

Ujani Majuli Kherkatia College

P.O-Ratanpur Miri

Dist-Majuli PIN-785105

INTERNAL AUDIT REPORT

WITH EFFECT FROM

1st April, 2021 to 31st December, 2021

In respect of Mr. Tulen Chutia Rtd.

Principal i/c, U.M.K. College, Majuli

To,

The President / Secretary
Ujani Majuli Kherkatia College, Majuli
P.O-Ratanpur Miri Dist-Majuli PIN-785105

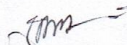
Sub: **Submission of Internal Audit Report w.e.f 01-04-2021 to 31-12-2021 in respect of Mr. Tulen Chutia, Rtd. Principal i/c U.M.K. College, Majuli**


Date:24th January, 2022

Sir,

With reference to the subject cited above, we, the undersigned have audited the U.M.K. College funds w.e.f. 01-04-2021 to 31-12-2021 and the same has been submitted for favour of your information and necessary action.

Yours faithfully


(Mr. Moni Kt. Mili)

(Mr. Binod Doley) 

Internal Auditor Signature

Internal Audit Report from April, 2021 to December, 2021

The undersigned have audited the accounts of various funds of U.M.K College w.e.f. April, 2021 to December, 2021. We have carefully examined in every work and corner of the records relating to accounts maintained by the college authority during the course of audit hours. We hope that this report would bring a clear vision to know the fund position of the College. We are thankful to the Principal and the office Assistants for their cooperation in the activities of Audit Purpose.

The followings are the basic documents examined by us.

1. Receipt Books
2. Fee Collection Registers
3. Cash Books
4. Voucher files
5. Payment Register Books
6. Bank transaction statement
7. GB'S Proceeding Book
8. Previous Audit Report
9. Govt. letters relating to grants
10. Misc records.


(Mr. Moni Kt. Mili)

(Mr. Binod Doley) 

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AUDIT SUMMARY :

1. Internal Audit : 01-04-2021 to 31-12-2021

2. The Funds we examined are:

- a. General Account Fund
- b. Tuition Fund
- c. Internal Exam Fund
- d. Students Aid Fund
- e. Students Union Fund
- f. Library Fund
- g. Renovation Fund
- h. Women Hostel Fund
- i. College Development Fund
- j. NSS

3. Income, Expenditure & Bank Balance of the above funds have been highlighted on the Page No. 11 & 12.

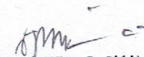
4. It is found that most of the income have come from online and offline admission. No Govt. grants of reimbursement of Free Admission has been received during the period.


5. External Examination Fund has been excluded from this audit considering that a separate audit committee has already been arranged by the External Examination Centre Committee.

6. UBI(PNB) could not be audited due to unavailability of its own cash book.

7. The following accounts are not in running position:-

- a. Indoor Stadium fund
- b. Outdoor Stadium fund
- c. Teaching learning Equipment Fund
- d. Misc. Fund
- e. Development Grant Fund
- f. PMS Fund
- g. IQAC Fund



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(Mr. Binod Doley) 

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8. Remarks and suggestion:

- a. A few clerical mistakes were detected in the cash book and the same have been made necessary correction.
- b. An amount of Rs. 8500/- collection from Women Hostel has been deposited in the General fund. The amount is to be refunded to the women hostel
- c. An amount of **Rs. 5,35,000.00 (Five Lakh Thirty Five Thousand)** Only found recovery from Dr. Dharmeswar Pegu, Rtd. Principal, U.M.K. College, Majuli and the same amount is deposited in Renovation Account on 03-11-2021.
- d. The related vouchers, TA / DA Bills are to be systemically arranged.


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(Mr. Binod Doley) 


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General Funds : (Income) consists of the following Heads

- i. Admission fee
- ii. Identity care fee
- iii. Establishment
- iv. Contingency
- v. Registration
- vi. College Development
- vii. Electricity
- viii. NCC
- ix. ICT
- x. Co-curricular activity
- xi. Festival
- xii. Debating
- xiii. Cultural

Students Union (Income) consists of the following Heads

- (i) Union Fee
- (ii) Magazine
- (iii) Youth festival
- (iv) Games & Sports


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(Mr. Binod Doley) 

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UJANI MAJULI KHERKATIA COLLEGE
FEE STRUCTURE FOR THE YEAR 2021-22

Sl. No.	Head	Amount of Fee	
		BA Course	HS Course
01	Admission fee	400	400
02	Identity Card	50	50
03	Establishment	600	600
04	Contingency	200	200
05	Registration Fee	620	200
06	College Development	500	500
07	Electricity Fee	200	200
08	NCC/NSS	30	30
09	ICT	100	100
10	Co. Curricular Activities	100	100
11	Festival Fee	100	100
12	Debating / literature	50	50
13	Cultural Music	50	50
14	Tuition Fee	840	600
15	Library fee	200	200
16	Examination Fee	200	120
17	Students Aid fund	50	50
18	Students' Union	100	100
19	Magazine	150	150
20	Games & Sports Fee	100	100
21	Youth Festival / Music	100	100
Total Rs.		4740	4000

NB : Girls Students of HS Classes need not pay Tuition Fees.

