

Original (Correct)

To,

The Hon'ble Chairman and Members,
Governing Body
Ujani Majuli Kherkatia College, Majuli
Ratanpur Miri, Majuli -785105

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Sub: Internal Audit Report w.c.f September, 2019 to August, 2020

Sir/Madam,

We the undersigned have the honour to submit herewith the Internal Audit Report of the College for the period as mentioned above, all documents relating Accounts have been examined sincerely and carefully. After completing Audit, we have prepared a brief Report as stated below. Something that are found in auditing accounts are specified in the Reports briefly. All support documents relating Accounts are enclosed herewith for information and necessary action of the Governing Body.

1. **INCOME AND EXPENDITURE:**

Total income and expenditure along with Closing Balance position on 31st August, 2020 of various Heads being collected from Cash Books and Other documents are shown below fund wise.

a. **General Fund: A/c No. 720905000001**

i.	Income	Rs. 2006879/-
ii.	Expenditure	Rs. 1121994/-
iii.	Closing Balance	

Cash Nil
Bank Rs. 884885

N.B. Enclosed statement Page No. 4

b. **Subsidiary Fund:**

(Students Union, Library, Int. Exam, Students Aid Fund)

i.	Income	Rs. 881143/-
ii.	Expenditure	Rs. 244741/-
iii.	Closing Balance (Bank)	Rs. 636402/-
	A/c No. 720901000140	Rs. 110405/-
	A/c No. 720905000132	Rs. 271211/-
	A/c No. 720901000133	Rs. 229021/-
	A/c No. 720901000136	Rs. 25765/-

N.B. Receipt and Payment Statement Enclosed herewith Page No.

5,6,7,8

c. **Tuition Fund: A/c No. 7209010005848**

i.	Income	Rs. 241000/-
ii.	Expenditure	Rs. 94325/-
iii.	Closing Balance	Rs. 146675/-

N.B. Enclosed statement Page No. 9

Post Matric Scholarship: Nil

On-line Payment system is introduced

2. **Non-Recurring Govts' Grants: CDF A/c 7209010000443**

(excursion/wi-fi/RMSA/Re-imburement of Fees/OIL India/Govt. Grants for women Hostel and equipment etc.

i.	Income	Rs. 2189817/-
ii.	Expenditure	Rs. 2031388/-
iii.	Closing Balance	Rs. 158429/-

N.B. Income and Expenditure Statement is Enclosed Page No. 10

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3. Renovation Fund: A/c 7209010012519

(DU Sports Board Grants and borrowed amount from other fund.

i. Income	Rs. 578908
ii. Expenditure	Rs. 576200
Closing Balance	Rs. 2708/-

N.B. Details in statement enclosed herewith Page No.

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4. College Development Fund: A/c 7209010000443

i. Income	Rs. 2189817/-
ii. Expenditure	Rs. 2031388/-
Closing Balance	Rs. 158429/-

N.B. Enclosed Receipt and Payment Statement Page No.

(12 & 13)

5. OIL India Grant (CDF): A/c 7209010000443

i. Income	Rs. 685279/-
ii. Expenditure	Rs. 548108/-
Closing Balance	Rs. 137171/-

Signature of Internal Auditors

1. . Phani dhan Taluk.
2. . Suresh Chandra
3. . Navikanta Pali

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Report:

We, the undersigned, having received appointment as internal auditors of **Ujani Majuli Kherkatia College** by the Governing Body examined the accounts of the College Fund from 1st September, 2019 to 31st August, 2020.

During the time of this audit, several anomalies and discrepancies were detected by us, which are briefly shown below:

1. Different funds of the College have been diverted to the renovation fund and spent on infrastructure related expenditures.
2. An amount of Rs. 257750/- (Two Lakh Fifty Seven Thousand Seven Hundred Fifty Only) was borrowed from the CDF for construction of ICT building. Again Rs. 100000/- (One Lakh) borrowed by Principal i/c Kaliram Kuli from the CDF has not been refunded. Therefore as and when the sanction is received from OIL, these amounts will have to be refunded to the CDF and College Fund.
3. Grant sanctioned for connection of wi-fi facilities has been spent for other purposes without taking approval of the Governing Body.
4. An amount of Rs. 94320/- (Nine Four Thousands Three Hundred Twenty) has been borrowed from Tuition Fund and expended on Hostel kitchen, Footpath, College boundary etc.
5. In the name of infrastructure expenditure, the Principal borrowed from the following sources:

1.	External Exam Fund	200000
2.	College Dev. Fund	50000
3.	Wi-fi Grant	50000
4.	Renovation fund	174000
5.	From UBI bank	50000
Total Rs.		524000

6. The tiles of women's hostel have been used in the ICT Building, so the amount of money Rs. 63000/- (Sixty Three Thousand) for purchasing the residual tiles of Women hostel will have to be refunded to women's Hostel Fund.
7. Fencing wire, roof touch, tin etc. have been taken away by the Principal for his personal use. The Governing Body is therefore requested to constitute a Committee to assess the value of assets and deposit the amount in the College bank account at the earliest.

