



# Sat Jinda Kalyana College, Kalanaur

NH 709, Kalanaur Kalan, (Rohtak) Haryana 124113

Contact : 01258 222 439(Off.), +91-8607022439(Mb.)

Email : [sjkc@rediffmail.com](mailto:sjkc@rediffmail.com), Website : [www.sjkc.ac.in](http://www.sjkc.ac.in)

## NAAC ACCREDITATION -2022 Cycle 3

### CRITERION 6

## Governance, Leadership and Management

6.4.1 Institution conducts internal and external financial audits regularly

## Audit Reports

*Submitted to*



**National Assessment and Accreditation Council**



## AUDIT REPORT

We have Audited the Income & Expenditure Accounts of College Fund for the year ending 2016-17 and Balance Sheet as on 31.3.2017. of Sat Jinda Kalyana College Kalanaur, Rohtak and the report is as under:-

1. Vouchers have been taken as correct as certified by the Principal/Manager.
2. None of the Fixed Assets have been revalued during the year.
3. No provision has been made for outstanding expenses during the year.


Subject to the above remarks we found the annexed statements of Accounts to our satisfaction as per books of Accounts produced before us and Explanations/ Information given to us.


Place : Rohtak  
Date : 31.3.2017.

For Arora & Choudhary Associates  
Chartered Accountants

(S.K. ARORA) NO. 84307  
(Partner)



  
Coordinator  
IQAC  
S.J.K. College, Kalanaur

  
Principal  
Sat Jinda Kalyana College  
Kalanaur (Rohtak) Haryana



**AUDIT REPORT**

We have Audited the **Income & Expenditure Accounts of College Fund** for the year ending **2017-18** and Balance Sheet as on **31.3.2018. of Sat Jinda Kalyana College Kalanaur, Rohtak** and the report is as under:-


1. Vouchers have been taken as correct as certified by the Principal/Manager/General Secretary.
2. None of the Fixed Assets have been revalued during the year.
3. No provision has been made for outstanding expenses during the year.

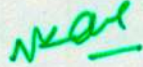
Subject to the above remarks we found the annexed statements of Accounts to our satisfaction as per books of Accounts produced before us and Explanations/ Information given to us.

For Arora & Choudhary Associates  
Chartered Accountants

(S.K. ARORA) M.NO. 84307  
(Partner)

Place : Rohtak  
Date : 31.3.2018.

  
Coordinator  
IQAC  
S.J.K. College, Kalanaur

  
Principal  
Sat Jinda Kalyana College  
Kalanaur (Rohtak) Haryana



**AUDIT REPORT**

We have Audited the **Income & Expenditure Accounts** of **College Fund** for the year ending **2018-2019** and Balance Sheet as on **31.3.2019** of **Sat Jinda Kalyana College Kalanaur , Rohtak** and the report is under :-

- 1). Vouchers have been taken as correct as certified by the Principal/Manager & Gen.Secretary.
- 2). None of the Fixed Assets have been revalued during the year.
- 3). No provision has been made for outstanding expenses during the year.

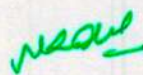
Subject to the above remarks we found the annexed statements of Accounts to our satisfaction as per books of Accounts produced before us and Explanation /Information given to us.

For Arora & Choudhary Associates  
Chartered Accountants

  
(S.K.ARORA) M.NO.84307  
(PARTNER)

Place : Rohtak  
Date : 15.4.2019

  
Coordinator  
IQAC  
S.J.K. College, Kalanaur

  
Principal  
Sat Jinda Kalyana College  
Kalanaur (Rohtak) Haryana



## AUDIT REPORT

We Have Audited the Income & Expenditure Accounts of College Fund for the year ending 31.3.2020 and Balance Sheet as on 31.03.2020 of Sat Jinda Kalyana College Kalanaur, Rohtak and the report is under :-


- i) Voucher have been taken as correct as certified by the Principal/Manager.
- ii) None of the Fixed Assets have been revalued during the year
- iii) No provision have been made for outstanding expenses during the year.

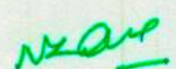
Subject to the above remarks we found the annexed statements of Accounts to our satisfaction as per books of Accounts produced before us and explanation/Information given to us.

Place : Rohtak  
Date : 15.05.2020.

For Arora & Choudhary Associates  
Chartered Accountants.

