

GOVT. OF ASSAM  
DIRECTORATE OF AUDIT (LOCAL FUND) :::: ASSAM :::: GUWAHATI-6  
E-mail id: dauditassam @ gmail.com. Ph:- 0361-2232505 Fax:- 2232506.

No. DAAUDIT-III/3/2021-22/2,

Dated Guwahati, the 21<sup>st</sup> November/2022.

To,

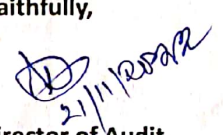
The Principal and Secretary,  
North Gauhati College,  
Guwahati, Assam.

**Sub :- Audit Report on the accounts of North Gauhati College Guwahati for the period from 01-04-2018 to 31-03-2020.**

Sir,

I am directed to forward herewith the Audit Report on the accounts of your office for the period from 01-04-2018 to 31-03-2020. It is requested that the first reply to the Audit Report duly approved by the Governing Body may be sent to this office within 03 (three) months from the date of its receipt.

Yours faithfully,

  
Deputy Director of Audit  
(Local Fund), Assam, Guwahati-06.

Memo No. DAAUDIT-III/3/2021-22/2-(A),

Dated Guwahati, the 21<sup>st</sup> November/2022.

Copy forwarded for information and necessary action to :-

1. The Commissioner & Secretary to the Govt. of Assam, Education (Higher) Department, Assam, Dispur, Guwahati-06.
2. The Commissioner & secretary to the Govt. of Assam, Finance (Audit & Fund), Department, Assam, Dispur, Guwahati-06.
3. The Director of Higher Education, Assam, Kahilipara, Guwahati-19.
4. The Asstt. Director of Audit (Local Fund) Assam, Guwahati Circle, Guwahati-6.
5. The Audit Cell, Head Quarter, Guwahati-06.

*Sd/-Khagen Das,*  
Deputy Director of Audit  
(Local Fund), Assam, Guwahati-06.

**DRAFT AUDIT REPORT ON THE ACCOUNTS OF NORTH GAUHATI COLLEGE,  
GUWAHATI, KAMRUP (M) FOR THE PERIOD 2018-2020**

**Part-I**

**A. Introduction :-** The Accounts of North Gauhati College for the period from 01-04-2018 to 31-03-2020 were audited by Sri Prasanta Kr. Das, Audit Officer and Sri Paresh Deka, Asstt. Audit Officer under the direction of Director of Audit (Local Fund), Assam, Dispur, Guwahati-6

The audit was commenced on 04/11/2020 and completed on 05/01/2021.

**B. Incumbency:-** Following officer held the charges of Principal as well as the Drawing and Disbursing officer of the North Gauhati College for the period covered by audit.

Sl. No	Name of the Principal/D.D.O	Period	
		From	To
1	Dr. Dilip Das	01/04/2018	31/03/2020

**C. Scope of Audit:-** Under the provision of Section 5 (I) of the Assam local Funds (Accounts & Audit) Act'1930 and rules framed thereunder, the Director of Audit (Local Fund) Assam, is empowered to conduct the audit on the Accounts of Educational Institutions in Assam.

**D. Disclaimer Statement:** The Audit Report has been prepared on the basis of information furnished and made available by the Principal/ Secretary of North Gauhati College, Guwahati, District- Kamrup (M). The Office of the Director of Audit (Local Fund) Assam disclaims any responsibility for any misinformation and or non- furnishing of information on the part of the auditee.

**E. Receipt and Payment Accounts of General Fund :** The receipt and payments accounts of General Fund of the institution for the period from 01-04-2018 to 31-03-2020 as furnished to audit by the Principal and Secretary has been appended at annexure-I. It is mentionable that the source of General Fund comes from Grant received from Govt./agencies and transfer of collected admission fee & other fees from Current A/c Fund and Online Admission Fee Fund.

**F. Fund Receipt and Expenditure Statement:-** The position of fund receipt and Expenditure of subsidiary funds of the College for the period from 01-04-2018 to 31-03-2020 as furnished to audit by the Principal and Secretary are appended at annexure-II.

**G. Collection of Fees and Fines:-** Statements showing collection of fees and fines during the period from 01-04-2018 to 31-3-2020 are appended as Annexure-III (a, b).

**H. Reserve Fund:** The college authority had been maintaining a reserve fund from the year 2012 & 2016 by investing a total amount of Rs.4,41,735.45 in terms of Term Deposits which are as given below.



Sl. No	A/c. No	Name of the bank	Date of purchase / Value date	Amt. invested (Rs)	Date of maturity	Maturity Value(Rs.)
1.	0006109015209	UBI	23.03.2012	85,797.45	23.03.2022	216205.38
2	10824173155	SBI	23.06.2015	1,77,969.00	23.06.2025	392963.00
3	10824173144	SBI	23.06.2015	1,77,969.00	23.06.2025	392963.00
Total				4,41,735.45		10,02,131.38

#### **I. Govt. Grants :**

During the period of audit, the college authority had received Govt. Grants amounting to Rs.74,65,894.00 some of which are enumerated below.