Fee Collection Summary

Sl. No.	Head	HS 1 st Year	HS 2 nd Year	BA 1 st Sem.	BA 3 rd Sem.	BA 5 th Sem.	Total	Remarks
01	Admission fee	0	0	1200	1600	2000	4800	
02	Identity Card	0	0	150	200	250	600	
03	Establishment	0	0	1800	2400	3000	7200	
04	Contingency	0	0	600	800	1000	2400	
05	Registration Fee	0	0	1860	0	0	1860	
06	College Development	0	0	1500	2000	2500	6000	
07*	Electricity Fee	0	0	600	800	1000	2400	
08	NCC/NSS	0	0	90	120	150	360	
09	ICT	0	0	300	400	500	1200	
10	Co. Curricular Activities	0	0	300	400	500	1200	
11	Festival Fee	0	0	300	400	500	1200	
12	Debating / literature	0	0	150	200	250	600	
13	Cultural Music	0	0	150	200	250	600	
14	Tuition Fee	0	0	2520	3360	4200	10080	
15	Library fee	0	0	600	800	1000	2400	
16	In. Examination Fee	0	0	600	800	1000	2400	
17	Students Aid fund	0	0	150	200	250	600	
18	Students' Union	12200	5700	21800	12700	6500	58900	
19	Magazine	18300	8550	32700	19050	9750	88350	
20	Games & Sports Fee	12200	5700	21800	12700	6500	58900	
21	Youth Festival /Music	12200	5700	21800	12700	6500	58900	
	Total Rs.	54900	25650	110970	71830	47600	310950	

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Fee Collection Summary For General Account

Sl. No.	Head	HS 1 st Year	HS 2 nd Year	BA 1 st Sem.	BA 3 rd Sem.	BA 5 th Sem.	Total	Remarks
01	Admission fee	0	0	1200	1600	2000	4800	
02	Identity Card	0	0	150	200	250	600	
03	Establishment	0	0	1800	2400	3000	7200	
04	Contingency	0	0	600	800	1000	2400	
05	Registration Fee	0	0	1860	0	0	1860	
06	College Development	0	0	1500	2000	2500	6000	
07	Electricity Fee	0	0	600	800	1000	2400	
08	NCC/NSS	0	0	90	120	150	360	
09	ICT	0	0	300	400	500	1200	
10	Co. Curricular Activities	0	0	300	400	500	1200	
11	Festival Fee	0	0	300	400	500	1200	
12	Debating / literature	0	0	150	200	250	600	
13	Cultural Music	0	0	150	200	250	600	
	Total Rs.	0	0	9000	9520	11900	30420	

(Mr. Moni Kt. Mili)

(Mr. Binod Doley) 

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**Fee Collection Summary
For Students Union Account**

Sl. No.	Head	HS 1 st Year	HS 2 nd Year	BA 1 st Sem.	BA 3 rd Sem.	BA 5 th Sem.	Total	Remarks
01	Students' Union	12200	5700	21800	12700	6500	58900	
02	Magazine	18300	8550	32700	19050	9750	88350	
03	Games & Sports Fee	12200	5700	21800	12700	6500	58900	
04	Youth Festival /Music	12200	5700	21800	12700	6500	58900	
Total Rs.		54900	25650	98100	57150	29250	265050	

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(Mr. Binod Doley)

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FUND POSITION W.E.F. 01-04-2021 TO 31-12-2021, U.M.K. COLLEGE, MAJULI

