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K. S. M.  
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1 | Page

To,

The Hon'ble Chairman and Members,  
of Governing Body,  
Ujani Majuli Kherkatia College  
Ratanpur Miri, Majuli

Dated: 30<sup>th</sup> December/2020

Sub : Internal Audit Report from April 2012 to August 2019

Sir,

We the undersigned have the honour to submit herewith the Internal Audit Report of the College Accounts for the period as mentioned above for favour of your necessary action. All Cash Books, Bank's tranction and other relevant documents relating Accounts have been examined sincerely and carefully at the time of auditing Accounts. After Completing Audit we have prepared the summarily of the Report as noted.

Major Irregularities discrepancies and also mis-appropriation of the Funds being detected in auditing accounts are specified in the Report briefly. Separate Statement against each Fund are prepared and enclosed herewith along with necessary documents relating Accounts for discussion and final solution of the Governing Body.

**INCOME AND EXPENDITURE:**

The Income and Expenditure along with Closing Balance position as on 31<sup>st</sup>

August 2019 of all College Funds are noted below:

**1. GENERAL FUND :**

Period	Income	Expenditure	Closing Balance		AC Nos
			Cash	Bank	
2012-13	22036920	21981942	23930	31048	7209050000001 AGVB
2013-14	21076642	20736069	30097	310476	
2014-15	27396059	26920920		475139	
2015-16	24471281	23955765		515516	
2016-17	26963470	26166639		796831	
2017-18	27594829	26440943		1153886	
2018-19	41551620	40277832		1273788	
April 2019 to August 2019	1679843	682599		997244	

Note : The Closing Bank Balance of the General Fund on 31<sup>st</sup> August 2019 is Rs. 997244.

(Details Receipt and Payment statements enclosed herewith)

**2. RECURRING GRANT (Approved Staff)**

The drawal and Utilization of Government Recurring Grant (Staff Salary) are examined thoroughly and No irregularity is being found in drawal and disbursement.

**3. SUB-SIDIARY FUNDS :**

Only Cash and Bank Closing Balance of the Subsidiary Funds as on 31<sup>st</sup> August 2019 are shown here. Separate statements in details are enclosed herewith.

Funds	Cash	Bank	AC Nos
Union Fund	30	226688	7209010000140
Library Fund	2450	254996	7209010000132
Int. Exam Fund	4500	230247	7209010000133
Students' Aid Fund	420	8921	7209010000136
	7400	720852	

Note : (Receipt and Payment statements of the Audit Period are enclosed herewith)

### **3. TUTION FUND**

Period	Income	Payment	Closing Balance		AC Nos
			Cash	Bank	
2012-13	1404428		31760	137266 8	
2013-14		Record not	available		
2014-15	564610		27420	537190	
2015-16	871486	1680		869806	
2016-17	1076755			107675 5	
2017-18	1208666			120866 6	
2018-19	1331282	1219086		112196	
April 2019 to August 2019	208528	28413		180115	

Note: As per Cash Book the Closing BALANCE DURING 2018-19 IS Rs.102281, But as per Bank's statement the Closing Balance is Rs. 112196. There is difference of Rs.9915.

Less entry of Fee Collection as follows

2012-13	Rs	31160
2013-14	Rs	10240

Note: Details statements of Receipt and Expenditure are enclosed.

#### 4. SCHOLARSHIP FUND:

A. Income with last year Balance	Rs	13383885
B. Payment with Banks' Charge	Rs.	12924520
C. Un-disbursed amount	Rs.	459365
(Closing Balance)		
I. Sib. Dist. Cent Co-opt	Rs.	372000
Bank (Kamalabari)		
II. AGV Bank (Nayabazar)	Rs.	87365

(Receipt and Payment statement enclosed herewith)

N.B: Two Cash Book is used in disbursement of scholarship money. When we verified the accounts of the Two Cash-Books and Banks' transactions, various discrepancies have been found. The Principal Cum Secretary could not supply us the payment Registers of scholars inspite of asking several times for which we are not able to work out the Balance un-disbursed amount and the amount to be refunded to the Government separately. We have audited the Accounts as per records, available in Cash Books and Banks, Statements.

We Could not find out the discrepancies and irregularities of Accounts due to non-availability of Payment Registers.

5. NON-RECURRING GOVTS' GRANT:

(UGC and State Government Grants)

## I. Construction of Staff Common Room:

Total Received Rs. 2976200

with Bank Interest

Expenditure Rs. 2958978

Closing Balance :

Bank Rs. 17223

(A/C No. 5B7510 (AGVB))

## II. Infrastructural Development Grant Utilised in

Construction of Administrative Building :

Total Grant released : 10247632

With Bank Interest

Expenditure : 10144299

Closing Balance :

Cash Rs. 83982

Bank Rs. 19351

A/C No. 9209010007016 (AGVB)

## III. Infrastructural Development of College, Utilised in construction of New Building :

Total Grant (one time) Rs. 1270000

Expenditure Rs. 1270000

Closing Balance : Nil

(Used Renovation Fund Account)

Note: The UGC Grant, sanctioned for Construction of Class Room amounting Rs. 160000 and the state Government Grant, sanction for Renovation of Girls' Common Room, amounting Rs.

200000 have been Utilised in Construction of Staff Common Room illegally Prior approval was not taken from the Governing Body in diversion of the Fund.

The State Government, released Rs. 9500000 lakhs for infrastructure Development of the College which is Utilised in Construction of Administrative Building.

Receipt and Payment Statements of the Grants are enclosed herewith.

6. UGC GRANT FROM APRIL 2012 TO AUGUST 2019.

(As per Cash Books)

Schemes	Income (Grant and Banks' Inst.)	Expenditure	Closing Balance	Banks' A/C No.
Sport Infrastructure and Equipment (Indoor Stadium)	6841547	6841541	06	7209010007427
Sports Infrastructure and Equipment (Outdoor Stadium)	2339895	2339786	109	7209010007596
Teaching/Learning/Equipment under Enhanced Grant	Expenditure	Shown in	Renovation	Fund
Purchasing of Teaching/Learning/ Equipment Additional Grant	1439967	1439958	09	7209010007596
Books and Journals under GDA during XII plan	150000	150000	Nil	Renovation Fund/AC
Remedial Coaching Class for entry into services for ST/SC/OBC	100000	100000	Nil	Renovation Account
GDA during 12 <sup>th</sup> Plan (Ahoc) Library Building	1794243	1791116	3127	CDF Account
IQAC Grant	423630	422492	1138	7209010043999
Seminar Grant	254000	254000	Nil	Renovation Account
Women Hostel	10045938	10065275 (Excess)	6219	7209010002127
UGC Grant under GDA	1968623	1968621	02	7209010012519
NSS Grant (DU)	115532	85697	29835	7209010000326
Remedial Coaching Class during XI plan	250000 137500	387500	Nil	Renovation A/C
Renovation Fund	28256512	27990683	265829	7209010012519
College Dev Fund	496028	496028	Nil	7209010000443

## N.B. Receipt and Payment

Statements are enclosed

Signature of Internal Auditors

1. *Shani Shan Talwar*
2. *Somendra Chandra*
- 3.

## 7. CASH BALANCE/LESS ENTRY OF FEE INCOME/UN-RECOVERY OF ADVANCE SALARY PAYMENT :

While verifying the Accounts, the following liabilities have been detected. The Governing Body of the College should advise the Principal cum secretary to meet up the liabilities at the earliest.

## (a) Advance Salary Payment to be refunded :

2012-13 Moni kt Mili, Lecture	Rs.	6000
Joy Ch. Doley,	Rs.	15000
2014-15 Mrs. Beuty Gogoi, Lecture	Rs.	5000
2017-18 Dimbo Jyoti Boruah, Lecture	Rs.	20000
	Total Rs.	46000

## (b) Less Entry of Fee Income :

2012-13	General Fund	31170
	Tuition Fund	31160
	Library Fund	2830
	Students' Aid Fund	200
2013-14	General Fund	15790
	Regd. Fee	10240
2015-16	General Fund	19750
2017-18	Regd. Fee	540
2018-19	General Fund	103050
	Tuition Fund	1200
	Union Fund	13550
	Library Fund	6400
	Int. Excess Fund	4920
	Students Aid Fund	2050
	Total Rs.	242850

(b) CASH BALANCE : ON 31<sup>st</sup> August, 2019:

(i) Union Fund on 31 <sup>st</sup> March, 2019		30
(ii) Library Fund	Do	2450
(iii) Int. Exam Fund	Do	4500

(iv) Students Aid Fund	Do	420
Govts' Grant for Infrastructure		83982
Day, New Building Fund		
	Total Rs.	91382
	Grant Total/Liability Rs.	380230
<b>8. MIS-APPROPRIATION OF FUND :</b>		
(a) 2012-13 General Fund (Bank Payment)		63680
No mentioned purpose and No Payment Vouchers		
(b) Renovation Fund : (Bank Payment)		81530
Payment shown in cash Book but not mentioning purpose and no Payment Vouchers		
(c) College Dev. Fund : (Bank Payment)		549317
No Cash Book Payment shown as per Banks' Account statement, (NO Payment Vouchers and purpose Of Payment are not mentioned)		
	Total Rs.	694527

9. Mis-appropriation of Funds /Irregularities/discrepancies etc details of any during the Course of Audit with months involved are noted below elaborately with reference to the particulars recorded Report enclosed . Receipt and Expenditure statement of each fund is prepared separately and enclosed here with. Any grant, sanctioned and fee collection and also terms and conditions regarding utilization of the Funds have been verified physically. Any Irregularity being detected during the Audit is mentioned in the Report.

**9.(A) CASH BOOKS:**

The Cash Books are not maintained properly and also prepared systematically. Over-writing and over tapping have been made on grant extent. When we examined Cash Books and Banks' tranction records, various discrepancies and wrong entries have been found in Accounts.

Fee Collection of students are not deposited in the respective Banks' Account timely. The Collector kept in hand the huge amount of Collected money for long days. This is treated as mis-using of Funds, because the College has lost huge amount of Interest Fee, Collected from students for Sub-sidiary Funds during 2012-13 have been charged in both General and Sub-sidiary Fund Cash Books for Carelessness of Accountant and also the Principal Cum Secretary. At the same time we have found double Cash Book in Utilisation of some UGC Fund. But the Accounts of one cash Book is not tally with another.

It is noted that the College Authority has not maintained the Cash Book Accounts timely. We have defected various anomalies in cash Books' accounts. No doubt that the anomalies of accounts are arose for writing Cash Books after long year gaps. Cash Books of Renovation Fund, GDA, Teaching/Learning and Equipments, IQAC etc are written recently.

**9. (B) INTER-TRANSFER OF FUND:**

It appears that the Principal cum Secretary has made Inter-Transfer of Funds on a large scale un-necessarily. The Financial Rules and Regulations are totally ignored in transferring of Funds Prior approval of the Governing Body was not taken. Every transfer has been made by the Principal un-ilaterally. Those un-authorised transfer of funds are treated as major irregularities



and also mis using of Funds. The Principal cum Secretary is solely responsible for such irregularities and mis appropriation of Funds.

**Details are noted below :**

**1. General Fund :**

2012-13	TRF to Ex Exam Fund	:	12600
2013-14	Borrowed from Int. Exam	:	4500
	Library Fund	:	2400
2016-17	TRF to Union Fund	:	73689
2017-18	TRF to Women Hostel	:	100000

**2. Sub-sidiary Funds:**

**(a) Students' Aid Fund:**

2012-13	Borrowed from CDF	:	557400(Refunded)
2019	TRF to Women Hostel	:	160000

**(b) Int. Exam. Fund:**

2012-13	Received back from General Fund	:	17950(Adjusted)
2014-15	TRF to Ex.Exam Fund	:	30500
2016-17	Received back from Ex. Exam Fund	:	29800
	TRF to General Fund	:	16695
April 2019 to	TRF for Building	:	74100
August 2019	materials	:	
	TRF to indoor stadium for materials	:	55000
	TRF to Auditorium Fund for materials	:	226000

**(c) Union Fund:**

2016-17	Received back from G/Fund :		67687
	Refunded to General Fund	:	3780
2017-18	TRE to Ex. Exam. Fund	:	19250

**(d) Library Fund:**

2016-17	Borrowed from Renovation Fund	:	1400
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**3. Non-Recurring Grant :**

**(a) Construction of staff Common Room:**

I.	Utilised UGC Grant, sanctioned for const. of class Room	:	160000
II	State Govt Grant, sanctioned for for Renovation of Girls Common Room	:	200000

**b) Constriction of Adm-Building**

	TRF to Indoor stadium Fund :		100000
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**4. UGC Grant :****(a) Indoor stadium Fund:**

I. Outdoor stadium Grant, deposited :	360000
In Indoor stadium Fund	
II TRF to Out door stadium Fund	: 160000 (Refunded)
III TRF to Out door stadium Fund	: 520000
IV TRF to CDF A/C no. 955	: 160000
V Borrowed from Union Fund	: 247000
VI Recovered from Renovation Fund	: 600000 (Refunded)
VII Borrowed from Women Hostel Fund:	1600000 (Refunded)
VIII Received back from Women Hostel	: 200000 (Cleared)
IX TRF to Renovation Fund	: 72180

**(b) Outdoor stadium Fund:**

I. TRE to Building Fund for Boundary walls	122000
II. TRF to Women Hostel Fund	: 50000
for sand and stone	
III. TRF for Main gate Materials	: 51300
IV TRF to CD1 General Fund	: 27000
V TRF to Auditorium Fund	: 130000
VI TRF to CDF Fund	: 20000
VII Refunded to Indoor stadium Fund	: 160000 (Refunded)

**(C) Teaching /Learning/Equipment**

TRF to General Fund	: 10000
for Electricity materials	
d) IQAC Fund:	
TRF to College Main gate Fund	: 95000

**(e) Women Hostel Fund :**

1. Borrowed from Indoor Stadium Fund and returned :	1600000 ( Refunded )
2. Borrowed from Auditorium Fund :	100000
3. TRF to Febelion building Fund :	70000
4. TRF to Auditorium Fund :	580000 ( Refunded )
5. TRF to Indoor Stadium Fund :	200000 ( Refunded )
6. Received book from Auditorium :	580000 ( Refunded )

**(f) Renovation Fund :**

i) TRF to General Fund for Electricity Material :	59200
ii) TRF to Indoor Stadium Fund :	600000 ( Recovered )
iii) TRF to Women Hostel :	305730

**(b) Receivable and Refundable from One Fund to another are worked out from the above records and noted bellow Fund Wise.**

**a) General Fund :**

i) Receivable from :
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	2012-13 – Ex. Exam Fund :	12600
	2016-17 – Union Fund ( 73689 – 67687 )	:6002
	<u>2017-18 – Women Hostel :</u>	<u>100000</u>
	Total Rs.	118602
ii)	<u>Refundable to :</u>	
	2012-13 – Int. Exam Fund :	4500
	<u>Library Fund :</u>	<u>2400</u>
	Total Rs.	6900
<b>b)</b>	<b><u>Int. Examination Fund :</u></b>	
	<u>Receivable From :</u>	
	2014-15 – Ex. Exam Fund :	30500
	2016-17 – General Fund :	16695
	April 2019 to August 2019 -	
	Building Fund for Peainting material :	74100
	Indoor Stadium for Fabrication :	5500
	<u>Auditorium Fund against Build material :</u>	<u>226000</u>
	Total Rs.	352795
	<u>Refundable to :</u>	
	Ex. Exam Fund Rs.-	29800
<b>c)</b>	<b><u>Library Fund :</u></b>	
	Refundable to Renovation Fund Rs.-	1400
<b>d)</b>	<b><u>Union Fund :</u></b>	
	<u>Receivable from :</u>	
	2017-18 Ex. Exam Fund-	19250
<b>e)</b>	<b><u>Non Recurring Grant :</u></b>	
	Construction of Administrative ( New)	
	Building Fund :	
	<u>Receivable from</u>	
	Indoor Stadium Fund -	100000
<b>f)</b>	<b><u>UGC Grant :</u></b>	
	<u>Indoor Stadium Fund :</u>	
	<u>Receivable from :</u>	
i)	Out-door Stadium –	520000
ii)	CDF A/C no 995 –	160000
iii)	<u>Renovation Fund -</u>	<u>72180</u>
	Total Rs.	752180
	<u>Refundable to-</u>	
i)	Union Fund –	247000
ii)	<u>Out-door Stadium -</u>	<u>360000</u>

	Total Rs.	607000
<u>Out-door Stadium :</u>		
<u>Receivable from :</u>		
i) Building Fund against Boundary materials :		122000
ii) Women Hostel against purchasing sand a stone :		50000
iii) Main gate Fund :		51300
iv ) From CDI (General Fund)		27000
v) Auditorium Fund		130000
vi) Renovation Fund		72180
		<hr/>
	Total	= 452480
<b>g) Teaching/Learning/Equipment Fund –</b>		
<u>Receivable from :</u>		
General Fund expanded in		
Electricity materials		10000
<b>h) IQAC Fund:</b>		
<u>Receivable from</u>		
College Main gate Fund		95000
<b>I) Women Hostel:</b>		
<u>Receivable from:</u>		
1.Indoor Stadium Fevelion		
Materials		70000
<u>Refundable To</u>		
1.Auditarium Fund		100000
<b>j) Renovation Fund :</b>		
<u>Receivable from:</u>		
1.General Fund		59200
2.Women Hostel		305730
		<hr/>
		364930

Signature of Internal Auditors

1. *Rami Shoa Palu*
2. *Somesh Chahal*
- 3.

