000.00 |
| | | 3 Nursery (Plants) | 39,750.00 |
| | | 4 Camera/Battery/Wifi etc | 48,660.00 |
| | | 5 Computer | 12,230.00 |
| | | 6 Bank Charges | 18,322.91 |
| | | 7 Closing Balance | Nil |
| | | (Cash at Bank SBI AC-26176) | |
| TOTAL | 6,12,899.81 | | 6,12,899.91 |

(10) JKM ADMISSION FUND

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

Bank account number: 95340100011412

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-------------------------------|---------------------|-------------------------------------|---------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | | |
| 1 Cash at Bank BOB a/c- 11412 | 81,166.00 | 1 Tr. to Central fund A/C no: 11345 | 5,85,200.00 |
| 2 Admission & Other fees | 24,73,513.00 | 2 Transfer to RUSA Fund | 5,000.00 |
| 3 BANK INTEREST | 22,987.00 | 3 Amount refunded to S.Borah | 1,450.00 |
| | | 4 Materials with labour payment | 7,53,973.00 |
| | | 5 Computer Exp. | 1,10,460.00 |
| | | 6 Sign Board/Flex Printer | 15,062.00 |
| | | 7 Academic & Adm.(Audit) | 11,105.00 |
| | | 8 Stationery | 82,000.00 |
| | | 9 NAAC Exp. | 89,544.20 |
| | | 10 Programe Exp. | 30,000.00 |
| | | 11 Contingency | 35,456.00 |
| | | 12 Bank Charges | 286.00 |
| | | 13 Closing Balance | 8,58,129.80 |
| | | (Cash at Bank BOB a/c 11412) | |
| TOTAL | 25,77,666.00 | TOTAL | 25,77,666.00 |

KENDUGURI, JORHAT-785001, ASSAM



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(11) JKM DISTANCE EDUCATION FUND

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

Bank account number: 95340100011362

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|--------------------|-----------------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | | |
| Cash at Bank BOB a/c- 11362 | 1,15,127.40 | 1 Adm. & Exam fees | 2,33,923.00 |
| Admission & Other fees | 3,58,160.00 | 2 Exam Exp. | 20,466.00 |
| BANK INTEREST | 2,294.00 | 3 Remuneration | 90,304.00 |
| Sale Proceeds from Forms | 580.00 | 4 Center fees | 3,750.00 |
| Centre Fees | 7,200.00 | 5 Contingency fees | 955.00 |
| | | 6 Advertisement | 8,820.00 |
| | | 7 Application fees | 2,023.60 |
| | | 8 Affiliation fees (DU) | 2,000.00 |
| | | 9 TA & DA | 5,100.00 |
| | | 10 Closing Balance | 1,16,019.80 |
| | | (Cash at Bank BOB a/c 11362) | |
| TOTAL | 4,83,361.40 | TOTAL | 4,83,361.40 |

(12) JKM EXAM CENTRE FUND

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

Bank account number : 0738010104600

Bank name : PNB, Cheuniali


| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|--------------------------------------|---------------------|-----------------------------------|---------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | | |
| Cash at Bank PNB a/c- 4600 | 8,02,591.93 | 1 Remuneration | 10,16,238.00 |
| Fees Receipt | 11,84,950.00 | 2 Zone Expenses | 8,91,526.00 |
| Zone Receipt(DU) | 3,75,000.00 | 3 Stationery | 25,352.00 |
| Other Receipt | 4,25,194.00 | 4 Printer (Computer) Expenses | 30,090.00 |
| Transfer From JKM Fund Zone(A/c:975) | 2,82,276.00 | 5 5.TA/DA etc | 4,900.00 |
| Receipt From AHSEC(HS Final) | 40,800.00 | 6 6. Bank Charges | 100.48 |
| Bank Interest | 20,917.00 | 7 7. Closing Balance | 11,63,522.45 |
| | | Cash at Bank PNB a/c- 4600 | |
| TOTAL | 31,31,728.93 | TOTAL | 31,31,728.93 |



