

GOVERNMENT OF ASSAM
DIRECTORATE OF AUDIT (LOCAL FUND)::::ASSAM::::GUWAHATI-6.

Email id: dauditassam@gmail.com

Ph:-0361-2232505

Fax:-0361-2232506

NO. DAAUDIT -III/116/2018-19/2/983

Dated Guwahati, the 01/11/2021

To

The Principal & Secretary,
Kamargaon College
Dist. Golaghat (Assam)
PIN :785621.

Sub:-

Audit Report on the accounts of Kamargaon College for the period from 01-03-2014 to 31-03-2016.

Sir,

I am ~~to~~ directed to forward herewith the Audit Report on the accounts of your office for the period from 01-03-2014 to 31-03-2016. It is requested that the first reply to the Audit Report duly approved by the Governing Body may be sent to this office within 3 (Three) months from the date of its receipt.

Special attention is brought to the objections noted in para No.4...of part II

(Section- B)

The Audit Report contains 22 pages from 1 to 22.

Yours faithfully

Kanan Chandra Deka
Deputy Director of Audit
(Local Fund) Assam, Guwahati-6

Memo No. DAAUDIT -III/116/2018-19/2 (A)

Dated Guwahati, the 01/11/2021

Copy forwarded for information and necessary action to :-

1. The Commissioner & Secretary to the Govt. of Assam, Education (Higher) Department, Dispur, Guwahati-6.
2. The Commissioner & Secretary to the Govt. of Assam, Finance (Audit & Fund) Department, Dispur, Guwahati -6.
3. The Director of Higher Education, Assam, Kahilipara, Guwahati -19.
4. The Assistant Director of Audit (Local Fund) Assam, Golaghat Circle, Golaghat.
5. The Audit cell, Head Quarter. Guwahati -6.

Sd/- K.C. DEKA

Deputy Director of Audit
(Local Fund) Assam, Guwahati-6

Received on 27-11-2021
Chandra Kanta

Name of Fund/Scheme and Bank A/C No.	Year	Opening Balance (Rs.)	Receipt (Rs)	Interest (Rs)	Total Receipt (Rs)	Expenditure (Rs)	Closing Balance	
							Cash (Rs)	Bank (Rs)
1	2	3	4	5	6	7	8	9
1. General Fund A/C No. 0794010100409. UBI Kamargaon iii) A/C No. 0794010104229 –do- iv) A/C No 30182314562 SBI Bokakhat. iv) A/C No 2309166214 CBI Numaligarh	01/03/14 to 31/03/15	1795683.00	12321652.00	281002.00	14398337.00	8677575.00	NIL	5720762.00
	01/04/15 to 31/03/16	5720762.00	2365210.00	248393.00	8334365.00	5260797.00	NIL	3073568.00
2. Library Fund /C No. 0794010100474 U.B.I. Kamargaon	01/03/14 to 31/03/15	365135.00	289123.00	1040.00	655298.00	349973.00	NIL	305325.00
	01/04/15 to 31/03/16	305325.00	165595.00	6532.00	177452.00	83329.00	NIL	394123.00
3. Magazine Fund. A/C No. 07940101285 UBI Kamargaon	01/03/14 to 31/03/15	471110.00	102440.00	20815.00	594365.00	38360.00	NIL	556005.00
	01/04/15 to 31/03/16	556005.00	107720.00	22065.00	685790.00	192486.00	NIL	493304.00

