

Approved

26/9/2018

G. B. Nuthy
Principal

INTERNAL AUDIT REPORT ON THE
ACCOUNTS OF J.B. COLLEGE
FOR
THE PERIOD FROM
01-04-2012 TO 31-03-2013

INTERNAL AUDIT REPORT ON THE ACCOUNTS OF J.B. COLLEGE FOR THE PERIOD FROM 01-04-2012 TO 31-03-2013

This is to certify that the accounts of J.B. College of Jorhat District P.O.- Jorhat Pin-785001 for the period from 01-04-2012 to 31-03-2013 have been audited by the undersigned on the basis of available records produced during the course of audit.

1. INCUMBENCY

Dr. Bimal Barah, M.A., M.Phil, Ph.D has the Principal and Secretary of the Institution in course of audit.

2. GOVERNMENT GRANTS

The institution was received few grants of non recurring nature for the period covered by this audit. The details of the grants have been elaborated in the "Additional Notes" annexed.

3. CLOSING BALANCE

The closing balance of the General Fund as per Cash Book on 31-03-2013 was detailed below:-

1. Cash in hand	Rs.	NIL
2. Cash at Bank, S.B.I., Jorhat Branch A/c No. 10638564174	Rs.	10950935.00
TOTAL =		Rs. 10950935.00

Bank Reconciliation

Closing Balance as per Cash Book Rs. 10815392.00

Cheque No	Amount
554292	10500.00
291	6000.00
286	26047.00
447250	3679.00
371976	250.00
371954	2415.00
371950	2415.00
204477	5000.00
479	5000.00
204415	5000.00
496	2000.00
201412	66537.00

As per Bank statement Bank
Balance as on 31-03-2013 10950235.00

A/c No. 10638564174, S.B.I., Jorhat Branch

4. RESERVE FUND


The college authority has been maintaining a reserve fund amounting to Rs. 6730321.00 in the shape and fixed deposit as noted below:-

Sl. No.	Certificate No	Date	Amount	Maturity Value	Date
1.	30775003766, S.B.I., Jorhat	27-05-09	3000000.00	6528587.00	27-05-17
2.	31744440139, S.B.I., Jorhat	02-11-06	3314728.00	5047651.00	12-06-16
3.	3260, Union Bank	26-01-06	80619.00	186557.00	26-12-16
4.	61202060850 S.B.I., Jorhat	18-12-07	46160.00	112408.00	18-12-18
5.	3530 U.B.I., Jorhat	19-07-12	288814.00	434452.00	19-07-17
			6730321.00		

5. IRREGULARITIES

Irregularities notice in checking the accounts have been noted in the additional notes annexed.


Principal
J. B. College, Jorhat


Jogneswar Sonowal,
Internal Auditor,
J.B. College, Jorhat

INTERNAL AUDITOR

ADDITIONAL NOTES

1. Govt Grants

The detailed drawal and utilisation of Govt. Grants of non-recurring was incorporated in the Statement 'B' annexed respectively.

2. Short deposit of fees

In checking the fees collection receipt to abstract register, it was noticed that an amount of Rs. 830.00 have been credited short during the period under audit. The same amount was received from persons concerned and deposited in to the fund A/c no. 2336 date 25-09-2014, Apex Bank, Jorhat branch.

3. Admission Fees

In checking the fees collection of the institution it was noticed that an amount of Rs. 65,89,998.00 of tuition fees already deposited to the Government fund as per Govt. Circular No. G(B) MISC. 30/2012/27 dated 15th November, 2013 vide demand No. 701916 dated 26-12-2013.

4. Subsidiary Fund

The closing balance of subsidiary funds as per Cash Book on 31-03-2013 as given below:-

i) Examination Fund

Cash in hand	Rs.	Nil
Cash at Bank	Rs.	4744392.00

Total	Rs.	4744392.00
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Bank Reconciliation

Closing balance as per Cash Book Rs. 4736842.00

Add:- Uncash cheque no

029810 dated 16.03.2013	Rs.	6050.00
28343 dated 01-11-2012	Rs.	1500.00

Closing balance as per Bank Statement as on 31-03-2013 (Apex Bank, Jorhat Branch A/c No. 2336)	Rs.	4744392.00
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ii) Union Fund