- a) Reimbursement for free admission: The college authority had received Rs.28,48,599.00 & Rs.21,32,294.00 for the year 2018-19 & 2019-20 respectively from DHE, Assam against reimbursement for free admission of students. The whole amount has been credited in General Fund cash book and as per requisition for subsidiary fund, a part of the amount has been found disbursed from time to time.
- b) M.R.P Grant from UGC :The college authority had received Rs.65,000.00 on 21<sup>st</sup> Feb, 2020 as final payment of M.R.P Grant for the year 2019-20 which was awarded to Ajit Chandra Deka, Department of History but the amount has been disbursed to the incumbent after 31<sup>st</sup> March, 2020 and the utilization of the grant does not cover in this audit. So, the utilization of the grant could not be checked and it be shown in next audit.
- c) Financial Grants for project from ASTE Council, GOA : During the period 2019-20, the Director of Assam Science Technology And Environment Council had released a sum of Rs.1,60,000.00 as first installment out of the sanctioned amount of Rs.2,00,000.00 for the project 'Algae as fish feed' submitted by Hunmily Teronpi, Assistant Professor, Department of Botany which to be completed within 2 years. Out of the released amount, an amount of Rs.1,01,985.00 has been utilized by the incumbent till 31<sup>st</sup> March,2020 for the purposes for which it was sanctioned. The utilization of balanced amount of Rs.58,015.00 be shown in next audit.
- d) Grants from Director of Sports: During the course of audit, it is seen that the college authority had received Rs.16,00,000.00 in two install of Rs.8,00,000.00 each during the year 2018-20 from Director of Sports, Assam for development of play ground. The first installment of Rs.8.00lakh, had fully utilized by the college authority and the second installment was remained unspent till the end of audit as it was received at end of financial year 2019-20. The utilization of the remaining amount of Rs.8.00 lakh be shown in next audit.

Details of the grants are annexed at Annexure-IV.

#### **J. Maintenance of Accounts Records:-**

1. Preparation of Budget:- Budget was found prepared by the college authority.

2. **Fees collection Register:-** Fees collection register or Abstract Register was found maintained by the college authority.
3. **Ledger:** Ledger was not maintained by the college authority. So, the college authority is suggested to maintain a Ledger account against the grants received so that the utilization of fund could be ascertained.
4. **Stock Register of Receipt Book:** Stock Register of Receipt Books is a vital record that has to be maintained mandatorily by the college authority for year wise chronological recording of receipt and issue of Receipt Books. But this register was not found maintained by the college authority. Hence verification of issue of receipt books and actual use of the same could not be ascertained in audit which should immediately be maintained in the format as illustrated during the period of audit.
5. **General Stock Register:** Stock Register of consumable and non-consumable goods was not maintained by the Authority. The same be done as suggested in audit.
6. **Asset Register:** Asset Register was not maintained by the College authority. The same should be maintained immediately with an intimation to audit cell, Hd. Qr

**K. Status of outstanding paras of previous Audit Report:-**The Parawise replies of previous Audit Report was not forthcoming during this audit. Hence the authority is requested to submit the same along with this report to Audit Cell, O/o Directorate of Audit,(L.F) Assam, Ghy-6 for settlement of the objections raised in audit.

#### **PART-II (SECTION -A)**

Nil

#### **PART-II (SECTION - B)**

#### **PARA 1. LOSS OF GOVT. REVENUEAMOUNTING TO RS.20,909.00 FOR NON-DUDUCTION OF TAXES FROM THE CONTRACTOR BILL:**

While checking the building fund (UBI)cash book it has been noticed that an amount of Rs.6,45,838.00 was paid as contractor bill to Shiv Shakti Constriction for construction of R.C.C building under infrastructure development fund but, no tax was deducted from the Bill of the contractor.

IT and Labour Cess as per rule of GOA and GOI should be recovered from the bills of the contractor without entertaining additional benefit. Payment of any other taxes as per rule are the responsibility of the contractor and no other extra claim shall be entertained.

But due to non- deduction of IT, Labour Cess and other taxes from the contractor bill, Govt. had loss revenue to the tune of Rs.20,909.00as detailed below:-



Amount paid =Rs.(632921/- + 12917/-)= Rs.6,45,838.00

Deduction:

(-) 2% IT =	Rs.12917.00
(-) 1% L.Cess =	Rs. 6458.00
(-) FR=	Rs. 1497.00
(-) 2.5% IT on FR=	Rs. 37.00
Total =	R 20909.00

The said amount should be recovered from the contractor urgently and be deposited into the proper head of account with intimation to the Audit Cell, O/o Directorate of Audit (L.F), Assam, Ghy-06.

**PARA 2. UNUTILIZED SCHOLARSHIP GRANT AMOUNTING TO RS.3,69,548.00 :**

While checking the scholarship fund Bank account bearing A/c no. 0006010036366, U.B.I North Guwahati Branch, it is seen that the following cheques were issued during the year 2015 to different beneficiaries(students) but all were found unclear mode till the course of audit. So it is requested to the college authority either to re-issue the cheques or return to the concern sanctioning authority immediately.

The details of the uncash cheques are as follows.

Ch. No	Date	Amount	Name of (beneficiaries) Student
842160	29.07.2015	4770.00	G. Das
362209	04.12.21015	1880.00	D. Tamuli
362100	09.12.2015	3160.00	Rinki Pathak
Total		9,810.00	

Moreover, it is known to all that at present Scholarship Grants are disbursed to the student (beneficiaries) directly through their bank accounts. It is also mentionable that a huge amount of money had remained as closing balance as per Cash Book as well as Bank Pass for three consecutive years as detailed bellow. It was seen that an amount of Rs.3,69,548.75 (including interest) was undisbursed till 31-03-2020. So, steps should be taken either to disburse the same to the actual scholars (beneficiaries) or be refunded the amount to the sanctioning authority immediately.

Sl. No.	Year	Closing Balance as per Cash Book(in Rs.)	Remarks
1	2017-18	3,35,065.75	Closing Balance as on 31-03-2020 as per Cash Book = Rs.3,59,738.75 Add: uncashed check = (+)Rs.9,810.00 As per Bank Pass Book=Rs.3,69,548.75
2	2018-19	3,47,172.75	
3	2019-20	3,59,738.75	

However, the college authority has replied through POS at page no.14 that the amount will be returned to the sanctioning authority after discussing with G.B.

