

**INTERNAL AUDIT REPORT
OF
JAWAHARLAL NEHRU COLLEGE:BOKO
FOR THE PERIOD
01/04/2019 to 31/03/2020**

UTTAM KESHRI & CO.

Chartered Accountants
2ND FLOOR, G.S. TOWER, A.T. ROAD,
HIMATSINGKA PETROL PUMP COMPLEX,
GUWAHATI ASSAM 781001



UTTAM KESHRI & CO.

Chartered Accountants

UTTAM KUMAR AGARWAL

B.COM (Hon's), F.C.A, DISA(ICA)

Mem No-059168



S-10, 2nd floor, G.S.Tower

Himatsingka Petrolpump Complex

A.T Road, Guwahati-781001

Ph.No.2606237(0),9435106442(M)

AUDIT REPORT

We Have examined the Receipts & Payments Account of General Fund and other subsidiary fund of "JAWAHARLAL NEHRU COLLEGE , BOKO, KAMRUP, ASSAM" for the the year from 1/4/2019 to 31/03/2020. We have certified that the said Receipts & Payments Accounts, gives a true & fair statment of affairs of Books of accounts as maintained by the College authority as produced before us for our verification.

For,
UTTAM KESHRI & CO.
Chartered Accountant.

(UTTAM KUMAR AGARWAL)

Proprietor.

Membership No 059168



Approved

19-10-2020

President
Governing Body
Jawaharlal Nehru College, Boko

GUWAHATI,

The 25th day of August 2020

UDIN:- 20059168AAAADQ1133

DISTRICT : KAMRUP (ASSAM) 781 123.

RECEIPTS & PAYMENTS ACCOUNT UNDER GENERAL FUND FOR THE YEAR ENDED ON 31ST MARCH 2020

Receipt			Payment		
Particulars		Amount (Rs)	Particulars		Amount (Rs)
To Opening Balance			By Salary to Staff		11,680.00
A. Cash in Hand	4,435.00		By Fees to G.U /AHSEC		13,28,783.00
B. Cash at bank	31,77,591.25		By NCP/VCP Project		1,16,400.00
C. Fixed Deposits	3,56,068.00	35,38,094.25	By TA/DA		90,871.00
			By Const. of garden wall/road/water tank		3,79,064.00
			By NSS Unit A/c		30,000.00
			By Examination Exps		17,100.00
			By Furniture & Fixtures		2,96,430.00
To Fees Collection		77,21,244.00	By Printing & Stationery		2,63,129.00
			By Educational Excursion exps		5,018.00
			By Meeting Exp.		77,755.00
			By Interview Exps		1,50,000.00
			By Honarium Exps		16,000.00
			By Advrtisement Exps		24,255.00
To Receipt from Asst. Professor Interview		1,84,000.00	By Internet Exps		36,022.00
			By Refreshment Exps		49,754.00
To Canteen Rent		5,000.00	By Audit & TDS Fees		83,780.00
			By Repair & Maintenance		1,23,704.00
To Draft Cancelled		9,080.00	By Electrical Fittings		2,29,492.00
			By Refund of excess Fee		56,760.00
To fund Transfer received from		1,55,180.00	By Deficit Arrear		21,562.00
a. Center fund			By Income Tax		6,700.00
			By College Campus Beautification Exps		3,451.00
			By Electricity bill		76,299.00
			By Wages A/c		7,54,535.00
			By Building Construction Exps		2,85,663.00
			By Computer & accessories Exps		1,03,498.00
			By Contingency A/c		67,194.00
			By Supply Of Yoga Materials		4,308.00
			By Supply Of Aquaguard		28,400.00
			By Student Aid A/c		5,140.00
			By Career Counselling Programme		2,598.00
			By Workshop		10,081.00
			By Supply Of Fuel & Fuel Exp.		26,102.00
TOTAL B/CD		1,16,12,598.25	TOTAL B/CD		47,81,528.00

JAWAHARLAL NEHRU COLLEGE : BOKO


DISTRICT : KAMRUP (ASSAM) 781 123.