KENDUGURI, JORHAT-785001, ASSAM


Pranjal Dutta
Coordinator, IQAC




Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(7) JKM COMMUNITY COLLEGE FUND, Jorhat

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

Bank account number: 9534010011364

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|------------------------------------|---------------------|-----------------------------------|---------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | | |
| Cash at Bank BOB a/c- 11364 | 12,47,225.91 | 1 1. Remuneration: | 6,11,039.00 |
| Fees Collection | 14,09,500.00 | 2 2. Assessment fees: | 1,11,200.00 |
| Bank Interest | 44,819.00 | 3 3. Advertisement: | 15,876.00 |
| Recived from Pawan Tiles, sibsagar | 2,39,097.00 | 4 4. Printing & stationery: | 3,760.00 |
| | | 5 5. Meeting exp. | 3,110.00 |
| | | 6 6. Closing balance: | 21,95,656.91 |
| | | (Cash at Bank a/c 11364) | |
| TOTAL | 29,40,641.91 | TOTAL | 29,40,641.91 |

(8) DEVELOPMENT FUND, Jorhat

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

Bank account number: 9534010011366

Bank name : BOB, Jorhat


| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|--------------------|-----------------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | | |
| Cash at Bank BOB a/c- 11366 | 2,53,176.01 | 1 Materials (Building) | 94,890.00 |
| Fees Collection | 1,94,000.00 | 2 Materials (Paint) | 2,570.00 |
| Bank Interest | 4,627.00 | 3 Materials (water connection) | 33,282.00 |
| Miscellaneous Receipt | 335.00 | 4 Rest house (Bamboo) | 750.00 |
| | | 5 Materials (canteen) | 24,628.00 |
| | | 6 Carparking/seuj ashray | 2,03,000.00 |
| | | 7 Labour payment | 61,563.00 |
| | | 8 Green House exp. | 5,000.00 |
| | | 9 Misc. expenses | 1,650.00 |
| | | 10 Bank Commission | 295.00 |
| | | 11 Closing balanc | |
| | | Cash at Bank BOB a/c- 11366 | ₹ 24,510.01 |
| TOTAL | 4,52,138.01 | TOTAL | 4,52,138.01 |



KENDUGURI, JORHAT-785001, ASSAM


Pranjal Dutta
Coordinator, IQAC




Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(15) JKM RUSA FUND

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

Bank account number: 38002952253

Bank name : SBI, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-------------------------------|-----------------|-----------------------------------|-----------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| 1 Cash at Bank SBI a/c- 52253 | 1,760.00 | 1 Expenditure | NIL |
| 2 Transfer From Admn. Fees | 5,000.00 | | |
| 3 Bank Interest | 48.00 | 2 Opening Balance- | |
| | | Cash at Bank SBI a/c- 52253 | 6808.00 |
| TOTAL | 6,808.00 | TOTAL | 6,808.00 |

(16) JKM STUDENT FUNCTION FUND

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

Bank account number: 95340100011359

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-------------------------------|--------------------|-----------------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| 1 Cash at Bank BOB a/c- 11359 | 4,20,482.40 | 1 Inter college youth festival | ₹ 1,06,650.00 |
| 2 Admission & Other fees | 2,60,000.00 | 2 College week | ₹ 14,740.00 |
| 3 BANK INTEREST | 12,924.00 | 3 Sarswati puja | ₹ 18,700.00 |
| | | 4 Biswakarma Puja | ₹ 3,500.00 |
| | | 5 Celebration of Bihu festival | ₹ 5,500.00 |
| | | 6 TA / DA | ₹ 10,200.00 |
| | | 7 Freshmen Social | ₹ 87,300.00 |
| | | 8 Auditorium Renovation | ₹ 44,677.00 |
| | | 9 Seminar | ₹ 4,500.00 |
| | | 10 Independence Day Celebration | ₹ 4,300.00 |
| | | 11 Bank Charge | ₹ 443.00 |
| | | 12 Closing Balance | ₹ 3,92,896.40 |
| | | (Cash at Bank BOB a/c 11359) | |
| TOTAL | 6,93,406.40 | TOTAL | 6,93,406.40 |