The latest position of the fund be intimated to Audit Cell, Hd. Qr.

**PARA-3: NON DEPOSIT OF TUITION FEE AMOUNTING TO RS.4,82,748/-:-**

While checking the computerized statement of student admission during the year 2018-19 & 2019-20, it appears that an amount of Rs.1089020/- has been collected from the non BPL students from different classes as detailed below. But 70% of tuition fees for the year 2018-19 has been deposited to the State Exchequer amounting to Rs.279552/- and the 70% of the tuition fees for the year 2019-20 amounting to Rs. 4,82,748/- has been kept in college fund instead of depositing into the state exchequer. So, the college authority is suggested to deposit the same immediately into the state exchequer through treasury challan with intimation to Audit Cell, O/o Directorate of Audit (L.F), Assam, Ghy-06.

The details of tuition fee collected for the year 2018-20 are as follows.

Year	Tuition fee collected (Rs.)	70% of Tuition fee(Rs.)	Tuition fee already deposited (Rs.)	Tuition fee to be deposited (Rs.)
2018-19	3,99,360.00	2,79,552.00	2,79,552.00	Nil
2019-20	6,89,640.00	4,82,748.00	Nil	4,82,748.00
<b>Total</b>	<b>10,89,000.00</b>	<b>7,62,300.00</b>	<b>2,79,552.00</b>	<b>4,82,748.00</b>

**PARA-4: NON PRODUCTION OF RECORDS**

**I) WORKSHOP EXPENDITURE AMOUNTING TO Rs.85,000/-**

During checking the Current Account fund, it is seen that an amount of Rs.85,000/- has been sanctioned to Mrs.Maloshi Choudhury for conducting short term programme in collaboration with Teaching Learning Centre, Tezpur University, sponsored by MHRD, Govt. of India under Pandit Madan Mohan Malaviya National Mission on Teachers and Teaching (PMMNMIT). But the original records (vouchers) regarding the expenditure of the said amount could not be produced till the end of audit. So, the authority is suggested to take necessary steps for producing the records to Audit Cell, O/o Directorate of Audit (L.F), Assam, Guwahati-06 else the whole amount stands for recovery.

**II) EXAMINATION CELL EXPENDITURE AMOUNTING TO Rs.6,34,959.00/-**

While checking the General Fund & Current Account Fund cash Book it appears that an amount of Rs.6,34,959/- has been transferred to Examination Cell during the period from 01.04.2018 to 14.09.2018 (tenure of Secy. P.K. Kalita) but no record of expenditure could be produced before audit. So, the authority is suggested to take necessary steps for producing the records/vouchers against the expenditure to Audit Cell, O/o Directorate of Audit (L.F), Assam, Guwahati-06 else the whole amount stands for recovery.

The details of receipt from different fund by the then Secretary is as follows:

Date	Cheque No.	Amount	Transferred from
12.04.2018	552343	21,285.00	General Fund
12.04.2018	124497	34,400.00	Current A/c Fund
10.05.2018	124503	5,66,050.00	Current A/c Fund
21.05.2018	NEFT	13,224.00	AHSEC
<b>Total</b>		<b>6,34,959.00</b>	



### III) KKHSOU STUDY CENTRE EXPENDITURE RECORDS :

While monitoring the GB resolution Book, it has noticed that KKHSOU Audit Report has been accepted upto June, 2017. But due course of audit when asked about the name of fund through POS in page no.1, the authority has not mentioned about the receipt of fund against KKHSOU study Centre.

However, in reply the DDO has informed that the Co-ordinator, Dr. Achyutananda Baruah has been maintaining the accounts of KKHSOU Centre having a separate Bank Account, but had not prepared the Cash Book for the year 2018-19 & 2019-20, which is highly irregular. So, the college authority is suggested to take the matter seriously and be submitted the details of receipt & payment accounts along with expenditure vouchers, guidelines, Cash Book etc. in Audit Cell, O/o Directorate of Audit (L.F), Assam, Ghy-06.

#### PARA-5: NON MAINTENANCE OF STOCK REGISTER OF SCIENCE LAB. EQUIPMENTS :-

Non maintenance of proper Stock Register is a gross irregularity on the part of the accounting authority. The movable or immovable articles which are purchased by spending public money are as good as cash and should be treated accordingly. The person responsible for maintaining correct records should record in the Stock Register under the dated signature of the concerned authority. So, as per Provision of Rules 192, 193, 194 & 195 under AFR, it is required to maintain a Stock Register in proper format.

During the course of audit, it is seen that the College authority had expended a sum of money amounting to Rs.6,08,806/- from General Fund in purchasing Laboratory equipments for practical purposes in different departments which was not recorded in any Stock register. So, the authority is required to maintain a stock register in proper format as suggested by audit and be shown in Audit Cell, O/o Directorate of Audit (L.F), Assam, Ghy-06.

Vr. No.	Date	Amount	Paid to
7	12.04.2018	93,673/-	S.N Scientific supplier for purchase of chemistry Lab. equipment
15	11.04.2019	1,78,421/-	S.N Scientific supplier for purchase of chemistry Lab. equipment
16	11.04.2019	1,08,184/-	Zenith India for purchase of Botany Dept.
169	04.03.2020	2,28,528/-	S.N Scientific supplier for purchase of chemistry Lab. equipment
Total		6,08,806.00	

#### PARA-6: CASH PAYMENT:

During scrutiny of payment vouchers of General Fund, it appears that the college authority has made the payment against the bills/vouchers for expenditure of Rs.5000/- or more in cash in most of the cases instead of issuing cheques or others banking facilities. This is irregular and such type of expenditure is doubtful. So, the authority is suggested to avoid this type cash payments henceforth. Some instances of Cash Payment are detailed below.