**9 (e) PAYMENT VOUCHER:**

We have found various irregularities in utilization of college Funds. It is seen that the fundamental rules regarding withdraw at of money from Bank's account are totally ignored. Lakhs and Lakhs of money have been withdrawn from Bank for payment by Bearcr cheque without prior approval of the Building Committee and Government Body. Most of the payments are made without Vouchers. In this case, it is specially mentioned that the Principal cum

Secretary has failed to submit us about 30% vouchers against payment from General and subsidiary Funds. TA/DA Bills have not been properly shown and in many cases TA Bills have not been produced although only expenditure have been shown. Some vouchers of Purchasing library Books have been not found. Total amount of purchasing library Books as per Cash Books are not Talley with the total amount of library stock Books. (Details, mentioned in the report.)

UGC Grants:

Construction of:-

a. Outdoor stadium (UGC grant)

Proper payment vouchers of he following expenditure not available:

11-07-2012	Labour Payment	3725
10-11-2012	Cash Payment	30000
02-04-2013	Motor pompo	150000
11-05-2013	K.R.Kuli to DU	4000
10-06-2013	Bamboo	4000
14-12-2013	Inspection by CDC	12000
12-02-2014	Boundary walls materials	50410
	Boundary walls materials	31590
	Boundary walls materials	37000
	Boundary walls materials	3000
21-02-2014	Inspection by DU TA/DA	15000
Total Rs.		340725

b. Indoor Stadium (UGC Grant)

	Office expenditure of principal	30000
	Swimming water (advance) No voucher and not admissible	30000
20-06-2012	Building materials	154890
11-07-2012	Building materials	41175
30-07-2012	Building materials	56050
06-08-2012	Rooptus materials	20540
11-09-2012	Rooptus materials	20540
19-02-2013	CI sheet	500000
30-06-2013	Building materials	38010
11-06-2014	Prokash for sand	48000
24-07-2017	Probin Khanikar for Glass fitting	42000
Total Rs.		981205

c. G.D.A. Grant utilized in construction.

	Expenditure of G.B. Meeting	27800
	Auditors Remuneration	17000
	Library Books	39300
29-12-2014	Electricity Bill	33790
13-11-2015	Auditors Remuneration	10000

18-05-2015	Carrere Counseling	7500
13-11-2015	Principal, to Guwahati	10000
30-08-2016	Auditors Remuneration	7000
03-09-201	Principal, to Guwahati	10000
Total Rs.		162390

d. Women Hostel UGC grant:

No Payment vouchers of the following	Expenditure of principal	30000
	Architect engineer	18500
	Auditor Remuneration	25000
	Febetion Building Materials	70000
	Furniture	160000
	w-way bill system	10300
Total Rs.		162390

e. UGC grant for IQAC:

	Remuneration of Co-ordinator K.R. Kuli (66000-36000)	30000
	TA /DA of Principal	7000
	Computer materials	43000
Total Rs.		80000

f. UGC grant for Books /Journal equipment:

Paper bills payment 30760

g. Remedial Coaching class UGC grant:

	Remuneration of Tutors (289250-211250)	75000.00
30-11-2016	Library Books	48000.00
05-12-2016	Library Books	30860.00
	TA/DA of Principal	10000.00
Total Rs.		163860.00

h. Renovation Fund:

Payment vouchers are not available for the flowing expenditures:

1	Payment being made without works and vouchers		81530
2	Water Tank Connectivity materials		
	15-06-2016	T. Agrawala	21840
	06-07-2016	Plstetening	3000.00
	20-07-2016	Labour Charge	14500.00
	26-09-2016	Plastring	20000.00
Total Rs.			59340.00
3	Library Books		
	01-10-2013	Total	780.00
	01-10-2013	Total	22750.00
	21-10-2013	Total	17000.00
	05-12-2016	Total	24000.00

	05-12-2016	Total	24000.00
	05-12-2016	Total	14000.00
			Total Rs. 102530.00
4	Wall painting materials and labour charge		
	03-10-2016		19000.00
	13-10-2016		110000.00
			Total Rs. 129000.00
5	Toilet Materials (under RMSA)		
			13470.00
	15-05-2015	J.P. Bhuyan	58200.00
	29-05-2015	Agrawalla	31530.00
			Total Rs. 103200.00
6	Others		
	30-10-2013	Electricity Bill Payment	59200.00
	17-09-2015	Ajit Khanikar for NSS Activities	30500.00
	27-08-2019	Stone for W.Hostel	15730.00
			Total Rs. 105430.00

## i. CDF UGC Grant:

No Cash Book. Payment being amounting Rs. 549317.00 in Banks' statement are no vouchers:

## State Govts. Grant for Infrastructure Dev. of College.

a. Construction of Adm. Building.		
No payment vouchers of the followings:		
01-01-2015	Brick	72000.00
02-12-2014	Brick	10000.00
12-01-2015	Inspection Charge	15000.00
29-09-2015	Electricity Bill	10980.00
21-01-2016	Drain Making	23950.00
29-07-2018	Karen Technology (software)	18975.00
		Total Rs. 150905.00
b. Non-recurring Govts' Grants, Construction of Staff Common Room:		
30-07-2012	Building Materials	12725.00
13-03-2013	Fire Service	16390.00
14-08-2014	Electricity materials	8000.00
		Total Rs. 37115.00
c. State Govts' Grant for Infrastructure Dev. of Rural College. Const. of Auditorium		
05-07-2017	Brick (Nitu Senapati)	30000.00
		Total Rs. 30000.00

## 9. Diversion of Fund:

Funds' diversion have been made on a large scale without approval of the Governing Bodys some of state Govt's and UGC funds were not utilized for the purpose which it were sanctioned in doing so, minimum procedure has not been maintained. Procedure is also not maintained in Utilization of Internal Celege Funds. Money of one Fund is used in purchasing materials of other Fund un-

necessarily some major irregularities being made in diversion of Funds are noted down as follows:

**UGC Grant:**

1. Grant, sanctioned under G.D.A. scheme Rs. 1968623.00 has not been utilized for the purpose where it was sanctioned.
2. Grant sanctioned for Remedial Coaching Class Rs. 10000.00 has been expended in purchasing Books.
3. Grants released for equal opportunity centre is not utilized in the specified purpose.

**STATE GOVTS' GRANTS**

a.	Publication of Magazine	100000.00
b.	Youth Festival	50000.00
c.	NSS Grant DU	44360.00
d.	Wi-fi facility	50000.00
Total Rs.		244360.00

Utilization documents of those Govts' Grants are not submitted. Perhaps, the grants have been utilized in other purpose. The Principal cum secretary should clarify about the utilization of the funds.

**EXPENDITURE BEING MADE BY DIVISION OF FUNDS**

**Internal examination fund:**

2012-13	D.U. affiliation fee	8000.00
2014-15	Regd. Fee of H.S. Classes	9200.00
2018-19	Main gate materials	32000.00
April / 19 to Aug/19	Building Materials of Auditorium	226000.00
	Painting Materials	74100.00
	Painting Materials fabrication of Indoor Stadium	55000.00
Total Rs.		404300.00

**Library fund:**

2012-13	Assam Pin Service	16390.00
2016-17	Plastic chair	30900.00
2018-19	Auditarium Materials	12000.00
Total Rs.		59290.00

**Tuition fund:**

2018-19	College main Gate materials	239041.00
2018-19	Painting College building	50000.00
April / 19 to Aug/19	Computer LED	28000.00
Total Rs.		317041.00

**Students' Aid Fund**

April / 19 to Aug/19	Labour charge of W. Hostel	160000.00
Total Rs.		317041.00

**Union Fund**

2012-13	Roller Repairing	12570.00
2013-14	Assam Fin Service	16390.00



Total Rs.	28960.00
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**Non-Recurring Grant:****Construction of staff common room**

1	Utilized UGC grant sanctioned for class room	160000.00
2	Utilized staff govt. grant for renovation of Girls Class Room	200000.00
Total Rs.		360000

**Construction of New (Administrative Building):**

1	Desk and Benches	47920.00
2	Fencing works	17300.00
Total Rs.		65220.00

**UGC Grant:****Sports infrastructure and equipment grant (indoor stadium)**

1	Office expenditure of Principal	30000.00
2	Swimming water (Advance)	30000.00
Total Rs.		60000.00

**Sports infrastructure and equipment:**

1	Motor pump	150000.00
2	Boundary walls materials	122000.00
3	Girls hostel sand / stone	50000.00
4	Main gate materials	51300
Total Rs.		373300.00

**Teaching / learning / equipments**

1	RJ Dot com	18000.00
2	Electricity materials	10000.00
3	Service charge	10103.00
4	Colour board	30000.00
Total Rs.		68103.00

**Remedial coaching classes for SC/ST/OBC/ students**

1	Grant utilized in purchasing books	100000.00
Total Rs.		100000.00

**UGC general Dev. Grant (Ahoc)utilized in construction of library building:**

1	Glass and chair	150000.00
2	Auditors remuneration	17000.00
3	Desk and Benches	32000.00
4	Career counseling	7500.00
5	NAAC Report	4880.00
Total Rs.		211380.00

**IQAC Grant:**

1	Fabrication of college main gate	95090
2	Computer materials	43000.00
3	Laptop 2 Nos	50000.00
Total Rs.		188090.00

**UGC GDA Grant:**

1	Workshop programme	16340.00
2	Table / chair / sofa	94386.00
3	Desk and benches	64100.00
4	Colour sheets	130000.00
5	Almira and Reck	91506.00
6	Earth filling	37130.00
Total Rs.		433462.00

Signature of Internal Auditor

1. *Shani Khan Talwar*
2. *Somnwar Chuli*
3. *Monika. H.T.*

## Report:

In pursuance of the appointment of the U.M.K. College, Governing Body as Internal Auditors we the undersigned have audited the accounts of the College from 1<sup>st</sup> March, 2012 to 31<sup>st</sup> August, 2019 sincerely. During the time of Audit, several irregularities discrepancies and mis-appropriation of funds were detected by us which are briefly shown below.

1. Fee collection from students are not found to have been deposited in respective Bank accounts on time. For keeping greater amount of Fee collection Cash in hand of Accountant and the Principal month after month the college lost large amount of Bank interest during the periods.
2. Fee, collected from students for sub-sidiary funds have been charged in both General and sub-sidiary funds which is treated as contrary to the financial rule.\)
3. The Govts' grant being sanctioned for Free Admission of students, an amounting Rs. 1031016 during 2016-17 financial year, deposited to General fund Account is not yet transferred to respective sub-sidiary funds. The grants are required to Transfer early as follows.
 

i. Tuition Fund	Rs.	180600.00
ii. S. Union Fund	Rs.	71250.00
iii. Inter Exam Fund	Rs.	57000.00
iv. S. Aid Fund	Rs.	19950.00
v. Library Fund	Rs.	114000.00
4. Fee Income, amounting Rs. 242850 is not charged in the Cash books during the periods which is required to be refined by the Principal cum Secretary at the earliest.
5. Advance Salary payment to approved staff which is not admissible has not been refunded to the college. The College authority is solely responsible for non-recovery of the payment till now.
6. Mis-appropriation of Funds, as shown below be refunded to the College fund by the Principal cum Secretary at the earliest.

a.	Advance salary payment to approved staff	46000.00
b.	Less entry of fee income in Cash book accounts	242850.00
c.	Cash balance as per Cash Books	91382.00
d.	Payment made without purpose from General Fund during 2012-13	63680.00
e.	Payment, shown as Remuneration in IQAC fund (Cash Book) without Received vouchers of Co-ordinator K.R. Kuli	30000.00
f.	Payment to tutors as remuneration from Remedial coaching Class fund without Received vouchers	78000.00
g.	Plastic chair (same expenditure shown double in General and Library fund cash Books	30500.00
h.	Closing balance of Remedial coaching class cash book on 31-03-2012 is not shown as income in the next year 2012-13	154094.00

Total Rs.	736506.00
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7. A number of financial transactions /payment were made without mention to the purpose and sources of Funds which are signified as mis-use of funds.

a.	From Renovation Fund (noted in the cash book just as payment)	81530.00
b.	Withdrawn from college Dev. Accounts(Bank) and shown payment without mentioning purpose (No. cash Book)	549317.00
Total Rs.		630847.00

**\* If the Governing Body will not settle the Cash, the entire amount will have to be refunded by the Principal.**

8. Minimum procedure has not been maintained in purchasing materials of building and engagement of Labour. Approval of Building Committee and Governing Body were not taken in purchasing materials of high financial expenditure and also engagement of Labour. It appears that in some items the expenditure have been made more estimated value. Labour payments have been made without proper voucher. Details works in case of Labour payment are not submitted us.
9. Most of the payment have been made without proper vouchers. No. Revenue stamp have been used in payment. About 30% of payment from general and subsidiary funds have no vouchers.
10. A huge amount of money have been spent in TA/DA but no TA bills have been submitted against expenditure. Some expenditure of TA are suspected because the same expenditure have been shown double in Cash books.
11. An amounting Rs. 152500.00 is expended in advertisement and appointment of Teaching but no proper vouchers are submitted against the payment.
12. A large amount has been expended in preparation of NAAC inspection during the period un-necessarily
13. A large amount of fund Rs. 3079685.00 has been utilized in remuneration of part time teachers. Some teachers have been engaged without approval of the Governing Body.
14. Excess expenditure an amounting Rs. 343101.00 is found in Cash Books against purchasing Library Books than Library Books stock Register total amount (list enclosed herewith)
15. An expenditure of Rs. 1332249.00 have been shown for earth filling in the College play ground. However, details of expenditure and procedure being maintained have not been shown. This huge amount of expenditure is not proportion to the work-done.
- |                                      |               |
|--------------------------------------|---------------|
| Total expenditure for play ground    | Rs. 815810.00 |
| Total expenditure for Indoor Stadium | Rs. 516439.00 |
16. An amounting Rs. 1390217.00 is expended in Electricity Bills payment, repairing works and connecting lines etc. This expenditure is treated as too much excessive. Most of those expenditure vouchers are not available.