(S.K. Arora) M.No. 84307  
(Partner)

  
Coordinator  
IQAC  
S.J.K. College, Kalanaur

  
Principal  
Sat Jinda Kalyana College  
Kalanaur (Rohtak) Haryana



### AUDIT REPORT

I have Audited the Income & Expenditure Accounts of College Fund for the year ending 31.03.2021 and Balance Sheet as on 31.03.2021 of SAT JINDA KALAYANA COLLEGE, KALANAUR (ROHTAK) and the report is as under :-

- i) Voucher have been taken as correct as certified by the Principal/Manager.
- ii) None of the Fixed Assets have been revalued during the year.
- iii) No provision have been made for outstanding expenses during the year.

Subject to the above remarks I found the annexed statements of Accounts to our satisfaction as per books of Accounts produced before us and explanation / information given to us.

Place : Rohtak


Date : 28.05.2021

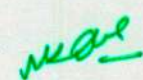
For S.K.NARA & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
28/05/2021

(S.K.Nara) M.No. : 511926

(Proprietor)

  
Coordinator  
IQAC  
S.J.K. College, Kalanaur

  
Principal  
Sat Jinda Kalyana College  
Kalanaur (Rohtak) Haryana



From

*Audit file of 11/9200*  
The Director Higher Education,  
Haryana, Panchkula.

To

The Principal,  
S.J.K. College,  
Kalanaur.

Memo No. 412-92 Audit Cell (C)  
Dated, Panchkula, the 4/7/17

Subject: Audit report of maintenance grants given to privately managed affiliated Colleges.

Audit of Account of maintenance grants sanctioned to your college for the Year 2015-16 to 2016-17 was conducted by the Audit party of this Directorate. A copy of audit note is enclosed.

You are requested to send your comments on the audit Paras in an annotated form to this office within a fortnight of the receipt of this letter.

Incl. As above.

*dc*  
Endst. No Even

*mn*  
Chief Accounts Officer,  
For Director Higher Education,  
Haryana, Panchkula.

Dated, Panchkula the 4/7/17

A copy with a copy of audit note is forwarded to the Deputy Director Colleges for the use in college II branch of the Directorate for further necessary action in the matter.

*dc*  
Chief Accounts Officer,  
For Director Higher Education,  
Haryana, Panchkula

*mn*  
Coordinator  
IQAC  
S.J.K. College, Kalanaur

*mn*  
Principal  
Sat Jinda Kaiyana College  
Kalanaur (Rohtak) Haryana



### Audit Report

Post audit Report of maintenance grant sanctioned to the S.J.K. College, Kalanaur (Rohtak) during the year 2015-16 to 2016-17

Post audit of maintenance grant sanctioned to the S.J.K. College, Kalanaur (Rohtak) during the year 2015-16 to 2016-17 was conducted by the audit party of this office and the result of the audit are as under :-

Review of previous audit report 2007-08 to 2014-15.

Previous para is pending.

Compliance not made. Hence, para still stand.

Post audit note for the year 2015-16 to 2016-17 is as under:-

#### 1. Grants

The following grant have been sanctioned by DGHE office' and received by the college during the year 2015-16 to 2016-17

Year	Amount
2015-16	23896125
2016-17	26473436
Total	50369561

#### 2. Income:-

The detail of other income for the year 2015-16 to 2016-17 are as under :-

Year	Tution Fee/Fine	Bank Interest	Misc. Recovery	Total
2015-16	41244	19766	0	61010
2016-17	61159	30054	0	91213
Total	102403	49820	0	152223

#### 3. Expenditure

The detail of expenditure on a/c of salary and gratuity to staff during 2015-16 to 2016-17.

Year	Salary	Gratuity	Total
2015-16	23408772	1326488	24735260
2016-17	27404442	900740	28305182
Total	50813214	2227228	53040442

#### 4. Management Share deposited

The detail of M.share deposited into salary A/c by the college during 2015-16 to 2016-17.

Year	Amount
2015-16	1400000
2016-17	1187377
Total	2587377

#### 5. 5% of 10% CPF

The detail of 5% of 10% CPF deposited into salary a/c by the college during 2015-16 to 2016-17.