Vr. No./ Date	Amount	Particulars
10/ 27.4.18	5000.00	Paid as CA fees
59/ 2.8.18	16000.00	Paid to Murari Choudhury & co. for CA fees
77/ 1.9.18	5000.00	Paid to Murari Choudhury & co. for CA fees

**PARA-7: EXCESS PAYMENT OF Rs.3,520/- STANDS FOR RECOVERY:**

While checking the General Fund.Cash Book it appears that the college Authority had paid Rs.1,95,706.00 vide voucher No.8, dated 04.04.2019 to MAA KAMAKHYA ENTERPRISE for purchase of wood including GST against 4 nos. of invoices. But the total amount against the four bills submitted by the supplier was Rs.192186.00. Thus, the College authority had paid Rs.3,520.00 as excess payment to the supplier MAA KAMAKHYA ENTERPRISE. So, the excess payment of Rs.3,520.00 stands for recovery from the supplier and be deposited to respective College Fund Bank Account and be furnished in the Audit Cell. The details of the invoices are as follows.

Sl. No.	Invoice No.	Amount as per invoices (Rs.)	Amount actually paid(Rs.)	Excess payment (Rs.)
1	101	47082.00	195706.00	(195706-192186) =3,520.00
2	104	49594.00		
3	111	47262.00		
4	096	48248.00		
	<b>TOTAL</b>	<b>1,92,186.00</b>	<b>1,95,706.00</b>	<b>3,520.00</b>

**PARA-8: IRREGULARITIES OF PAYMENT VOUCHERS :**

Irregularities noticed in payment, adjustment of vouchers to be disposed finally as shown in the annexure-V.

**PART-III**

**AUDIT NOTE:-**

**I. Deficiency in maintenance of Cash Book& Admission Register:-**

Following deficiencies were noticed while checking the Cash Book and Admission Register of the college.

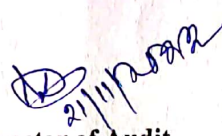
- (1) Incomplete narration was used in the Cash Book to record various transactions that took place in the accounts of the college. Language of the Cash Book should be simple, complete and adequate so that even a layman can understand it properly. Due to incomplete and improper narration of the Cash Book, auditing of the accounts was a little bit time consuming and troublesome.
- (2) The Admission Register should be maintained properly having the bifurcation of Boys & Girls, Major & General subject, paid or BPL students etc.



- (3) A cash book against the Exam Cell bank account pass book should be maintained having the opening balance and closing balance of each month.
- (4) A ledger account should be maintained against each grant received.
- (5) The authority should keep the records regarding online submission/off line submission of forms for semester examination properly.
- (6) Using multiple bank accounts against a fund is irregular. So, the authority is suggested to close one of the accounts in building fund immediately and transfer the balance amount to the other consulting with the GB for smooth and convenient maintenance of the fund.

**II. STATEMENT INCLUDED WITH THIS REPORT**:- Annexure- I , II, III, IV & V.

**III. GENERAL OBSERVATION** :- Except the remarks and observation(Audit Note) made in the foregoing Para (Part-II, B), the maintenance of the accounts was found in order.

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

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**ANNEXURE-I**

**Receipt and Payment account of General Fund of the North Gauhati College for the period from 01.04.2018 to 31.03.2019**

Receipt		Payment	
Particulars	Amount (Rs)	Particulars	Amount (Rs)
1.Amount received from Current A/C Fund	27,40,000.00	1.Examination fees paid to GU.	6,64,616.00
2.Amount received from online Admission	4,85,000.00	2.Amt to development fund	3,55,350.00
3.Examination fees received from AHSEC	45,900.00	3. Amt transfer to Diamond Jubilee Fund	1,62,300.00
4.Amount received by transfer from tuition fees fund	3,01,000.00	4. Paid to Examination Cell	6,67,185.00
5.Amt received from D.H.E for free admission	28,48,599.00	5. Electricity bill paid	1,42,996.00
6. Amt. received from Eco. Club	5,000.00	6.Earth filling	10,000.00
7.UncashCheque deposited	1,43,124.00	7. Educational Excursion	1,12,012.00
8.Bank Interest	18,806.00	8. Paid to S.N. Scientific for laboratory equipment	93,673.00
		9.Purchase of computer items	77,500.00
		10.Travelling expenses	84,915.00
		11.Contingency Expenditure	16,315.00
		12.Printing	39,150.00
		13.Labour payment	52,100.00
		14. Admission purpose expenditure	31,020.00
		15. Advertisement cost	14,500.00
		16.Advocate fee	10,000.00
		17.Telephone bill paid	25,000.00
		18.Wages of sweeper	8,000.00
		19.Cost of paint	26,271.00
		20.Fees paid to CA	26,000.00
		21.Cost of practical Equipment	20,383.00
		22.Cost of Diesel	42,500.00
		23.Misc. expenditure	56,870.49
		24.G.B.Meeting expenses	28,375.00
		25.Refreshment expenditure	28,991.00
		26.Field work expenditure	14,500.00
		27.Prospectus Design & layout cost	5,600.00
		28.Purchase of Stationary articles	27,933.00
		29. Drinking water facilities	26,998.00
		30. Remuneration of part time staff	14,68,550.00
		31.Enrolment fees paid to GU.	3,18,103.00
		32.Registration fees paid to G.U.	1,92,864.00
		33.Exam. fees paid to AHSEC	70,900.00
		34.Admission fees refund	16,370.00
		35.Registration fees paid to AHSEC	34,500.00
		36. Purchase of website for GU course (Geography Dept. )	3,90,000.00
		37.Bank Charge	8,373.00
		38.Saraswati Puja expenditure	85,000.00
		39. Outdoor games expenditure	19,500.00
		40. Renovation & Repairing works	34,850.00