RECEIPTS & PAYMENTS ACCOUNT UNDER GENERAL FUND FOR THE YEAR ENDED ON 31ST MARCH 2020

Receipt		Payment	
Particulars	Amount (Rs)	Particulars	Amount (Rs)
TOTAL B/BD	1,16,12,598.25	TOTAL B/BD	47,81,528.00
		By Hostel free addmission	6,000.00
		By Preparation of wall magazine	10,270.00
		By Wrongly Deposited	2,000.00
		By Advertisement	45,476.00
		By Bank Charges	4,867.00
		By Misc. Expenses A/c	70,788.00
		By Renewal & Affiliation Expenses A/c	1,52,859.00
		By Fund Transferred to:-	
		a. Tution fees fund	10,51,638.00
		b. library fund	2,02,200.00
		c. building fund	6,06,600.00
		d. examination fund	1,81,080.00
		e. festival fund	1,01,100.00
		f. union fund	1,01,100.00
			22,43,718.00
		By Field Study Exps	9,000.00
		By Women Hostel/Toilet Construction Exps	17,88,173.00
		Closing Balance	
		A. Cash in Hand	-
		B. Cash at bank	21,41,851.25
		C. Fixed Deposits	3,56,068.00
			24,97,919.25
Total :	1,16,12,598.25	Total :	1,16,12,598.25

For, UTTAM KESHRI & CO.

Chartered Accountants.



(UTTAM KUMAR AGARWAL)

Proprietor

Membership No. 059168

Date : 25/08/2020

Place : Guwahati

J.N. COLLEGE : BOKO

General Fund Bank Reconciliation Statement as on 31-03-2020			
Bank Balance as per Cash book			21,41,851.25
Add: Cheque issued but not presented for payment			
<u>Date</u>	<u>Ch No</u>	<u>Amount</u>	
19-03-2020	652628	86,170.00	
19-03-2020	652629	34,702.00	
21-03-2020	652630	71,077.00	
21-03-2020	652631	36,225.00	
21-03-2020	652632	2,84,357.00	
21-03-2020	652633	1,90,800.00	
21-03-2020	652634	17,472.00	
23-03-2020	652635	38,750.00	
23-03-2020	652636	7,400.00	
23-03-2020	652637	62,883.00	
23-03-2020	652638	2,400.00	
23-03-2020	652639	93,217.00	
23-03-2020	652640	11,893.00	
			9,37,346.00
Bank Balance as per pass book			30,79,197.25



JAWAHARLAL NEHRU COLLEGE : BOKO
RECEIPTS & PAYMENTS ACCOUNT UNDER UNION FUND FOR THE YEAR ENDED 31st March, 2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Salary	15,000.00
Cash in Hand	-	By Social Service Exps	10,000.00
Cash at Bank	5,14,396.00	By contingency Exps	8,523.00
		By Fresher & Social Exps.	1,59,900.00
To Bank Interest	10,938.00	By Youth Festival exps	1,17,100.00
		By Printing & Stationary Exps	13,298.00
To Fund Transfer Received from		By College Week Exps.	2,00,333.00
General fund	1,01,100.00	By Student Election Exps	16,890.00
Govt. fund	2,91,036.40	By Repairing Exps	20,108.00
		By Misc Expenses	31,990.00
To Prize A/c	3,900.00	By Attendant wages	10,000.00
[Cheque issued but not cleared in bank now cancelled)		By Monthly wages	35,000.00
		By Equipment Purchased	13,860.00
		By Sports & Prize	8,900.00
		By Uniform Exps.	65,000.00
		By Cultural Exps.	2,500.00
		By Labour Exps.	600.00
		By Bank Charge	188.80
		By Closing Balance	
		Cash in Hand	-
		Cash at Bank	1,92,179.60
			1,92,179.60
	9,21,370.40		9,21,370.40

For
UTTAM KESHRI & CO.
Chartered Accountants.