Cash in hand	Rs.	Nil
Cash at Bank	Rs.	2093.00

Closing balance as per Bank Statement as on 31-03-2013 A/c no. 2335 Apex Bank, Jorhat Branch	Rs.	2093.00
--	-----	---------

Closing balance as per Cash Book on 31-03-2013 Rs. 2093.00

iii) Alumni Association		
Cash in hand	Rs.	Nil
Cash at Bank	Rs.	543603.00

A/c no 051901016274
U.B.I., Jorhat Branch

Rs. 543603.00

iv) J.B.C.C.		
Cash in hand	Rs.	Nil
Cash at Bank	Rs.	419011.00

Total

Rs. 419011.00

As per Bank statement as on 31-03-2013 A/c no. 2195572561
Central Bank, Jorhat Rs. 419011.00

As per Cash Book as on 31-03-2013 Rs: 419011.00

v) Development Fund		
Cash in hand	Rs.	Nil
Cash at Bank	Rs.	2382999.00

Total

Rs. 2382999.00

Bank Reconciliation

As per Cash Book as on 31-03-2013 Rs. 2375721.00
Add:- Uncash cheque no. 199134 dated 16-03-2013 Rs. 7278.00

Total

Rs. 2382999.00

As per Bank Statement as on 31-03-2013 A/c no. 05190105364 U.B.I.,
Jorhat Branch Rs. 23823999.00

vi) Self Finance Course		
Cash in hand	Rs.	Nil
Cash at Bank	Rs.	2155778.00

Total

Rs. 2155778.00

Bank Reconciliation

As per Cash Book as on 31-03-2013 Rs. 2140778.00
Add:- Uncash cheque no. 515770 dated 26-12-2011 Rs. 2000.00
Uncash cheque no. 45232 dated 29-09-2011 Rs. 10000.00
Uncash cheque no. 4819777 dated 06-06-2011 Rs. 3000.00

Total

Rs. 2155778.00

As per Bank Statement as on 31-03-2013 A/c no. 0519010106317 U.B.I.,
Jorhat Branch.

vii) Post Graduate Level

Cash in hand
Cash at Bank

Rs. Nil
Rs. 2069696.00

Total

Rs. 2069696.00

As per Cash Book as on 31-03-2013 Rs. 2061390.00

Bank Recognition:-

Add:- Cheque No. 857

830

548

099

447692

Bank Commission

Rs. 5000.00

Rs. 400.00

Rs. 1600.00

Rs. 200.00

Rs. 1000.00

Rs. 100.00

As per Bank Statement as
on 31-03-2013 A/c no.
0519090010310, U.B.I., Jorhat

Total

Rs. 2069690.00

viii) Library Fund

Cash in hand
Cash at Bank

Rs. Nil
Rs. 195102.00

Total

Rs. 195102.00

Bank Recognition:-

Closing balance as per Cash Book
as on 31-03-2013

Add:- Uncash cheque no.

94505

9512

094538

094539

Rs. 191349.00

Rs. 135.00

Rs. 370.00

Rs. 1080.00

Rs. 2268.00

Total

Rs. 195102.00

Closing balance as per Bank
statement as on 31-03-2013
A/c No. 1063563465, S.B.I., Jorhat

ix) U.G.C.

Cash in hand
Cash at Bank

Rs. Nil
Rs. 335518.00

As per Bank statement
as on 31-03-2013

Total Rs. 335518.00

As per Cash Balance as on 31-03-2013 Rs.

2776599.00

Add:- Outstanding Cheque No.

Rs. 57600.00

Rs. 13778.00

Rs. 5630.00

Rs. 91350.00

Rs. 20317.00
 Rs. 2103.00
 Rs. 7400.00
 Rs. 21680.00
 Rs. 530.00
 Rs. 1500.00
 Rs. 4000.00
 Rs. 2360.00
 Rs. 4986.00
 Rs. 7000.00
 Rs. 22333.00
 Rs. 3500.00
 Rs. 11755.00
 Rs. 32818.00
 Rs. 1166.00
 Rs. 31500.00
 Rs. 128000.00
 Rs. 30000.00
 Rs. 57600.00

Total = Rs. 558919.00

Rs. 558919.00

Rs. 335518.00

As per Bank statement as on 31-03-2013
 A/c 2195573789, Central Bank, Jorhat

x) Commerce Forum

Cash in hand Rs. Nil
 Cash at Bank Rs. 123378.00

Bank balance as on 31-03-2013 Rs. 123378.00
 As per Cash Book Rs. 117898.00
 Add:- Outstanding Cheque no. 001234 Rs. 5480.00