		41.Website Online Portal cost	93,703.00
		42.Wages for overtime works	19,300.00
		43.Plan Estimate Preparations	13,000.00
		44.G.S.T Paid	1,135.00
	<b>Total</b>	65,87,429.00	<b>Total</b> 56,37,201.49
	<b>Opening Balance</b>	13,16,224.93	<b>Closing Balance</b> 22,66,452.44
	<b>Grand Total</b>	79,03,653.93	<b>Grand Total</b> 79,03,653.93

**Receipt and Payment account of General Fund of the North Gauhati College for the  
period from 01.04.2019 to 31.03.2020**

Receipt		Payment	
Particulars	Amount (Rs)	Particulars	Amount (Rs)
1. Amt. received from D.H.E	27,72,295.00	1. Part time employees salary	17,58,000.00
2. Amt. received from Current Account Fund.	57,80,000.00	2.Exam Fees paid to G.U.	6,83,588.00
3. Amt. received from interview candidates through draft	3,18,500.00	3. Affiliation fee paid to G.U.	1,22,350.00
4. Refund of TDS amount	3,778.00	4. Registration fee paid to AHSEC	21,300.00
5. Amt received from Indian Tourism	25,000.00	5.Exam Fees paid to AHSEC	1,34,300.00
6.Amt. received from AHSEC	15,600.00	6. Transfer to Examination Cell	15,10,760.00
7.Grant for Girls NCC	14,114.00	7.Transfer to Student Union Fund	2,00,000.00
8.Amount received from A.S.T.E.C	25,000.00	8.Transfer to Development Fund	2,00000.00
9.Bank interest	46,428.00	9. Transfer to Library Fund	1,00000.00
10. Excess amount received	4,779.00	10. Transferto U.G.C. Fund	2,00000.00
		11. Transfer to Tuition fee Fund	5,00,000.00
		12.Electricity /Telephone Bill	6,54,549.00
		13.Contingency Expenditure	25,880.00
		14. payment of T.A. bill	1,74,310.00
		15. Cost of Advertisement	78,372.00
		16.Printing Charge	52,400.00
		17. Purchase of Chips	23,400.00
		18. Purchase of timber	2,13,486.00
		19. Cost of G.I. Sheets	62,031.00
		20. Interview expenses	1,02,669.00
		21.Paid for M.R.P grant	1,60,000.00
		22.Labour Payment	56,600.00
		23. Purchase of Lab. articles.	5,15,133.00
		24.Carrying Charge of Timber	24,500.00
		25. Cost of Diesel	48,000.00
		26. Paid to Secy.Student Union	1,51,400.00
		27. Paid to S.K. Construction for labour payment	2,04,990.00
		28.Wages of sweeper.	17,500.00
		29. CA fees paid	78,160.00
		30.Paid to Eco-Club	8,310.00
		31.G.B. meeting expenses	25,985.00
		32. Purchase of Computer items	1,86,935.00
		33.Remuneration Paid	7,500.00
		34.Geography Excursion	10,000.00
		35.Anthropology Field Work.	27,600.00
		36.Cost of Authropometer	33,040.00
		37.TDS amount paid	13,728.00
		38.Refreshment Expenses	18,710.00
		39.Bank Charges	2,702.00
		40. Purchase of Furniture.	49,744.00
		41.Purchase of Inverter	19,500.00
		42. Paid to Admission Committee	63,050.00
		43.National Sc. Day Observation.	12,000.00
		44. Paid to I.C.T Academy for NAAC exp.	29,500.00
		45.Examination fees refund.	52,080.00
		46.Postal Stamp Expenditure	4,789.00



		47.N.C.C Expenditure	21,824.00
		48.Repairing of waterPipe / Electrical equipments	15,075.00
		49. Purchases & Maintenance of Aqua guard	68,580.00
		50.Environmental Study Expense	12,000.00
		51.Paid Tax /GST consultant fee	50,781.00
		52.Misc. Expenditure	73,442.50
		53. Inspection Expenses	12,580.00
		54.Swacha Bharat Expenses	13,950.00
		55.Purchase of Stationary articles	42,887.00
		56.Website Expenditure	83,724.00
	<b>Total</b>	<b>90,05,494.00</b>	<b>Total 90,33,694.50</b>
	<b>Opening Balance</b>	<b>22,66,452.44</b>	<b>Closing Balance 22,38,251.94</b>
	<b>Grand Total</b>	<b>1,12,71,946.44</b>	<b>Grand Total 1,12,71,946.44</b>

## ANNEXURE- II

### FUND RECEIPT AND EXPENDITURE STATEMENT:-

The position of fund receipt and expenditure of the of North Gauhati College, North Guwahati for the period from 1-4-2018 to 31-03-2020 as furnished to audit by the Principal & Secretary, North Gauhati College were as follows:-