Signature of Internal Auditors

1. Phani Char Talu
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RECEIPT AND EXPENDITURE STATEMENT OF
General Funds From April 2019 To August 2020
Ujani Majuli Kherkatia College
Ratanpur Miri : Majuli

Sl No.	RECEIPT	Amount	Sl No.	EXPENDITURE	Amount
	Particulars			Particulars	
1	Admission Fee	7140	1	Non approved staffs	529200
2	Free Admission	969000	2	T.A	162500
3	Hostel Fee	26000	3	Electricity	92628
4	Certificate Fee	350	4	Labour charge	9000
3	Demand Draft	7145	5	G.B meeting	26300
			6	Painting	9000
			7	Advertisement cost	14038
			8	Postal Charge	385
			9	Subject expert (Interview)	27000
			10	Remmuration to CA	10000
			11	Deisel	26820
			12	Dining table for Hostel	12400
			13	Affiliation fee (DU)	7000
			14	Court fee	700
			15	Name plate (for art)	4000
			16	NAAC.Reg. Fee	29500
			17	Stationeries	43230
			18	LPG	600
			19	Farewell meeting	3500
			20	Sanitizing	740
			21	Website payment	14017
			22	I/Cards	7350
			23	Generator repairing	19200
			24	Desk-benchs	14160
			25	Online Admission	25000
			26	Sanitary materials	9320
			27	National Webiner	8000
			28	Boundary post	16050
			29	Bank charge	356
	Total Rs Opening Balance Cash Nil	1009635		Total Rs Closing Balance Cash Nil	1121994
	Bank	997244		Bank	884885
		2006879			2006879

Signature of Internal Auditors

1. *Kami Han Taluk*
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Receipt and Payment Statement
 Internal Examination Fund
W.e.f 09-09-2019 to 06-08-2020
 Ujani Majuli Kherkatia College
 Ratanpur Miri : Majuli

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SI No.	INCOME		SI No.	EXPENDITURE	
	Particulars	Amount		Particulars	Amount
1	Fee Collection	600.00	1	Examination materials	14565.00
2	Reimbursement Of Govt.(Free Adm)	52400.00	2	Xerox repairing	22000.00
3	Bank Interest	11417.00	3	T.A	1500
			4	Computer table	15200.00
			5	Electricity supply to College building	12200.00
			6	Bank Charge	178.00
	Total Rs Opening Balance Cash Nil	64417.00		Total Rs Closing Balance Nil	65643.00
	Bank	230247.00		Bank	229021.00
		294664.00			294664.00

Signature of Internal Auditors

1. *Shami Khan Taluk*
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Receipt and Payment Statement
Student Aid Fund
From Sept 2019 to August 2020
Ujani Majuli Kherkatia College
Ratanpur Miri : Majuli

Sl No.	INCOME		Sl No.	EXPENDITURE	Amount
	Particulars	Amount		Particulars	
1	Fee Collection	250.00	1	Aid to student (Ritumoni Chowdhary)	1000.00
2	Reimbursement (Free Adm)	16000.00			
	Bank Interest	1594.00			
	Total Rs	17844.00		Total	1000.00
	Opening Balance	8921.00		Closing Balance	25765.00
		26765.00			26765.00

Signature of Internal Auditors

1. *Shani Khan Taluc*
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Receipt and Payment Statement
Library Fund
From 09-09-2019 to 26-06-2020
Ujani Majuli Kherkatia College
Ratanpur Miri : Majuli

SI No.	INCOME		SI No.	EXPENDITURE	Amount
	Particulars	Amount		Particulars	
1	Collection from Fee	600.00	1	Purchasing books	32870.00
2	Reimbursement of (Free Adm)	64000.00	2	New paper Bill Payment	2458.00
	Bank Interest	9403.00	3	Aquaguard	18500.00
			4	TA/DA	3200.00
			5	Electricity Materials	760.00
	Total Rs	74003.00		Total	57788.00
	Opening Balance	254996.00		Closing Balance	271211.00
		328999.00			328999.00

