



UTTAM KESHRI & CO.

Chartered Accountants

UTTAM KUMAR AGARWAL

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

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 period from 1/4/2021 to 31/03/2022. 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 as produced before us for our verification.

For,
UTTAM KESHRI & CO.
Chartered Accountant.

(UTTAM KUMAR AGARWAL)
Proprietor.

Membership No 059168

UDIN:- 22059168APJWST8515

GUWAHATI,
The 16th day of August 2022



JAWAHARLAL NEHRU COLLEGE : BOKO

DISTRICT : KAMRUP (ASSAM) 781123.

RECEIPTS & PAYMENTS ACCOUNT OF GENERAL FUND FOR THE PERIOD FROM 1st April 2021 to 31st March 2022

Receipt		Payment	
Particulars	Amount (Rs)	Particulars	Amount (Rs)
To Opening Balance		By Fees to G.U /AHSEC	95,080.00
A. Cash in Hand		By TA/DA	46,034.00
B. Cash at bank	14,06,274.99	By Printing & Stationary	4,10,678.00
C. Fixed Deposits	3,56,068.00	By Refreshment Exps	1,16,440.00
	17,62,342.99	By College Campus Beautification Exps	6,000.00
To Exam fees collected	2,71,820.00	By Wages A/c	2,19,164.00
To Admission fees collected	78,02,530.00	By GST TDS Late fees & Tax	5,900.00
To Registration fees collected	20,500.0	By Bank Charges	3,037.32
To Interview fees Collected	1,22,500.00	By Electricals Supply & Fittings Exps.	3,57,630.00
To Auction Money Received	80,000.00	By Sanitization Exps	3,230.00
To GST (TDS) Collected	5,099.50	By Fuel Exp.	21,460.00
To Cancelled Chqee Returned	6,000.00	By Repairs & Maintenance	1,90,651.00
To Misc Income	811.0	By Internet exps	5,09,224.00
To Donation Received	5,000.0	By Certificate Exps	11,800.00
		By Contingency exps	36,762.00
		BY Software Maintanance exps	40,400.00
		By Cleaning Exps.	95,744.00
		By Uniform exps	51,371.00
		By Furniture & fixture exps	2,72,225.00
		By Interview exps	55,000.00
		By Computer & accessories Exps	2,72,415.00
		By Admission/Exam fees refund	18,890.00
		By College Workshop exps	54,644.00
		By Miscellaneous exps	7,770.00
		By GB Meeting exps	16,215.00
		By Construction exps	70,000.00
		By Art Exps.	17,000.00
		By Equipment Purchase	2,08,174.00
		By Renovation Exps.	64,510.00
	1,00,76,603.49		32,77,448.32



JAWAHARLAL NEHRU COLLEGE : BOKO

DISTRICT : KAMRUP (ASSAM) 781123.

RECEIPTS & PAYMENTS ACCOUNT OF GENERAL FUND FOR THE PERIOD FROM 1st April 2021 to 31st March 2022

To Balance b/f		1,00,76,603.49	By Balance B/f	32,77,448.32
			By Departmental Field Study Exps	15,950.00
			By Women Hostel Exps.	14,532.00
			By Collage Seminer Exps.	60,700.00
			By Medical Exps.	36,048.00
			By Boundary Wall Exps.	1,33,301.00
			By Training exps	20,650.00
			By Consultancy fees	94,400.00
			By Honorarium exps	11,000.00
			By Agricultural Farm exps	18,408.00
			By Department Activities exps	25,040.00
			By Transfer to Govt. Grant For Gst	5,100.00
			Closing Balance	
			A. Cash in Hand	-
			B. Cash at bank	60,07,958.17
			C. Fixed Deposits	3,56,068.00
				63,64,026.17
	TOTAL	1,00,76,603.49	TOTAL	1,00,76,603.49

For, UTTAM KESHRI & CO.
Chartered Accountants.

(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 16/08/2022
Place : Guwahati



J.N. COLLEGE : BOKO

General Fund Bank Reconciliation Statement as on 1-04-2021 to 31/03/2022			
Bank Balance as per Cash book			60,07,958.17
Add: Cheque issued but not presented for payment			
<u>Date</u>	<u>Chq No</u>	<u>Amount</u>	
21-02-2022	511373	5,320.00	
14-03-2022	511380	5,710.00	
14-03-2022	511387	4,075.00	
14-03-2022	511392	500.00	15,605.00
Bank Balance as per pass book			60,23,563.17



JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT OF UNION FUND FOR THE PERIOD FROM 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Salary	66,000.00
Cash in Hand -		By Dipawali Festival Exps	2,840.00
Cash at Bank 62,900.60	62,900.60	By College Week Exps.	92,524.00
		By Refreshment Exps.	15,060.00
		By Uniform Exps.	4,500.00
To Bank Interest 910.00	910.00	By Repairing & Maintanance	2,500.00
To Fund Received From Govt. Grant Fund 2,05,000.00	2,05,000.00	By Sports Exps.	20,000.00
To Cancelled Chquee Returned 9,700.00	9,700.00	By Youth Festival Exps.	16,890.00
		By Bank Charges	68.44
		By Inter Collage Participate Exps.	33,836.00
		By Closing Balance	
		Cash in Hand -	
		Cash at Bank 24,292.16	24,292.16
	2,78,510.60		2,78,510.60

For
UTTAM KESHRI & CO.
Chartered Accountants.



(UTTAM KUMAR AGARWAL)
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Date : 16/08/2022
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JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT OF BUILDING FUND FOR THE PERIOD FROM 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Flag Hosting Area Const. Exps	7,87,573.00
Cash in Hand	-	By Collage Campus Drain Exps	77,220.00
Cash at Bank	20,52,873.58	By Boundary Wall Exps.	15,27,968.00
To Bank Interest	19,433.00	By Renovation Exps.	1,28,371.00
To GST TDS Collected	27,350.02	By Bank Charges	3,091.80
To Cancel Chquee Received	9,800.00	By GST TDS Paid	6,158.00
		By Transfer To Govt. Grant For Gst	21,191.00
		By Agricultural Farm Exps.	6,27,348.00
To Grant Transferred From Govt. Grant Fund	11,00,000.00	By Closing Balance	
		Cash in Hand	-
		Cash at Bank	30,535.80
	32,09,456.60		32,09,456.60

For
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(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 16/08/2022
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JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT OF UGC fund FOR THE PERIOD FROM 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS		
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT	
To Opening Balance				
Cash in Hand	-			
Cash at Bank	23,56,920.60			
To Bank Interest	64,284.00			
		By Closing Balance		
		Cash in Hand		
		Cash at Bank	24,21,204.60	24,21,204.60
	24,21,204.60			24,21,204.60

For

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Membership No. 059168

Date : 16/08/2022

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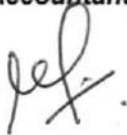


JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT OF FESTIVAL FUND FOR THE PERIOD FROM 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>To Opening Balance</u>		By Saraswati Puja Exps	1,08,738.00
Cash in Hand	-	By College Week Exps	6,000.00
Cash at Bank	2,94,472.10	By Bank Charges	59.00
		By TDS	3,637.00
To Bank Interest	8,431.00		
		<u>By Closing Balance</u>	
		Cash in Hand	-
		Cash at Bank	1,84,469.10
	3,02,903.10		3,02,903.10

For
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JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT OF LIBRARY FUND FOR THE PERIOD FROM 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>To Opening Balance</u>		By Printing & Stationery	27,892.00
Cash in Hand	-	By News Paper & Magazine Exps	31,258.00
Cash at Bank	12,96,319.38	By Books Purchased	2,36,859.00
		By Repairing & Maintance	8,250.00
To Bank Interest	33,090.00	By Equipment Purchased	1,61,925.00
To GST (TDS) Collected	2,744.50	By Bank Charges	127.44
		By Transfer to Govt. Grant Fund For Gst	2,744.00
		By Membership Renewal Exps	5,900.00
		<u>By Closing Balance</u>	
		Cash in Hand	-
		Cash at Bank	8,57,198.44
	13,32,153.88		13,32,153.88

For
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Membership No. 059168

Date : 16/08/2022

Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO
Bank Reconciliation Statement as on 31/03/2022

PARTICULARS		AMOUNT
Bank Balance as per Cash book		8,57,198.44
<u>Add: Cheque issued but not presented for payment till 31/03/2022</u>		
Chq No.	Date	Amount
18967	24-02-2022	1,500.00
Bank Balance as per Pass book		8,58,698.44



JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT UNDER govt grant fund FOR THE period 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Fees to G.U /AHSEC	3,12,480.00
Cash in Hand		By Remuneration for Online Exams	5,50,023.00
Cash at Bank	72,14,729.85	By Bank Chg.	1,252.00
To Bank Interest	1,04,059.00	By Equipment Purchased	2,46,596.00
To GST TDS Collected	4,771.50	By Electricity Expenses	3,65,946.00
To Grant Received From DHE	17,000.00	By Guest Faculty wage	19,47,080.00
To Misc. Received	5,000.00	By PGDCA guest faculty wages	96,000.00
To Fund Received From Assam Govt. For TET Exam Fees.	1,10,910.00	By Monthly wages	17,16,500.00
To Cancelled Chquee Returned	3,720.00	By Audit & Inspection Fees	33,040.00
To Fund Received From G.U For Zone Exps.	5,28,268.00	To GST TDS Deposited	39,470.48
To Fund Received From ASTEC	20,000.00	By Software Installation Exps	21,240.00
To Fund Transfer For GST		By Computer Exps.	1,87,120.00
D.B.T Star Fund	5,664.00	By Printing & Stationery	25,700.00
Library Fund	2,744.00	By Consultancy Fees	26,222.00
Building Fund	21,191.00	By Furniture Purchase Exps.	2,45,548.00
General Fund	5,100.00	By TET Exam Exps.	1,00,000.00
		By Advertisement Exps.	1,23,769.00
		By Zone Exps.	41,395.00
		By Fund Transfer	
		Building Fund	11,00,000.00
		Union Fund	2,05,000.00
		D.B.T Fund	3,34,129.00
		By Closing Balance	
		Cash in Hand	
		Cash at Bank	3,24,646.87
	80,43,157.35		80,43,157.35

For
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Date : 16/08/2022

Place : Guwahati



JAWAHARLAL NEHRU COLLEGE : BOKO
Bank Reconciliation Statement as on 31/03/2022

PARTICULARS			AMOUNT
Bank Balance as per Cash book			3,24,646.87
<u>Add: Cheque issued but not presented for payment till 31/03/2022</u>			
Chq No.	Date	Amount	
284510	07-02-2022	1,598.00	
284505	07-02-2022	339.00	
284498	07-02-2022	1,060.00	
284485	07-02-2022	2,220.00	
850152	07-02-2022	11,529.00	
850148	07-02-2022	279.00	
Net Banking	04-03-2022	8,000.00	
Net Banking	04-03-2022	5,500.00	
Net Banking	04-03-2022	5,500.00	
Net Banking	04-03-2022	1,953.00	37,978.00
Bank Balance as per Pass book			3,62,624.87



JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT OF TUTION FEE FOR THEPERIOD FROM 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance			
Cash in Hand 100.00			
Cash at Bank 39,646.00	39,746.00		
To Bank Interest	1,082.00	By Closing Balance	
		Cash in Hand 100.00	
		Cash at Bank 40,728.00	40,828.00
	40,828.00		40,828.00

For
UTTAM KESHRI & CO.
Chartered Accountants.




(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 16/08/2022
Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO
Bank Reconciliation Statement as on 31/03/2022

PARTICULARS		AMOUNT
Bank Balance as per Cash book		30,535.80
<u>Add: Cheque issued but not presented for payment till 31/03/2022</u>		
Chq No.	Date	Amount
73582	11-03-2022	26,251.00
73583	24-03-2022	77,220.00
Bank Balance as per Pass book		1,03,471.00
		<u>1,34,006.80</u>

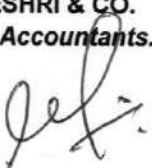


JAWAHARLAL NEHRU COLLEGE : BOKO
DISTRICT : KAMRUP (ASSAM) 781123

RECEIPTS & PAYMENTS ACCOUNT OF EXAMINATION FUND FOR THE PERIOD FROM 01/04/2021 to 31/03/2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance :			By Travelling Allowance		715.00
Cash in hand		-	By Exam Fees AHSEC		4,42,336.00
Cash with Bank			By Examination Exps.		1,74,570.00
Assam Co-operative Apex Bank (A/c no-591042010000303)	8,67,166.50	8,67,166.50	By Printing & Stationary Exps.		33,420.00
To Bank Interest		18,407.00	By Bank Charges		1,846.88
To Exam Fees Collected		2,51,090.00	By Remuneration Exps.		65,312.00
			By Repairing & Maintenance		13,800.00
			By Computer & Accessories Exps.		6,400.00
			By Miscellaneous Exps.		45,590.00
			By Refreshment Exps.		4,140.00
			By, Closing Balance :		
			Cash in hand		-
			Cash with Bank		
			Assam Co-operative Apex Bank (A/c no-591042010000303)	3,48,533.62	3,48,533.62
TOTAL		11,36,663.50	TOTAL		11,36,663.50

For
UTTAM KESHRI & CO.
Chartered Accountants.



