

**AUDIT REPORT ON THE ACCOUNTS OF DR. BIRINCHI KUMAR BAROOAH COLLEGE, DISTRICT
NAGAON FOR THE PERIOD FROM 01-04-2015 TO 31-03-2018.**

Part-I

A. Introduction :- The accounts of , Dr. Birinchi Kumar Barooah College for the period from 01-04-2015 to 31-03-2018 were audited by Sri D.J. Pegu, Audit Officer, under the direction of the Director of Audit (Local Fund) Assam, Dispur, Guwahati-6.

The audit was commenced on 16-11-2018 and completed on 30-01-2019.

B. Incumbency :- The following Officers held the charges of the principal as well as drawing and disbursing officers of the Dr. Birinchi Kumar Barooah College up to the period covered by the audit.

Sl. No.	Name of the D.D.O	Designation	Period	
			From	To
1.	Dr. Bhupen Saikia	Principal	01/04/2015	31/03/2018

C. Scope of Audit:- Under the provision of section 5(1) of the Assam Local Fund (Accounts & Audit) Act. 1930, the Director of Audit (Local Fund) Assam, is empowered to conduct the Audit on the accounts of Educational Institution 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 Dr. Birinchi Kumar Barooah College. The office of the Director of Audit (Local Fund), Assam, Guwahati-6 disclaims any responsibility for any misinformation and or non-furnishing of information on the part of the Auditee.

E: Fund received and expenditure statement:- The position of grant receipt and expenditure of Dr. Birinchi Kumar Barooah College for the period from 01/04/2015 to 31/03/2018 as furnished to audit by the Principal/Secretary were as shown in Annexure-I annexed.

F. Closing Balance of the General Fund and other Subsidiary Funds as on 31-03-2018

SL No	Name of the Fund	Cash in hand	Cash at Bank (Rs.)	Bank A/C No.	Total of closing balance
1.	General Fund	696.00	9,21,007.07	No.0640010101140, UBI, Puronigudam	11,27,033.31
			2,05,330.24	No.10965244855, SBI, Nagaon Br.	
2.	College Dev. Fund	Nil	6,093.25	No. 0640010101141, UBI, Puronigudam	6,093.25
3.	UGC Fund	Nil	28,233.24	No.10965243668, SBI, Nagaon Br.	28,233.24
4.	Women Hostel Fund	3.00	2,61,507.75	No.0640010105916, UBI, Puronigudam	2,69,938.75
			8,428.00	No.0031013078774, UBI, Puronigudam	

5.	RUSA Fund	Nil	1,27,644.75	No.0640010283823, UBI, Puronigudam	1,27,644.75
6.	Building Fund	750.00	1,68,516.50	No.0640010105331, UBI, Puronigudam	1,69,266.50
7.	College Social Fund	Nil	56,226.75	No.0640010110170, UBI, Puronigudam	56,226.75
8.	Magazine Fund	50.00	1,62,867.00	No.0640010110166, UBI, Puronigudam	1,62,917.00
9.	N.S.S. Fund	Nil	1,21,943.00	No.0640010102792 UBI, Puronigudam	1,21,943.00
10	Union Fund	1,350.00	50,726.00	No.0640010110165, UBI, Puronigudam	52,076.00
11	Library Fund	50.00	1,13,131.25	No.0640010110171, UBI, Puronigudam	1,13,181.25
12	Practical Fund	Nil	20,659.00	No.0640010104057, UBI, Puronigudam	20,659.00
13	Common Room	250.00	94,102.00	No.0640010110172, UBI, Puronigudam	94,352.00
14	Hot weather Fund	Nil	18,479.00	No.0640010102005, UBI, Puronigudam	18,479.00
15	Contingency Fund	Nil	37,056.75	No.0640010109529, UBI, Puronigudam	37,056.75
16	University Registration Fund	550.00	12,387.75	No.0640010110173, UBI, Puronigudam	12,937.75
17	Faculty Development	Nil	2,88,618.57	No.0640010173070, UBI, Puronigudam	2,88,618.57
18.	Extension Education	400.00	70,940.00	No.0640010109489, UBI, Puronigudam	71,340.00
19.	University Examination	951.00	37,273.50	No.0640010110083, UBI, Puronigudam	38,224.50
20.	College Examination	200.00	2,74,839.00	No.0640010110168, UBI, Puronigudam	2,75,039.00
21.	Game Fund	250.00	71,072.75	No.0640010110167, UBI, Puronigudam	71,322.75
22.	COC Fund	Nil	76,816.82	No.0640010110953, UBI, Puronigudam	76,816.82
23.	Auditorium Fund	Nil	4,257.75	No.0640010111211, UBI, Puronigudam	4,257.75