(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 25/08/2020
Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO
Bank Reconciliation Statement as on 31-03-2020

Bank Reconciliation Statement as on 31-03-2020

PARTICULARS	AMOUNT												
Bank Balance as per Cash book	1,92,179.60												
Add: Cheque issued but not presented for payment till 31-03-2020													
<table><tr><th>Date</th><th>Chq No</th><th>Amount</th></tr><tr><td>11-02-2020</td><td>12592</td><td>300.00</td></tr><tr><td>24-02-2020</td><td>13061</td><td>450.00</td></tr><tr><td>03-03-2020</td><td>13063</td><td>500.00</td></tr></table>	Date	Chq No	Amount	11-02-2020	12592	300.00	24-02-2020	13061	450.00	03-03-2020	13063	500.00	1,250.00
Date	Chq No	Amount											
11-02-2020	12592	300.00											
24-02-2020	13061	450.00											
03-03-2020	13063	500.00											
Bank Balance as per Pass book	1,93,429.60												

JAWAHARLAL NEHRU COLLEGE : BOKO
RECEIPTS & PAYMENTS ACCOUNT UNDER building fund FOR THE YEAR ENDED 31st march,2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Construction Exps.	
Cash in Hand	-	Building	1,26,800.00
Cash at Bank (1,93,871.82)	(1,93,871.82)	Furniture	48,130.00
To Bank Interest	3,644.00		1,74,930.00
To Fund Transfer Received from		By Closing Balance	
a. General fund	6,06,600.00	Cash in Hand	-
b. Govt. grant	3,75,840.00	Cash at Bank	6,17,282.18
	9,82,440.00		6,17,282.18
	7,92,212.18		7,92,212.18

For
UTTAM KESHRI & CO.
Chartered Accountants.




(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 25/08/2020
Place : Guwahati

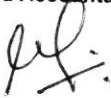
JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT UNDER UGC FOR THE YEAR ENDED 31st March , 2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>To Opening Balance</u>			
Cash in Hand	-	By Human Rights Exps.	70,000.00
Cash at Bank	9,72,154.60	By Contingency Exps.	35,357.00
To Bank Interest	1,73,556.00	<u>By CCS PAYMENT</u>	
		Educative Expx	58,50,000.00
		Honorarium Exps	1,50,000.00
		Laboratory Exps	85,850.00
To CCS RECEIPT	73,20,000.00		60,85,850.00
		<u>By Closing Balance</u>	
		Cash in Hand	
		Cash at Bank	22,74,503.60
	84,65,710.60		22,74,503.60
			84,65,710.60

For

UTTAM KESHRI & CO.
Chartered Accountants.



(UTTAM KUMAR AGARWAL)

Proprietor

Membership No. 059168

Date : 25/08/2020

Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO		
Bank Reconciliation Statement as on 01-04-2019 to 31-03-2020		
PARTICULARS		AMOUNT
Bank Balance as per Cash book		22,74,503.60
<u>Add: Cheque issued but not presented for payment till 31/03/2020</u>		
Chq No. Date		
676365 31-03-2020	36,000.00	
676367 31-03-2020	96,000.00	
676368 31-03-2020	11,81,250.00	
676369 31-03-2020	11,81,250.00	24,94,500.00
Bank Balance as per Pass book		<u>47,69,003.60</u>



JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT OF FESTIVAL FUND FOR THE YEAR ENDED ON 31st March , 2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance			
Cash in Hand	-	By Printing & Stationary	813.00
Cash at Bank	1,65,593.10	By Saraswati Puja Exps.	1,26,657.00
To Bank Interest	14,050.00	By Sports Exps.	10,000.00
To Fund Transfer Received from		By Closing Balance	
Govt. grant	3,33,450.00	Cash in Hand	-
General fund	1,01,100.00	Cash at Bank	4,76,723.10
	6,14,193.10		6,14,193.10

For

UTTAM KESHRI & CO.

Chartered Accountants.




(UTTAM KUMAR AGARWAL)

Proprietor

Membership No. 059168

Date : 25/08/2020

Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO
RECEIPTS & PAYMENTS ACCOUNT FOR LIBRARY FUN FUND FOR THE YEAR ENDED 31st March , 2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Printing & Stationery	28,969.00
Cash in Hand 59.95		By Newspaper & Journals	24,146.00
Cash at Bank 2,81,780.70	2,81,840.65	By Electrification	13,641.00
		By Registration	1,000.00
To Bank Interest	21,777.00	By Books & Periodicals	23,778.00
To Fund Transfer Received from		By Repairing & Maintanace	5,600.00
General fund 2,02,200.00		By Equipment	13,200.00
GOVT. fund 5,72,940.00	7,75,140.00		
To Books A/c	450.00	By Closing Balance	
[Cheque issued but not cleared in bank now cancelled)		Cash in Hand 59.95	
		Cash at Bank 9,68,813.70	9,68,873.65
	10,79,207.65		10,79,207.65

For

UTTAM KESHRI & CO.
Chartered Accountants.




