

Ujani Majuli Kherkatia College

P.O-Ratanpur Miri

Dist-Majuli PIN-785105

REVISED INTERNAL AUDIT
REPORT
WITH EFFECT FROM
April, 2012 to August, 2019

*Plaud in the
meeting of G.P.O.
held on 27/9/2021
and approved
Hemanta Talu.*

To

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

Sub: Revised and Final Internal Audit Report on the accounts of UMK College for the period from April/2012 to August 2019.

Date: 24th September, 2021

Sir,

We the undersigned have the honour submit herewith the Final and Revised Internal Audit Report on the accounts of UMK College for the period as mentioned above. For the 1st time, we submitted the Audit Report on 30th Dec 2020 to the Governing Body where mis-appropriation of funds and financial Irregularities being made by the authority concerned were specified para-wise.

Recently the Principal as well as Secretary has furnished supporting documents of the following irregular payment for re-consideration. As per suggestion of the Governing Body, we have examined the documents, produced by the College authority and satisfied. Hence the payment noted below which were sought as mis-appropriation of funds in previous Audit Report are deleted from the objection records of the Audit.

1.	Payment without Vouchers- and mentioning works from Renovation fund	Rs 81530
2.	Payment without Vouchers and Mentioning works from CDF	Rs 549317
3.	Advance Salary of employees	Rs 46000
4.	Remuneration of Co-ordinator	Rs 30000
	Kali Ram Kuli (Principal i/c) _____	
		Total Rs. 706847

According to the previous Audit Report,

The total fund, mis-appropriated by the College authority was Rs. 1242839 out of which supporting documents for Rs. 706847 has been now produced. But Clarification could not be made or failed to submit voucher by the concerned authority for irregular payment of Rs . 535792 (Five Lakhs Thirty five thousand seven hundred and ninety two) hence the huge amount may lead to the mis- appropriation of Fund .The authority concerned have to refund the mis appropriated amount to the College at the earliest .

Details in the statement enclosed

herewith Page No. 3. Sl. No. 1

We have re-examined only the minimum part of mis-appropriation of funds as mentioned above for submitting clarification by the College authority. The Previous Internal Audit Report will remain as usual excluding the above rectification.

Post-Matric Scholarship Fund :

Details financial position of the Post Matric Scholarship on 31st August 2021 was shown in the Previous Audit Report. The Principal and secretary of the College had not submit us the Scholarship payment Registers of students for asking several times. We audited the accounts on the records, available at Cash Books and Banks' statements. Due to non submission of Scholarship Payment Register. We could not work out the balance un-disbursed amount and the amount to be refunded to the Government. Whereas the Scholarship Payment Register are authentic records of the College the authority concerned is required to submit the same to the College as early as possible.

Yours' faithfully

1. *Shani Jhar Talwar*
2. *Manikanta Mishra*
3. *Somnath Choudhary*

Internal Auditors.

01. MAJOR MISAPPROPRIATION OF FUNDS THAT HAVE TO BE REFUNDED BY THE CONCERNED AUTHORITY:

(a) Cash in hand not B/F to next Audit Years

2013-14-	Union Fund-	Rs.2580/-
2014-15-	Tuition Fund-	Rs.27000/-
2018-19-	Students' Union-	Rs.30/-
	Library Fund-	Rs.2450/-
	Internal Exam Fund-	Rs.4500/-
	Students' Aid Fund-	Rs.420/-
May 2014 to June 2017 (Govt. Grant)- Infrastructure of College Dev. Fund-		Rs.83982/-
Total-		Rs.120962/-

(b) Less entry of students-

Fee income in Cash Books-

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

(c) No signature of receipt in payment register against payment to Tutors as remuneration from Remedial Coaching fund (289250-211250)- Rs. 78000/-

(d) Plastic chair (double expenditure in general and library Cash book)-Rs.30500/-

(e) Payment not admissible in General fund during 2012-13 (No purpose mention)

Rs.63680/-

Rs.535992/-

Sign of Internal Auditors

1. *Shamji Dhan Talu*
2. *Manikanta Mhi*
3. *Somvir Chel*

02 INTER TRANSFER OF FUNDS

In checking Accounts of entire period it revealed that the inter transfer of Funds were made by the Authority concerned in largest scale unauthorisely and illegally. Details mentioned in the audit Report Page No 8, 9, 10, 11 & already submitted to the Governing Body.