As per Bank statement as on 31-03-2013 Rs. 123378.00

A/c No 2406, Co-Operative Apex Bank Ltd., Jorhat, Assam

xi) Scholarship Fund:

The status of the students' scholarship fund drawn and disbursed during the period from 01-04-2012 to 31-03-2013 as records produced in the audit. The details are given below:-

The total amount of scholarship received during the period 2012 to 2013 Rs. 2118105.00
 The amount of scholarship disbursed of the students Rs. 1499004.00
 Refund to the sanctioning authority Rs. 619101.00
 Amount of undisbursed fund at the commencement of audit Rs. Nil

Closing balance of the fund as per Cash Book as on 31-03-2013 as follows

Cash in hand	Rs.	Nil
Cash at Bank	Rs.	80784.00

Total Rs. 80784.00

A/c no. 1063856803 branch code 104- S.B.I., Jorhat
N.B.- Please see statement 'C'

5. T.A. & D.A.

On verification a sum of Rs.72400.00 was found and have been spent towards the T.A. expenditure to the teaching and non-teaching staff of the college for visiting to Guwahati and other locations etc. during the period of audit. But on auditing, it was found that T.A. bills were not claimed through prescribed format showing the Basic pay other information etc. for which the accuracy of amount involved for the purposes could not be claimed. The practice of doing so should be avoid in future and prescribed T.A. bill should be brought in to use for the purpose.

6. Statement of Income Tax preparation and expenditure thereof :

An remarkable amount was recorded in to General Fund Cash Book towards the preparation of Income Tax statement of the teaching & no-teaching staff from the college fund. The expenditure should be borne by individual instead of the college fund.

7. Receipt and payment statement

The receipt and payment statement of the General Fund for the period under audit for the period from 01-04-2012 to 31-03-2013 is given in the statement 'A' annexed.

8. Misappropriation/Embezzlements details

No Misappropriation/Embezzlements of the cash have been noticed during the period of audit.

9. Cash Book

The Cash Book was maintained into double entry system and all the bank transaction were exhibited properly. No or overwriting were notice in the Cash Book.

10. Acquittance Roll

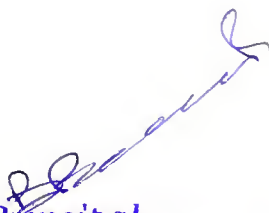
Acquittance Roll was maintained properly an no irregularities were notice.


11. Payment vouchers

Payment vouchers of all funds have been kept separately in the vouchers file. No serious irregularities were noticed in checking the payment vouchers few minor irregularities are noticed which were settled during the course of audit.

12. General

A part from the remarks relating to the accounts as noted in to the forgoing paragraphs. The maintenance standard of accounts was found in fair order.


Principal
J. B. College, Jorhat


Jogneswar Sonowal,
Internal Auditor,
J.B. College, Jorhat



**INTER AUDIT REPORT ON THE ACCOUNT OF J. B. COLLEGE
FOR THE PERIOD FROM 01.04.2013 TO 31.03.2014**

This is to certify that the accounts of J. B. College of Jorhat District, PO- Jorhat, PIN- 785001 for the period from 01.04.2013 to 31.03.2014 have been audited by the undersigned on the basis of available records produced during the course of audit.

1. INCUMBENCY:

Dr. Bimal Baruah, MA, MPhil, PhD has the Principal and Secretary of the institution in course of audit.

2. GOVERNMENT GRANTS:

The institution was received few grants of non-recurring nature for the period covered by this audit. The details of grants have been elaborated in the "Additional Notes" enclosed.

3. CLOSING BALANCE:

The closing balance of the General Fund as per Cash Book on 31.03.2014 was detailed below.