Sl. No	Name of Fund & Bank A/c No.	Period	Opening Balance (Rs)		Receipt (Rs)	Interest (Rs)	Total Receipt (Rs)	Total Expenditure (Rs)	Closing Balance (Rs)		Remarks
			Cash	Bank					Cash	Bank	
1	2	3	4		5	8	9	10	11	12	13
1	General Fund: 0006010001376, UBI, North Guwahati.	2018-19	Nil	1316224.93	6568623	18806	7903653.93	56,37,201.00	Nil	2266452.44	
		2019-20	Nil	2266452.44	8959066	46,428	11271946.44	90,33,694.50	Nil	2238251.94	
2	Building Fund: 0060100033308, UBI, North Guwahati:	2018-19	Nil	1901646.00	127915	34,543	2064104.00	20,45,740.50	Nil	18,363.50	
		2019-20	Nil	18,363.50	Nil	652	19015.50	0.50	Nil	19,015.00	
3	Tuition Fee Fund 006010189507, UBI, North Guwahati.	2018-19	Nil	4,46,345.25	Nil	12,428	458773.25	4,15,001.00	Nil	43,772.25	
		2019-20	Nil	43,772.25	700000	1840	745612.25	7,04,563.00	Nil	41,048.75	
4	Current A/c Fund. 006050005159, UBI, North Guwahati.	2018-19	Nil	123805.45	6622989.14	Nil	6746794.59	56,07,432.80	Nil	1139361.79	
		2019-20	Nil	1139361.79	6494020	Nil	7633381.79	66,98,822.50	Nil	934559.29	
5	Library Fund, 0006010001325, UBI, North Guwahati.	2018-19	Nil	23,207.00	91000	975	115182.00	94,783.50	Nil	20398.50	
		2019-20	Nil	20398.50	109680	748	130826.50	1,19,351.00	Nil	11,475.00	
6	Student Union Fund 0006010189477, UBI, North Guwahati.	2018-19	Nil	145879.25	95,000	3037	2,43,916.25	2,36,701.00	Nil	7214.75	
		2019-20	Nil	7214.75	6,00000	2619	6,09,833.75	5,68,720.50	Nil	41,113.25	
7	Development Fund 0006010189484, UBI, North Guwahati.	2018-19	Nil	4,46,760.25	22,62,226	12,636	27,21,622.25	26,06,991.00	Nil	1,14,631.25	
		2019-20	Nil	1,14,631.25	1207163.47	5449	13,27,243.72	13,06,329.47	Nil	20,914.25	



8	U.G.C. Fund 00110110002121, Bank of India, Abhaypur Branch	2018-19	Nil	8,50,148.02	Nil	19,349	8,69,497.02	7,77,968.00	Nil	91,529.02	
		2019-20	Nil	91,529.02	3,88,657	Nil	4,80,186.02	3,51,878.40	Nil	1,28,307.62	
9	On line admission fees fund, 3910420100039128 Co-op Apex Bank, Ghy	2018-19	Nil	Nil	491333.25	3007	4,94,340.25	4,85,000.00	Nil	9340.25	
		2019-20	Nil	9340.25	1369991.38	15,782	13,95,113.63	13,00000.00	Nil	95,113.63	
10	Student Aid Fund, 0006010189491, UBI North Ghy. Br.	2018-19	Nil	1,06,247.00	Nil	684.00	1,06,931.00	1,00000.00	Nil	6,931.00	
		2019-20	Nil	6,931.00	Nil	247.00	7178.00	Nil	Nil	7178.00	
11	Building Fund, 10823625785,SBI. Panbazar Branch	2018-19	Nil	3,27,266.23	86233	Nil	4,13,499.23	1,62,353.00	Nil	2,51,146.23	
		2019-20	Nil	2,51,146.23	939310	Nil	11,90,456.23	8,57,007.00	Nil	3,33,449.23	
12	Scholarship Fund, 0006010036366, U.B.I North Ghy. Br.	2018-19	Nil	3,35,065.75	Nil	12,228	3,47,293.75	121.00	Nil	3,47,172.75	
		2019-20	Nil	3,47,172.75	Nil	12,687	3,59,859.75	121.00	Nil	3,59,738.75	
13	Diamond Jubilee Fund, 500110210000013, BOI ,Abhaypur Br.	2018-19	Nil	1,59,260.00	1,62,300.00	Nil	3,21,560.00	Nil	Nil	3,21,560.00	
		2019-20	Nil	3,21,560.00	Nil	Nil	3,21,560.00	88.50	Nil	3,21,471.50	

**ANNEXURE- III (a, b)**

a) Collection of fees and fines for the period from 01-04-2018 to 31-03-2019 of the institution is given below:

Sl. No.	Class	Number of students			Rate of Admission fee	Total Adm. fee collected	Rate of Tuition fee	Total Tuition Fee collected	70% of Tuition fee	Remarks
		Total	BPL	Non BPL						
1	HS-I Arts	143	115	Boys-17	4540/-	77180	600/-	10200		
				Girls-11	3940/-	43340				
2	HS-I Sc.	21	13	Boys-5	4810/-	24050	720/-	3600		
				Girls-3	4090/-	12270	--	--		
3	HS-II Arts	122	107	Boys-3	4240/-	12720	600/-	1800		
				Girls-12	3640/-	43680	--	--		
4	HS-II Sc	15	12	Boys-2	4760/-	9520	720/-	1440		
				Girls-1	4040/-	4040	--	--		
5	BA-1 <sup>st</sup> sem	277	230	Maj-29	5450/-	158050	840/-	24360		
				Gen-18	5330/-	95940	720/-	12960		
6	BSc-1 <sup>st</sup> sem	304	206	Maj-40	6330/-	253200	1020/-	40800		
				Gen-58	5750/-	333500	840/-	48720		
7	BA-3 <sup>rd</sup> sem	196	147	Maj-29	4830/-	140070	840/-	24360		
				Gen-20	4710/-	94200	720/-	14400		
8	BSc.-3 <sup>rd</sup> sem	197	116	Maj-34	5710/-	194140	1020/-	34680		
				Gen-47	5130/-	241110	840/-	39480		
9	BA-5 <sup>th</sup> sem	169	118	Maj-41	5130/-	210330	840/-	34440		
				Gen-10	4960/-	49600	720/-	7200		
10	BSc.-5 <sup>th</sup> sem	206	100	Maj-66	5710/-	376860	1020/-	67320		
				Gen-40	5130/-	205200	840/-	33600		
TOTAL		1650	1164	486		2579000		399360	279552	