Year	Amount	
2015-16	92289	Less 5% of 10% of CPF deposited during for the year 2007-08 to 2014-15
2016-17	40626	Actual amount to be deposited
		Amount deposited
Total	132915	Excess amount deposited



6. Deficit (Col-3(-) Col-2)	53040442-152223	52888219
7. 95% admissible grant on deficit Less 5% of 10% CPF deposited	50243808-132915	50110893
8. Total Grant sanctioned during 2015-16 to 2016-17		50369561
9. Excess Grant sanctioned during 2015-16 to 2016-17		258668
10. 1/19th management share on admissible grant during 2015-16 to 2016-17		2644410
11. 1/19th management share deposit during 2015-16 to 2016-17		2587377
12. Less M. share deposit during 2015-16 to 2016-17		57033

### Conclusion


i) Excess M.share deposited upto 2014-15	120517
ii) Less M.share deposited during the year 2015-16 to 2016-17	57033
iii) Total Excess M.share deposited upto 2016-17	63484
iv) Less grant sanctioned upto 2014-15	580251
v) Excess grant sanctioned during the year 2015-16 to 2016-17	258668
vi) Total Less grant sanctioned upto 2016-17	321583

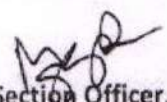
### Note:-

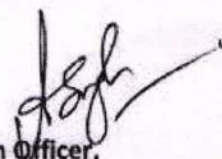
Excess M.share deposited upto 2016-17	63484
Excess 5% of 10% of CPF deposited during 2007-08 to 2016-17	3362
Less grant sanctioned upto 2016-17	321583


### Note:-

- (i) Salary of Teaching staff for the m/o February 2017 not paid in 2016-17 due to insufficient of fund in salary account and these amount have been paid in may 2017.
- (ii) All the minor discrepancies notice at the time of audit, were settled on the spot by giving necessary directions to the concerned officers/ officials.
- (iii) The above audit report has been prepared on the basis of record produced by the college at the time of Audit and duly discussed with the Head Clerk of the college.
- (v) Principal may be advised to ensure that HRA has been claimed by the employees as per Haryana Govt. rules/ instructions issued in this regard from time to time.

  
Coordinator  
IQAC  
S.J.K. College, Kalanaur

  
Section Officer,  
O/o DHE, Haryana,  
Panchkula.

  
Section Officer,  
O/o DHE, Haryana,  
Panchkula.

  
Principal  
Sat Jinda Kaiyana College  
Kalanaur (Rohtak) Haryana





From

The Director Higher Education,  
Haryana, Panchkula.

To

The Principal,  
Sat Jind Kalyan College,  
Kalanaur (Rohtak).

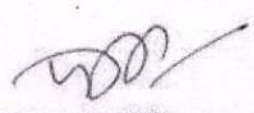
Memo No. 4/292 Audit Cell (C)  
Dated, Panchkula, the 28/11/18

**Subject: Audit report of maintenance grants given to privately managed affiliated Colleges.**

Audit of Account of maintenance grants sanctioned to your college for the Year 2017-18 was conducted by the Audit party of this Directorate. A copy of audit note is enclosed.

You are requested to send your comments on the audit Paras in an annotated form to this office within a fortnight of the receipt of this letter.


Encl. As above.

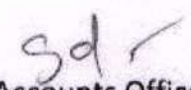
  
Chief Accounts Officer,  
for Director Higher Education,  
Haryana, Panchkula.

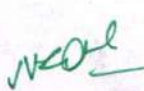
Endst. No Even

Dated, Panchkula the

A copy with a copy of audit note is forwarded to the Deputy Director Colleges for the use in college II branch of the Directorate for further necessary action in the matter.

  
Coordinator  
IQAC  
S.J.K. College, Kalanaur

  
Chief Accounts Officer,  
for Director Higher Education,  
Haryana, Panchkula.

  
Principal  
Sat Jind Kalyan College  
Kalanaur (Rohtak) Haryana

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### Audit Report

Post audit Report of maintenance grant sanctioned to the Sat Jind Kalyan College, Kalanaur (Rohtak) during the year 2017-18.

Post audit of maintenance grant sanctioned to the Sat Jind Kalyan College, Kalanaur (Rohtak) during the year 2017-18 was conducted by the audit party of this office and the result of the audit are as under:-

#### Review of previous audit report 2007-08 to 2014-15

Previous para is pending. Compliance not made. Hence, para still stand.