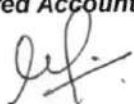

(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 16/08/2022
Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT OF DBT Fund FOR THE PERIOD FROM 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By Equipment Purchased A/c	4,60,109.00
Cash in Hand		By Azadi ka Amrit Mahotsav Celebration Exps.	23,590.00
Cash at Bank	8,92,006.50	By Contingency Exps.	14,974.00
		By Software Installation Exps.	73,500.00
To Bank Interest	21,457.00	By Writing Board Exps.	29,570.00
To Fund Transfer From Govt. Grant Fund	3,34,129.00	By Departmental Activities Exps.	2,65,051.00
To GST Collection	5,664.00	By Refreshment Exps.	12,010.00
		By Bank Interest Received on Grant Transferred To Dept. Of Bio-Technology (PAO)	2,49,700.00
		By GST Paid	5,664.00
		By Closing Balance	
		Cash in Hand	
		Cash at Bank	1,19,088.50
			1,19,088.50
	12,53,256.50		12,53,256.50

For
UTTAM KESHRI & CO.
Chartered Accountants.



(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date:- 16/08/2022
Place : Guwahati



JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT OF POS Fund FOR THE PERIOD FROM 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance			
Cash in Hand -		By Bank Charges	649.00
Cash at Bank 10,87,990.38	10,87,990.38	By NCC Uniform Exps.	18,301.00
		By Refreshment Exps.	19,828.00
To Received From NCC	14,490.00	By Admission Fees Refund for Double Payment	24,000.00
To Admission Fees	2,07,006.81	By Printing & Stationary Exps.	5,301.00
To Subsidy From Rubber Board	40,000.00	By Honorium	6,000.00
To Received From NSS	44,500.00	By NSS Orientation Exps	17,265.00
		By Closing Balance	
		Cash in Hand -	
		Cash at Bank 13,02,643.19	13,02,643.19
	13,93,987.19		13,93,987.19

For

UTTAM KESHRI & CO.

Chartered Accountants.




(UTTAM KUMAR AGARWAL)

Proprietor

Membership No. 059168

Date : 16/08/2022

Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT UNDER biotech Fund FOR THE PERIOD 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>To Opening Balance</u>			
Cash in Hand	-		
Cash at Bank	1,58,233.52	By Bank Charge	103.40
To Bank Interst	4,673.00		
		By Closing Balance	
		Cash in Hand	-
		Cash at Bank	1,62,803.12
	1,62,906.52		1,62,906.52

For
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Chartered Accountants



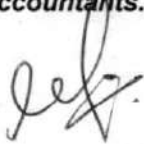

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Date : 16/08/2022
Place : Guwahati

JAWAHARLAL NEHRU COLLEGE : BOKO

RECEIPTS & PAYMENTS ACCOUNT UNDER RUSA Fund FOR THE Period of 01/04/2021 to 31/03/2022

RECEIPTS		PAYMENTS	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance			
Cash in Hand -		By Bank Interest Received on Grant	
Cash at Bank 4,25,114.60	4,25,114.60	Transferred to RUSA Account	4,33,396.00
To Bank Interest	11,050.00		
		By Closing Balance	
		Cash in Hand -	
		Cash at Bank 2,768.60	2,768.60
	4,36,164.60		4,36,164.60

For
UTTAM KESHRI & CO.
Chartered Accountants.




(UTTAM KUMAR AGARWAL)
Proprietor
Membership No. 059168
Date : 16/08/2022
Place : Guwahati

RECEIPTS & PAYMENTS ACCOUNT OF EXAMINATION CENTRE FUND FOR THE PERIOD FROM 01/04/2020 to 31/03/2021

RECEIPTS		AMOUNT	PAYMENTS	AMOUNT
To Opening Balance :	-	-	By Repairing & Miantanance	3,460.00
Cash in hand			By Exam Exps.	63,000.00
<u>Cash with Bank</u>			By Refreshment Exps.	5,045.00
Indian Bank (A/c no-22177941476)	18,55,999.00	18,55,999.00	By Miscellaneous Exps.	17,149.00
To Bank Interest		80,574.00		
To Exam Fees Received		13,85,600.00		
To Centre Fees Received		6,95,200.00	By, Closing Balance :	
To Form Fillup Fees		1,10,800.00	Cash in hand	-
			<u>Cash with Bank</u>	
			Indian Bank	
			(A/c no-22177941476)	
				40,39,519.00
				40,39,519.00
TOTAL		41,28,173.00		
			TOTAL	41,28,173.00

For
UTTAM KESHRI & CO.
Chartered Accountants.

(UTTAM KUMAR AGARWAL)

Proprietor

Membership No. 059168

Date : 16/08/2022

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