

Internal Audit Report

(w.e.f-01-04-2019 to 31-03-2024)



INTERNAL AUDITOR
(Retd) Asstt. Director of Audit
(L.F.) Assam



Principal & Secretary
Kamargaon College
Kamargaon-785619
Golaghat

**AUDIT REPORT (INTERNAL) ON THE ACCOUNTS OF
KAMARGAON COLLEGE OF GOLAGHAT DISTRICT FOR THE PERIOD
FROM 01-04-2019 TO 31-03-2024**

1. INTRODUCTION:

The Accounts of Kamargaon College (Arts Stream) P.O.-Kamargaon of Golaghat District for the period from 01-04-2019 to 31-03-2024 have been checked and audited by the undersigned on the basis of following Accounts Records produced during the course of audit


- a. FEES COLLECTION RECORDS. (RECEIPT BOOKS)
- b. CASH BOOKS (GENERAL AND SUBSIDIARY FUNDS)
- c. BANK STATEMENT/ PASS BOOK OF RESPECTIVE FUNDS
- d. STATUS OF ENROLLMENT POSITION SINCE 2016-17
- e. GOVT. GRANT REGISTER
- f. CHEQUE ISSUE REGISTER
- g. SANCTIONING LETTERS IF ANY.
- h. RECEIPT AND PAYMENT ACCOUNT PREPARED BY THE COLLEGE AUTHORITY.
- i. SUPPORTED BILL/ VOUCHER ETC.
- j. ANY OTHER RECORDS RELATED TO AUDIT PURPOSES.

2. INCUMBENCY:

The office of the Principal and Secretary was held by Dr. Bijuli Borchetia who also acts as Drawing and Disbursing officer as an Administrative Head of the Institution.
(Kamargaon College)

3. DISCLAIMER STATEMENT:

The Audit Report has been prepared on the basis of Accounts Records submitted by the Accounting authority on behalf of the Principal and Secretary, Kamargaon College, Golaghat, District. The Internal Auditor disclaims any responsibility for any mis-information or non-furnishing of information on the part of auditee.


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Kamargaon-785019
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Receipts & Payment

Year	Receipts	Amount	Expenditure	Amount
2019-2020	Received from all head of college accounts	8033969.00	1)Infrastructure 2)Academic 3)Physical Facility 4) Other Expenses	4067243.00 2738648.00 479761.00 748317.00
2020-2021	Received from all head of college accounts	3825636.00	1)Infrastructure 2)Academic 3)Physical Facility 4) Other Expenses	2327256.00 828876.00 NIL 669504.00
2021-2022	Received from all head of college accounts	3096484.00	1)Infrastructure 2)Academic 3)Physical Facility 4) Other Expenses	2128505.00 317314.00 254525.00 396140.00
2022-2023	Received from all head of college accounts	3794465.00	1)Infrastructure 2)Academic 3)Physical Facility 4) Other Expenses	2180959.00 691222.00 631617.00 290667.00
2023-2024	Received from all head of college accounts	3477192.00	1)Infrastructure 2)Academic 3)Physical Facility 4) Other Expenses	2027361.00 649978.00 421572.00 378281.00




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3.1 Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in Lakh) = A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) = B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) = C	Other expenses excluding Salary (INR in Lakh) = D	Total expenditure excluding Salary (INR in Lakh) = E (E = A+B+C+D)
2023-24	2027361	649978	421572	378281	3477192
2022-23	2180959	691222	631617	290667	3794465
2021-22	2128505	317314	254525	396140	3096484
2020-21	2327256	828876		669504	3825636
2019-20	4067243	2738648	479761	748317	8033969


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