#### Review of previous audit report 2015-16 to 2016-17

No previous para is pending

Post audit note for the year 2017-18 is as under:

#### 1. Grants

The following grant have been sanctioned by DGHE office' and received by the college during 2017-18

Year	Amount
2017-18	36517928
<b>Total</b>	<b>36517928</b>

#### 2. Income:-

The detail of other income for the year 2017-18 are as under :-

Year	Tution Fee/Fine	Bank Interest	Misc. Recovery	Total
2017-18	64580	79052	0	143632
<b>Total</b>	<b>64580</b>	<b>79052</b>	<b>0</b>	<b>143632</b>

#### 3. Expenditure

The detail of expenditure on a/c of salary and gratuity to staff during 2017-18

Year	Salary	Gratuity	Total
2017-18	35289337	1442910	36732247
<b>Total</b>	<b>35289337</b>	<b>1442910</b>	<b>36732247</b>

#### 4. Management Share deposited

The detail of M.share deposited into salary A/c by the college during 2017-18.

Year	Amount
2017-18	1635672
<b>Total</b>	<b>1635672</b>

#### 5. 5% of 10% CPF

The detail of 5% of 10% PF deposited into salary a/c by the college during 2017-18

Year	Amount		
2017-18	35391	Actual amount to be deposited	41713
		Amount deposited during the year	35391
		Last year excess deposit	3362
		Total amount to be deposited upto 2017-18	38753
<b>Total</b>	<b>35391</b>	Excess balance amount deposited upto 2017-18	2960

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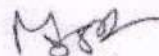
6. Deficit (Col-3(-) Col-2)	36732247-143632	36588615
7. 95% admissible grant on deficit Less 5% of 10% PF	34759184-35391	34723793
8. Total Grant sanctioned during 2017-18		36517928
9. Excess Grant sanctioned during 2017-18		1794135
10. 1/19th management share admissible during 2017-18		1829431
11. 1/19th management share deposit during 2017-18		1635672
12. Less M. share deposit during 2017-18		193759


**Conclusion**


i) Excess M.share deposited upto 2016-17	63484
ii) Less M.share deposited during the year 2017-18	193759
iii) Total Less M.share deposited upto 2017-18	130275 ✓
iv) Less grant sanctioned upto 2016-17	321583
v) Excess grant sanctioned during the year 2017-18	1794135
vi) Total Excess grant sanctioned upto 2017-18	1472552 ✓
vii) Total Excess 5% of 10% of CPF deposited upto 2017-18	2950

**Note:-**

- The college has deposited less M.share Rs. 130275/- upto 2017-18. Hence, college is requested to deposit the same into salary account immediately under intimation to DGHE office.
- The above audit report has been prepared on the basis of record produced by the college at the time of audit and duly discussed with the Principal and Head Clerk of the college.
- Principal may be advised to ensure that HRA has been claimed by the employees as per Haryana Govt. rules/ instructions issued in this regard from time to time.
- In salary grant is include NPS Grant and in salary expenditure is NPS expenditure also.

  
Section Officer,  
O/o DGHE, Haryana,  
Panchkula.

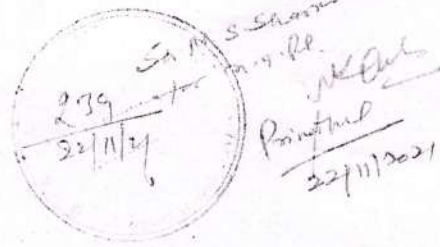
  
Coordinator  
IQAC  
S.J.K. College, Kalanaur

  
Principal  
Sat Jinda Kaiyana College  
Kalanaur (Rohtak) Haryana



From

The Director Higher Education,  
Haryana, Panchkula.



To

✓ The Principal,  
Sat Jinda Kalyana College, Kalanaur,

Memo No. 04/02-92 Audit Cell (C)


Dated, Panchkula, 15.11.2021

**Subject: Audit report of maintenance grants given to privately managed affiliated Colleges.**

Audit of Account of maintenance grants sanctioned to your college for the Year 2018-19 to 2020-21 was conducted by the Audit party of this Directorate. A copy of audit note is enclosed.

You are requested to send your comments on the audit Paras in an annotated form to this office within a fortnight of the receipt of this letter.

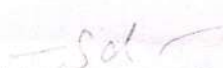
Encl. As above.

  
Chief Accounts Officer,  
For Director Higher Education,  
Haryana, Panchkula.

Endst. No Even

Dated, Panchkula

A copy with a copy of audit note is forwarded to the Deputy Director-II for the use in college II branch of the Directorate for further necessary action in the matter.