17. Fund being required for construction of the Main gate is borrowed from various funds without prior approval of the Governing Body as follows.

a.	In. Exam Fund (2018-19)	32000.00
b.	Tution Fund (2018-19)	239041.00
c.	General Fund (2018-19)	22200.00
d.	Int. Exam Fund (2018-19)	74100.00
e.	Out Door stadium	51300.00
f.	IQAC fund	95090.00
g.	General Fund (2018-19)	15000.00
Total Rs.		528731.00

The borrowed amount have been not refunded to respective funds.

18. Stock Register of materials, furniture etc. were not maintained.
19. Inter-Transfer of funds and also Diversion of Funds have been made on a large scale unnecessarily without approval of the Governing Body.
20. The following Govts. Grants are not utilized in the specified schemes which have been utilized in other purposes by diverting funds.

a.	Publication of Magazine	100000.00
b.	Youth festival	50000.00
c.	NSS Activities (2013-2014)	44360
d.	Wi-fi Grant	50000.00
Total Rs.		244360.00

21. U.G.C. grant, sanctioned under GDA Scheme is not utilized in the specified scheme but it is used in other purposes like workshop programmes Nursery, Purchasing furniture, Running water connectivity etc-without approval of the College Governing Body.
22. An amounting Rs. 78860.00 has been expended in purchasing Books from equal opportunity UGC grant by diverting fund.
23. An amounting Rs. 557400.00 has been transferred from students' Aid Fund to College Dev. Fund un authorisely out of which only Rs. 29000.00 has been refunded.
24. An amounting Rs. 580000.00 has been transferred to Auditorium fund from women Hostel Fund and shown recovery but this is not mentioned in Auditorium Cash Book. At the sametime an amounting Rs. 100000.00 has been borrowed from Auditorium Fund for materials of Women Hostel but this is also not mentioned in the Auditorium Fund Cash Book.
25. As per Indoor Stadium Cash Book an amounting Rs. 600000.00 has been borrowed from New building Fund. This is not correct because the huge amount is really borrowed from Renovation fund which is not yet returned. (As per Banks statement)

26. An amounting Rs. 100000.00 has been transferred from New Building to Indoor Stadium Fund. But this record is not available in Indoor Stadium Cash Book.
27. For purchasing materials of Indoor Stadium an amounting Rs. 247000.00 has been borrowed from Union Fund but this is not charged in the Union Fund Cash Book.
28. An amounting Rs. 520000.00 has been transferred from Indoor to Outdoor Stadium fund as per Cash Books Record. But this record is not available in the Banks statement.
29. At the same time the records of transferring from Indoor to Women Hostel Rs. 90000.00 and Indoor to CDF Rs. 160000.00 are also not available in the Banks' statement.
30. An amounting Rs. 81530.00 has been shown payment in Renovation Cash Book without mentioning purpose and having payment vouchers which are not acceptable.
31. At the same time, an amounting Rs.549317.00 has been withdrawn from College Dev. Fund Account for payment. But the purposes of payment are not mentioned and also vouchers are not available against the payment. Those payment are also not admissible.
32. The UGC grant released for out-door stadium wrongly has been deposited by the College authority Indoor Stadium Account But the entire amount is refunded to the UGC from Out-door Stadium fund. The grant should be transferred from Indoor to Outdoor Stadium Fund.
33. Utilization of Internal Examination fund for purchasing the following materials is treated as major irregular. Prior approval of the Governing Body was not taken in diverting the fund.

Painting material of Building	Rs.74100.00
Indoor Stadium fabrication	Rs. 35000.00
Auditorium Building materials	Rs. 226000.00

Signature of Internal Auditor

1. *Shani Shau Talim*
2. *Sambhawa Chuli*
3. *Manik Mili*

**EXPENDITURE IN PURCHASING OF LIBRARY BOOKS.**

a. Accounts of purchasing Library Books as per library Books stock Register.

2012-2013	Library Books	123033.00	
2013-2014	Library Books	87685.00	
2014-2015	Library Books	68920.00	
2015-2016	Library Books	17895.00	
2016-2017	Library Books	83866.00	
2017-2018	Library Books	383550.00	
2018-2019	Library Books	3730.00	
Total Rs.		768679.00	
2019-20	Library Books	73960.00	K.R.Kuli Period
Total Rs		842639.00	

b. Expenditure as per Library Books Stock Register.

2012-2013	Library Fund	133520.00	
2013-2014	Library Fund	67715.00	
2014-2015	Library Fund	119840.00	Renovation Fund
2015-2016	Library Fund	28770.00	
2016-2017	Library Fund	29933.00	
2017-2018	Library Fund	74565.00	
2018-2019	Library Fund	200021.00	Granth Mela
2018-19	Library Fund	15140.00	
Apr/19 / Aug/19	Library Fund	46590.00	
	Union Fund	2130.00	
Expended from Library building GDA, Books & Journals and Remedial Coaching Classes		468619.00	
Total Rs.		1186843	

Difference

1. Cash Book	Rs. 1185740.00
2. Stock Reg.	Rs. 842579.00
Total	Rs. 343161.00

Signature of Internal Auditor

1. *Shani Khan Talu*
2. *Somaswar Chidi*
3. *Monika. Mili*

**PROFORMA-1**

1. Internal Audit Report in respect of Ujani Majuli Kherkatia College Accounts for the Period from 2012-2013 to August 2019
2. Incumbency: Dr. Dharmeswar Pegu  
Principal Cum Secretary of those period.
3. Receipt/Expenditure year wise and closing Balance<sup>of</sup> respective Cash Book in brief.

## (a) GENERAL FUND:

Year	Receipt	Expenditure	Closing Balance			Bank A/c No
			Cash	Bank	Total	
2012-13	22036920	21981942	23930	31048	54978	7209050000001
2013-14	21076642	20736069	30097	310476	340573	DO
2014-15	27396059	26920920	Nil	475139	475139	DO
2015-16	24471281	23955765	Nil	515516	515516	DO
2016-17	26963470	26166639	Nil	796831	796831	DO
2017-18	27594829	26440943	Nil	1153886	1153886	DO
2018-19	41551620	40277832	Nil	Cash Book 1273788	Bank 1356123	Difference 82335
April 2019	1679843	682599	Nil	997244	997244	DO
August 2019						
Total	192770654	187162709	54027	5553928		-

Closing Balance: 997244

N.B: Year wise details Receipt and Expenditure statement are enclosed herewith. Any discrepancies, irregularities, mis appropriation being detected, in auditing accounts are noted details in separate sheets.

While verifying Cash Books and Bank Statements of 2018-2019 period we have found Closing Balance in Cash Book is 1273788 and Banks' statement is Rs 1356123.

Less entry in Cash Book is Rs. 82335/

Signature of Internal Auditors

1. Lhami Sher Talim
2. Someswar Chel
3. Manikanta Mishra



**Ujani Majuli Kherkatia College, Majuli  
FROM 2012 TO 2019**

Sl No.	Year	Union Fund		Library		Int. Exam Fund		Student Aid Fund	
		Receipt	Exp.	Receipt	Exp.	Receipt	Exp.	Receipt	Exp.
1	2012-13	683101	488548	172381	136520	181360	47466	634509	559800
2	2013-14	349266	219310	119091	83505	230980	10020	88823	Nil
3	2014-15	195465	153950	284601	119840	352908	56153	104407	Nil
4	2015-16	205037	202421	252710	28770	395017	26400	118563	400
5	2016-17	141132	138170	302133	84833	456942	30260	128565	1000
6	2017-18	285711	131100	477389	274586	658552	97610	157745	Nil
7	2018-19	497341	419261	304300	28100	694289	245685	181500	10788
April 2019 to August 2019		290818	64130	301586	46590	606677	376430	178921	170000
Grand Total									

Closing Bank <sup>Balance</sup> on August 2019

	Cash	Bank
Union Fund-	30	226688
Library Fund-	2450	254996
Int. Exam Fund-	4500	230247
Student Aid Fund-	420	8921
... Total Rs.	7400	720852

Signature of Internal Auditors

1. Phani Shan Taha
2. Somnath Choudhary
3. Mousikanta Mili

*Comptroller*  
*M*

**STATEMENT OF RECEIPT AND EXPENDITURE OF  
GENERAL FUNDS FROM APRIL 2012 TO MARCH 2013**

Ujani Majuli Kherkatia College  
Ratanpur Miri : Majuli

SI No.	Receipt	Amount	SI No.	Expenditure	Amount
	Particulars			Particulars	
1.	Opening Balance (a) Cash Nil (b) Bank - 41535	41535	1	Monthly Salary of Teaching and Non Teaching Staff (Permanent)	16959367
2.	(a) Monthly Salary Grant of Approved Teaching and Non-Teaching Staff (b) Revised and DA Arrear	16959367 3629728	2	Revised/DA Arrear	3629728
3.	Income from Various sources managed by Accountant	20000	3	Remuneration of Non approved Staff	234785
4.	Received back advance Salary payment of M. kt. Mili	31080	4	Advance Salary payment (a) M.K. Mili (b) J.C. Doley	26000 15000
5.	Fee Income from Students (i) General Fund Adm/Estd/CD/Elect/I-cards/Nss/Registrations etc (ii) Union Fee (iii) Library Fee (iv) Int. Exam. Fee	718680 160510 89100 89100 11940	5	Travelling Allowance	29970
6.	(v) Students' Aid Fund	285880	6	Electricity Bill Payment	126605
7	Tuition Fee of all Classes		7	G.B. Meeting	5686
			8	Registration/Enrolment and affiliation fees	81895
			9	Refunded the amount managed by Accountant	24530
			10	Payment Charged without mentioning sources	63680
			11	Scouts/NCC/NSS works	26500
			12	Transferred to Sub-sidiary Funds Charged in General Cash Book (a) Union Fund (b) Library Fund (c) Int. Exam Fund (d) Students' Aid Fund (e) Tuition Fee	158380 88400 108050 11820 247440
			13	Transferred to External Exam Fund	12600
			14	Contingent Materials	131000
			15	Bank's Charge	506
				Closing Balance (a) Cash -23930 (b) Bank -31048	54978
	Total Rs	22036920		Total Rs	22036920

Signature of Internal Auditors

1. *Shani Khan Taha*
2. *Monikanta Mili*
3. *Somenis Chel*

RECEIPT AND EXPENDITURE STATEMENT OF  
SUB SIDIARY FUNDS FROM APRIL 2012 TO MARCH 2013

Ujani Majuli Kherkatia College  
Ratanpur Miri : Majuli

FUND	SI No.	RECEIPT	Amount	SI No.	EXPENDITURE	Amount
		Particulars			Particulars	
UNION FUND	1.	Opening Balance	111506	1	Paid to Secys	256675
				2	Roller Repairing	12570
	2.	Fee Collection as per Cash Book	160540	3	Sports' Boards Fee	10340
	3.	Excursion Magazine, Youth festival, Sports sanctioned by Govt of Assam.	399804	4	Union Election	7500
				5	Excursion of Students	126000
				6	Sports Materials	60000
				7	Musical Instrument	15400
	4.	Bank's Interest	11251	8	Bank Charge	63
				Closing Balance		
					(a) Cash	2160
				(b) Bank	192393	
		Grant Total Rs	683101		Grant Total Rs	683101
LIBRARY FUND	1	Opening Balance	80975	1	Paid to T. Pathak for Purchasing of Books	133520
	2	Banks Interest	2606	2	Electricity Bill Payment	3000
	3	Fee Collection	86670		Closing Balance (a) Cash	400
	4	Managed by the Accountant	2130		(b) Bank	35461
		<b>Total Rs</b>	<b>172381</b>		<b>Total Rs</b>	<b>172381</b>
STUDENTS' AID FUND	1	Opening Balance	62349	1	Bamboo bridge	2400
	2	Fee Collection as per Cash Book	11760	2	Refunded to CDF	557400
	3	Bank's Interest	2940		Closing Balance (a) Cash	Nil
	4	Borrowed from CDF	557400		(b) Bank	74709
	5	TRF	60			
		<b>Total Rs</b>	<b>634509</b>		<b>Total Rs</b>	<b>634509</b>
Examination Fund (Internal)	1	Opening Balance	70209	1	Salary to Non-approved Staff	20500
	2	Fee Collection as per Cash Book	90100	2	Materials	18935
	3	Received back from G/A fund excess transferred amt.	17950	3	College affiliation Fee	8000
	4	Bank's Interest	3101	4	Draft Charge	31
				Closing Balance Cash	Nil	
				Bank	133894	
		<b>Total Rs</b>	<b>181360</b>		<b>Total Rs</b>	<b>181360</b>

*Handwritten signature/initials*

## Total Closing Balance of the Audit Period

Fund	Cash	Bank
Union	2160	192393
Library	400	35461
Aid Fund	Nil	74700
Examination	Nil	133894
Total	2560	436448

Signature of Internal Auditors

1. Phani dhan Dahu
2. Mohankanta Hiti
3. Suresh chandra

**RECEIPT AND PAYMENT OF TUITION FEE  
FOR 2012-2013 AUDIT PERIOD**

**Ujani Majuli Kherkatia College  
Ratanpur Miri, Majuli**

Sl No.	RECEIPT		PAYMENT	
	Particulars	Amount	Particulars	Amount
1	HS 1 <sup>st</sup> Year	311020	Expenditure	Nil
2	HS 2 <sup>nd</sup> Year		Closing Balance	
3	BA 1 <sup>st</sup> Semester			
4	BA 2 <sup>nd</sup> Semester			
5	BA 3 <sup>rd</sup> Semester			
6	BA 4 <sup>th</sup> Semester			
7	BA 3 <sup>rd</sup> Year			
	Bank's Interest	43712		
	Opening Balance			
	Cash	Nil	(a) Cash	31760
	Bank	1049696	(b) Bank	1372668
	Total Rs.	1404428	Total Rs.	1404428

**N.B. Less entry in Cash Book from actual Fee Collection**

A. As per Fee Register Rs.	342180
B. Charged in Cash Book Rs.	311020
Amount not Charged Rs.	31160
In Cash Book	

<b>Liability:</b>	<b>Cash in hand</b>	
	as per Cash Book	Rs. 31760
	Less entry amount in	
	Cash Book	Rs. 31160
	Total Rs.	62920