Misc. Fee received from BPL students 1164 @ 250/- =2,91,000/-



b) Collection of fees and fines for the period from 01-04-2019 to 31-03-2020 of the institution is given below:

Sl. No.	Class	Number of students			Rate of Admission fee	Total Adm. fee collected	Rate of Tuition fee	Total Tuition Fee collected	70% of Tuition fee	Remarks
		Total	BPL	Non BPL						
1	HS-I Arts	100	71	Boys-13	4120/-	53560	600/-	7800		
				Girls-16	3520/-	56320	0	0		
2	HS-I Sc.	15	10	Boys-2	4590/-	9180	720/-	1440		
				Girls-3	3870/-	11610	0	0		
3	HS-II Arts	120	20	Boys-55	3950/-	217250	600/-	33000		
				Girls-45	3350/-	150750	0	0		
4	HS-II Sc	15	9	Boys-4	4420/-	17680	720/-	2880		
				Girls-2	3700/-	7400	0	0		
5	BA-1 <sup>st</sup> sem	211	171	Maj-22	5060/-	111320	840/-	18480		
				Gen-18	4840/-	87120	720/-	12960		
6	BSc-1 <sup>st</sup> sem	232	144	Maj-36	6040/-	217440	1020/-	36720		
				Gen-52	5260/-	273520	840/-	43680		
7	BA-3 <sup>rd</sup> sem	137	02	Maj-74	4670/-	345580	840/-	62160		
				Gen-61	4450/-	271450	720/-	43920		
8	BSc.-3 <sup>rd</sup> sem	182	01	Maj-77	5650/-	435050	1020/-	78540		
				Gen-104	4870/-	506480	840/-	87360		
9	BA-5 <sup>th</sup> sem	149	11	Maj-69	4670/-	322230	840/-	57960		
				Gen-69	4450/-	307050	720/-	49680		
10	BSc.-5 <sup>th</sup> sem	169	02	Maj-71	5650/-	401150	1020/-	72420		
				Gen-96	4870/-	467520	840/-	80640		
TOTAL		1330	441	889		4269660		689640	482748	

Misc. Fee received from BPL students 441 @ 350/- =1,54,350/-

N.B : All the Fees are deposited in Current A/c Fund & Online Admission Fee Fund Bank Account.

# ANNEXURE-IV

Statement showing the drawal of Grants received by the North Gauhati College for the period from 1<sup>st</sup> April/2018 to 31<sup>st</sup> March/2020.

Sl No	Sanctioning authority/ Letter No and Date	Purpose of the grant	Amount Sanctioned	Amount drawn	Date of deposit	Amount Spent	Unspent Amount	Remarks
1	2	3	4	5	6	7	8	9
1	DHE, Assam, Kahilipara Vide NEFT./SBI/N 319071921864	Fees receipt for free admission of the student	28,48,599/-	28,48,599/-	12/03/19	28,48,599/-	---	Amt. credited in the General Fund bank A/C
2.	Director of Sports, Assam/ Sanctioning letter not available	For development of play ground	8,00,000/-	8,00,000/-	9/1/19	8,00,000/-	Nil	Amt. credited in current A/c. Fund Bank account
3.	Director of Higher Education, Assam, Kahilipara By N.E.F.T	For purchase of library books	2,00,000/-	2,00,000/-	3/4/19	2,00,000/-	Nil	Amt. credited in the General Fund Bank A/c
4.	Director of Higher Education, (Letter not available)	Purpose could not ascertained	1,00,000/-	1,00,000/-	3/4/19	Nil	1,00,000/-	Amt. credited in the General Fund Bank A/c
5.	ASTEC, Assam	Project grant for Botany Dept	1,60,000/-	1,60,000/-	19/9/19	1,01,985/-	58015/-	Amt. credited in the current A/C Fund
6.	Director of Higher Education, Assam (Letter not available)	Grants for Girl's Common Room.	1,00,000/-	1,00,000/-	16/10/19	65,241/-	34759/-	Amt. credited in current A/c Fund bank account
7	Director of Higher Education, Assam (Letter not available)	Reimbursement against Free Admission	16,52,054/-	16,52,054/-	7/02/20	16,52,054/-	---	Amt. credited in General Fund bank Account
8	From A.S.T.E.C (Letter not available)	Grant for seminar	2,00,000/-	2,00,000/-	7/2/20	Nil	2,00,000/-	Amt. credited in General Fund bank Account
9.	From U.G.C (Letter not available)	Final M.R.P. Grant	65,000/-	65,000/-	21/02/20	Nil	65,000/-	Amt. credited in the U.G.C fund Bank Account
10.	DHE, Assam/ (Letter not available)	Laboratory Grant	2,40,000/-	2,40,000/-	31/03/20	Nil	2,40,000/-	Amt. credited in General Fund Bank A/c
11	DHE, Assam/ (Letter not available)	Received for free admission of student for 2019-20	4,80,241/-	4,80,241/-	31/03/20	4,80,241/-	---	Amt. credited in General Fund Bank A/c
12.	Assam Zenith Dev. Mission (Letter not available)	For development of playground	8,00,000/-	8,00,000/-	15/02/20	Nil	8,00,000/-	Amt. credited in the current A/C
	Total ----- Rs.		74,65,894/-	74,65,894/-		61,48,120/-	13,17,774/-	