4. Development Fund. A/C No. 07940102206 UBI Kamargaon	01/03/14 to 31/03/15	482235.00	538800.00	20957.00	1041992.00	817089.00	NIL	224903.00
	01/04/15 to 31/03/16	224903.00	592000.00	12211.00	829114.00	771004.00	NIL	58110.00
5. Student aid Fund. A/C No. 0794010103480 UBI Kamargaon	01/03/14 to 31/03/15	130236.00	56750.00	6402.00	193388.00	NIL	NIL	193388.00
	01/04/15 to 31/03/16	193388.00	61400.00	8953.00	263741.00	NIL	NIL	263741.00
6. B.A. Exam center. A/C No. 0794010100355 UBI Kamargaon	01/03/14 to 31/03/15	452335.00	1562880.00	14335.00	2029550.00	1029885.00	NIL	999665.00
	01/04/15 to 31/03/16	999665.00	1983495.00	35394.00	3018554.00	1183937.00	NIL	1834617.00
7. Hostel Fund A/C No. 0794010254144 UBI Kamargaon	01/03/14 to 31/03/15	132066.00	92000.00	769.00	224835.00	203650.00	NIL	21185.00
	01/04/15 to 31/03/16	21185.00	226400.00	1667.00	249252.00	224098.00	NIL	25153.50

8. Union Fund C No. 07940101013358 UBI Kamargaon	01/03/14 to 31/03/15	482443.00	248640.00	24231.00	755314.00	200177.00	NIL	555137.00
	01/04/15 to 31/03/16	555137.00	287974.00	25586.00	868697.00	465799.00	NIL	402898.00
9. N.S Centre Fund C No. 07940101013319 UBI Kamargaon	01/03/14 to 31/03/15	308146.00	417575.00	11544.00	737265.00	427398.00	NIL	309867.00
	01/04/15 to 31/03/16	309867.00	410290.00	14433.00	734590.00	273570.00	NIL	461020.00
10. General Exam fund C No. 0794010100475 UBI Kamargaon	01/03/14 to 31/03/15	660680.00	459100.00	28932.00	1148712.00	231898.00	NIL	916814.00
	01/04/15 to 31/03/16	916814.00	438880.00	35654.00	1391348.00	451259.00	NIL	940089.00
11. UGC. Fund C No. 0794010100045 UBI Kamargaon	01/03/14 to 31/03/15	349746.00	3299568.00	40138.00	3689452.00	2590027.00	NIL	1099425.00
	01/04/15 to 31/03/16	1099425.00	190000.00	5852.00	1295277.00	1135960.00	NIL	159317.00

12 Scholarship Fund. A/C No. i) 147 UBI Kamargaon ii) 0585. SBI Bokakhat	01/03/14 to 31/03/15	123354.00	577940.00	3465.00	593759.00	572422.00	NIL	21337.00
	01/04/15 to 31/03/16	21337.00	427190.00	205.00	448733.00	407822.00	NIL	40911.00

Closing balance:- The closing balances of different funds as on 31/03/16 are given below

Sl. NO.	Name of the Fund	Cash in hand (Rs)	Cash at Bank (Rs)	Bank A/c No.	Total of closing balance (Rs)
1	General Fund	NIL	3073568.00	i) 0794010100409 ii) 0794010104229 iii) 30182314562 iv) 2309166214	3073568.00
2	Library fund	NIL	394123.00	0794010100474	394123.00
3	Magazine fund	NIL	493304.00	07940101285	493304.00
4	Dev. Fund	NIL	529114.00	07940102206	58110.00
5	St. aid Fund	NIL	263741.00	0794010103480	263741.00
6	B.A. Exam. Centre Fund	NIL	1834617.00	0794010100355	1834617.00
7	Hostel Fund	NIL	25153.00	0794010254144	25153.50
8	Union fund	NIL	402898.00	0794010100356	402898.00
9	H.S. Centre fund	NIL	461020.00	0794010101519	461020.00
10	General Exam. Fund	NIL	940089.00	0794010100475	940089.00
11	U.G.C Fund	NIL	159317.00	0794010100045	159317.00
12	Scholarship Fund	NIL	40911.50	0794010100147 31157490585	40911.00