Fund	Receivable From				Refundable To			
	Period	Fund	Amount	Total	Period	Fund	Amount	Total
General Fund	2012-13	Ex. Exam	12600	118602	2012-13	Library	2400	2400
	2012-13	Women Hostel	100000					
	2016-17	Union(73689-67687)	6002					
Internal Exam Fund	2016-17	General Fund	12195	317795	X	X	X	X
	1/4/2019 to	(16695-4500)						
	31/8/2019	Building Fund	74100					
	Do	Indoor Stadium Fund	5500					
	Do	Auditorium	226000					
Library	X	X	X	X		Renovati on	1400	1400
Union	2017-18	Ex. Exam.	19250	19250	X	X	X	X
Staff C/ Room Build	X	X	X	X		Girls' C/Room CDF	200000 160000	360000
Adm. Building		Indoor Stadium	100000	100000		X	X	X
Indoor Stadium		Outdoor Stadium	360000	1112180		Union	247000	247000
		Do	520000					
		CDF	160000					
		Renovation fund	72180					
Outdoor Stadium		Building	122000	400300		X	X	X
		Women Hostel	50000					
		Main Gate	51300					
		General Fund	27000					
		Auditorium	20000					

Fund	Received From				Refundable To			
	Period	Fund	Amount	Total	Period	Fund	Amount	Total
Teaching Learning Equipments		General Fund	10000	10000	X	X	X	X
IQAC		College Main Gate	95000	95000	X	X	X	X
Women Hostel		Pavilion Build. Fund	70000	70000		Auditorium	100000	100000
Renovation Fund		General Fund Women Hostel	59200 305730	364930				
General Fund								
General Fund		Govt. Grant against Free Admission of Students for 2016-17 not Transferred to respective Funds				Union Fund Int. Exam Aid Fund Library Tuition	71250 57000 19950 114000 180600	442800
		Total	260805 7	260805 7		Total	1153600	1153600

Sign. of Internal Auditors

1. *Shani Shan Talwar*
2. *Monikanta Mishra*
3. *Somaswar Choudhary*

DUOBTFUL EXPENDITURE:

In our previous internal Audit Report, already submitted, we arose objection on expenditure of various funds due to non furnishing of payment vouchers. Recently some payment vouchers have been submitted by the concerned authority which are deleted from the records of objection.

But payment vouchers of the following expenditure have not been furnished yet now which are treated as doubtful expenditure.

N.B: Details in earlier Audit Report. (Page No. 13, 14 & 15)

<u>FUNDS</u>	<u>AMOUNT</u>
(a) Outdoor Stadium Fund/Cash Book-	Rs.340725/-
(b) Indoor Stadium Fund-	Rs.981205/-
(c) GDA Cash Book-	Rs.162390/-
(d) Women Hostel-	Rs.162390/-
(e) IQAC Fund-	Rs.80000/-
(f) Remedial Coaching Class-	Rs.78000/-
(g) Staff Common Room Building-	Rs.16390/-
(h) Auditorium Building-	Rs.30000/-
Total	Rs.1851000/-

04. EXPENDITURE INCURRED BY DIVERSION OF FUNDS:

Expenditures were made in large scale by diversion of funds un-authorisely. In doing so, minimum procedure was not maintained. Some State Govt. and UGC Grants were not utilized in the specified purpose.

Total Amount incurred by diverting funds during the entire period as follows.

1. Subsidiary Funds-	Rs.969591/-
2. Govts' Grant-	Rs.534682/-
3. UGC Grants-	Rs.1060873/-
Total	Rs.2565146/-

N.B: Details in earlier Audit Report Page No 16, 17 & 18.

Sign. of Internal Auditors

1. *Shani Khan Taluk*
2. *Manikanta Mili*
3. *Somaswar Chaur*

REVISED
 Receipt and Expenditure Statement
 CD Fund (UGC Grants) From
 April, 2012 to August, 2019

Receipt		Expenditure	
Particulars	Amount	Particulars	Amount
Opening Balance	609314	Equipment	41000
5/10/12 Grant Received	557400	Staff Comm. Room	457353
20/8/14 From Renovation	1000000	Remedial Coaching	19250
18/11/14 From Renovation	700000	Latrine Door	11200
14/9/15 From Renovation	54000	R.J. Dot. Com	242913
22/2/17 From Renovation	1964000	Library Building	1791122
Bank Interest Total	98567	Auditorium Building	1903913
		Tnsd. to Students Aid Fund	390000
		Airtel TV	2000
		Tnsd. to Renovation Fund	64530
Total Rs.	4983281	Total Rs.	4923281

Sign. of Internal Auditors

1. *Shani Shek Talu*
2. *Moulikanta Miti*
3. *Somasor Chel*