# **ANNEXURE-V**

## **IRREGULARITIES IN PAYMENT AND ADJUSTMENT VOUCHERS (TO BE DISPOSED FINALLY BEFORE NEXT AUDIT)**

Sl. No	Vr. No.	Date	Amount	Particulars of payment	Objection
<b>BUILDING FUND(UBI)</b>					
1	Nil	03/07/18	20000/-	Paid to Amal Modak for labour payment	Adjusted voucher wanted
2	Nil	18/07/18	20000/-	Paid to Amal Modak for labour payment	Adjusted voucher wanted
3	Nil	30/07/18	30000/-	Paid to Amal Modak for labour payment	Adjusted voucher wanted
4	Nil	04/08/18	20000/-	Paid to Amal Modak for labour payment	Stock entry wanted
5	4	07/07/18	25600/-	Paid to M/s Ganesh Enterprise for sand	FR challan wanted
6	5	07/07/18	24500/-	Paid to Krishan Deka for sand	FR challan wanted
7	9	17/07/18	25600/-	Paid to M/s Ganesh Enterprise for sand	FR challan wanted
8	17	03/08/18	26790/-	Paid to M/s Ganesh Enterprise for sand	FR challan wanted
9	25	14/08/18	13880/-	Paid to M/s Ganesh Enterprise for sand	FR challan wanted
<b>DEVELOPMENT FUND</b>					
10	21	16.5.18	29568/-	Paid to M/s Ganesh Enterprise for sand	FR challan wanted
<b>CURRENT ACCOUNT FUND</b>					
11	Nil	09/04/19	20339/-	TDS payment	Deposit challan wanted
<b>STUDENT UNION FUND</b>					
12	1	2/4/18	25000/-	Paid to K.D Computer for printing of college magazine	Original voucher wanted
13	Nil	21/8/18	20000/-	Advance payment to Dhiraj Borkakati for refreshment social, 2018-19	APR wanted
14	Nil	29/8/18	50000/-	Advance payment to Dhiraj Borkakati for refreshment social, 2018-19	APR wanted
15	Nil	6/9/18	53000/-	Final payment to Dhiraj Borkakati for refreshment social, 2018-19	Detailed voucher wanted
16	Nil	21/9/18	2140/-	Paid to Dhiraj Das for Misc. Expenses in refreshment social	Voucher wanted
17	Nil	15/10/18	4665/-	Paid to Hemanta Sarma for student union election	Voucher wanted
18	Nil	13/10/18	5300/-	Paid to Dhiraj Borkakati for inter college festival	Voucher wanted
19	Nil	8/11/18	4375/-	Paid to Hemanta Sarma for student union election	Voucher wanted
20	Nil	18/12/18	30000/-	Paid to Sahiluddin Ahmed for Blazzar	Voucher wanted
21	Nil	3/1/19	550/-	Paid to Sahiluddin Ahmed for printing of pad	Voucher wanted
22	Nil	30/1/19	20000/-	Paid in advanced to Sahiluddin Ahmed for college week expenditure	APR wanted
23	Nil	7/8/19	1800/-	Paid to Sahiluddin Ahmed for purchase of rubber stamp	Voucher wanted
24	Nil	19/8/19	80000/-	Paid in advanced to Sahiluddin Ahmed for refreshment social expenditure	Detail vouchers regarding expenditure of Rs.196900/- wanted
25	Nil	29/8/19	80000/-	Paid in advanced to Sahiluddin Ahmed for refreshment social expenditure	

26	Nil	4/9/19	36900/-	Paid final payment to Sahiluddin Ahmed for refreshment social against the budget Rs.196900/-	
27	Nil	1/10/19	7000/-	Paid for student union election	Voucher wanted
28	Nil	16/10/19	11540/-	Paid for student union election	Voucher wanted
29	Nil	17/10/19	15000/-	Paid to sahiluddin Ahmed for Bodo Cup festival	Adjustment voucher wanted
30	Nil	16/11/19	25000/-	Paid for purchase of blazer for union body	Voucher wanted
31	Nil	30/11/19	4200/-	Paid to D. Rabha for misc. expenditure.	Voucher wanted
32	Nil	9/12/19	5540/-	Paid for refreshment expenditure for student union	Voucher wanted
33	Nil	6/1/20	4210/-	Paid to Diganta Sarma for purchase of printing materials.	Voucher wanted
34	Nil	21/1/20	50000/-	Paid to Simanta Samua as advance payment for Swaraswati Puja	Detail vouchers regarding expenditure of Rs.121925/- wanted
35	Nil	24/1/20	50000/-	Paid to Simanta Samua as advance payment for Swaraswati Puja	
36	Nil	6/2/20	21925/-	Paid to Simanta Samua as final payment for Swaraswati Puja	
37	Nil	6/2/20	1500/-	Paid to Simanta Samua for making of name plate	Voucher wanted
38	Nil	14/2/19	1900/-	Paid to Simanta Samua for painting & banner purchasing expenditure	Voucher wanted
39	Nil	20.2.20	55000/-	Paid to Simanta Samua for college week	Adjustment voucher of Rs.75782/-only produced.
40	Nil	24.2.20	40000/-	Paid to Simanta Samua for college week	So, adjustment voucher of Rs.(1,04,000-75,782)=
41	Nil	5.3.20	9000/-	Paid to Simanta Samua as final payment for college week expenditure	Rs.28,218/- wanting
<b>GENERAL FUND</b>					
42	22	21.5.18	2000/-	Paid for purchase of diesel	Voucher wanted
43	26	4.6.18	32500/-	Paid to Prag Infosystem for purchase of computer	Quotation wanted
44	91	1.10.18	580/-	Paid for Misc. Expenses	Voucher wanted
45	104	12.10.18	5000/-	Paid for Misc. Expenses	Voucher wanted
46	6	3.4.19	14000/-	Paid to D. Das for labour payment	MR bill wanted
47	47	30.5.19	35000/-	Paid to Agawarala, Tax Consultancy	APR/Voucher wanted
<b>UGC FUND</b>					
48	14	28.11.18	15000/-	Paid for expenditure of beauty therapy aesthetics	Actual voucher wanted

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