Signature of Internal Auditors

- 1 Shani Shan Taha
- 2 Harkanta Das
- 3 Gomen Chak

**Less Entry of Fees Income in General and Sub-Sidiary  
Cash Books as per Fee Collection Register during 2012-2013  
Ujani Majuli Kherkatia College  
Ratanpur Miri, Majuli**

Sl No.	Heads	As per Fee Collection Regd.	As per Cash Book	Less Entry	Excess Entry
1	General Fund Cash Book	749850	718680	31170	Nil
2	Tuition Fee Cash Book	342180	311020	31160	Nil
3	Library Fund Cash Book	89500	86670	2830	
4	Aid Fund	11960	11760	200	
5	Internal Examination	89580	90100		520
6	Union Fund	160270	160540	Nil	270
	<b>Total Rs</b>	<b>1443340</b>	<b>1378770</b>	<b>65360</b>	<b>790</b>

- (i) Total Fee Collection as per Fee Regd. - 1443340  
(ii) Total Fee Charged in Cash Books - 1378770  
(iii) Less entry in Cash Books (65300-790) - 64510  
(65360-790)

Signature of Internal Auditors

1. *Shamishan Pahn*
2. *Moulikpurta Kher*
3. *Somasoy Chakr*

RECEIPT AND EXPENDITURE STATEMENT OF  
GENERAL FUND FROM APRIL 2013 TO MARCH 2014

Ujani Majuli Kherkatia College

Ratanpur Miri : Majuli

SI Nos	Receipt		SI Nos	Expenditure	
	Particulars	Amount		Particulars	Amount
1	Monthly Salary of Approved Staff	19478045	1	Salary of Approved Staff	19478045
2	DA/ Revised Arrear	574682	2	DA/ Revised Arrear	574682
3	Grade Pay Arrear	56067	3	Grade Pay Scale	56067
4	a) General Fund Total Adm/ CD/Estd/Electricity/NSS/ I-Cards/Registration etc.	790130	4	Remuneration of Non-approved staff	298940
	b) Tuition Fee Arrear	71480	5	Registration and Enrolment Fees	62474
5	NSS Govts' Grant	44360	6	Travelling Allowance	67450
6	Borrowed From	4500	7	Meeting of Governing Body	4800
	a) Internal Exam Fund		8	Electricity Bill Payment	86161
	b) Library Fund	2400	9	Contingent Materials	106967
7	Opening Balance (a) Cash	23930	10	Bank's Interest	483
	(b) Bank	31048		Closing Balance	
				a) Cash	30097
				b) Bank	310476
	<b>Total</b>	<b>21076642</b>		<b>Total</b>	<b>21076642</b>

Signature of Internal Auditors:

1. Shani Khan Dahi.
2. Manikanta Khati
3. Someswar Chali

**RECEIPT AND EXPENDITURE STATEMENT OF  
GENERAL FUNDS FROM APRIL 2013 TO MARCH 2014**

Ujani Majuli Kherkatia College

Ratanpur Miri : Majuli

FUND	Sl No.	RECEIPT	Amount	Sl No.	EXPENDITURE	Amount
		Particulars			Particulars	
UNION FUND	1	Opening Balance		1	Paid to Secretaries	267540
		a) Cash	2160	2	Campus Cleaning	2000
		(b) Bank	192393	3	Union Election	6200
	2	Fee Collection	146880	4	Disel	1160
	3	Bank's Interest	7833	5	Sports Materials	25220
				6	Assam Fin Service	16390
					Closing Balance	
					(a) Cash	2580
					(b) Bank	27376
			<b>Total</b>	<b>349266</b>		<b>Total</b>
LIBRARY	1	Opening Balance		1	Purchasing of Library Books	67715
		a) Cash	400			
		(b) Bank	3546	2	Assam Fin Service	16390
	2	Fee Collection	81200		Closing Balance	
	3	Bank's Interest	2030		(c) Cash	2400
				(d) Bank	33186	
		<b>Total Rs</b>	<b>119091</b>		<b>Total Rs</b>	<b>119091</b>
Internal Exam Fund	1	Opening Balance		1	Examination Materials	10020
		a) Cash	Nil		Closing Balance	
		(b) Bank	133894		a) Cash in hand	4500
	2	Fee Collection	89900		b) Bank	216460
	3	Bank's Interest	7186			
		<b>Total Rs.</b>	<b>230980</b>		<b>Total Rs.</b>	<b>230980</b>
STUDENTS' AID FUND	1	Opening Balance		1	Expenditure	Nil
		a) Cash	Nil			
		(b) Bank	74709		Closing Balance	
	2	Bank's Interest	3234		(e) Cash	520
				(f) Bank	88303	
	3	Fee Collection	10880			
		<b>Total Rs.</b>	<b>88823</b>		<b>Total Rs.</b>	<b>88823</b>

Signature of Internal Auditors

1. *Shani Khan Taluk*
2. *Monikanta Phli*
3. *Somaswar Choudhary*



Total Closing Balance of Sub-sidiary Fund  
During 2013-2014 Audit Period

<b>Fund</b>	<b>Cash</b>	<b>Bank</b>	<b>Total</b>
Union Fund	2580	27376	29956
Library Fund	2400	33186	35586
Exam Fund	4500	216460	220960
Aid Fund	520	88303	88823
<b>Total</b>	<b>10000</b>	<b>365325</b>	<b>375325</b>

Signature of Internal Auditors

1. *Shamsher Taher*
2. *Moukanta Khat*
3. *Somaswar Cheli*

**Less Entry of Fee Income in General and Sub-Sidiary Funds  
Period 2013-2014**

Ujani Majuli Kherkatia College, Majuli

Sl No.	Particulars	As per Fee Collection Regd.	As per Cash Book	Less Entry	Excess Entry
1	General Fund	805920	790130	15790	
2	Tuition Fee Arrear	81720	71480	10240	
3	Union Fund	---	Nil	---	
4	Internal Examination	---	Nil	---	
5	Library	---	Nil	---	
6	Students Aid Fund	---	Nil	---	
	<b>Total Rs</b>	<b>887640</b>	<b>861610</b>	<b>26030</b>	

Liability Total Rs. 26030/-

Signature of Internal Auditors

1. *Shani Shan Patra i*
2. *Morikanta Mti*
3. *Somen Chali*

35

RECEIPT AND Expenditure STATEMENT OF  
GENERAL FUND FROM APRIL 2014 TO MARCH 2015  
Ujani Majuli Kherkatia College

Sl No	Receipt		Sl No	Expenditure	
	Particular	Amount		Particular	Amount
1	<u>OPENING BALANCE</u>		1	Monthly Salary of approved staff	21408720
	a) Cash	30097	2	Revised and DA Arrear	4730526
	b) Bank	310476	3	Salary of Non-Approv. Staff	335460
2	Monthly Salary Grant of Approve Staff.	21408720	4	Electricity Bills Payment	115225
3	Revised and DA Arraer Salary Grants	4730526	5	Printing TA and Bill forms	39830
4	Student's Fee Collection of General Fund Adm/Estd/CD/Elect/Regd/Nss etc)	646050	6	Travelling Allowance	104210
5	Arrear Fee Collection of Students	192170	7	Registration Enrolment fee	44200
6	Registration Fee	47960	8	Affiliation Fee	14000
7	Hostel Admission Fee	30050	9	Advance Salary to Beauty Googoi (Teacher)	5000
8	Others	10	10	Arrangement for NAAC Inspection	32090
			11	G.B. Meeting	9100
			12	Contigent Materials	64110
			13	Maintenance and others	14100
			14	NS Mega Campus	3100
				<u>CLOSING BALANCE</u>	
				a) Cash	Nil
				b) Bank	475139
					1249
	<b>Total Rs.</b>	<b>27396059</b>		<b>Total Rs.</b>	<b>27396059</b>

Signature of Internal Auditors

- 1 *Ihavi shan Pahu*
- 2 *Moukanta Kher*
- 3 *Sameswar Cheli*

**Receipt And Expenditure Statement of Sub-Siary Funds  
DURING 2014 TO 2015 AUDIT PERIOD  
Ujani Majuli Kherkatia College  
Ratanpur Miri, Majuli**

SI No	Receipt		SI No	Expenditure	
	Particular	Amount		Particular	Amount
UNION FUND	1. <u>OPENING BALANCE</u>		1	Paid to Union Secy	143950
	a) Cash	Nil	2	President Upen Borah	10000
	b) Bank	27376	3	<u>CLOSING BALANCE</u>	
	2. Fee Collection	165510	4	a) Cash	Nil
	3. Bank's Interest	2579	5	b) Bank	41515
	<u>OPENING BALANCE</u>				
	a) Cash				
	b) Bank				
	<b>Total Rs.</b>	<b>195465</b>		<b>Total Rs.</b>	<b>195465</b>
Library Funds	1. <u>OPENING BALANCE</u>		1	4/4/14 Lib.Books	31200
	a) Cash	2400	2	12/5/14 Lb. Books	8850
	b) Bank	33186	3	23/7/14 Prasanta Kaman	52700
	2. By transferred (from Renovation fund)	150000	4	30/9/14 T. Pathak for Books	17140
	3. Fee Collection	95050	5	2/2/15 Library Books	9950
	4. Banks' Interest	3965		<u>CLOSING BALANCE</u>	
			a) Cash	22400	
			b) Bank	162361	
	<b>Total Rs.</b>	<b>284601</b>		<b>Total Rs.</b>	<b>284601</b>
Internal Examination Fund	1. <u>OPENING BALANCE</u>		1	Materials	5210
	a) Cash	4500	2	Registration Fee of HS Classes	9200
	b) Bank	216460	3	Materials	3880
	2. Banks' Interest	8798	4	Tnsd to Ex. Exam Fund	30500
	3. Fee Collection with arrear fees	95150	5	Bank Draft	93
	4 Income shown but not mentioned source	25000	6	Materials	7270
	3000		<u>CLOSING BALANCE</u>		
			a) Cash	4500	
			b) Bank	292255	
	<b>Total Rs.</b>	<b>352908</b>		<b>Total Rs.</b>	<b>352908</b>
Students' Aid Fund	1. <u>OPENING BALANCE</u>			<u>Expenditure</u>	Nil
	a) Cash	520		<u>CLOSING BALANCE</u>	
	b) Bank	88303		a) Cash	420
	2. Fee Collection	12100		b) Bank	103987
	3. Banks' Interest	3424			
Others	60				
	<b>Total Rs.</b>	<b>104407</b>		<b>Total Rs.</b>	<b>104407</b>

Signature of Internal Auditors

1. *Shani Khan Taluk*
2. *Moumita Khatun*
3. *Somesh Chakraborty*

**TOTAL CLOSING BALANCE OF  
SUB-SIDUARY  
FUNDS DURING THE PERIOD 2014-2015**

<u>Heads</u>	<u>Cash</u>	<u>Bank</u>	<u>Total</u>
1. Union	Nil	41515	41515
2. Library	2400	162361	164761
3. Exam Fund	4500	292255	296755
4. Aid Fund	420	103987	104407
	<b>Total Rs 7320</b>	<b>600118</b>	<b>607438</b>

Signature of Internal Auditors

1. Khawishan Pahu
2. Manikanta Mili
3. Somnath Chelvi

**RECEIPT AND PAYMENT STATEMENT OF  
TUITION FEE FUND DURING 2014-2015 AUDIT PERIOD**

**UJANI MAJULI KHERKATIA COLLEGE**

SI No	Receipt		SI No	Expenditure	
	Particular	Amount		Particular	Amount
1	Fee Collection from Students	294860	1	Expenditure	Nil
2	Arrear Fee	99720	2		
3	Banks' Interest	9752	3	<b><u>CLOSING BALANCE</u></b>	
	<b><u>OPENING BALANCE</u></b>			a) Cash	27420
	a) Cash	6080		b) Bank	537190
	b) Bank	154198			
	<b>Total Rs.</b>	<b>564610</b>		<b>Total Rs.</b>	<b>564610</b>

Signature of Internal Auditors

- 1 *Lhavi Shan Talvi*
- 2 *Morikanta Kheri*
- 3 *Samesur Chhavi*



RECEIPT AND EXPENDITURE STATEMENT OF  
GENERAL FUNDS FROM APRIL 2015 TO MARCH 2016  
Ujani Majuli Kherkatia College  
Ratanpur Miri : Majuli

SI No.	RECEIPT	Amount	SI No.	EXPENDITURE	Amount
	Particulars			Particulars	
1	Opening Balance		1	Salary of Approved Staff	22325283
	a) Cash	Nil	2	DA Arrear	886569
	(b) Bank	475139	3	Remuneration of Non-approved Staff	359500
2	Monthly Salary Grant of Approve Staff	22325283	4	Registration/ Enrolment	57019
3	DA Arrear of Teaching and Non-Teaching Staff	886569	5	G.B. Meeting	21650
4	Fee Collection of Students' (Adm/Estd/ CD/Elect/I-Cards/Nss etc)	673790	6	Travelling Allowance	90150
5	Registration Fee of students	60660	7	Printing Prospectus admission forms and stationery	24990
6	Girls Hostel Admission Fees	28850	8	Contingent Materials	55880
7	Prospectus Fee, Collected from students	20990	9	Electricity Bills Payment	86650
			10	College affiliation fee	7031
			11	NSS activities	4950
			12	Admission Committee	1290
			13	Advertisement for Assam. Lecture	14800
			14	Internet Fee	10003
			15	NEFT (Nomination)	10000
				Closing Balance Cash	Nil
				Bank	515516
				<b>Total Rs</b>	<b>24471281</b>

Signature of Internal Auditors

1. Phani Khan Taluk
2. Mordikanta Mishra
3. Someswar Chute

RECEIPT AND EXPENDITURE STATEMENT OF  
GENERAL FUNDS FROM APRIL 2015 TO MARCH 2016

Ujani Majuli Kherkatia College

Ratanpur Miri : Majuli

FUND	SI No.	RECEIPT	Amount	SI No.	EXPENDITURE	Amount
		Particulars			Particulars	
UNION FUND	1	Opening Balance		1	Paid to Secys	202421
		a) Cash	Nil	2	Closing Balance	Nil
		(b) Bank	41515			
	2	Bank's Interest	1222		(a) Cash	
	3	Student's Fee	132300		(b) Bank	2616
	4	Sourceless Income	30000			
		<b>Total</b>	<b>205037</b>		<b>Total</b>	<b>205037</b>
LIBRARY FUND	1	Opening Balance		1	Library Books	28770
		(a) Cash -2400	164761		Closing Balance	
		(b) Bank-162361			(a) Cash 2450	223940
	2	Student's Fee	80100		(b) Bank 221490	
3	Bank's Interest	7849				
		<b>Total Rs</b>	<b>252710</b>		<b>Total Rs</b>	<b>252710</b>
EXAMINATION FUND	1	Opening Balance		1	Examination Materials	26400
		a) Cash 4500	296755		Closing Balance	
		(b) Bank 292255			(a) Cash 4500	368617
	2	Bank's Interest	13062		(b) Bank 364117	
	3	Fee Collection	80100			
4	Managed by Accountant	5100				
		<b>Total Rs</b>	<b>395017</b>		<b>Total Rs</b>	<b>395017</b>
STUDENTS' AID FUND	1	Opening Balance		1	Medical Ground	400
		a) Cash - 420	104407		Closing Balance	
		(b) Bank- 103987			(a) Cash -Nil	118163
	2	Fee Collection	9780		(b) Bank -118163	
3	Bank's Interest	4376				
		<b>Total Rs</b>	<b>118563</b>		<b>Total Rs</b>	<b>118563</b>