KENDUGURI, JORHAT-785001, ASSAM

Pranjal Dutta

Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia

Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(17) JKM STUDENTS UNION FUND

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

Bank account number: 95340100011358

Bank name : BOB, Jorhat

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

(18) JKM STUDENTS LIBRARY FUND

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

Bank account number: 95340100011346

Bank name : BOB, Jorhat


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



KENDUGURI, JORHAT-785001, ASSAM


Pranjal Dutta
Coordinator, IQAC




Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(13) JKM NCC UNIT FUND

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

Bank account number: 95340100011360

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|------------------|-----------------------------------|------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | | |
| Cash at Bank BOB a/c- 11360 | 7,128.00 | 1 Printing & stationary | ₹ 360.00 |
| Admission & Other fees | 5,820.00 | 2 Workshop on Indian Army | ₹ 1,730.00 |
| Received 51 SQN | 13,185.00 | 3 Refreshment exp. | ₹ 11,745.00 |
| Bank Interest | 311.00 | 4 Closing Balance | ₹ 12,609.00 |
| | | (Cash at Bank BOB a/c 11360) | |
| TOTAL | 26,444.00 | TOTAL | 26,444.00 |

(14) JKM NSS UNIT FUND

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

Bank account number: 35425108855

Bank name :SBI, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|--------------------|---|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE: | |
| Opening Balance- | | | |
| Cash at Bank SBI a/c-108855 | 1,55,135.00 | 1 NSS Programme | ₹ 44,712.00 |
| Fees Collection | 5,820.00 | 2 Yoga Programme. | ₹ 6,616.00 |
| Bank Interest | 2,633.00 | 3 Independence Day Programme. | ₹ 8,905.00 |
| Transfer From A/c-975 | 17,000.00 | 4 Lachit Divas Expenses. | ₹ 3,495.00 |
| | | 5 Tree plantation Programme | ₹ 1,788.00 |
| | | 6 Tr- to Science & technology forum JKM | ₹ 14,000.00 |
| | | 7 Bank Charges | 270.22 |
| | | Closing Balance | 1,00,801.78 |
| | | (Cash at Bank SBI AC-108855) | |
| TOTAL | 1,80,588.00 | | 1,80,588.00 |



KENDUGURI, JORHAT-785001, ASSAM

Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(25) SCIENCE & TECHNOLOGY FORUM, JKM

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

Bank account number: 95340100011327

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|------------------------------|--------------------|-----------------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | | |
| Cash at Bank BOB a/c- 11327 | 46,697.00 | 1 Trainer Remuneration | 7,500.00 |
| 2.FDP/ICT training fee | 10,800.00 | 2 Advertisement | 14,553.00 |
| 3.Registration fee | 37,700.00 | 3 Seminer Expenses | 1,49,831.00 |
| Energy & green audit fees | 42,600.00 | 4 Bio-metric Fingerprint | 3,350.00 |
| Sale of LED Bulb | 13,200.00 | 5 Se.- day Celebrationn | 5,640.00 |
| Sale of Vermicompost | 6,910.00 | 6 Vermicompost expenses. | 17,500.00 |
| Donation (seminar) | 40,100.00 | 7 LED Bulb materials | 6,547.00 |
| 8. Bank Int. | 1,683.00 | 8 Energy & Green Audit expenses | 11,410.00 |
| Transfer For Seminar Purpose | | 9 Remuneration (Virtual) | 10,800.00 |
| I. JKM NSS Unit Fund | 14,000.00 | 10 St-Reg-fee refund | 3,400.00 |
| II. JKM Fund (975) | 80,000.00 | | |
| III. JKM st. union fund | 25,000.00 | 11 Closing Balance | 88,561.00 |
| Misc. Receipt | 402.00 | (Cash at Bank BOB a/c 11327) | |
| TOTAL | 3,19,092.00 | TOTAL | 3,19,092.00 |