Income Expenditure & Bank Balance

Sl. No.	Name of the Bank.	Opening Balance	Receipt			Bank Interest	Total Receipt	Expenditure	Closing Balance		
			Fee	Grant	Others				Cash	Bank	Total
01	General Fund 7209050000001	1730572	30420	0	52204	0	1813196	865014	0	948182	1813196
02	Tuition Fund 7209010005818	192412	10080	0	0	5002	207494	0	0	207494	207494
03	Internal Exam 7209010000133	292737	2400	0	0	8103	303240	44747	0	258493	303240
04	Library 7209010000132	275872	2400	0	0	7764	286036	76075	0	209961	286036
05	Students Union 7209010000140	193285	265050	0	0	6328	464663	98100	0	366563	464663
06	Students Aid 7209010000136	54550	600	0	0	1438	56588	0	0	56588	56588
07	NSS 7209010000326	92382	0	48500	0	2955	143837	35842	0	107995	143837
08	Renovation 7209010012519	2708	0	0	535000	1287	538995	91370	0	447625	538995
09	College Dev. 7209010000443	23006	0	609460	0	3887	636353	623007	0	13346	636353
10	Women Hostel 7209010002127	3856	54000	0	11000	199	69055	13813	0	55242	69055
11	Indoor Stadium 7209010007427	928	0	0	0	0	928	32	0	896	928

12	Outdoor Stadium 7209010007596	111	0	0	0	0	111	56	0	55	111
13	Teaching learning 7209010007595	28	0	0	0	0	28	28	0	0	28
14	Misc. Fund 720901000857	18	0	0	0	0	18	18	0	0	18
15	Development Grant 7209010007016	168	0	0	0	0	168	55	0	113	168
16	PMS 7209050000002	1655	0	0	0	0	1655	0	0	1655	1655
17	IQAC 7209010043999	2022	0	0	0	0	2022	0	0	2022	2022
18	Ex. Exam Fund 720901000170	Not Audited								129433	0
19	UBI (PNB) 0646050010060	Not Audited								32136	0
Total Rs.		2866310	364950	657960	598204	36963	4524387	1848157	0	2837799	4524387

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**UJANI MAJULI KHERKATIA COLLEGE
GENERAL FUND**

Account No. 7209050000001

With Effect From 1st April, 2021 to 31st December, 2021

INCOME			EXPENDITURE		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1	Fee Collection	30420	1	Non Approved Staff Payment	438500
4	Collection from K.R. Kuli for auction sell of out dated materials	15000	2	Diesal Bill Payment	16060
3	Fee Collection from Therapy centre (Auditorium)	5000	3	TA / DA for various purpose	42000
4	Refunded from Advertisement for Principal (NEFT)	19404	4	Campus Cleaning	5200
5	Provisional Certificate	4300	5	Admission Receipt Book Printing	4030
6	Girls Hostel Fee Collection	8500	6	Electricity Bill Payment	20463
7	Opening Balance on 31-03-2021	Cash 0	7	Labour Charge	12100
		Bank 1730572			
			8	Computer Xerox	5998
			9	Stationeries	24839
			10	Auditors Remuneration	6500
			11	Repairing Works	56105
			12	Generatior Repairing	16200
			13	Website Portal Charge	30003
			14	Function / celebration	1880
			15	G.B. meetings /Remuneration	20000
			16	Interview purpose	85591
			17	Advertisement Cost (Principal)	33585
			18	Purchase of wheel Chari	18960
			19	NCC purpose	7000
			20	Fare well meeting (T. Chutia)	20000
			21	Closing Balance on 31-12-2021	Cash 0
					Bank 948182
Total Income		1813196	Total Expenditure		1813196

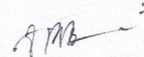
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UJANI MAJULI KHERKATIA COLLEGE
 TUITION FUND
 Account No. 7209010005818
 With Effect From 1st April, 2021 to 31st December, 2021

INCOME			EXPENDITURE		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1	Fee Collection	10080	1	Nil	0
2	Bank Interest	5002	2	Closing Balance on 31-12-2021	Cash 0 Bank 207494
3	Opening Balance 31-03-2021	Cash 0 Bank 192412			
	Total Income	207494		Total Expenditure	207494


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(Mr. Binod Doley) 

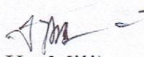
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UJANI MAJULI KHERKATIA COLLEGE
LIBRARY FUND

Account No 7209010000132

With Effect From 1st April, 2021 to 31st December, 2021

INCOME			EXPENDITURE			
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount	
1	Fee Collection	2400	1	Car fare for Collection of Books	2500	
2	Bank Interest	7764	2	Purchasing Library Book	71310	
3	Opening Balance 31-03-2021	Cash	0	3	News Paper Bill	2265
		Bank	275872			
			4	Closing Balance on 31-12-2021	Cash	0
					Bank	209961
Total Income		286036	Total Expenditure		286036	


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(Mr. Binod Doley) 