S. Collection of fees & fines:

1) 01/03/14 to 31/03/15

Sl. No.	Session	No. of students	Arts (Rs)	Collection due for the year	Total fees collected (Rs)	Remission (if any)	Short	Excess	Remarks
1	2	3	4	5	6	7	8	9	10
1	H.S. 1 st yr.	147	88200.00	88200.00	88200.00	NIL	NIL	NIL	NIL
2	H.S. 2 nd yr.	140	84000.00	84000.00	84000.00	NIL	NIL	NIL	NIL
3	TDC 1 st yr.	239	185520.00	185520.00	185520.00	NIL	NIL	NIL	NIL
4	TDC 2 nd yr.	146	112440.00	112440.00	112440.00	NIL	NIL	NIL	NIL

5	TDC 3 rd yr.	141	106200.00	106200.00	106200.00	NIL	NIL	NIL	NIL
Total		813	576360.00	576360.00	576360.00	NIL	NIL	NIL	NIL

01/04/15 to 31/03/16

Sl. No.	Session	No. of students	Arts (Rs)	Collection due for the year	Total fees collected (Rs)	Remission (if any)	Short	Excess	Remarks
1	2	3	4	5	6	7	8	9	10
1	H.S. 1 st yr.	163	97800.00	97800.00	97800.00	NIL	NIL	NIL	NIL
2	H.S. 2 nd yr.	127	76200.00	76200.00	76200.00	NIL	NIL	NIL	NIL
3	TDC 1 st yr.	284	221400.00	221400.00	221400.00	NIL	NIL	NIL	NIL
4	TDC 2 nd yr.	187	146400.00	146400.00	146400.00	NIL	NIL	NIL	NIL
5	TDC 3 rd yr.	122	96240.00	96240.00	96240.00	NIL	NIL	NIL	NIL
Total		883	638040.00	638040.00	638040.00	NIL	NIL	NIL	NIL

. **Reserve Fund:-** The Institution have been maintained Reserve fund in the shape of re-vestment plan deposit at the CBI, Numuligar and UBI, Kamargaon branch. Details of Reserve fund are given below.

Certificate No.	Account No.	Name of the Bank	Date of purchase	Amount investment (Rs)	Date of Maturity	Maturity value (Rs)	Remaks
No. 086052	3311598563	C.B.I Numaligarh	31/12/13	200000.00	31/12/18	304559.00	-
D. 857534	2309232315	C.B.I Numaligarh	6/12/13	15636.00	6/12/18	23810.00	-
D. 857476	2309232224	C.B.I Numaligarh	6/12/13	48553.00	6/12/18	73936.00	-
EIH/B 318081	0794100412490	UBI Kamargaon	18/1/14	2600.00	18/1/19	4006.02	-
EIH/B-090233	0794100413510	UBI Kamargaon	11/08/14	86338.00	11/08/23	200209.00	-
CSP/D-0414064	0794100415736	UBI Kamargaon	26/5/15	37870.00	25/05/20	56966.48	-
EIH/B- 090232	0794100413503	UBI Kamargaon	11/08/14	23189.04	11/08/24	23189.04	-
EIH/B- 090283	0794100414494	UBI Kamargaon	12/02/15	2100.00	12/02/19	3197.87	-
EIH/C-386037	0794100418621	UBI Kamargaon	16/05/16	2300.00	16/05/21	3865.18	-

Status of maintenance of accounts: Observation thereof.

Preparation of budget: The Secretary & Principal of the Institution did not prepare annual budget for the development of college except salary budget. The secretary of the institution is expected to prepare annual budget from the probable income of the institution and should be reduced all expenditure within the provision of the budget in future.

Fees collection Register:- The fees collection Register was found maintained properly during the period under audit.

Maintenance of Cash Book :- The Institution had maintained the cash Book of General Fund & subsidiary fund cash book in double column system. But while checked the Cash Books of General Fund and scholarship fund there was found some discrepancy between Cash Book balance and Bank balance which is noted below and the details of reconciliation is shown in part (section-B).