Signature of Internal Auditors

1. Shani Khan Talwar
2. Moinkanta Kh...
3. Somendra Chak...



**Total Closing Balance of Sub-sidiary Fund****During the Period 2015-2016**

Sl No.	Fund	Cash	Bank
1	Union	Nil	2616
2	Library	2450	221490
3	Examination	4500	364117
4	Students' Aid Fund	Nil	118163
	<b>Total Rs.</b>	<b>6950</b>	<b>706386</b>

Signature of Internal Auditors

1. *Sham' Shan Tahy'*
2. *Murikanta Khali*
3. *Somesh Chali*

**RECEIPT AND PAYMENT OF FEE  
DURING 2015-2016 AUDIT PERIOD**

Ujani Majuli Kherkatia College

Ratanpur Miri : Majuli

*Tuition fund*

SI No.	RECEIPT		SI No.	PAYMENT	Amount
	Particulars	Amount		Particulars	
1	Tuition Fee Collection	310100	1	Admission	1680
2	Bank's Interest	23776		Committee	
	Opening Balance	420		Closing Balance	Nil
2	(a) Cash		2	(a) Cash	
3	(b) Bank	537190	3	(b) Bank	869806
	<b>Total Rs</b>	871486		<b>Total Rs</b>	871486

Signature of Internal Auditors

1. *Shani Khan Taluk*
2. *Monikanta Mili*
3. *Somaswar Chel*

**Less Entry of Fee Income in General and Sub-Sidiary Funds**

**Period 2015-2016**

Ujani Majuli Kherkatia College, Majuli

Sl No.	Particulars	As per Fee Collection Regd.	As per Cash Book	Less Entry	Excess Entry
1	General Fund	690570	673790	16780	Nil
2	Tuition Fee Cash Book	308600	310100	Nil	1500
3	Union Cash Book		Nil		
4	Internal Examination		Nil		
5	Library		Nil		
6	Students Aid Fund		Nil		
	<b>Total Rs</b>	<b>999170</b>	<b>983890</b>	<b>16780</b>	<b>1500</b>

Less entry in Cash Books Rs. 15280  
(16780-1500)

Signature of Internal Auditors

1. *Khani Shan Tamu*
2. *Morikanta Muli*
3. *Someswar Chuli*

UJANI MAJULI KHERKATIA COLLEGE, MAJULI  
RECEIPT AND EXPENDITURE STATEMENT  
GENERAL FUND FOR THE YEAR 2016-17

Sl. No.	Receipt		Sl. No.	Expenditure	
	Particulars	Amount		Particulars	Amount
1	Monthly Salary	24052836	1	Salary of approved staff	24052836
2	Salary of 1 No. of Teacher	149117	2	Salary of teacher (i)	149117
	Arrear Salary	660708	3	Arrear salary	660708
4	Students Fee	0	4	Remuneration of non Approved staff	478400
	i. General Fund (HS II, TDC III, TDC IV, V & VI)	410970	5	TA/DA	106350
	ii. Dey. Fee (Adm. Forms)	33900	6	Furniture	96000
	iii. Girls Hostel Adm Fee	33000		Table 17000	
	iv. Prospectus	40310		Chair 30900	
5	NCC Grant	2340		Repairing 10400	
6	Received by Chque	14212		Showing wood 37700	
7	Loan from Ex. Exam Fund	16695	7	Electricity Bills & matinees	60248
8	i. Re-imburement of students by Govt. of Assam	1031016	8	Registration & Enrolment	75643
	ii. Excess Grant	2850	9	Computer parts	12110
	Opening Balance	515516	10	G.B Meeting	19200
			11	Adv. Salary to M. Konwar	36000
			12	Prospectus printing	19530
			13	Identity Card	9350
			14	NCC Training	2339
			15	Banks Collection charge	906
			16	5% Govt. share from students Fee	54112
			17	Miscellaneous expenditure	129708
			18	Advertisement and interview of appointment of Soc. Ass, Deptt.	92700
			19	Swarwati Puja	11000
			20	Farewell of Gojen Borah	10000
			21	Refunded adm. Fee to students	16695
			22	Transferred to union fund	73687
	Total Rs.	26963470		Total Rs.	26166639

Bank - 796835  
26963470

Signature of internal auditors

1. Phani Dhan Taluk
2. Someswar Chou.
3. Monirul Hossain

UJANI MAJULI KHERKATIA COLLEGE, MAJULI  
RECEIPT AND EXPENDITURE STATEMENT  
**TUITION FEE** FOR THE YEAR 2016-17

Sl. No.	Receipt		Sl. No.	Expenditure	
	Particulars	Amount		Particulars	Amount
1	Fee Collection	170580			
2	Bank's Interest	36369			
3	Opening Balance	869806	1	Closing Balance	
	Cash		2	Cash	0
	Bank		Bank	1076755	
	Total Rs.	1076755		Total Rs.	1076755

Signature of internal auditors

1. *Idani Khan Taluk*
2. *Someswar Chel*
3. *Manish Kite*

46

**RECEIPT AND EXPENDITURE STATEMENT OF  
Subsidiary Funds From April 2016 To March 2017**

Ujani Majuli Kherkatia College

Ratanpur Miri : Majuli

FUND	Sl No.	RECEIPT	Amount	Sl No.	EXPENDITURE	Amount
		Particulars			Particulars	
UNION FUND	1	Opening Balance	Nil	1	Refunded to General Fund	3780
	2	a) Cash		2	Paid to Secys	128190
		(b) Bank				
		Student's Fee	69390			
	3	Bank's Interest	1439	3	Union Election	6200
	4	Received <del>back</del> from General Fund	67687		Closing Balance (a) Cash -30 (b) Bank-2932	2962
		Total	141132		Total	141132
EXAMINATION FUND	1	Opening Balance	368617	1	Refunded admission Fee	4745
		a) Cash - 4500		2	Examination Materials	8820
		(b) Bank - 364117				
	2	Fee Collection	43100		Closing Balance	
	3	Bank's Interest	15425		(c) Cash	4500
	4	Borrowed from External Exam Fund	29800		(d) Bank	422182
		Total Rs	456942	5	Total Rs	456942
STUDENTS' AID FUND	1	Opening Balance	420	1	Medical Ground	1000
		a) Cash - 420			Closing Balance	420
		(b) Bank - 118163	118163			
	2	Fee Collection	5140		b) Bank	127145
	3	Bank's Interest	4842		(a) Cash Nil	
		Total Rs.	128565	Total Rs.	128565	
Library FUND	1.	Fee Collection Cash	43100	1	Library Books	29933
	2.	By transferred from Renovation Fund		2	Plastic Chair	30900
		Do	1400			
	3	Bank's Interest	9693	3	Refunded to Renovation Fund	
		Opening Balance			Closing Balance	
		a) Cash	2450		a) Cash	2450
		(b) Bank	221490		b) Bank	214850
		Total Rs.	302133		Total Rs.	302133

Signature of Internal Auditors

1. *Sham Khan Talim*
2. *Somaswar Chakr.*
3. *Moukt. Miri*



**RECEIPT AND EXPENDITURE STATEMENT OF GENERAL FUND  
FROM APRIL 2017 TO MARCH 2018**

**UJANI MAJULI KHERKATIA COLLEGE**

**RATANPUR MIRI**

RECEIPT		EXPENDITURE	
Particulars	Amount	Particulars	Amount
1. Monthly Salary Teaching and Non Teaching staff (approved)	24431149	1. Monthly Salary	24431149
2. DA/UGC Arrear of Approved staff	371726	2. DA/UGC Arrear	371726
3. Admission and other fees collected from students	274220	3. Salary of Non approved staff	556400
4. Girls Hostel Fee	33000	4. G.B Meeting	12000
5. Govts' grant against free admission of students	1463903	5. TA/DA etc.	94680
6. Excursion grant	200000	6. Electricity charge	49990
7. Prospectus Fee	23400	7. Contingent materials	46067
8. Late Fine	600	8. Computer	62459
<u>Opening Balance</u>		9. Interview	45000
a) Cash	Nil	10. Auditors Remuneration	14000
b) Bank	796831	11. Regd/Enrolment/ Application fee (HS&TDC)	84450
		12. Scout and guides	1200
		13. Punching Machine	37006
		14. Excursion	180000
		15. Advance Payment to Dimbo Boruah	20000
		16. Labour Charge	8200
		17. Admission Committee	720
		18. Diesel	9540
		19. Brick	5500
		20. Transtered to	
		a) Woman Hostel	100000
		b) Library	196134
		c) Internal Examination	95100
		d) Students Aid Fund	19613
		<u>21. CLOSING BALANCE</u>	
		a) Cash	Nil
		b) Bank	1153886
<b>Total Rs</b>	<b>27594829</b>	<b>Total Rs</b>	<b>27594829</b>

Signature of Internal Auditors

1. Shani dhan Taluk
2. Manki, Miri
3. Somasur Chel

**RECEIPT AND EXPENDITURE STATEMENT OF  
SUB-SIDIARY FUND DURING 2017-2018  
UJANI MAJULI KHERKATIA COLLEGE**

**Ratanpur Miri: Majuli**

RECEIPT		EXPENDITURE	
Particulars	Amount	Particulars	Amount
<b>A. UNION FUND:</b>		1. Paid to Secretaries 61700/-	
1. Fee Income, all Classes	278300/-	2. Furniture	2800/-
2. Bank's Interest	4449/-	3. Dipak Gupta for College Week	66200/-
<b>Opening Balance:</b>	2962/-	4. Union Election <del>Closing Balance:</del>	400/-
a) Cash - 30		<u>Closing Balance:</u>	
b) Bank- 2932		a) Bank -154581/-	154611/-
		b) Cash - 30/-	
<b>Total Rs.</b>	<b>285711/-</b>	<b>Total Rs.</b>	<b>285711/-</b>
<b>B. LIBRARY FUND</b>		1. Library Books 74565/-	
1. Fee Collection from all classes	55000/-	2. Grantha Mela for purchasing books	20002/-
2. By Tnsd. From CDI General fund	196134/-	<b>Closing Balance:</b>	
3. Banks Interest	8955/-	a) Cash	2450/-
<b>Opening Balance</b>	2450/-	b) Bank	200353/-
a) Cash-	214850/-		
b) Bank			
<b>Total Rs.</b>	<b>477389/-</b>	<b>Total Rs.</b>	<b>477389/-</b>
<b>C. EXAMINATION FUND</b>		1. Exam Marksheet 10710/-	
1. Fee income total	32640/-	2. Tnsd to External Exam fund	86900/-
2. External Exam Centre fee.	86900/-	<b>Closing Balance</b>	
3. By Tnsd. From CDI (G/F) govt. Grants.	95100/-	a) Cash	4500/-
4. Banks Interest	17230/-	b) Bank	556442/-
<b>Opening Balance</b>	4500/-		
a) Cash	422182/-		
b) Bank			
<b>Total Rs.</b>	<b>658552/-</b>	<b>Total Rs.</b>	<b>658552/-</b>

Bank balance on diff — m 574740/-  
m 18,298/ ?

Signature of Internal Auditors.  
1. Shashi Dhar Talwar  
2. Monikanta Mili  
3. Someswar Chelvi



## Sub-Sidiary Fund-2017-2018

RECEIPT		EXPENDITURE	
Particulars	Amount	Particulars	Amount
D. Students AID Fund	5500/-	01. Expenditure	Nil
1. Fee income	19613/-	02. Closing Balance	420/-
2. By Transferred from CDI	5067/-	a) Cash	157325/-
(G/F) govts grant for free admission	420/-	b) Bank	
3. Banks Interest	127145/-		
Opening Balance			
a) Cash			
b) Bank			
<b>Total Rs.</b>	<b>157745/-</b>	<b>Total Rs.</b>	<b>157745/-</b>
<u>Total Closing balance of Funds</u>	<u>Cash</u>	<u>Bank</u>	
1. union			
2. Library	30/-	154581/-	
3. Examination	2450/-	200353/-	
4. Aid Fund	4500/-	556442/-	
	420/-	157325/-	
<b>Total Rs.</b>	<b>7400/-</b>	<b>1068701/-</b>	

Signature of the Internal Auditors

1. Shani Dhan Patil
2. Monikanta Mili
3. Somaswar Chakr

RECEIPT AND PAYMENT  
TUTION FEE DURING 2017-2018

RECEIPT		EXPENDITURE	
Particulars	Amount	Particulars	Amount
1. Fee collection from students	87000/- 44911/-	01. Expenditure	
2. Banks Interest	Nil	Closing Balance	Nil
Opening Balance	1076755/-	a) Cash	Nil
a) Cash		b) Bank	1208666/-
b) Bank			
Total Rs.	1208666/-	Total Rs.	1208666/-

Signature of the Internal Auditors

1. *Shani Shan Tamm*
2. *Monikanta Mali*
3. *Somaswar Chude*







**Sub-Sidiary Funds**  
**During 2018-2019**

53

Sl No	Receipt		Sl No	Expenditure	
	Particular	Amount		Particular	Amount
	<b><u>A) EXAMINATION FUND</u></b>				
1	Fee Collection	1440	1	Govt Grant Shave to RPMHSS	2585
2	Govts' Grant for free adm. of Students	127272	2	College Main gate	32000
3	Banks' Interest	19949	3	Exam Materials	95600
	By trsd from general fund	5,20,000	4	Inst to (CD-1) Refunded -	120000
	<b><u>OPENING BALANCE</u></b>		5	General Fund	
	a) Cash	4500		Bank's charge	178
	b) Bank	556442		<b><u>CLOSING BALANCE</u></b>	
			a) Cash	4500	
			b) Bank	574790	
	<b>Total Rs.</b>	<b>829603</b>		<b>Total Rs.</b>	<b>829603</b>
	<i>Students Aid fund</i>				
1	Fee Collection	300	1	Govts' Shave RPMHSS Charge	1070
2	Govts' Grants for free adm of Students	21351	2	TA/DA of Runjun Pegu	10000
3	Banks' Interest	5269	3	Expenditure for Runjun Pegu	2100
	<b><u>OPENING BALANCE</u></b>		4	Medical	600
	a) Cash	420	5	Bank's charge	178
	b) Bank	157325		<b><u>CLOSING BALANCE</u></b>	
			a) Cash	420	
			b) Bank	170,292	170292
	<b>Total Rs.</b>	<b>184660</b>		<b>Total Rs.</b>	<b>184660</b>

**Total Closing Balance of Sub-sidiary Funds**

<b>Fund</b>	<b>Cash</b>	<b>Bank</b>
1. Union	30	78050
2. Library	2450	270860
3. Exam	4500	444104
4. Aid	420	167730
<b>Total Rs</b>	<b>7400</b>	<b>960744</b>

Signature of Internal Auditors

- 1 Phani Chan Patra
- 2 Moni Kanta Mili
- 3 Someswar Chela

54

**Tuition Fee  
Receipt and Payment During 2018-2019**

Sl No	Receipt		Sl No	Expenditure	
	Particular	Amount		Particular	Amount
	<u>OPENING BALANCE</u>			Tuition Fee	
1	a) Cash	Nil	1	Paid to Govt. of Assam	939960
	b) Bank	1208666	2	College Main gate	239041
			3	Painting College Building	50000
2	Govts' Grant for free adm. of Students	97980		<u>CLOSING BALANCE</u>	
3	Banks' Interest	20796		a) Cash	Nil
4	Fee Collection	3840		b) Bank	102281
				Bank Balance - ← 112196	
				Diff - 9915	
	<b>Total Rs.</b>	<b>1331282</b>		<b>Total Rs.</b>	<b>1331282</b>

Signature of Internal Auditors

- 1 *Shani Shan Tane*
- 2 *Manikanta Mishra*
- 3 *Somasundar Choudhary*

**UJANI MAJULI KHERKATIA COLLEGE**

Receipt and Expenditure statement

**General Fund (CD-1) 7209050000001**w.e.f 01<sup>st</sup> April, 2019 to 31<sup>st</sup> August, 20219

Sl. No.	Income		Sl. No.	Expenditure	
	Particulars	Amount		Particulars	Amount
1	Admission Fee	284320	1	Non Approved Salary	230700
2	Girls Hostel Fee	23100	2	TA/DA	86700
3	Prospectus Fee	16300	3	Materials	17450
			4	Electricity/Fan	118481
			5	Stationeries	28450
			6	Labour Charge	12000
			7	Website Payment	7300
			8	Signboard/Paintings Etc.	22200
			9	Motor for water	7650
			10	Inverter / Batter Etc	14340
			11	Prospectus cost	20200
			12	CA lum-sum	4000
			13	G.B. Meetings	22180
			14	Aqua Repairing	5500
			15	Door/PVC etc	14550
			16	Footpath Const.	11100
			17	Faculty Application Fee	8000
			18	Bank Charge/Postal	298
			19	Online Exam A/C opening	1000
			20	Nursery flower plant	4000
			21	Generotor servicing	5000
			22	Farewell meeting	20000
			23	Workshop activities	8500
			24	Earth filling	3500
			25	Furniture for G. H	9500
	<b>Total Rs.</b>	<b>323720</b>		<b>Total Rs.</b>	<b>682599</b>
	<b>O/B</b>	<b>1356123</b>		<b>C/B</b>	<b>997244</b>
	<b>G/T</b>	<b>1679843</b>		<b>G/T</b>	<b>1679843</b>

N.B Salary of Approved staff is not included.