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UJANI MAJULI KHERKATIA COLLEGE
INTERNAL EXAMINATION FUND

Account No 7209010000133

With Effect From 1st April, 2021 to 31st December, 2021

INCOME			EXPENDITURE			
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount	
1	Fee Collection	2400	1	Stationeries	22330	
2	Bank Interest	8103	2	Printing Charge of Question Papers	13000	
3	Opening Balance 31-03-2021	Cash	0	3	Almira	8500
		Bank	292737			
			4	Refreshment	917	
			5	Closing Balance on 31-12-2021	Cash	0
					Bank	258493
Total Income		303240	Total Expenditure		303240	

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UJANI MAJULI KHERKATIA COLLEGE
STUDENTS AID FUND

Account No. 7209010000136

With Effect From 1st April, 2021 to 31st December, 2021

INCOME			EXPENDITURE		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1	Fee Collection	600	1	Nil	0
2	Bank Interest	1438	2	Closing Balance on 31-12-2021	0
				Bank	56588
3	Opening Balance 31-03-2021	0			
		Cash			
		Bank	54550		
Total Income		56588	Total Expenditure		56588



(Mr. Moni Kt. Mili)

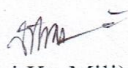
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UJANI MAJULI KHERKATIA COLLEGE
 NATIONAL SOCIAL SERVICE
 Account No. 7209010000326
 With Effect From 1st April, 2021 to 31st December, 2021

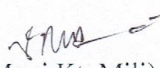
INCOME				EXPENDITURE			
Sl. No.	Particulars	Amount		Sl. No.	Particulars	Amount	
1	Grant Received from DU	48500		1	Purchasing Materials	25606	
2	Bank Interest	2955		2	NSS Activities	6000	
3	Opening Balance on 31-03-2021	Cash	0	3	TA / DA	4000	
		Bank	92382				
				4	Bank Charge	236	
				5	Closing Balance on 31-12-2021	Cash	0
						Bank	107995
Total Income		143837		Total Expenditure		143837	



 (Mr. Moni Kt. Mili)

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UJANI MAJULI KHERKATIA COLLEGE
COLLEGE DEVELOPMENT FUND
 Account No. 7209010000443
 With Effect From 1st April, 2021 to 31st December, 2021

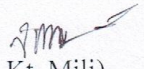
INCOME			EXPENDITURE				
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount		
1	Grant Received from Oil India Ltd. (3 rd Int.)	356230	1	Paid to K.R. Kuli for arrear Payment for ICT Building	414592		
2	Grant Received from RMSA	22600	2	Purchasing Desk Benches	173000		
3	Grant Received from DHE for Sanitization	17000	3	Renovation of Girls Common Room (Materials)	23237		
4	Grant Received from Oil India Ltd. (4 th Int.)	213630	4	Purchasing Hand Sanitization Machine	12000		
5	Bank Interest	3887	5	Bank Charge	178		
3	Opening Balance on 31-03-2021	Cash	0	6	Closing Balance on 31-12-2021	Cash	0
		Bank	23006			Bank	13346
Total Income		636353	Total Expenditure		636353		



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UJANI MAJULI KHERKATIA COLLEGE
RENOVATION
 Account No. 7209010012519
 With Effect From 1st April, 2021 to 31st December, 2021

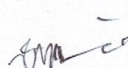
INCOME				EXPENDITURE			
Sl. No.	Particulars	Amount		Sl. No.	Particulars	Amount	
1	Liabilities recovery from Dr. Dharmeswar Pegu, Ex. Principal	535000		1	Transferred to External Examination fund for payment of CA and Building Engineer Remuneration	50000	
2	Bank Interest	1287		2	Purchasing Laptop for IQAC	41370	
3	Opening Balance on 31-03-2021	Cash	0	03	Closing Balance on 31-12-2021	Cash	0
		Bank	2708			Bank	447625
Total Income		538995		Total Expenditure		538995	


 (Mr. Moni Kt. Mili)

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UJANI MAJULI KHERKATIA COLLEGE
WOMEN HOSTEL
 Account No. 7209010002127
 With Effect From 1st April, 2021 to 31st December, 2021

INCOME				EXPENDITURE			
Sl. No.	Particulars	Amount		Sl. No.	Particulars	Amount	
1	Hostel Admission fee from students	54000		1	Electricity bill payment	4813	
2	Fee from Teachers	11000		2	Hostel Campus Cleaning	500	
3	Bank Interest	199		03	Transferred to General Fund on 22-04-2021 (By Cash)	8500	
4	Opening Balance on 31-03-2021	Cash	0	03	Closing Balance on 31-12-2021	Cash	0
		Bank	3856			Bank	55242
Total Income		69055		Total Expenditure		69055	


 (Mr. Moni Kt. Mili)

(Mr. Binod Doley) 

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