Signature of Internal Auditors

1. *Shani Khan Taluk*
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Tuition Fund
From 09-09-2019 to 29-08-2020
 Ujani Majuli Kherkatia College
 Ratanpur Miri : Majuli

SI No.	INCOME		SI No.	EXPENDITURE	Amount
	Particulars	Amount		Particulars	
1	Fee Collection	2400.00	1	Labour Payment for Kitchen /Canteen Footpath	82000.00
2	Reimbursement (Free Adm)	51840.00	2	College Boundary post (Labour Charge)	12320.00
	Bank Interest	6645.00	3	Bank Charge	5.00
	Total Rs	60885.00		Total	94325.00
	Opening Balance	180115.00		Closing Balance	146675.00
		241000.00			241000.00

Signature of Internal Auditors

1. *Shani Khan Talu*

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College Dev. Fund

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Receipt and Payment Statement
w.e.f. 03-10-2019 to 31-08-2020
Ujani Majuli Kherkatia College
Ratanpur Miri : Majuli

Sl No.	INCOME		Sl No.	EXPENDITURE	Amount
	Particulars	Amount		Particulars	
1	Collection from UBI		1	Excursion	90000.00
	(i) Excursion	100000.00	2	ICT (Library)	548108.00
	(ii) Wifi	50000.00	3	Transferred to	
	(iii) RMSA	23000.00		(i) External Exam Fund	36300.00
	(iv) Govt. Grant to Library (Reimbursement)	200000.00		(ii) Library Fund	64000.00
	(v) UBI Balance fund(03- 10-2019)	50000.00		(iii) Tuition Fund	51840.00
2	Grant from Duliyajjan Oil (04-01-2020)	427529.00		(iv) Internal Exam Fund	52400.00
				(v) Student Aid Fund	16000.00
3	HS Centre fee Reimbursement	36300.00		(vi) General Fund	969000.00
				(vii) Renovation	50000.00
4	Free Adm. (14-02-2020)	1153240.00	4	Girls Common Room	92080.00
5	Govt. Grant for Women Hostel (14-02-2020)	100000.00	5	Sports Equipments	39140.00
6	Grants from sports Director (20-06-2020 Equipments)	40000.00	6	Timber	13000.00
			7	First Aid Boy	2500.00
			8	C. A. Remmunerration	2000.00
			9	JCB Labour Charge	3000.00
7	Bank Interest	9746.00	10	TA/DA	2020.00
	Total	2189815.00		Total	2031388.00
	Opening Balance	2.00		Closing Balance	158429.00
		2189817.00			2189817.00

Signature of Internal Auditors

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Receipt and Expenditure Statement
Renovation Fund
w.e.f 06-09-2019 to 15-07-2020
Ujani Majuli Kherkatia College
Ratanpur Miri : Majuli

Sl No.	INCOME		Sl No.	EXPENDITURE	Amount
	Particulars	Amount		Particulars	
1	Received from Internal Exam Fund	200000.00	1	Sands	41800.00
2	D.U. Sports Board For ICVBT	60000.00	2	Soiling	16000.00
3	Received from CDF	50000.00	3	Bricks	46700.00
4	Bank Interest	3079.00	4	Labour Charge	143900.00
			5	Building & others materials	221800.00
			6	Electricity	15000.00
			7	Painting	6000.00
			8	Inter College Expenditure	58600.00
			9	Bamboo	5400.00
			10	Roofas	21000.00
	Total Rs	313079.00		Total	576200.00
	Opening Balance	265829.82		Closing Balance	2708.82
		578908.82			578908.82

Signature of Internal Auditors

1. *Shani Khan Taluk*

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Works implemented

1. Poka Road to Girls' Hostel
2. Kitchen Girls Hostel
3. Water Tanky Selling
4. Electri fication
5. College Canteen

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Expenditure made by Principal i/c Kaliram Kuli for completing construction of ICT Building

Sl. No.	Item	Amount
1	Roofies Materials	178368
2	Road, cements, window, and ceiling materials	111000
3	Brick	57500
4	Bamboo	4750
5	Fabrication	78800
6	Toilet Materials	36100
7	Fitting Labour Charge	97090
8	Printing Materials and labour charge	96240
9	Floor Tiles	63000
10	Door Fitting	2100
11	Electricity materials and connecting	52430
12	Labour Payment	171000
13	Contingency	35000
14	Architect Fee	15000
Total Rs.		998378

Objection contingency expenditure Rs. 35000/-
Total Rs. 963378/-

N.B: This statement is prepared as per vouchers produced by the Principal i/c (K.R. Kuli)

Signature of Internal Auditors

1. . Phani dhan Tamm
2. . Monikanta Mili
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