[i]	Cash in hand	₹	0.00
[ii]	As per Bank Statement as on 31.03.2014, SBI A/C No. 10638564174, Jorhat Branch	₹	8208059.00
	Total	₹	8208059.00
	As per Cash Book as on 31.03.2014	₹	8045203.00
	Outstanding Cheque	₹	162856.00
	Bank Reconciliation		
	Closing Balance as per Cash Book	₹	8045194.00

Cheque No.		Amount
Last Year	1022	₹ 87317.00
	1035	₹ 6000.00
February	754	₹ 1621.00
December	472	₹ 3104.00
April	780	₹ 6000.00
May, 2013	703	₹ 6000.00
March, 2014	800	₹ 2000.00
	701	₹ 22360.00
	298	₹ 2830.00
		₹ 23644.00
		₹ 1980.00
		₹ 162856.00

As per Bank Statement Bank Balance as on 31.03.2014, A/C No. 10638564174


4. RESERVE FUND:


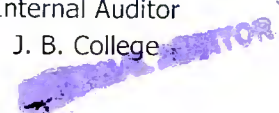
The college authority has been maintaining reserve fund amounting to ₹ in the shape and fixed deposit as noted below.

Sl. No.	Certificate No	Date	Amount	Maturity Value	Date
1	30775003766, SBI Jorhat	27.05.2009	3000000.00	6528587.00	27.05.2017
2	31744440139, SBI Jorhat	02.11.2006	3314728.00	5047651.00	12.06.2016
3	3260, Union Bank	25.01.2006	80519.00	186557.00	26.01.2016
4	61202060850, SBI Jorhat	18.12.2007	46160.00	112408.00	18.12.2018
5	3530, UBI Jorhat	19.07.2012	288814.00	434452.00	19.07.2017
			6730321.00		

5. IRREGULARITIES:

Irregularities notice in checking the accounts have been noted in the additional noted annexed.


Principal
J. B. College, Jorhat


Internal Auditor
J. B. College


ADDITIONAL NOTES:

1. Government Grants:

The detailed drawal and utilisation of Government Grants of non-recurring was in corporate in the Statement 'B' annexed respectively.

2. Short Deposit of Fees:

In checking the fees receipt to abstract register, it was noticed that an amount of ₹ 12,000.00 have been credited short during the period under audit. The same amount was received from the persons concerned and deposited in to the fund on 04.10.2013.

3. Admission Fees:

In checking the fees collection of the institution it noticed that an amount of ₹ 14,55,426.00 of tuition fees already deposited to the Government Fund as per circular no. G(B)MISC 30/2012/27, dated 15th November, 2013.

4. Subsidiary Fund:

The closing balance of subsidiary funds as per cash book on 31.03.2014 as given below.

[i]	Examination Fund:		
	Cash in hand	₹	0.00
	Cash at bank	₹	6577699.00
		Total	₹ 6577699.00
	Bank Reconciliation		
	Closing Balance as per Cash Book	₹	6576199.00
	Un-cash cheque no. 28343, last year	₹	1500.00
	Closing balance as per bank statement as on 31.03.2014 (Apex Bank, Jorhat Branch A/C No. 2336)	₹	6577699.00
[ii]	Union Fund:		
	Cash in hand	₹	0.00
	Cash at bank	₹	68964.00
	Closing balance as per bank statement as on 31.03.2014 (Apex Bank, Jorhat Branch A/C No. 2335)	₹	68964.00
[iii]	Library Fund:		
	Cash in hand	₹	0.00
	Cash at bank	₹	161742.00
	Closing balance as per bank statement as on 31.03.2014 (SBI, Jorhat A/C No. 1063563465)	₹	161742.00
	Bank Reconciliation		
	Closing Balance as per Cash Book as on 31.03.2014	₹	154049.00
	Add outstanding cheque no.	Amount	
	698473	₹	320.00
	474	₹	1350.00
	542	₹	30000.00
	543	₹	350.00
		₹	135.00
		₹	270.00
	539	₹	2268.00
	Closing balance as per bank statement as on 31.03.2014 (SBI, Jorhat A/C No. 1063563465)	₹	161742.00