(UTTAM KUMAR AGARWAL)

Proprietor

Membership No. 059168

Date : 25/08/2020

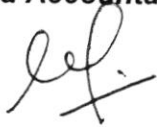
Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO
DISTRICT : KAMRUP (ASSAM) 781123

RECEIPTS & PAYMENTS ACCOUNT UNDER Examination Fund FOR THE YEAR ENDED 31st March , 2020

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance :</u>			By Printing & Stationery Exps.		30,246.00
Cash in hand		-	By Maintenance Exps		3,000.00
<u>Cash with Bank</u>			By Refreshment Exps.		7690
Assam Co-operative Apex Bank (A/c no-591042010000303)	2,71,670.50	2,71,670.50			
To Bank Interest		26,241.00			
<u>To Fund Transfer Received from</u>			<u>By, Closing Balance :</u>		
Govt. fund	5,91,804.00		Cash in hand		-
General fund	1,81,080.00	7,72,884.00	<u>Cash with Bank</u>		
			Assam Co-operative Apex Bank (A/c no-591042010000303)	10,29,859.50	10,29,859.50
TOTAL		10,70,795.50	TOTAL		10,70,795.50

For
UTTAM KESHRI & CO.
Chartered Accountants.




(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 25/08/2020
Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO
RECEIPTS & PAYMENTS ACCOUNT GOVT GRANT FUND FOR THE YEAR ENDED 31st March , 2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Salary	11,42,580.00
Cash in Hand		By Honorarium	1,500.00
Cash at Bank	60,07,289.05	By Bank Chg.	2,495.70
To Bank Interest	1,04,782.00	By fund transferred to:-	
To Books	1,33,239.00	Building Fund	3,75,840.00
To Reimbursement of Admission Fees	57,68,348.00	Examination Fund	5,91,804.00
To Salary A/c	6,780.00	Library Fund	5,72,940.00
[Cheque issued but not cleared in bank now cancelled)		Festival Fund.	3,33,450.00
To Grant received from DHE		Union fund	2,91,060.00
For Equipment	2,40,000.00		21,65,094.00
For Excurtion Grant	1,00,000.00	By Excurtion Exps	1,00,000.00
For Girls common Room	1,00,000.00	By Electricity Expenses	3,39,371.00
By Amount wrongly debited by Bank now reversed	10,000.00	By Guest Faculty Remuneration	21,09,680.00
		By Office attendant wages	1,93,000.00
		By PGDCA guest faculty Remuneration	78,000.00
		By Women Hostel Attendent wages	1,17,310.00
		By Monthly wages	9,29,000.00
		By Audit & Inspection Fees	1,11,240.00
		By Magazine Exps	1,62,130.00
		By Electrification Exps.	10,036.00
		By Drinking Water Facilities	14,990.00
		By Wrongly Bank Withdrawn	10,000.00
		By Curtains at Door & Window Exps	5,040.00
		By Furniture exps.	22,678.00
		By Sanitation Facilities	47,436.00
		By Closing Balance	
		Cash in Hand	
		Cash at Bank	49,08,857.35
	1,24,70,438.05		1,24,70,438.05

For
UTTAM KESHRI & CO.
Chartered Accountants.

(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 25/08/2020
Place : Guwahati



JAWAHARLAL NEHRU COLLEGE : BOKO
Bank Reconciliation Statement as on 01-04-2019 to 31-03-2020


PARTICULARS		AMOUNT
Bank Balance as per Cash book		49,08,857.35
<u>Add: Cheque issued but not presented for payment till 31/03/2020</u>		
Chq No.	Date	
77355	02-03-2020	10,000.00
77360	02-03-2020	10,000.00
77361	02-03-2020	10,000.00
77364	02-03-2020	10,000.00
77365	02-03-2020	10,000.00
77372	02-03-2020	10,000.00
75671	13-03-2020	5,040.00
75672	20-03-2020	47,436.00
75673	20-03-2020	14,990.00
75674	24-03-2020	10,036.00
75675	24-03-2020	22,678.00
		1,60,180.00
Bank Balance as per Pass book		50,69,037.35