Signature of internal Auditors

1. *Sham Khan Talwar*
2. *Somasury Chel*
3. *Monika Ali*

**UJANI MAJULI KHERKATIA COLLEGE**

Receipt and Expenditure statement

***Internal Exam Fund***w.e.f 01<sup>st</sup> April, 2019 to 31<sup>st</sup> August, 20219

Sl. No.	Income		Sl. No.	Expenditure	
	Particulars	Amount		Particulars	Amount
1	Admission Fee	23640	1	Exam Materials	13250
2	Bank Interest	8297	2	Deisel	8080
			3	Paintings and painting Materials	74100
			4	Fabrication of Indoor Stadium	55000
			5	Building Materials for Auditorium	226000
	<b>Total Rs.</b>	<b>31937</b>		<b>Total Rs.</b>	<b>376430</b>
	<b>O/B</b>	<b>574740</b>		<b>C/B</b>	<b>230247</b>
	<b>G/T</b>	<b>606677</b>		<b>G/T</b>	<b>606677</b>

Signature of internal Auditors

1. . *Shani Khan Dahn*
2. . *Samsay Chetto*
3. . *M. R. K. K. K.*



**UJANI MAJULI KHERKATIA COLLEGE**  
 Receipt and Expenditure statement  
***Library Fund***  
 w.e.f 01<sup>st</sup> April, 2019 to 31<sup>st</sup> August, 20219

Sl. No.	Income		Sl. No.	Expenditure	
	Particulars	Amount		Particulars	Amount
1	Admission Fee	24200	1	Purchasing Books & Papers	46590
2	Bank Interest	3636			
	<b>Total Rs.</b>	<b>27836</b>		<b>Total Rs.</b>	<b>46590</b>
	<b>O/B</b>	<b>273750</b>		<b>C/B</b>	<b>254996</b>
	<b>G/T</b>	<b>301586</b>		<b>G/T</b>	<b>301586</b>

Signature of internal Auditors

1. . *Shani Khan Datta*
2. . *Someswar Chakr*
3. . *M. Sankar. Mili*

**UJANI MAJULI KHERKATIA COLLEGE**

Receipt and Expenditure statement

***Students Union Fund***w.e.f 01<sup>st</sup> April, 2019 to 31<sup>st</sup> August, 20219

Sl. No.	Income		Sl. No.	Expenditure	
	Particulars	Amount		Particulars	Amount
1	Admission Fee	205200	1	Books (ICVBT)	2130
2	Bank Interest	2356	2	Rabha Divas	2000
			3	Freshers Social	23000
			4	Materials for ICVBT	7600
			5	Communication for ICVBT	1500
			6	Earth filling for ICVBT	15000
			7	Union Election.	12900
	<b>Total Rs.</b>	<b>207556</b>		<b>Total Rs.</b>	<b>64130</b>
	<b>O/B</b>	<b>83262</b>		<b>C/B</b>	<b>226688</b>
	<b>G/T</b>	<b>290818</b>		<b>G/T</b>	<b>290818</b>

Signature of internal Auditors

1. . *Hani Khan Talim*
2. . *Someswar Chakraborty*
3. . *Mosikanta Bhatti*

59(9)

**UJANI MAJULI KHERKATIA COLLEGE**

Receipt and Expenditure statement

***Students Aid Fund***w.e.f 01<sup>st</sup> April, 2019 to 31<sup>st</sup> August, 20219

Sl. No.	Income		Sl. No.	Expenditure	
	Particulars	Amount		Particulars	Amount
1	Admission Fee	5900	1	Medical help to T. Duarah	10000
2	Bank Interest	2729	2	Laboru charge of W/H	160000
	<b>Total Rs.</b>	<b>8629</b>		<b>Total Rs.</b>	<b>170000</b>
	<b>O/B</b>	<b>170292</b>		<b>C/B</b>	<b>8921</b>
	<b>G/T</b>	<b>178921</b>		<b>G/T</b>	<b>178921</b>

Signature of internal Auditors

1. . *Shani Dhan Talmi*
2. . *Somaswar Chakr*
3. . *Monikt. Keli*

59(b)

**UJANI MAJULI KHERKATIA COLLEGE**

Receipt and Expenditure statement

***Tuition Fund***

w.e.f 01<sup>st</sup> April, 2019 to 31<sup>st</sup> August, 20219

Sl. No.	Income		Sl. No.	Expenditure	
	Particulars	Amount		Particulars	Amount
1	Admission Fee	94920	1	Purchasing Computer LED	28000
2	Bank Interest	1412	2	Bank Charge	413
<b>Total Rs.</b>		<b>96332</b>	<b>Total Rs.</b>		<b>28413</b>
<b>O/B</b>		<b>112196</b>	<b>C/B</b>		<b>180115</b>
<b>G/T</b>		<b>208528</b>	<b>G/T</b>		<b>208528</b>

Signature of internal Auditors

1. *Shani Khan Talwar*
2. *Somaswar Chatur*
3. *Morisset, Mili*

Post Matric Scholarship  
 Receipt and Payment statement  
 From April, 2012 to December, 2019  
 As per Accounts of Sib. Dist. Cent. Co-opt. Bank Kamalabari

Year	Receipt		Expenditure	
	Particulars	Amount	Particulars	Amount
2012-13	Govts' Grants (All Categories)	4010555	Transferred to AGVB for disbursement	2932820
	Bank Interest	0	Payment Through dist co-opt Bank	1000620
			Bank Charge	755
2013-14	Govts' Grants (All Categories)	2066935	Transferred to AGVB for disbursement	435040
	Bank Interest	0	Payment Through dist co-opt Bank	368710
			Bank Charge	585
2014-15	Govts' Grants (All Categories)	6637130	Transferred to AGVB for disbursement	5032185
	Bank Interest	0	Payment Through dist co-opt Bank	2658149
			Bank Charge	1125
2015-19	Govts' Grants (All Categories)	166160	Transferred to AGVB for disbursement	392065
	Bank Interest	0	Payment Through dist co-opt Bank	100381
			Bank Charge	2085
	Opening Bank Balance on 1 <sup>st</sup> April, 2012	415740	Closing Bank Balance	372000
	Total Rs.	13296520	Total Rs.	13296520

N.B.  
 Opening Balance of AGV Bank  
 is not shown here :-  
 a) Sib Dist. Co-opt Bank = 415740  
 b) AGV Bank = 87365

Signature of Internal Auditor

1. Shani Dhar Talm
2. Someswar Chell
3. Manikanta Mili

**UJANI MAJULI KHERKATIA COLLEGE****State Govt. DU & OIL India Grants**

w.e.f. April, 2012 to Till Now.

Sl. No.	Schemes/Items	Total Allocation	Grant Released			Balance
			1 <sup>st</sup> Inst.	2 <sup>nd</sup> Inst.	3 <sup>rd</sup> Inst.	
1	1. Excursion Rs.200000	400000	400000	Grant deposited in Union Fund 2012-2013	0	0
	2. Magazine Rs. 100000					
	3. Youth Festival Rs. 50000					
	4. Sports Rs.50000					
2	Infrastructure Dev. of College	9950000	9950000	0	0	0
3	Girls Common Room Renovation	200000	200000	0	0	0
4	Building Grant under TSP	500000	500000	0	0	0
5	Infrastructure Dev. of College	1470000	1470000	0	0	0
6	Infrastructure Dev. of College	49000	49000	0	0	0
7	Toilet Under RMSA Jorhat	107617	84550	23067	0	0
8	NHPC Gogamukh for Water Tank	88797	26798	61999	0	0
9	Excursion Grant DHEA 2017	100000	100000	0	0	0
10	Wi-fi facility DHE Assam	50000	50000	0	0	0
11	Excursion Grant 2018	100000	100000	0	0	0
12	NSS Cell DU	109300	47500	67800	0	0
13	Infrastructure Dev. of College DHE	1270000	1270000	0	0	0
14	Excursion Grant 2018	100000	100000	0	0	0
15	Purchase & procure of Book	200000	200000	0	0	0
16	Girls Common Room drinking water Etc.	100000	100000	0	P.L. K.R. Taluk	0
17	OIL Duliajan	427800	427800	0	P.L. K.R. Taluk	0
18	Inter College DU	60000	60000	0	P.L. K.R. Taluk	0
19	Sports Govt. of Assam	40000	40000	0	P.L. K.R. Taluk	0
Grant Total Rs.		15322514	15175648	152866	0	0

A. Grant received during the period of Principal D. Pasu Rs. 1,46,94,714

B. Grant received during the period of P.L. K.R. Taluk Principal Y.C. Rs. 6,27,800

Signature of Internal Auditor

1. Shauki Khan Taluk
2. Somasree Chel
3. Monikanta Mili



62

*Staff Common Room*

Receipt and Utilisation of State Govts'  
Non-Recurring Grant with effect from  
April 2012 to December 2014

Receipt		Expenditure	
Particulars	Amount	Particulars	Amount
1. Opening Balance	2367	1. Building Materials	905919
2. UGC grant for Construction of Class Room. General Dev. Grant under XI <i>on 21/5/2012</i>	160000	2. Bricks Total	310180
3. State Govts Grant for Infrastructure Development under ACA 2011-2012. <i>on 19/5/2012</i>	1470000	3. Timber/Wood	325640
4. State Govts Grant for Infrastructure Development. <i>on 28/8/2013</i>	490000	4. Labour Charge	8710
5. 12-02-204 Borrowed from Outdoor Stadium.	122000	5. Earth filling	21720
6. State Govts' Grant for Girls' Common Room Renovation. <i>18/7/14</i>	200000	6. Making Charge	807640
7. State Govts' Grant under TSP. <i>on 25/6/14</i>	500000	7. Water tank	89000
8. Banks' Interest during the Period.	31834	8. Gril	97340
		9. Bamboo	12750
		10. Diesel	1225
		11. Electricity Connection	27000
		12. Sand Subanshree	26910
		13. Building inauguration function	7400
		14. Roof touch frame and CI sheets.	255000
		15. Door making charge	35500
		16. Glass fitting	10200
		17. Fire Service	16390
		18. Banks' Charge	455
		<b>CLOSING BALANCE</b>	
		Bank as on 13-12-2014	17223
		(AGVB) A/C No. SB 7510	
<b>Total Rs.</b>	<b>2976201</b>	<b>Total Rs.</b>	<b>2976201</b>

N.B. No Separate Bank Account  
The grants Sanctioned are deposited  
at Renovation Account.

Signature of Internal Auditors

1. *Shavi Khan Pahu*
2. *Someswar Chell*
3. *Manikt, Hili*

State Government Grant for Infrastructure Development of College Construction  
of New Building Receipt and Expenditure Statement.  
From May 2014 to 02-06-2017

Receipt		Expenditure	
Particulars	Amount	Particulars	Amount
1. Grant Sanctioned vide No. 99,50,000, deposited at Renovation A/c and transferred to UGC Dev and State Govt's G/A Fund on 18/7/2014	99,50,000	1. Building materials	5261984
2. Interest from fixed deposit - 500000/8/15 - 17/10/15 -	5,20,000 43,50,000 5,00,000	2. Bamboo	61710
3. Banks' Interest - 5/7/14 - 936 30/11/14 - 12591 1/6/15 - 56079 13/10/15 - 70980 01/12/15 - 36922 6/6/16 - 55000 30/12/16 - 19481 2/6/17 - 5643	936 12591 56079 70980 36922 55000 19481 5643 197632	3. Brack	369000
		4. Timber	169750
		5. Stone and sand	123400
		6. Earth filling	137400
		7. Grill	219630
		8. Painting	150140
		9. Glass	314800
		10. Estimating/Inspection	23500
		11. Electricity wiring	205130
		12. Labour Charge	38180
		13. Making Charge	1912540
		14. Aqua guard (drinking water)	28940
		15. letter cutting charge	28500
		16. Chair folding	30900
		17. Desk and Benches	47920
		18. Fencing	17300
		19. Bank Charge	390
		20. Transferred to indoor stadium fund	100000
		21. Library computerization	903185
		Closing balance	
		Cash	83,982
		Bank	19351
		A/C No 7209010007016	
Total	10247632	Total Rs.	10247632

NB:

- This grant is deposited to Renovation Account and utilised the grant by transferring to UGC Dev and State Govt's G/A Fund.
- Maintaining process of Cash Book is totally wrong. After correction, the closing balance is found as shown above.  
 Cash - 83,982/-  
 Closing Balance - 19351/-
- Accounts for the period from 2/6/2017 to
- 22.8.2019 Rs. 41530/- is not submitted.

Signature of internal Auditors

- Shani Dhan Talwar
- Sanjay Choudhary
- Monika, M.A.