[iv]	UGC Fund:		
	Cash in hand	₹	0.00
	Cash at bank	₹	6034433.00
	Closing balance as per bank statement as on 31.03.2014 (Central Bank, Jorhat A/C No.2195573789)		₹ 6034433.00
	Bank Reconciliation		
	Closing Balance as per Cash Book as on 31.03.2014	₹	5698332.00
	Add outstanding cheque no.		Amount
	1133	₹	780.00
	14205	₹	1500.00
	213	₹	30000.00
	214	₹	74754.00
	215	₹	38803.00
	217	₹	3909.00
	218	₹	45150.00
	213	₹	8095.00
	220	₹	2985.00
	221	₹	21000.00
	222	₹	2000.00
	223	₹	20000.00
	224	₹	16135.00
	225	₹	8990.00
	226	₹	4400.00
	Last year	₹	57600.00
	Closing balance as per bank statement as on 31.03.2014 (Central Bank, Jorhat A/C No. 2195573789)		₹ 6034433.00
[v]	Development Fund:		
	Cash in hand	₹	0.00
	Cash at bank	₹	2086600.00
	Closing balance as per bank statement as on 31.03.2014 (UBI, Jorhat A/C No.0519015364)		₹ 2086600.00
	Bank Reconciliation		
	Closing Balance as per Cash Book as on 31.03.2014	₹	2077462.00
	Add outstanding cheque no.		Amount
	214295	₹	3750.00
	296	₹	3810.00
	283	₹	1578.00
	Closing balance as per bank statement as on 31.03.2014 (UBI, Jorhat A/C No. 05190105364)		₹ 2086600.00
[vi]	Self Finance Course:		
	Cash in hand	₹	0.00
	Cash at bank	₹	2274479.00
	Closing balance as per bank statement as on 31.03.2014 (UBI, Jorhat A/C No.0519010106317)		₹ 2274479.00
	Bank Reconciliation		
	Closing Balance as per Cash Book as on 31.03.2014	₹	2256029.00

Add outstanding cheque no.	Amount
Previous cheque	₹ 15000.00
66559	₹ 3000.00
665592	₹ 450.00
<hr/>	
Closing balance as per bank statement as on 31.03.2014 (UBI, Jorhat A/C No. 0519010106317)	₹ 2274479.00

5. TA & DA:

On verification a sum of ₹ 64,312.00 was found and have been opened towards the TA expenditure to the teaching and non-teaching staff of the college for visiting to Guwahati and other locations etc. during the period of audit. But, on auditing, it was found that TA Bills were not claimed through prescribed format showing the Basic Pay, other information etc. for which the accuracy of amount involved for the purposes could not be claimed. The practice of doing so should be brought in to use for the purpose.

6. Statement of Income Tax Preparation and Expenditure Threerof

An remarkable amount was recorded into General Fund Cash Book towards the preparation of Income Tax Statement of the teaching and non-teaching staff from the college fund. The expenditure should be borne by individual instead of the college fund.

7. Receipt and Payment Statement:

The receipt and payment statement of the General Fund for the period under audit for the period from 01.04.2013 to 31.03.2014 is given in the statement 'A' annexured.

8. Misappropriation / Embazzlements Details:

No misappropriation / Embazzlements of Cash have been noticed during the period of audit.

9. Cash Book:

The cash book was maintained into double entry system and all the bank transaction were exhibited properly. No or overwriting were notice in the Cash Book.

10. Acquittance Roll:

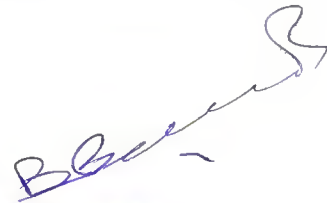
Acquittance Roll was maintained properly an no irregularities were notice.

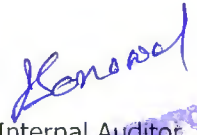
11. Payment Vouchers:

Payment Vouchers of all funds have been kept in the voucher file. No serious irregularities were noticed in checking the payment vouchers few minor irregularities are noticed which were settled during the course of audit.

12. General

A part from the remarks relating to the accounts as noted into the foregoing paragraphs. The maintainance standard of accounts was found in fair order.


Principal
J. B. College, Jorhat


Internal Auditor
J. B. College

**INTER AUDIT REPORT ON THE ACCOUNT OF J. B. COLLEGE
FOR THE PERIOD FROM 01.04.2014 TO 31.03.2015**

This is to certify that the accounts of J. B. College of Jorhat District, PO- Jorhat, PIN- 785001 for the period from 01.04.2014 to 31.03.2015 have been audited by the undersigned on the basis of available records produced during the course of audit.

1. INCUMBENCY:

Dr. Bimal Baruah, MA, MPhil, PhD has the Principal and Secretary of the institution in course of audit.

2. GOVERNMENT GRANTS:

The institution was received few grants of non-recurring nature for the period covered by this audit. The details of grants have been elaborated in the "Additional Notes" enclosed.