(26) STUDENTS CO-OPERATIVE FUND

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

Bank account number: 95340100011368

Bank name : BOB, Jorhat


| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|--------------------|-----------------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | | |
| Cash at Bank BOB a/c- 11368 | 63,382.20 | 1 Printing Charge | 5,240.00 |
| Sale Record(Dupatta) | 30,000.00 | | |
| Rent (Canteen) | 9,000.00 | | |
| Donation | 40,000.00 | 2 Closing Balance | 1,39,388.20 |
| Bank Intt. | 2,246.00 | (Cash at Bank BOB a/c 11368) | |
| TOTAL | 1,44,628.20 | TOTAL | 1,44,628.20 |



KENDUGURI, JORHAT-785001, ASSAM


Pranjal Dutta
Coordinator, IQAC




Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(19) JKM VOCATIONAL COURSE FUND

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

Bank account number: 95340100011363

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-------------------------------|-----------------|-----------------------------------|-----------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| 1 Cash at Bank BOB a/c- 11363 | 2,393.20 | 1 Expenditure | Nil |
| 2 BANK INTEREST | 67.00 | 2 Closing Balance | 2,460.20 |
| TOTAL | 2,460.20 | TOTAL | 2,460.20 |

(20) KKHSOU STUDY CENTRE, JKM

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

Bank account number: 41186943767

Bank name : SBI, Borpool Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-------------------------------|--------------------|-----------------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| 1 Cash at Bank SBI a/c- 43767 | 2,000.00 | 1 2Nd Semester Zone Expenses | 4,46,888.00 |
| 2 KKHSOU University | 4,40,758.00 | 2 Closing Balance | 2,446.00 |
| 3 Bank Interest | 1,236.00 | | |
| 4 NEFT Fail Amount | 5,340.00 | | |
| TOTAL | 4,49,334.00 | TOTAL | 4,49,334.00 |

(21) LATE KARENDRA NARAYAN BARUAH MEMORIAL FUND

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

Bank account number: 0 738010292078

Bank name : PNB, Cheuni Ali

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-------------------------------|------------------|-----------------------------------|------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| 1 Cash at Bank SBI a/c- 92078 | 17,186.60 | 1 Bank Charges | 17.70 |
| 2 BANK INTEREST | 6,509.00 | 2 Closing Balance | 23,677.90 |
| TOTAL | 23,695.60 | TOTAL | 23,695.60 |



KENDUGURI, JORHAT-785001, ASSAM

Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(27) STUDENTS SCHOLARSHIP FUND

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

Bank account number: 35007637523

Bank name : SBI, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|------------------------------|------------------|-----------------------------------|------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | | |
| Cash at Bank SBI a/c- 637523 | 15,153.00 | 1 Account Keeping Fees | 649.00 |
| | | 2 Closing Balance | 14,504.00 |
| | | (Cash at Bank -SBI A/c-637523) | |
| TOTAL | 15,153.00 | TOTAL | 15,153.00 |

(28) JKM STUDENTS GAMES FUND

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

Bank account number: 95340100011356

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|--------------------|--|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | | |
| Cash at Bank BOB a/c- 11356 | 7,03,888.45 | 1 Sports fee D.U | 44,345.00 |
| Fees | 1,04,390.00 | 2 Sports Materials | 52,333.00 |
| BANK INTEREST | 14,332.00 | 3 Soil or chips for V/B court | 39,500.00 |
| | | 4 College week | 73,647.00 |
| | | 5 Inter college Game expenses | 59,333.00 |
| | | 6 V.B & Badminton court mistry payment | 29,000.00 |
| | | 7 V/B court post making & | 14,000.00 |
| | | 8 Bank charges | 443.00 |
| | | 9 JKM fund a/c no 975 PNB | 1,00,000.00 |
| | | 10 Misc. Expenses | 2,700.00 |
| | | Closing Balance- | |
| | | 11 Cash at Bank BOB a/c- 11356 | 4,07,309.45 |
| TOTAL | 8,22,610.45 | TOTAL | 8,22,610.45 |