General Fund:

Closing balance as per Bank Account

on 31/03/16.....Rs. 3090872.00

Closing balance as per Cash Book

on 31/03/16 Rs. 3073568.00

Discrepancy of Rs. 17304.00

Scholarship Fund :-

(i) Closing balance as per

Cash Book as on 31/03/16.....Rs. 40911.50

Closing balance as per

Bank A/C as on 31/03/16 Rs. 23831.00

Discrepancy of Rs.17080.50

Subsidiary Cash Book (Private Fund):- The secretary of the institution maintained 11 nos subsidiary Cash Book (Private Fund) by using double column system during the period under audit.

Maintenance of Ledger:- The ledger of receipt and expenditure was not maintained by the college authority which may be maintained forthwith.

Stock Register:- The stock Books of fee collection receipt, Library books were found maintained. But the Stock Book of Purchases of building materials was found not properly maintained during the period under audit. Due to proper not maintenance of Stock Book audit could not ascertain the stock of materials purchased time to time. (See with P.O.S. Page No. 12 L.No.4).

Stock Book is an important Register and this should invariably be maintained. Further, the annual stock verification is to be done as required under Rule 19 of sub Rule (V) of the Assam aided college management Rules 1976.

Acquaintance Roll:- The Acquaintance Roll of Teaching and non-teaching staff was found to have been maintained during the period under audit.

Proceeding Book:- The proceeding Book of Governing Body (G.B) of college was found to have been maintained and shown to audit.

Cheque Issue Register:- The cheque issue and receipt register was not found to have been maintained during the period covered by this audit.

10. Scholarship:- While checked the records of scholarship, it was ascertained that the institution received a sum, of Rs. 1005130.00 as post Matric scholarship for S.C. Students from the project Director, ITDP, Golaghat (Assam) during the period covered by this audit. Out of the sanctioned amount of Rs.1005130.00 an amount of Rs.852160.00 disbursed to the scholarship holders students and undisbursed amount of Rs.152970.00 refunded to the sanctioning authority. The details of drawl and disbursement have been furnished in the Annexure I.(c) annexed.

11. Refund of unspent balance of Grant at the end of the year:- The unspent balance amount of Rs.57600/- salary of substitute teacher (Miss Karabi Konch) was found refunded to the sanctioning authority on 8/11/14 through the Bank draft No. 969918, SBI. Bokakhat branch during the period under audit. Details of which have been shown in Annexure – I (A).

On the other hand an amount of Rs. 143545.00 (Annexure I, B Sl. No. 3) was not refunded to the sanctioning authority till the end of audit which should be refunded and shown in Audit Cell of the undersigned.

12. Govt. Grant statement:- The drawl and utilization of Govt. Grants Statement received by Kamargaon college have been furnished in the Annexure I (A), I (B), I (C).

13. Receipt and Payment account:- The receipt and payment account of General fund for the period covered by this audit have been furnished in the Annexure II annexed.

14. Last Audit Report:- The approved replies to the objections raised in the Last Audit Report were not produced before audit. Immediate step should be taken for production parawise replies approved by the G.B together with the replies of the present Audit Report before Audit cell, Head Quarter, Guwahati -6.

Part-II (Section-A)

--Nil--

Part-II (Section-B)

1. Deposited of VAT amounting to Rs. 38,696.50:- While checked the accounts records of Kamargaon college for the period from 01/03/2014 to 31/03/2016, it was found that the accounting authority did not deduction and deposited the VAT from the Bill voucher a sum of Rs.38,696.50. Non deduction of VAT in time render to officer responsible vide section 47 (12). But after pointed out through the P.O.S, the accounting authority deposited the VAT amount to the Govt. under the Head of accounts '0040'. The details of the same have been noted below. Vide challan No. 09 dt. 28-11-14, 5060 dt. 27-01-16, 168026 dt.23-12-14 See with P.O.S. Page No. 1 to 5.