Construction of Auditorium  
**RECEIPT AND EXPENDITURE STATEMENT**  
 State Govts' Grant for infrastructure Development of  
 Rural College w.e.f. 24-02-2017  
 Ujani Majuli Kherkatia College, Majuli

Receipt Particulars	Amount	Expenditure Particulars	Amount
Office Grant (One time of 24-02-2017 Vide L/no.Pc/HE/MISC/26/2017/03 Date: 24-02-2017 By Transferred from Renovation Fund	1270000	1. Building Materials 2. Brick 3. Roof touch frame Selling 4. Shakti Steel 5. Labour Charge (Making) 6. Bamboo	559140 30000 80000 400220 200000 640
		Closing Balance Cash and Bank (as per Cash Book)	Nil
Total Rs	1270000	Total Rs	1270000

N.B. This grant is deposited at Renovation A/C No.  
7209010012519

Signature of Internal Auditors

- 1 *Phani Khan Talm*
- 2 *Somaswar Chali*
- 3 *Monikt. Mirz.*

## 4. UGC and State Govt. Grants.

Sl. Nos.	Schemes Items.	Grants with Banks Interest.	Expenditure	Closing Balance (Bank)	Bank's A/C Nos.
1	Sports Infrastructure and equipment (Outdoor Stadium)	2339895	2339786	109	7209010007596
	Sports Infrastructure and equipment (Indoor Stadium)	5037301	5025447	11854	7209010007427
		1804245	1804239	06	
3	Teaching /Learning Equipments	1439967	1439958	9	7209010007595
4	Purchasing of Teaching /Learning Equipments (Enhanced grant)	0	0	0	
5	General Development Assistance (Ahoc) during 12 <sup>th</sup> Plan	1794243	1791116	3127	7209010012519
6	IQAC Grant	423630	422492	1138	7209010043999
7	Seminar (Assamese)	254000	254000	0	
8	UGC Grant Under GDA	1968623	1968621	2	7209010012519
9	Women Hostel	10045930	10039719	6219	7209010002127
10	Books and Journals Under GDA XI Plan	150000	150000	0	
11	Remedial Coaching Class XI Plan	100000	100000	0	7209010012519
12	NSS Grants D.U	115532	85697	29835	7209010000326
13	Renovation All UGC State Govt. and Other Grants	28256512	27990683	265829	7209010012519
14	College Dev. Fund	4960281	4960281	0	7209010000443
15	Sports Infrastructure and equipment (Indoor Stadium)	1804246	1804240	6	7209010007427
16	Sports Infrastructure and equipment (Outdoor)	551029	550920	109	7209050007596
	Total Rs.	61045434	60650021	318243	

Signature of Internal Auditor

1. Shani Khan Taluk
2. . Sameer Chakraborty
3. . Monik, Mili

Receipt and Expenditure Statement in respect of UGC grant for sports. Infra-Structure and Equipments during XI plan web April 2012 (OUT DOOR)

Receipt		Expenditure	
Particulars	Amount	Particulars	Amount
1. Received back from Indoor stadium	1,60,000	1. <del>Building</del> Materials	272598
1. Govt. grant received:-	19,95,200	2. Earth filling	428100
(i) 15,98,500		3. Painting charge	10000
(ii) 3,96,700		4. Electricaly connectivity	10000
3. Managed by principal	12,000	5. Roofas labour charge	13350
4. Bank Interest:-	62,782	6. Furniture	9090
		7. Labour charge	343725
		8. Wood/Timber	22500
		9. Motor pump	150000
		10. Ranning water	20000
		11. Bricks/Sands	231400
		12. T.A	4750
		13. Bamboo	4000
		14. Deisel	1120
		15. Fire Service	16270
		16. CDC, DU Inspection	27000
		17. TRF to Guild fund for boundary walls materials	122000
		18. Girls hostel- Sand/stone	50000
		19. Main gate	51300
		20. Goal post repairing	2200
		21. Refunded to UGC	360000
		22. TRF to CD-I	27000
		23. TRF to Auditorium	130000
		24. TRE to CDF	20000
		25. TRE to Renovation	13320
		26 Bank Charge	63
<b>Total C.B Cash Nill Bank</b>	<b>2229982/- 109913/-</b>	<b>Total C.B Cash Nill Bank</b>	<b>2339786 109</b>
	<b>2339895/-</b>		<b>2339895/-</b>

Signature of Internal Auditors.

1. Shani Dhan Talwar
2. Manikanta Mishra
3. Somnath Choudhary



**Receipt and Expenditure Statement of UGC grant.**  
**Sanctioned for Sports infrastructure and Equipments (In-door Stadium) during XI plan**  
**period from April 2012 to 16 NOV 2013.**

RECEIPT		EXPENDIT	
Particulars	Amount	Particulars	Amount
1. Opening Balance	6,109	1. Brick / Sand etc.	1,71,500
2. UGC grant for foot- ball ground (2 <sup>nd</sup> Inst.)	1,60,000	2. Building materials Rod / Cement etc.	10,65,795
3. Grant for Indoor- Stadium. (2 <sup>nd</sup> Inst.)	27,84,000	3. CI sheet (Tinpat)	5,00,000
4. Grant for girls Hostel <i>15/6/12 received back from Women Hostel.</i>	16,00,000	4. Making Charge	3,57,000
5. Grant for Out-door Stadium <i>by fnsd.</i>	3,60,000	5. Roofing Weilding Charge	1,34,660
6. Grant for Minor Research Project of Upen borah	90,000	6. Wood / Timber	37,600
7. Banks Interest of the Period. Total	37,172	7. Bamboo	16,200
		8. Wooden Door	27,500
		9. Electrification	20,400
		10. Water Facility	7,000
		11. Dimy Paper & Others	5,340
		12. T/A of Engineer	2,000
		13. Office Expenditure	30,000
		14. Advance for Swimming water	30,000
		15. Brick Converter Concrete	81,000
		16. Banks Charge	1,402
		17. T/A of principal	7,550
		<b>TRANFERED :</b>	
		a) UGC Building <i>Out-door</i>	1,60,000 <i>21/5/2012</i>
		b) Out- door Stadium	5,20,000
		c) Women Hostel	1,60,000
		d) MRP (Upen Borah)	90,000
		e) CDF A/C 955	1,60,000
		<b>CLOSING BALANCE:</b>	
		Bank A/C No - 7209010007427	11,854
<b>Total Rs.</b>	<b>50,37,301</b>	<b>Total Rs.</b>	<b>50,37,301</b>

N.B. The Income / grant amounting Rs.17,46,000  
Including Final Instatement of the grant Rs. 6.99.000,  
Deposited at the respective Bank Account is not  
audited for non- submission of Account.

2.

Signature of Internal Auditors

1. *Shamir Khan Talwar*
2. *Somesh Chaudhary*
3. *Moumit, Mili*

UGC Grant for Sports Infrastructure and Equipment (Indoor Stadium)  
From January 2014 to August 2019  
Ujani Majuli Kherkatia College  
Ratanpur Miri : Majuli

Sl No.	RECEIPT		EXPENDITURE	
	Particulars	Amount	Particulars	Amount
1	Opening Balance-	11854	Building Materials	349350
2	11/03/2014- Borrowed from Union Fund	247000	Wood/Timber	253320
			Making Charge	608885
3	4/06/2014-Borrowed from (New Building fund)	600000	TA/DA etc	5420
			Earth fitting	2280
4	22/02/19- UGC grant Last installment	699000	Sand s & stone	106200
			Miusium Materials	118600
5	12/09/2017- Received back from Women Hostel	200000	Gril Setting with materials	49500
			Door frame and making Charge	46330
			Glass Fitting	49000
			Labour Charge	3000
			Painting Charge	41700
			Electricity Wiring	13000
			Tiles	85290
			Banks' Charge	178
6	Banks Interest	46392	Transferred to Renovation Fund	72180
			Closing Bank Balance	6
	Total Rs.	1804246		1804246

N.B. Borrowed from Union Fund an amounting Rs 2,47,000 is not found transferred.

Signature of Internal Auditors

1. Phani dhan Taluk
2. Someswar Chatterjee
3. Manikf. Mili

**UJANI MAJULI KHERKATIA COLLEGE**

Receipt and Expenditure statement  
**Teaching Learning Equipment Fund**  
 For the year 09-04-2012 to 22-08-2019  
 (Enhanced Grant)

Income			Expenditure		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1	Grant Received from Renovation Fund	1266370	1	Mike Set	38820
2	T.R.F. Received	60000	2	Digital Class Room	291000
3	Bank Interest	33173	3	UGC Network equipment and setup	230000
			4	Laptop / Computer	380600
			5	Photo Copier	74000
			6	Matirx Epabx System	76000
			7	Projector	75180
			8	Printer/stabilizer	28395
			9	Video Recorder	20000
			10	Inverter	30000
			11	Painting Almira/repairing etc	10570
			12	Wall painting scarting	22750
			13	Secretary Table	28000
			14	TA /DA	12000
			15	Xerox repairing	13000
			16	Xerox Ink	6000
			17	Purchasing Machine	33000
			18	TRF to Renovation	2330
			19	Bank Charge	210
			20	RJ Dot Com	18000
			21	Electrical Materials and fitting charge	10000
			22	Service charge	10103
			23	Colored board	30000
	<b>Total Rs.</b>	<b>1359543</b>		<b>Total Rs.</b>	<b>1439958</b>
	<b>O/B</b>	<b>80424</b>		<b>C/B</b>	<b>9</b>
	<b>G/T</b>	<b>1439967</b>		<b>G/T</b>	<b>1439967</b>

Signature of internal Auditors

1. . *Shaukhan Taluk*
2. . *Somasundar Chatur*
3. . *Manish Mili*

UGC General Development Grant  
Assistance (Adhoc) during XII Plan Period

### Receipt and Expenditure Statement of Library Building

UMK College, Majuli

Receipt		Expenditure	
Particulars	Amount	Building Materials	Amount
1. Grant released vide letter no. F. 4- 87/2012 NERO Date: 27-03-2014 By transferred from Renovation Fund as follows : 20-08-2014 -----1000000 ✓ 18-11-2014 ----- 700000 ✓ 14-9-2015 ----- 54000 ✓	1754000	1. Building Materials	410010
		2. Bamboo	18000
		3. Stone and Sand	259940
		4. Timber	44600
		5. Earth filling	13250
		6. Grill	84040
		7. Brick	114400
		8. Labour Charge	10690
	25743	9. Painting	17300
2. Bank Interest		10. Making Charge	384500
	14500	11. Electricity Connection	62846
3. Borrowed managed from CDF		12. CAB Filler	34000
		13. Glass and Chairs	150000
		14. Glass <del>Selling</del> Sound System	11810
		15. TA/DA and GB Meeting	27800
		16. Auditor's Remuneration	17000
		17. Estimate and Inspection	43400
		18. Wave site Bill	3850
		19. Desk and Benches	32000
		20. Books	39300
		21. Career Counseling	7500
		22. NAAC Report	4880
		<b>CLOSING BALANCE</b>	
		Bank	3127
<b>Total Rs.</b>	<b>1794243</b>	<b>Total Rs.</b>	<b>1794243</b>

N.B. No Separate Bank Account  
The grants Sanctioned are deposited  
at Renovation Account.

Signature of Internal Auditors

1. Khani Shan Talu
2. Someswar Chel
3. Manik, Mili



## UGC Grant for IQAC Receipt and Expenditure Statement From Dec 2014 to Dec 2018

RECEIPT		PAYMENT	
Particulars	Amount	Particulars	Amount
01. Grant IQAC	3,00,000	01. Remuneration of K.R.Kuli , Co-Ordination	66,000
02. Bank Interest from 09/12/2014 to 02/06/2018	19,630	02. Soft ware Cost	3,200
03. Received back from Seminar Grant	1,04,000	03. TA/DA of Principal and Manik Payun	7,000
		04. Tnsd to Seminar fund 04/11/2015 – 30,000 23/12/2015 – 74,000 30/08/2018 – 9,800	1,13,800
		05. Aqua guard (2)	36,200
		06. Fabrication College Main Gate	95,090
		07. Awareness Programme	8,200
		08. Computer Materials	43,000
		09. Lap-top (2)	50,000
		<u>CLOSING BALANCE</u> Bank	1,138
<b>Total Rs.</b>	<b>4,23,630</b>	<b>Total Rs.</b>	<b>4,23,628</b> +2

1. Transferred to Seminar  
Fund : Rs. 1,13,800/-  
2. Received back : Rs 1,04,000/-  
3. Not received back : Rs 9,800/-

Signature of Internal Auditors

1. Shani Shan Patil
2. Someswar Chuli
3. Manikt. Kih

## UGC Seminar Grant Receipt and Expenditure Statement from Nov 2015 to Dec 2018

RECEIPT		EXPENDITURE	
Particulars	Amount	Particulars	Amount
Borrowed from IQAC FUND		01. Printing letters	5,000
04/11/2015	30,000	02. Printing certificates	5,000
23/12/2015	1,10,200	03. Banner Poster Printing	2,000
30/08/2018	9,800	04. Abslradc Printing	27,400
		05. Remuneration (Resource Persons)	27,000
		06. Honarium to Paper Presenters	42,000
Seminar Grant	1,04,000	07. Fooding/Break Fast etc.	31,800
		08. Contingency	9,800
		Refunded to IQAC Fund	1,04,000
		Closing Balance	Nil
<b>Total Rs.</b>	<b>2,54,000</b>	<b>Total Rs.</b>	<b>2,54,000</b>

Signature of Internal Auditors

1. *Shani Khan Taha*
2. *Someswar Chak*
3. *Menika. Pali*

82 73

Receipt and Expenditure Statement in respect of UGC grant Under GDA Scheme

From 12/12/2016 to 22/8/2019

Receipt		Expenditure	
Particulars	Amount	Particulars	Amount
1 Govt Grant received	1904000	1. workshop programme	16340
2. Bank Interest	36981	2. wood cutting charge	10500
3. O.B Cash - Bank- 27642 (COFAC)	27642	3. Plant charge from : <i>man 28 &amp; ry</i>	8760
		4. Tiles	227730
		5. G.C sheets	164459
		6. Roofas & fitting charges	177170
		7. Safds /stones	64500
		8. Square size pipe	168176
		9. Making Charge	288150
		10. T.A	3370
		11. Table/chair/sofa	94386
		12. Running water connectivity	12000
		13. Labour Charge	2920
		14. Books	135006
		15. Desk and Benches	64100
		16. Granite charge and labour charge	84710
		17. Bricks	42000
		18. Colour <i>sheet</i>	130000
		19. Almira/Reeks	91506
		20. Cements	81000
		21. Transferred to Renovation	64530
		22. Bank charge	178
		23. Earth filing	37130
		24. C/B each nill	2
		Bank 2.00 - <i>COF</i> (A/c No: 7209010000443)	
Total	1968623	Total	1968623

Signature of Internal  
Submitters

1. Shani Khan Talue
2. Someswar Chakr.
3. Monit. Miki

UGC Grant sanctioned for Construction of  
**Women Hostel during XI plan period**  
**RECEIPT AND EXPENDITURE STATEMENT FROM**  
**APRIL 2012 TO Dec 2016** (A)

RECEIPT		EXPENDITURE	
Particulars	Amount	Particulars	Amount
1. Opening Balance	77531	1. Brick Total	290500
2. Grant released in 2 <sup>nd</sup> Installment	1600000	2. Rod Cement and other materials (as per Payment vouchers)	676810
3. Borrowed from Indoor Stadium Fund	1600000	3. Cement (Extra voucher)	25200
4. Borrowed from Auditorium Fund	100000	4. Wooden Door (Making and Wood)	99090
5. Bank's Interest	1663	5. Timber Total	51600
Total 14-01-2012	27685	6. Making charge	425000
02-07-2012 to 12-12-2016		7. Gril	45000
6. Deposited to Bank but Income is not shown in Receipt Side (30000+20000)	50000	8. Electricity materials	11600
		9. Sand	19500
		10. Labour Charge	11250
		11. Returned to Indoor stadium Fund on 15/6/2012	1600000
		12. Bank's Collection Charge	224
		13. Transferred to Febelion Building	70000
		13. Wall Painting	13500
		14. Contingency with T/A	59720
		15. Architect Engineer	18500
		16. Expenditure of Principal for office purpose	30000
		17. Auditor's Remuneration	25000
		<b>CLOSING BLANCE</b>	
		BANK	3722
<b>Total Rs.</b>	<b>3456879</b>	<b>Total Rs.</b>	<b>3476216</b>

Discrepancy Rs. 19337/-  
 Excess expenditure.