3. CLOSING BALANCE:

The closing balance of the General Fund as per Cash Book on 31.03.2015 was detailed below.

[i] Cash in hand	₹	0.00
[ii] As per Bank Statement as on 31.03.2015, SBI A/C No. 10638564174, Jorhat Branch	₹	7106717.00
Total	₹	7106717.00
As per Cash Book as on 31.03.2015	₹	729179.00
Outstanding Cheque	₹	185080.00

Bank Reconciliation

Cheque No.	Amount
475627	₹ 6000.00
631	₹ 500.00
640	₹ 13062.00
649	₹ 150000.00
653	₹ 1960.00
664	₹ 4454.00
Previous	₹ 6000.00
	₹ 3104.00
	₹ 185080.00


4. RESERVE FUND:


The college authority has been maintaining reserve fund amounting to ₹ in the shape and fixed deposit as noted below.

Sl. No.	Certificate No	Date	Amount	Maturity Value	Date
1	30775003766, SBI Jorhat	27.05.2009	3000000.00	6528587.00	27.05.2017
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3	3260, Union Bank	25.01.2006	80519.00	186557.00	26.01.2016
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5. IRREGULARITIES:

Irregularities notice in checking the accounts have been noted in the additional noted annexed.


Principal
J. B. College, Jorhat


Internal Auditor
J. B. College

ADDITIONAL NOTES:

1. Government Grants:

The detailed drawal and utilisation of Government Grants of non-recurring was in corporate in the Statement 'B' annexed respectively.

2. Short Deposit of Fees:

In checking the fees receipt to abstract register, it was noticed that an amount of ₹ 2,000.00 have been credited short during the period under audit. The same amount was received from the persons concerned and deposited in to the fund.

3. Admission Fees:

In checking the fees collection of the institution it was noticed that an amount of ₹ of tuition fees already deposited to the Government Fund as per circular no. G(B)MISC 30/2012/27, dated 15th November, 2013 vide demend no., dated

4. Subsidiary Fund:

The closing balance of subsidiary funds as per cash book on 31.03.2015 as given below.

[i] Examination Fund:

Cash in hand	₹	0.00
Cash at bank (A/C No. 2336, Apex Bank, Jorhat branch)	₹	9860778.00
Total	₹	9860778.00

[ii] UGC Fund:

Cash in hand	₹	0.00
Cash at bank	₹	4150336.00
Closing balance (Bank A/C No. 2195573789, Central Bank, Jorhat branch)	₹	4150336.00

[iii] Development Fund:

Cash in hand	₹	0.00
Cash at bank	₹	1165969.00
Closing balance (Bank A/C No. 190105364, UBI, Jorhat)	₹	1165969.00

[iv] Self Finance Course:

Cash in hand	₹	0.00
Cash at bank	₹	1847836.00
Closing balance(UBI, Jorhat A/C No.0519010106317)	₹	1847836.00

[v] Library Fund:

Cash in hand	₹	0.00
Cash at bank	₹	198201.00
Closing balance (SBI, Jorhat A/C No. 1063563465)	₹	198201.00

[vi] Post Graduate Fund:

Cash in hand	₹	0.00
Cash at bank	₹	2698012.00
Closing balance (UBI, Jorhat A/C No. 0519090010310)	₹	2698012.00

[vii] Union Fund:

Cash in hand	₹	0.00
Cash at bank	₹	19701.00
Closing balance (Apex Bank, Jorhat A/C No. 2335)	₹	19701.00

5. TA & DA:

On verification a sum of ₹ 33,000.00 was found and have been spent towards the TA / DA expenditure to the teaching and non-teaching staff of the college for visiting to Guwahati and other locations etc. during the period of audit. But, on auditing, it was found that TA Bills were not claimed through prescribed format showing the Basic Pay, other information etc. for which the accuracy of amount involved for the purposes could not be claimed. The practice of doing so should be avoid in future and prescribed TA bill should be brought into use for the purpose.

6. Statement of Income Tax Preparation and Expenditure Threerof

An remarkable amount was recorded into General Fund Cash Book towards the preparation of Income Tax Statement of the teaching and non-teaching staff from the college fund. The expenditure should be borne by individual instead of the college fund.

7. Receipt and Payment Statement:

The receipt and payment statement of the General Fund for the period under audit for the period from 01.04.2014 to 31.03.2015 is given in the statement 'A' annexured.