Sl. No.	Voucher No. & Date	Bill Amount (Rs)	Particulars of charge	VAT Amount (Rs)
1	2	3	4	5
1	9 31/03/14	4200/-	Paid to Assam Furniture, Jorhat being the cost of Nilkamal chair	1) VAT @ 5%=210/-
2	31 03/05/14	45600/-	Paid to Phukan Supplier for 1 st class quality Brick	1) VAT 5%=2280/-

3	<u>34</u> 8/5/14	32050/-	Paid to TRinayan & Co Jorhat being the cost of materials	1) VAT 5%=1602.50/-
4	<u>35</u> 13/05/14	40000/-	Paid to Phukan Suppliers being the cost of chips	1) VAT 5%=2000/-
5	<u>39</u> 17/05/14	16688/-	Paid to Bora, order supplier, Kamargaon being the cost of sands.	1) VAT 5%=834/-
6	<u>46</u> 13/06/14	30000/-	Paid to Phukan Supplier being the cost of chips	1) VAT 5%=1500/-
7	<u>50</u> 20/06/14	183700/-	Paid to Ajoy steel House, Jorhat being the cost of Tata Bhu colom sheep	1) VAT 5%=9185/-
8	<u>54</u> 27/06/14	85500/-	Paid to Phukan supplier, Kamargaon for 1 st class Bricks (15000 pcs)	1) VAT 5%=4275/-
9	<u>67</u> 17/07/14	20000/-	-do- being the cost of chips	1) VAT 5%=1000/-
10	<u>78</u> 30/08/14	4376/-	Paid to R.J. Dot com being the cost of canon photo printers	1) VAT 5%=219/-
11	<u>80</u> 2/09/14	55800/-	Paid to sarma Hardware & Electrical, college Road, Tiniali Kamargaon being the cost of electrical goods	1) VAT 5%=2790/-
12	<u>89</u> 30/09/14	30000/-	-do- being the cost of cement	1) VAT 5%=1500/-
13	<u>96</u> 28/11/14	43932/-	-do-	1) VAT 5%=2197/-
14	<u>97</u> 28/11/14	39800/-	Paid to Phukan supplier for bricks and chips	1) VAT 5%=1990/-
15	<u>24</u> 27/6/14	10400/-	(ii) Library Fund: Paid to Ambika stove being the cost of Book self (iii) Development Fund:	1) VAT 5%=520/-
16	<u>1</u> 3/7/15	10000/-	Paid to Dimbeswar Baruah being the cost of chips	1) VAT 5%=500/-
17	<u>8</u> 13/08/15	36800/-	Paid to sarma Hardware & Electricals being the cost of cement	1) VAT 5%=1840/-
18	<u>9</u> 17/06/15	21600/-	(iv) General Fund: Paid to Gitalli Hardware being the cost of Rod	1) VAT 5%=1080/-

19	<u>12</u> 22/06/15	15000/-	Paid to Phukan Suppliers being the cost of Timber	1) VAT 5%=750/-
20	<u>13</u> 24/12/14	15480/-	Paid to Chandra Kt. Doley being the cost of wood.	1) VAT 5%=774/-
21	<u>15</u> 22/07/15	33000/-	vi) General Exam Fund: Paid to sarma Hardware & Electricals being the cost of cement	1) VAT 5%= 1650/-
			Total Rs.	38,696.50

2. Non- Production vouchers:- On scrutiny the payment vouchers and other relevant records of various funds along with the respective fund cash Book for the period from 01/04/14 to 31/03/16 some vouchers were not found available in audit. The accounting authority is requested to produce the payment vouchers through the P.O.S. before audit. But the authority is failed to produce the following noted payment vouchers. It is irregular and objectionable. These should be shown in the next audit for verification. Pending of which the payments are held under objection and stands for recovery from the person concerned.