  
Chief Accounts Officer,  
For Director Higher Education,  
Haryana, Panchkula.



## Audit Report

Post audit of maintenance grant sanctioned to the Sat Jinda Kalyana College, Kalanaur during the year 2018-19 to 2020-21 was conducted by the audit party of this office and the result of the audit are as under :-

### Review of previous audit report 2018-19 to 2020-21

Previous para is pending. Compliance not made. Hence Para still stand.

### Review of previous audit report 2018-19 to 2020-21

No Para is pending.

Post audit note for the year 2018-19 to 2020-21 is as under.

### 1. Grants

The Following grant have been sanctioned by the DGHE office' and received by the college during 2018-19 to 2020-21.

Year			Amount
2018-19			36300000/-
2019-20			47830000/-
2020-21			42000000/-
Total			126130000/-

### 2. Income

The detail of other income for the year 2018-19 to 2020-21 are as under:-

Year	Tution Fee/Fine	Bank Interest	Misc. Recovery	Total
2018-19	74763/-	40813/-	0	115576/-
2019-20	82800/-	86901/-	0	169701/-
2020-21	75600/-	39077/-	0	114677/-
Total	233163/-	166791/-	0	399954/-

### 3. Expenditure

The detail of expenditure on a/c of salary and gratuity to staff during 2018-19 to 2020-21.

Year	Salary	Leave Encashment	Gratuity	Total
2018-19	34602686/-	0	0	34602686
2019-20	47607045/-	3049789/-	3790003/-	54446837/-
2020-21	41173006/-	5557913/-	0	46730919/-
Total	123382737/-	8607702/-	3790003/-	135780442/-

### 4. Management Share deposited

The detail of M.Share deposited into salary a/c by the college during 2018-19 to 2020-21.

Year		Amount
2018-19		1854903/-
2019-20		2607351/-
2020-21		2563467/-
Total		7025721/-



## 5. 5% of 10% CPF

The detail of 5% of 10 % CPF deposited into salary a/c by the college during 2018-19 to 2020-21.

Year	Amount Deposited by Management	Actual amount to be deposited	Excess/Less Deposited	Excess/Less Deposit up to 2017-18	Total Excess/Less up to 2020-21
2018-19	52001/-	59590/-	-7589/-	+2960/-	-148409/-
2019-20	88833/-	232601/-	-143768/-		
2020-21	78464/-	78476/-	-12/-		
Total	219298/-	370667/-	-151369/-	+2960/-	-148409/-

6. Deficit (Col-3(-) Col-2) 135780442-399954 135380488/-

7. 95% admissible grant on deficit 128611464-219298 128392166/-  
Less 5% of 10% CPF

8. Total Grant sanctioned during 2018-19 to 2020-21 126130000/-

9. Less Grant sanctioned during 2018-19 to 2020-21 2262166/-

10. 1/19th management share admissible during 2018-19 to 2020-21 6769025/-

11. 1/19th management share deposit during 2018-19 to 2020-21 7025721/-

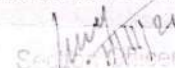
12. Excess M. Share deposit during 2018-19 to 2020-21 256696/-

### Conclusion

- |      |   |            |
|------|---|------------|
| i)   | Less M.Share deposited upto 2017-18                         | 130275/-   |
| ii)  | Excess M.Share deposited during the year 2018-19 to 2020-21 | 256696/-   |
| iii) | Total Excess M.Share deposited upto 2020-21                 | 126421/- ✓ |
| iv)  | Excess grant sanctioned upto 2017-18                        | 1472552/-  |
| v)   | Less grant sanctioned during 2018-19                        | 2262166/-  |
| vi)  | Total Less grant sanctioned upto 2020-21                    | 789614/- ✓ |

### Note:-

- The college has deposited less 5% of 10% CPF Rs 148409/- upto 2020-21. Hence college is requested to deposit the same into salary a/c under intimate to DGHE office.
- The above audit report discussed with the Dealing Clerk/Deputy Superintendent of the college and prepared on the basis of record produced by the college at the time of audit.
- Principal may be advised to ensure that HRA has been claimed by the employees as per Haryana Govt. rules/instructions issued in this regard from time to time.

  
Secretary  
O/o Director Higher Education,  
Haryana, Panchkula

  
Coordinator  
IQAC  
S.J.K. College, Kalanaur

  
Principal  
Sat Jinda Kalyana College  
Kalanaur (Rohtak) Haryana