8. Misappropriation / Embazzlements Details:

No misappropriation / Embazzlements of Cash have been noticed during the period of audit.

9. Cash Book:

The cash book was maintained into double entry system and all the bank transaction were exhibited properly. No or overwriting were notice in the Cash Book.

10. Acquittance Roll:

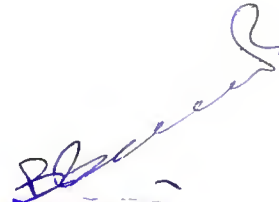
Acquittance Roll was maintained properly an no irregularities were notice.

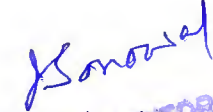
11. Payment Vouchers:

Payment Vouchers of all funds have been kept seperately in th vouchers file. No serious irregularities ere noticed which were settled during the course of audit.

12. General

A part from the remarks relating to the accounts as noted into the foregoing paragraphs. The maintanance standard of accounts was found in fair order.


Principal
J. B. College, Jorhat


Internal Auditor
J. B. College

INTERNAL AUDIT REPORT ON THE ACCOUNT OF J.B. COLLEGE FOR THE PERIOD FROM 01-04-2015 to 31-03-2016

This is to certify that the Accounts of J.B. College of Jorhat District, P.O. Jorhat, Pin-785001 for the period from 01-04-2015 to 31-03-2016 have been audited by the undersigned on the basis of available records produced during the course of audit.

1. INCUMBENCY :

Dr. Bimal Baruah, M.A. M.Phil, Ph.D. has the Principal and Secretary of the Institution in course of Audit.

2. GOVERNMENT GRANTS :

The institution was received few grants of non-recurring nature for the period covered by this audit. The details of grants has been elaborated in the 'Additional Notes' enclosed.

3. CLOSING BALANCE :

The Closing Balance of the General fund as per cash book on 31-03-2016 was detailed below :

(i)	Cash in hand	Rs.0.00
(ii)	As per Bank Statement as on 31-03-2016	
	SBI A/C No.10638564174	Rs.3202501.00
Total =		Rs.3202501.00

4. RESERVE FUND :

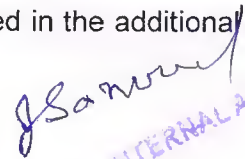
The college authority has been maintaining Reserve Fund amounting to Rs.10101968.00 in the shape fixed deposited as noted below.

Sl. No.	Certificate No.	Date	Amount	Maturity Value	Date
1	30775003766	27-05-2014	42,87,240	65,28,587	27-05-2019
2	N-098144	04-02-2015	25,00,000	38,53,856	04-02-2020
3	31744440139	12-05-2011	33,14,728	50,47,651	12-05-2018

5. IRREGULARITIES :

Irregularities notice in checking the accounts have been noted in the additional noted annexed.


Principal
J. B. College, Jorhat


INTERNAL AUDITOR
Internal Auditor
J.b. College

"ADDITIONAL NOTES"

1. GOVERNMENT GRANTS :

The detailed drawal and utilisation of Government Grants of non-recurring was in corporate in the sanctioning 'B' annexed respectively.

2. Short Deposit Fees :

In cheking the fees abstract register, no short credit during the period.

3. Admission Fees. :

In checking the fees collection of the institution, it was noted that an amount of Rs. 1555932.00 of tution fees already deposited to Government fund as per Cricular No.G(B)MISC.30/2012/27 dated 15 Nov./2013 vide Demand No.2016/7/3855

Dated. 11-07-2016

5. TA/DA :

On verification a sum of Rs. 13336.00 was found and have been spent towards the TA/DA expenditure to teaching and non-teaching staff for visiting to difference palace for Govt. & University work.

6. Statement of Income Tax preparation and expenditure :

A remarkable amount was recorded into General Fund Cash Book towards the preparation of Income Tax Statement of teaching and non-teaching staff from the college fund. The expenditure should be born by individual instead of college fund.

7. Receipt and Payment Statement :

The receipt and payment statement of the General Fund for the period under audit for the period from 01-04-2015 to 31-03-2016 is given in the statement 'A' annexed.

8. Misappropriation/Embazzlements Details :

No misappropriation/Embazzlement of cash have been noticed during the period of audit.