1) Library Fund:-

Sl. No.	Voucher No. & Date	Amount (Rs)	Particulars of charge	Objection/suggestion
1	2	3	4	5
1	<u>26</u> 27/06/14	10400/-	Paid to Ambika store being the cost of book self	1) Quotation and C.S. wanted
2	<u>86</u> 16/09/14	20000/-	Paid to organizing secretary for National level seminar held on 4 th & 5 th Nov/14	1) Detailed expenditure with sub-voucher wanted
3	<u>91</u> 17/10/14	20000/=	Paid to -do-	-do-
4	<u>93</u> 18/11/14	20000/-	-do-	-do-
5	<u>103</u> 23/12/14	10000/-	Paid to Excursion in charge for degree students to field study	-do-
6	<u>33</u> 17/05/14	20700/- ✓	iii) General Fund: ✓ Paid to Anjupa Enterprise for computer repairing	i) APR wanted
7	<u>108</u> 21/07/14	11700/-	Paid to Jyoti Printers being the cost of Identity Card	i) Stock entry wanted

3. Bank Reconciliation:-

(i) General Fund:-

The discrepancy of Rs. 17304.00 between the balance as per cash Book and Bank A/C of General fund as on 31/03/16 was reconciled during the course of audit and shown as noted below:-

a) Closing balance as per Bank	
Pass Book as on 31/03/16	Rs. 3090872.00
b) Closing balance as per cash	
Book as on 31/03/16	Rs. 3073568.00
	Discrepancy of Rs. 17304.00

a) Closing balance as per cash	
Book as on 31/03/16	Rs. 3073568.00
Add: cheque No. 57942 dt. 22/03/16	
Issued but not debited before	
31/03/16	Rs. 17304.00
	Closing balance as per Bank Rs. 3090872.00 Bank analysis have been shown in mark
Pass Book as on 31/03/16	

Bank analysis of General Fund

Bank Account No.	Amount
(1) A/C No. 079401010040 U.B.I. Kamargaon	2482270.00
(2) 0794010104229 U.B.I. Kamargaon	380389.00
(3) 30122314562 S.B.I. Bokakhat	158597.00
(4) 2309166214 C.B.I. Nurnuligarh	69616.00
	<u>30,90,872.00</u>

(ii) Scholarship Fund:- The discrepancy of Rs. 17080.00 between the balance as per cash Book and Bank Pass Book of Scholarship fund as on 31/03/16 was reconciled during the course of audit and shown as noted below:-

(a) Closing balance as per cash Book	
As on 31/03/16	Rs. 40911.50
(b) Closing balance as per Bank	
Pass Book as on 31/03/16	Rs. 23831.00
	Discrepancy of Rs. 17080.50

(A) Closing balance as per book :-
 Pass Book as on 31/03/16

Sl.	Cheque	Date	Amount
1.	370899	15/06/15	Rs. 3500.00
2	370810	-do-	Rs. 3500.00
3	370902	-do-	Rs. 3360.00
4	370901	-do-	Rs. 3360.00
5	370903	-do-	Rs. 3360.00

Total Rs. 17080.00 Rs. 17080.00

Closing balance as per cash Rs. 40911.00 Rs. 40911.00
 Book as on 31/03/16

4. Non-remittance of 70% Tuition fees to the Govt:- On scrutiny the accounts records of Kamargaon college for the period from 1/03/14 to 31/03/16, the tuition fees amounting to Rs. 1214400.00 were found collected from the students as noted below during the period of Audit. The details of collection of Tuition fees have been noted below:-

Period of fee collection	Amount
1/03/2014 to 31/03/15	Rs. 576360.00
1/04/15 to 31/03/16	<u>Rs. 638040.00</u>
	Total Rs. 1214400.00

The tuition fees so collected from the students not found remitted to the Govt. during the period under audit which was found lying the entire amount in the General fund account of the Institution. The 70% tuition fees should be remitted to the Govt. as and when direct to do so by the Govt. and shown to Audit Cell of the undersigned.

Part -III

1. General observation: The maintenance of Books of accounts need to be improved.

Kamini Chandra Deka 1/11/14
Deputy Director of Audit
(Local Fund) Assam, Guwahati-6 *hda*