JAWAHARLAL NEHRU COLLEGE : BOKO
RECEIPTS & PAYMENTS ACCOUNT UNDER TUTION FEE FOR THE YEAR ENDED 31st March , 2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance			
Cash in Hand -		By 70% Tutuion Fees Transferred to GOVT.	10,51,638.00
Cash at Bank 36,892.00	36,892.00		
To Bank Interest	1,793.00	By Closing Balance	
		Cash in Hand 100.00	
To Fund Transfer Received from Genaral fund	10,51,638.00	Cash at Bank 38,585.00	38,685.00
	10,90,323.00		10,90,323.00

For
UTTAM KESHRI & CO.
Chartered Accountants.

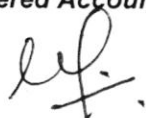


(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 25/08/2020
Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO
RECEIPTS & PAYMENTS ACCOUNT UNDER DBT Fund FOR THE YEAR ENDED 31st March, 2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Seminar Exps.	2,22,890.00
Cash in Hand	-	By Contingency/Miscellaneous Exps.	1,44,981.00
Cash at Bank	10,67,657.00	By Department activity Exps	18,00,000.00
	10,67,657.00	By Advertisement Exps.	5,660.00
To Grant received under DBT Scheme	1,03,00,000.00	By Laboratory Exps.	1,87,738.00
To Seminar Exps Reiumbershed	1,77,200.00	By Computer A/c	16,84,750.00
To Bank Interest	1,63,353.00	By Travel Exps.	1,49,611.00
		By Equipment A/c	55,91,591.00
		By Furniture A/c	32,992.00
		By Closing Balance	
		Cash in Hand	-
		Cash at Bank	18,87,997.00
			18,87,997.00
	1,17,08,210.00		1,17,08,210.00

For
UTTAM KESHRI & CO.
Chartered Accountants.



(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date:- 25/08/2020
Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO

Bank Reconciliation Statement For the Year Ended 31st March, 2020

PARTICULARS			AMOUNT
Bank Balance as per cash Books			18,87,997.00
<u>Add: Cheque issued but not presented for payment till 31/03/2020</u>			
	Chq No	Date	Amount
	802501	23-03-2020	8,00,000.00
	802503	27-03-2020	5,35,543.00
	802504	30-03-2020	1,84,080.00
	802505	30-03-2020	3,96,250.00
	802506	30-03-2020	1,67,029.00
	802507	30-03-2020	9,84,648.00
	802508	30-03-2020	5,67,948.00
	802509	30-03-2020	3,22,989.00
	802510	30-03-2020	3,35,120.00
	802511	30-03-2020	5,03,801.00
	802512	30-03-2020	7,96,000.00
	802513	30-03-2020	4,85,288.00
	802514	30-03-2020	32,992.00
	802515	30-03-2020	2,02,070.00
	802517	30-03-2020	1,97,502.00
	802518	30-03-2020	3,09,573.00
	802516	30-03-2020	4,88,500.00
			73,09,333.00
As Per Bank Pass Book Balance			91,97,330.00

Ref.

JAWAHARLAL NEHRU COLLEGE : BOKO
RECEIPTS & PAYMENTS ACCOUNT OF POS FUND FOR THE YEAR ENDED 31st, 2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Refreshment Exps.	20,115.00
Cash in Hand -		By Stationery Exps	545.00
Cash at Bank 57,413.80	57,413.80	By NCC Exps.	10,045.00
		By Extention Exps. A/C	14,500.00
To NCC BILL	18,235.00	By NSS A/c	28,130.00
To Assistant Professor	4,000.00	By Bank Charges	1298
		By Closing Balance	
		Cash in Hand -	
		Cash at Bank 5,015.80	5,015.80
	79,648.80		79,648.80


For
UTTAM KESHRI & CO.
Chartered Accountants.