Signature of Internal Auditors

1. Shani Khan Talwar
2. Somaswar Chaturvedi
3. Monika Mishra

75

UGC Grant Sanctioned for construction of  
**Women Hostel during XI and XII plan period**  
**RECEIPT AND EXPENDITURE STATEMENT**  
 From APRIL 2017 TO August 2019 (13)

RECEIPT		EXPENDITURE	
Particulars	Amount	Particulars	Amount
1. Last Installment of Grant under XI plan	400000	1. Brick	225000
2. 1 <sup>st</sup> Installment of UGC grant under XII plan	3000000	2. Stone	335030
3. Banks' Interest of 2017	20928	3. Sand Shubanshi	239650
4. Received bank from Auditorium Fund	580000	4. Materials (Rod Cement CI Sheet and others)	2556050
5. 2 <sup>nd</sup> Installment of Grant under XII plan	2400000	5. Electricity Connection with materials	103750
6. Bank Interest 2018	16381	6. Bamboo	51800
Opening Balance Bank on Dec,2016	3855	7. Timber	134250
Bank on August,2017	167895	8. Window Wooden	84360
		9. Door wooden	66600
		10. Furniture	160000
		11. Water facilities	137080
		12. Painting	231600
		13. F-way Bill system	103000
		14. Making Charge	1170000
		15. Sign Board / Name Plat, Step-rolling	19500
		16. TA/DA of Engineer	15000
		17. Contingency	7310
		18. Bank's Charge	106
		19. Transferred to Auditorium Fund	580000
		20. Indoor stadium	200000
		<b>CLOSING BALANCE</b>	
		Bank on August/ 2017	162096
		Bank on Dec /2018	6219
<b>Total Rs.</b>	<b>6589059</b>	<b>Total Rs.</b>	<b>6589059</b>

to reach

Note: Grant to be Rs. 600000/- Released

Bank - 6\*32/-  
 2166 - 87/-

Signature of Internal Auditors

1. Khani Khan Talwar
2. Someswar Chaur
3. Manikt. Mili



## UGC Grant for Books and Journals under GDA – XII Plan period

## RECEIPT AND UTILISATION FROM Feb 2014 TO Dec 2015 AS PER LIBRARY CASH BOOK

RECEIPT		EXPENDITURE	
Particulars	Amount	Particulars	Amount
Grant released vide letter no – F 4-87/2012 (NERO) 21587 dt. 19/03/2013 ( Not mentioned Scheme )	1,50,000	01. Magazine Purpose	1,100
		02. Books –	
		04/04/2014 - 31,200	1,14,350
		23/07/2014 - 52,700	
		30/09/2014 - 17,140	
		26/08/2015 - 11,000	
		26/09/2015 - 2,310	
		03. Paper Bills -	30,760
		04. Computer -	3,500
		Repairing	
		Closing Balance	
		Cash	290
		Bank	Nil
<b>Total Rs.</b>	<b>1,50,000</b>	<b>Total Rs.</b>	<b>1,50,000</b>

N.B This grant is deposited at Renovation Account and later on transferred to lib. fund.

Signature of Internal Auditors

1. Phani Jhan Taha
2. Someswar Chuli
3. Menikanta Meiti

Library Fund is a Subsidiary Fund of the University. The grant is deposited in the Renovation Account and later on transferred to the Library Fund. Library Fund is a part of the University Fund.

**UGC Grant for Remedial Coaching Class to entry in to Services for SC/ST/OBC  
Students Receipt and utilization from 1<sup>st</sup> August to 30 Nov 2013**

RECEIPT		EXPENDITURE	
Particulars	Amount	Particulars	Amount
As per Cash Book of Books & Journals		Purchasing Books Date Wise	
01. UGC Grant released vide letter F4-87/2012 (NERO) 20091 Dt. 28/03/2013	1,00,000	13/08/2013	18,000
		20/08/2013	16,000
		03/09/2013	37,250
		21/09/2013	28,750
		Closing Balance Cash & Balance	Nil
<b>Total Rs.</b>	<b>1,00,000</b>	<b>Total Rs.</b>	<b>1,00,000</b>

*By frsd from Renovation Account*

13/8/13 By Cash - Rs 18,000  
 20/8/13 By Cash - " 16,000  
 3/9/13 By Cash - " 37,250  
 21/9/13 By Cash - " 28,750  
 Total Rs 1,00,000

Signature of Internal Auditors

1. Shani Shan Tehre
2. Someswar Chudas
3. Manikt. Pili



78

**UJANI MAJULI KHERKATIA COLLEGE**

Receipt and Expenditure statement

***NSS Fund***

For the year 2012-2020

Sl. No.	Income		Sl. No.	Expenditure	
	Particulars	Amount		Particulars	Amount
1	Grant Received by transferred	109300	1	Environment Day Observatory	4530
2	Bank Interest	4171	2	Origination Programme	1500
			3	Cleaning Materials	18400
			4	Yoga Day Programme	1000
			5	Skill Dev. Programme	3000
			6	Clentinus Divas	5370
			7	Swasthya Pokhra Abhiyan	18000
			8	Youth Divas. Programme	2000
			9	NE Youth Festival Ghy	28000
			10	Foundation Day	1000
			11	TA/DA to DU	2000
			12	Bank Charge	896
	<b>Total Rs.</b>	<b>1143430</b>		<b>Total Rs.</b>	<b>85696</b>
	<b>O/B</b>	<b>2102</b>		<b>C/B</b>	<b>29835</b>
	<b>G/T</b>	<b>115532</b>		<b>G/T</b>	<b>115532</b>

Signature of internal Auditors

1. . Khani dhan Talme
2. . Somalwar Chel
3. . Monikt - Miki

**RECEIPT**  
**RENOVATION FUND (A)**  
**From April 2012 to August 2019**

Date	Particulars	Amount	
02/05/2012	Received book from auditorium Fund	30000	To Auditorium Fund
24/08/2012	Teaching/Learning/Equipments UGC grant (Last Inst.)	202800	Tnsd.
16/10/2012	Teaching/Learning/Equipments Hanhanced UGC grant	1063570	
22/11/2012	UGC grant Outdoor stadium	1598500	Tnsd.
02/01/2013	By Tnsd. from UCO Bank	80000	
21/03/2013	Remedial Coaching = 250000	387500	To Tnsd.
10/06/2013	Equal Opportunity centre 187500	150000	To Tnsd.
28/05/2013	Books and Journal, UGC grant	99831	Tnsd.
05/06/2013	Remedial Coaching for entry into Services 100000	9950000	To Tnsd.
12/06/2014	State Govt. grant for Intracture Development	1753804	To Tnsd.
24/12/2014	GDA ( Ahoc) UGC grant (1754000)	199804	To Tnsd.
30/03/2015	Girls common room (S/Govt grant) (200000)	499804	To Tnsd.
05/05/2015	State govt grant Under TSP (500000)	267650	Receive Balance
21/10/2014	By Tnsd. Exam Fee from DU.	38000	
07/07/2015	NEFT from UGC ( NERO) MRP Jayanta	95000	
15/09/2015	NEFT From DPC DC, Rastnya Madhamik Siksha Ponsad, Assam (95000)	299802	To Tnsd.
15/12/2015	IQAC, UGC grant (360000)	33700	To Tnsd.
15/03/2016	NSS grant (DU) NSS	5351868	To Tnsd.
02/04/2016	Fixed Deposit Interest	25000	
18/06/2015	Grant for MRP (UGC) Arun Borah	30000	
	Grant for MRP (UGC) Upen Borah	24661	To Tnsd.
	NSS grant (DU) NSS	61999	
	NHPC grant Lakhimpur	104000	To Tnsd.
	Seminar (UGC) grant	84550	
	NEFT, RMSA		
	Total	22431843	

Signature of Internal Auditors

1. *Ihani Khan Talu*
2. *Someswar Chelur*
3. *Moukt. Mili*

80

**Receipt and Expenditure Statement of  
RENOVATION FUND. (UGC and State Govts Grants)  
FROM APRIL 2012 TO AUGUST 2019**

Sl No	Particulars	Amount	Particulars	Amount
1.	Grants UGC, State Govts, DU and Others	27831971	1.AC Board setting 2.Urinal Materials 3.Water Tank Connectivity 4.Wall Painting	132240 67710 59340 200090
2.	Bank Interest	254541	5. (a) Toilet under RMSA (b)RMSA Materials 6.MRP For J. Boiragi, Arun Borah and Upen Borah	84550 87383 93000
3.	Opening Bank Balance	170000	7.Ajit Khanikar for NSS activities 8.Electricity Repeating 9.Fix Deposited 10.Computer Materials 11.Construction of Auditorium 12.NEFT to UBI, Kamalabari 13.Banks Charge 14.Cash withdrawn and Payment but not mentioning works 15.Transferred to other funds: (a)Remedial coaching Purchasing Library Books (b) General fund for Electricity Bill (c) To Indoor Stadium (d) Exam Fee to DU (e) To Women Hostel (290000 + 15730) 16.Transferred grants to UGC Subsidiary funds for utilization 17.Closing Bank Balance	30500 4570 5000000 4380 1079381 400030 259 81530  199430 59200 600000 269490 305730 19231870 265829
	<b>Total Rs.</b>	<b>28256512</b>	<b>Total Rs.</b>	<b>28256512</b>

N.B.  
Details Receipt and Expenditure lists,  
Enclosed herewith.

Signature of Internal Auditors

1. *Shani Shap Taha*
2. *Somenwar Choudhary*
3. *Manish Kishi*

*Compared  
M*

**EXPEDITURE (A)  
RENOVATION FUND**

Date	Particulars	Amount
	Transtened grants to <u>respective Fund for Utilisation</u>	
05/10/2012	To Teaching/Learning/Equipments Fund	1266370
09/11/2012	To Outdoor Stadium Fund	1598500
09/05/2014	To Library Fund Cash Book (UGC)	150000
25/06/2014	To UGC and State grant Dex Fund	500000
	25/06/2014 – 500000	
20/08/2014	To CDF for Construction of library Building	1754000
	20/08/2014 – 1000000	
	18/11/2014 – 700000	
	14/09/2015 – 54000	
24/10/2014	To IQAC Fund ( UGC)	300000
18/07/2014	To Construction Of New Buliding TNSD. To CDF (UGC)	10050000
	18/07/2014 – 200000	
	31/08/2015 – 500000	
	17/10/2015 – 50000000	
	08/11/2014 – 4350000	
22/02/2017	To outdoor Stadium Fund	396700
	To women Hostel Fund	400000
	To UGC GDA Fund	1904000
	To Indoor Stadium Fund	699000
21/06/2018	To NSS Fund DU.	109300
05/09/2018	TNSD to Seminar Fund	104000
	<b>Total</b>	<b>19231870</b>

Signature of Internal Auditors

1. *Shani Dhan Terlu*
2. *Somaswar Chud*
3. *Manik + Miki*

Receipt (B)  
RENOVATION FUND

82

Date	Particulars	Amount	
06-07-2016	B/F	22431843	
	By withdrawn from UBI Kamalabari	400000	
15-09-2016	NHPC for Running water	26798	
17-02-2017	Grant Out door Stadium (Last)	396700	
	Women Hostel Grant (Last)	400000	To Tnsd
	Indoor Stadium Grant (Last)	699000	
	GDA UGC Grant	1904000	To Tnsd
12-04--2017.	Entrepreneurship Grant Infrastructure Dev. Of Rural College, State Govt.	20000 1270000	To Tnsd
4-4-2018	NSS Grants by DU	47500	To Tnsd
6-5-2018		61800	
22-8-2019	By transfer from various Funds	174330	
	From I CDF	64530	
	Indoor Stadium	72180	
	Out door Stadium	13320	
	Equipments	2330	
	Misc Fund	1240	
	Govts. Grant	20730	
2-7-2012 to 02-06-2018	Total Banks' Interest from 02-06-2018	254541	
	O/B	170000	
	<b>Total Rs.</b>	<b>28256512</b>	

Signature of Internal Auditors

1. *Shani Khan Talu*
2. *Somaswar Chit*
3. *Mankf. Hili*



23

C.D.F (UGC Grants)  
 Receipt and Expenditure  
 From April 2012 to August 2019  
 Ujani Majuli Kherkatia College  
 Ratanpur Miri : Majuli

SI No.	RECEIPT	Amount	SI No.	EXPENDITURE	Amount
	Particulars			Particulars	
1	13-02-2012 Opening Balance	609314	1	Construction of Library Building	1754000
2	5-10-2012 By transferred from students Aid Fund	557400	2	UGC Grant under GDA Scheme (Not specified the works done)	1904000
3	20-08-2014 from Reno. 18/11/14 <del>700000</del> 700000	100000	3	Refunded to Students' Aid Fund from 557400	290000
4	14-09-2015	54000	4	Transferred to Renovation Fund	64530
5	04-08-2017 Refunded to drawn	37000	5	Shown transfer to other Funds in Banks' Statement but not Specified the Fund sand works	298434
6	Banks' Interest from 02-07-2020 to 04-06-2019	98567	6	Payment shown in Banks' statement but not mentioning works	549317
	Total Rs	496028		Total Rs	496028

N.B.  
 Cash Book is not used. This statement is prepared from the records available in the Banks' statement of Renovation Fund.

Signature of  
 Internal Auditors

1. *Idani Dhan Palu*
2. *Surya Chandra*
3. *Norunkanta Deka*

**UGC Grants released for Remedial Coaching during XI Plan Period**  
**Receipt and Expenditure Statement from August 2013 to Dec 2016**

RECEIPT		EXPENDITURE	
Particulars	Amount	Particulars	Amount
01. Grant released		01. Remedial Coaching Clan	
a) Remedial Coaching	2,50,000	( Remuneration to Tutors ) from	2,89,250
b) Equal Opportunity	1,37,500	13/08/2013 to 25/10/2016	
Centre		02. Contingency	1,383
( Grant is deposited		03. TA/DA	12,000
Renovation Account )		04. Books and Journals	
		30/11/2016	48,000
		05/12/2016	30,860
		05. Remuneration of M.K. Mili	1,000
		06. Auditor Remuneration	5,000
		<u>Closing Bank</u>	
		Cash -	07
		Bank -	Nil
<b>Total Rs.</b>	<b>3,87,500</b>	<b>Total Rs.</b>	<b>3,87,500</b>

N.B. Previous Years Balance / Unutilized Amount Rs. 1,54,094

This amount is not shown as income of this audited period.  
It is treated as CLOSING Balance on Dec 2016.

Signature of Internal Auditors

1. *Shani Shan Pahn*
2. *Somessa Chell*
3. *Monika Mili*