9. Cash Book :

The Cash Book was maintained into double entry system and all the book transaction were exhibited properly No over writing were notice in the Cash Book.

10. Acquittance Roll :

Acquittance Roll was maintained properly and no irregularities were notice.

11. Payment Vouchers :

Payment vouchers of all funds have been kept seperately in the vouchers file. No serious irregularities are noticed which were settled during the course of audit.

12. General :

A part from the remarks relating to the accounts as noticed into the foregoing paragraphs. The maintainance standard of accounts was found in fair order.



INTERNAL AUDITOR

Internal Auditor

J.B. College.

INTERNAL AUDIT REPORT ON THE ACCOUNT OF J.B. COLLEGE FOR THE PERIOD FROM 01-04-2016 to 31-03-2017

This is to certify that the Accounts of J.B. College of Jorhat District, P.O. Jorhat, Pin-785001 for the period from 01-04-2016 to 31-03-2017 have been audited by the undersigned on the basis of available records produced during the course of audit.

1. INCUMBENCY :

Dr. imal Baruah, M.A. M.Phil, Ph.D. has the Principal and Secretary of the Institution in course of Audit.

2. GOVERNMENT GRANTS :

The institution was received few grants of non-recurring nature for the period covered by this audit. The details of grants has been elaborated in the 'Additional Notes' enclosed.

3. CLOSING BALANCE :

The Closing Balance of the General fund as per cash book on 31-03-2017 was detailed below :

(i)	Cash in hand	Rs.0.00
(ii)	As per Bank Statement as on 31-03-2017 SBIA/C No.10638564174	Rs.4521074.00
Total =		Rs.4521074.00

4. RESERVE FUND :

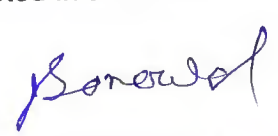
The college authority has been maintaining Reserve Fund amounting to Rs.10101968.00 in the shape fixed deposited as noted below.

Sl. No.	Certificate No.	Date	Amount	Maturity Value	Date
1	30775003766	27-05-2014	42,87,240	65,28,587	27-05-2019
2	N-098144	04-02-2015	25,00,000	38,53,856	04-02-2020
3	31744440139	12-05-2011	33,14,728	50,47,651	12-05-2018

5. IRREGULARITIES :

Irregularities notice in checking the accounts have been noted in the additional noted annexed.


Principal
J. B. College, Jorhat


Internal Auditor
J.b. College
INTERNAL AUDITOR

"ADDITIONAL NOTES"

1. GOVERNMENT GRANTS :

The detailed drawal and utilisation of Government Grants of non-recurring was incorporated in the sanctioning ~~is~~ annexed respectively.

2. Short Deposit Fees :

In checking the fees abstract register, no short credit during the period.

3. Admission Fees :


In checking the fees collection of the institution, it was noted that an amount of Rs. of tuition fees already deposited to Government fund as per Circular No. G(B)MISC.30/2012/27 dated 15 Nov./2013 vide Demand No..... Dated.



11. Payment Vouchers :

Payment vouchers of all funds have been kept separately in the vouchers file. No serious irregularities are noticed which were settled during the course of audit.

12. General :

A part from the remarks relating to the accounts as noticed into the foregoing paragraphs. The maintenance standard of accounts was found in fair order.


Principal
J. B. College, Jorhat


Internal Auditor
J.B. College.


5. TA/DA :

On verification a sum of Rs. .92825.00 was found and have been spent towards the TA/DA expenditure to teaching and non-teaching staff for visiting to difference palace for Govt. & University work.

6. Statement of Income Tax preparation and expenditure :

A remarkable amount was recorded into General Fund Cash Book towards the preparation of Income Tax Statement of teaching and non-teaching staff from the college fund. The expenditure should be born by individual instead of college fund.

7. Receipt and Payment Statement :

The receipt and payment statement of the General Fund for the period under audit for the period from 01-04-2016 to 31-03-2017 is given in the statement 'A' annexed.

8. Misappropriation/Embazzlements Details :

No misappropriation/Embazzlement of cash have been noticed during the period of audit.

9. Cash Book :

The Cash Book was maintained into double entry system and all the book transaction were exhibited properly No over writing were notice in the Cash Book.

10. Acquittance Roll :

Acquittance Roll was maintained properly and no irregularities were notice.