(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 25/08/2020
Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO

General Fund (POS) Bank Reconciliation Statement as on 01-04-2019 to 31-03-2020

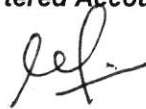
PARTICULARS		AMOUNT
Bank Balance as per Cash book		5,015.80
<u>Add: Cheque issued but not presented for payment till 31/10/2019</u>		
Chq No.	Date	
224007	31-03-2020	3,420.00
224008	31-03-2020	10,045.00
		13,465.00
Bank Balance as per Pass book		18,480.80



JAWAHARLAL NEHRU COLLEGE : BOKO
RECEIPTS & PAYMENTS ACCOUNT UNDER biotech Fund FOR THE YEAR ENDED 31st March , 2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>To Opening Balance</u>		By Contingency Exps	46,810.00
Cash in Hand	-	By Consumable Exps	10,444.00
Cash at Bank	8,81,536.00	By Transfer for National Exps	20,000.00
To Bank Interst	24,294.00	By Manpower Exps	3,24,751.00
To Reverse From Educative	9,440.00	By Bank Charges	279.00
		By Audit Fees	29,500.00
		By Refund to D.B.T	2,90,201.00
		By Closing Balance	
		Cash in Hand	-
		Cash at Bank	1,93,285.00
	9,15,270.00		1,93,285.00
			9,15,270.00

For
UTTAM KESHRI & CO.
Chartered Accountants.



(UTTAM KUMAR AGARWAL)
Proprietor
 Membership No. 059168
 Date :25/08/2020
 Place : Guwahati



JAWAHARLAL NEHRU COLLEGE : BOKO

Bank Reconciliation Statement for the peiod 01/04/2019 to 31/10/2019

PARTICULARS		AMOUNT
Bank Balance as per Cash book		1,93,285.00
<u>Add: Cheque issued but not presented for payment till 21/10/2019</u>		
Chq No.	Date	
699404	29-09-2019	9,440.00
699410	22-10-2019	30,000.00
699411	22-10-2019	20,000.00
699412	22-10-2019	36,700.00
699413	22-10-2019	66,400.00
699416	29-10-2019	29,500.00
		1,92,040.00
Bank Balance as per Pass book		<u>3,85,325.00</u>



JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT FOR RUSA Fund FOR THE YEAR ENDED 31st MARCH,2020

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Building Exps.	14,27,047.00
Cash in Hand -		By Boundary Wall Exps.	2,19,980.00
Cash at Bank 3,05,977.60	3,05,977.60	By Renovation Exps.	
To Grant received from RUSA	45,00,000.00	a. Toilet Expenses 4,63,773.00	
Vide Letter no. RUSA/FAA/3		b. Old Administrative Buildings 6,91,737.00	
/2019/14/1920 Dtd: 17/06/2019		c. Auditorium 2,92,939.00	14,48,449.00
To Grant received from RUSA	5,00,000.00	By Internal Drainage & Road Exps	3,63,624.00
Vide Letter no. RUSA/PIM/234/		By Signboard Expenses	13,104.00
2019/96/3056 Dtd: 05/02/2020			
To Bank Interest	88,786.00	By Closing Balance	
		Cash in Hand -	
		Cash at Bank 19,22,559.60	19,22,559.60
	53,94,763.60		53,94,763.60

For
UTTAM KESHRI & CO.
Chartered Accountants.



(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 25/08/2020
Place : Guwahati



JAWAHARLAL NEHRU COLLEGE: BOKO

NOTES ON ACCOUNTS (AS ON 31ST MARCH, 2020)

1) RESERVE FUND

The College Authority maintains a reserve fund amounting to Rs3,56,068/- . The amount is invested in fixed deposit.

(I) Rs. 3,16,296/- (Three Lakhs Sixteen Thousand Two Hundred Ninety Six only) With Assam Co-operative Apex Bank Ltd, Boko.

(II) Rs. 39,772/- (Thirty Nine Thousand Seven Hundred Seventy Two only) with Assam Co-operative Apex Bank Ltd, Boko.

2) RECURRING GOVT. GRANTS

The Recurring Grants –in- aid draws regularly and entered in the Cash Book , and also utilised fully .

3) CLOSING BALANCE

The Closing Balance of the College General Fund and other Subsidiary Funds as per Cash book as on 31st March, 2020 are as follows.