KENDUGURI, JORHAT-785001, ASSAM

Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

JORHAT KENDRIYA MAHAVIDYALAYA

(32) JKM MAGAZINE FUND

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

Bank account number:95340100011365

Bank Name: BOB , Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|--------------------|-----------------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | 1 Wall Magazine | 2,600.00 |
| Cash at Bank PNB a/c- 11365 | 6,12,920.40 | 2 Seminar Expenses | 13,400.00 |
| Fees receipt | 1,56,000.00 | 3 Transfer A/c No.975 PNB | 3,00,000.00 |
| BANK INTEREST | 18,950.00 | 7 Closing Balance | 4,71,870.40 |
| | | (Cash at Bank PNB a/c 11365) | |
| TOTAL | 7,87,870.40 | TOTAL | 7,87,870.40 |



KENDUGURI, JORHAT-785001, ASSAM

Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

ANNEXURE 'A'

Salary Statement W : E : F April, 2022 to March, 2023

Of

(Jorhat Kendriya Mahavidyalaya)

| Month | Gross Pay (Total) | Deduction | | | | | Total Deduction | Net Pay |
|--------------|----------------------|----------------|----------------|---------------|---------------|----------------|-----------------|-----------------|
| | | GPF | NPS | P. Tax | GIS | I.Tax | | |
| April | 5581526 | 134700 | 166178 | 9152 | 14700 | 800000 | 1124730 | 4456796 |
| May | 5581526 | 134700 | 166178 | 9152 | 14700 | 800000 | 1124730 | 4456796 |
| June | 5581526 | 134700 | 166178 | 9152 | 14700 | 800000 | 1124730 | 4456796 |
| July | 5748233 | 134700 | 181221 | 9152 | 14700 | 800000 | 1139773 | 4608460 |
| August | 5748233 | 134700 | 181221 | 9152 | 14700 | 700000 | 1039773 | 4708460 |
| September | 5489405 | 134700 | 181221 | 8944 | 14300 | 700000 | 1031165 | 4458240 |
| October | 5746354 | 118700 | 219479 | 9568 | 15500 | 700000 | 1063247 | 4683107 |
| November | 5746354 | 118700 | 219479 | 9568 | 15500 | 684000 | 1063247 | 4699107 |
| December | 5746354 | 118700 | 219479 | 9568 | 15500 | 684000 | 1063247 | 4699107 |
| January | 5488049 | 110700 | 219479 | 9360 | 15100 | 764000 | 1118639 | 4369410 |
| February | 5488049 | 110700 | 219479 | 9360 | 15100 | 1480660 | 1835299 | 3652750 |
| March | 5636048 | 110700 | 225840 | 9360 | 15100 | 825000 | 1186000 | 4450048 |
| 4% D.A | 299640 | | 12728 | | | | 12728 | 286912 |
| Total | 67881297 | 1496400 | 2378160 | 111488 | 179600 | 9737660 | 13927308 | 53985989 |



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2022

JORHAT KENDRIYA MAHAVIDYALAYA

(29) JKM UGC ASSISTANCE FUND

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

Bank account number: 0738010104819

Bank name : PNB, Cheuni Ali

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|------------------------------|-----------------|-----------------------------------|-----------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Cash at Bank PNB a/c- 104819 | 5,025.00 | 1 Expenses | Nil |
| BANK INTEREST | 147.00 | 2 Closing Balance | 5,172.00 |
| | | (Cash at Bank PNB a/c 104819) | |
| TOTAL | 5,172.00 | TOTAL | 5,172.00 |

(30) JKM STUDENT WELFARE FUND

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

Bank account number:95340100011357

Bank name : BOB, Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|--------------------|-----------------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Cash at Bank PNB a/c- 11357 | 2,17,319.70 | 1 Scholarship Disbursed | 35,500.00 |
| Fees receipt | 52,000.00 | 2 Water Purifying Service | 3,580.00 |
| Misc. Receipt | 500.00 | 3 Closing Balance | 2,36,675.70 |
| BANK INTEREST | 5,936.00 | (Cash at Bank PNB a/c 11357) | |
| TOTAL | 2,75,755.70 | TOTAL | 2,75,755.70 |