S.L. NO	NAME OF FUND	CASH BALANCE	CASH AT BANK	OTHERS (FDR)	TOTAL
1.	GENERAL FUND	NIL	21,41,851.25	3,56,068.00	24,97,919.25
2.	STUDENTS UNION FUND	NIL	1,92,179.60	NIL	1,92,179.60
3.	BUILDING FUND	NIL	6,17,282.18	NIL	6,17,282.18
4.	UGC FUND	NIL	22,74,503.60	NIL	22,74,503.60
5.	FESTIVAL FUND	NIL	4,76,723.10	NIL	4,76,723.10
6.	LIBRARY FUND	59.95	9,68,813.70	NIL	9,68,873.65
7.	GOVT. GRANTS FUND	NIL	49,08,857.35	NIL	49,08,857.35
8.	TUTION FEES FUND	100.00	36,585.00	NIL	36,685.00
9.	EXAMINATION FUND	NIL	10,29,859.50	NIL	10,29,859.50
10.	DBT STAR FUND	NIL	18,87,997.00	NIL	18,87,997.00
11.	POS FUND	NIL	5,015.80	NIL	5,015.80
12.	BIOTECH FUND	NIL	1,93,285.00	NIL	1,93,285.00
13.	RUSA FUN	NIL	19,22,559.60	NIL	19,22,559.60



JAWAHARLAL NEHRU COLLEGE: BOKO

4) INTER TRANSFER OF FUND

(A) FROM GENERAL FUND

- a) An Amount of Rs. 10,51,638.00 has been transferred from General Fund to Tution Fees Fund.
- b) An Amount of Rs. 2,02,200.00 has been transferred from General Fund to Library Fund.
- c) An Amount of Rs. 6,06,600.00 has been transferred from General Fund to Building Fund.
- d) An Amount of Rs. 1,81,080.00 has been transferred from General Fund to Examination Fund.
- e) An Amount of Rs. 1,01,100.00 has been transferred from General Fund to Festival Fund.
- f) An Amount of Rs. 1,01,100.00 has been transferred from General Fund to Union Fund

(B) FROM GOVT GRANT FUND

- a) An Amount of Rs. 3,75,840.00 has been transferred to Building Fund.
- b) An Amount of Rs. 5,91,804.00 has been transferred to Examination Fund.
- c) An Amount of Rs. 5,72,940.00 has been transferred Library Fund.
- d) An Amount of Rs.3,33,450.00 has been transferred to Festival Fund.
- e) An Amount of Rs. 2,91,060.00 has been transferred Union Fund.

5) DIVERSION OF GOVT. GRANTS

No any diversion of Government Grants for other purpose is noticed by me during the course of Audit. As explained all grants are utilised properly.

6) MISAPPROPRIATION OR EMBEZZLEMENT OF FUND

No Misappropriation or embzzelment of fund were noticed during in the course of Audit by me.


- 7) Cash book is maintained in double entry book keeping system
- 8) Bank Account of all funds are duly reconciled with cash book.
- 9) No other gross irregularities are found as per books maintained by the college.
- 10) Month wise Salary Statement and deficit bill are kept in the file properly.
- 11) College is Subject to Deduct 2% TDS on any Payment above Rs. 2,50,000/- under CGST Act 2017 . But Despite of being a registered entity as GST Deductor the same has not been deducted. College has to Pay Penalty, Interest & Late Fee for not Filing of GSTR 7A. So governing body of college is requested to look into the matter.
- 12) In most of cases college authority has issued bearer cheques for exps instead of Account payee Cheque/NEFT/RTGS. So governing body of college requested to look into the matter and arrange for online payments to payees instead of bearer cheques.




13) **GENERAL:-** We have audited the accounts of J.N. College ,Boko for the Year ended on 31st March 2020 and documents (Cash Book, Fees Collection Registers , Receipt Book, Vouchers, Pass Book, Salary Statment , Acquittance Roll Register, Admission Register and Stock Register etc.) are checked by me and found true & Correct .

GUWAHATI,
The 25th day of August 2020

For, **UTTAM KESHRI & CO.**
Chartered Accountants


(**UTTAM KUMAR AGARWAL**)
Proprietor.
Membership No. 059168

Approved

19.10.2020

President
Governing Body
Jawaharlal Nehru College, Boko