(31) JKM WOMEN HOSTEL FUND

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

Bank account number:95340100011367

Bank name :BOB , Jorhat

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-----------------------------|--------------------|-----------------------------------|--------------------|
| TO RECEIPTS: | | BY EXPENDITURE / TRANSFER: | |
| Opening Balance- | | 1 Remuneration | 1,35,400.00 |
| Cash at Bank PNB a/c- 11367 | 1,07,462.51 | 2 Diesel | 5,000.00 |
| Fees receipt | 2,31,000.00 | 3 LED Bulb/ Bucket Etc. | 13,067.00 |
| BANK INTEREST | 3,719.00 | 4 Water Expenses | 12,080.00 |
| | | 5 Labour Payment | 900.00 |
| | | 6 Misc. expenses | 3,738.00 |
| | | 7 Closing Balance | 1,71,996.51 |
| | | (Cash at Bank PNB a/c 11367) | |
| TOTAL | 3,42,181.51 | TOTAL | 3,42,181.51 |

KENDUGURI, JORHAT-785001, ASSAM



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

ANNEXURE 'C'

Fixed Salary

Salary Statement W : E : F April, 2022 to March, 2023

Of

(Jorhat Kendriya Mahavidyalaya)

| Month | Gross Pay (Total) | Deduction | | | | | Total Deduction | Net Pay |
|-----------|----------------------|-----------|-----|--------|-----|--------|-----------------|---------|
| | | GPF | NPS | P. Tax | GIS | I. Tax | | |
| April | 250800 | | | 2496 | | | 2496 | 248304 |
| May | 250800 | | | 2496 | | | 2496 | 248304 |
| June | 250800 | | | 2496 | | | 2496 | 248304 |
| July | 250800 | | | 2496 | | | 2496 | 248304 |
| August | 250800 | | | 2496 | | | 2496 | 248304 |
| September | 250800 | | | 2496 | | | 2496 | 248304 |
| October | 250800 | | | 2496 | | | 2496 | 248304 |
| November | 250800 | | | 2496 | | | 2496 | 248304 |
| December | 250800 | | | 2496 | | | 2496 | 248304 |
| January | 250800 | | | 2496 | | | 2496 | 248304 |
| February | 250800 | | | 2496 | | | 2496 | 248304 |
| March | 250800 | | | 2496 | | | 2496 | 248304 |
| | 3009600 | | | 29952 | | | 29952 | 2979648 |



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal



Jorhat Kendriya Mahavidyalaya

Kenduguri, Jorhat-785010 (Assam)

Affiliated by Dibrugarh University

INTERNAL AUDIT REPORT FINANCIAL YEAR: 2022-2023

ANNEXURE 'B'

Fixed Salary

Salary Statement W : E : F April, 2022 to March, 2023

Of

(Jorhat Kendriya Mahavidyalaya)

| Month | Gross Pay (Total) | Deduction | | | | | Total Deduction | Net Pay |
|-----------|----------------------|-----------|-----|--------|-----|--------|-----------------|---------|
| | | GPF | NPS | P. Tax | GIS | I. Tax | | |
| April | 223800 | | | 2288 | | | 2288 | 221512 |
| May | 223800 | | | 2288 | | | 2288 | 221512 |
| June | 223800 | | | 2288 | | | 2288 | 221512 |
| July | 223800 | | | 2288 | | | 2288 | 221512 |
| August | 223800 | | | 2288 | | | 2288 | 221512 |
| September | 223800 | | | 2288 | | | 2288 | 221512 |
| October | 223800 | | | 2288 | | | 2288 | 221512 |
| November | 223800 | | | 2288 | | | 2288 | 221512 |
| December | 223800 | | | 2288 | | | 2288 | 221512 |
| January | 223800 | | | 2288 | | | 2288 | 221512 |
| February | 223800 | | | 2288 | | | 2288 | 221512 |
| March | 250800 | | | 2496 | | | 2496 | 248304 |
| Total | 2712600 | | | 27664 | | | 27664 | 2684936 |



Pranjal Dutta
Coordinator, IQAC



Dr. Dulen Saikia
Principal