24.	Poor Fund	100.00	1,58,624.00	No.0640010110169, UBI, Puronigudam	1,58,724.00
25.	Debating & Symposium	120.00	1,06,417.00	No.0640010103076, UBI, Puronigudam	1,06,537.00
26.	IDOL	Nil	57,865.50	No.0640010111900, UBI, Puronigudam	57,865.50
27.	K.K Handique Fund (KKHSOU D. El. Ed.)	Nil	89,569.75	No.0640010251884, UBI, Puronigudam	89,569.75
28.	K.K Handique Fund (Study Centre)	Nil	10,283.00	No.7239010007944, AGVB, Puronigudam	10,283.00
29.	Scholarship	Nil	1,56,367.00	Current A/C No.10001, UBI, Puranigudam.	1,56,367.00

G. Reserve Fund:- The Institution maintained reserve fund by purchasing Cumulative Term Deposit Receipt under Re-investment plan from United Bank of India, Puranigudam Branch, Nagaon details of which have been noted below in the Table-I

Table-I

Sl. No.	Receipt No.	Account No.& Name of Bank	Date of Renewal	Amount Invested (Rs.)	Date of Maturity	Maturity value (Rs.)	Remarks
1.	CSP/A 0145953	0640100404000 UBI, Puranigudam	22/03/2018	2,39,733.40	22-03-2021	3,52,053.09	
2.-	EIH/C 350110	0640100427272 UBI, Puranigudam	07/05/2017	10,58,689.87	07/05/2018	11,26,425.02	

But the amounts kept in Reserve Fund were not exhibited in the Cash Book. As a result any higher authority inspecting the fund will not have the clear and actual picture of the fund. Hence such amount should be exhibited at the foot-note of the Cash Book at the end of each month or at least at the end of each financial year.

H. Collection of tuition fee:- In checking the collection of tuition fees with reference to Receipt Book, Daily Fee Collection Register and the College General Fund Cash Book, it was found that a total amount of Rs. 16, 68, 600.00 was collected as tuition fee from the students during the year 2015-16 to 2017-18. As per Govt. order 70% of the tuition fees (i.e. Rs. 11,68,020.00) collected should be deposited to the Government fund under proper head of account. But on scrutiny of the General Fund Cash Book and deposit challans it was observed that all total Rs.33,49,976.00 including arrear tuition fees of Rs.24,53,024.00 for the year 2007-2015 was remitted to Govt. during the period under audit. The tuition fees collected in the year 2017-18 amounting to Rs.2,71,068.00 is still to be remitted to Govt. under proper Head of account. Details of collection and deposit of tuition fees is shown bellow in the Table-II



Table-II

Session	Total tuition fee collected (Rs.)	70% of Tuition fees (Rs)	Remission of tuition fee (Rs.)	Short deposit (Rs.)	Remarks
1	2	3	4	5	6
2007-13	10,00,000	7,00,000	7,00,000	---	Vide Challan No. 10264 dt. 16/07/2015
-do-	15,83,480	11,08,436	11,08,436	---	Vide Challan No. 10266 dt. 30/07/2015
2007-15	9,20,840	6,44,588	15,41,540	Nil	Vide challan No. 11126 dt.18/09/2017
2015-16	7,15,560	5,00,892			
2016-17	5,65,800	3,96,060			
2017-18	3,87,240	2,71,068	Nil	2,71,068	
Total	51,72,920	36,21,044	33,49,976	2,71,068	

The outstanding tuition fees of Rs.2,71,068.00 should immediately be remitted to Govt. with intimation to audit. Satisfactory replies be produced in Audit Cell Guwahati -6.

I. Status of maintenance of Accounts: - Observation there of :

1. Preparation of Budget:- Budget plays a vital role in planning and controlling operations of the Institution. Budget is a statement of anticipated revenue and probable expenditures there from. Observation of records revealed that this Institution maintained private funds for various purposes by collecting fee from students in every year.

2. Maintenance of Ledger:- Ledger is the primary book of accounts which gives consolidated information of each accounts for a period of time. No ledger was maintained for record of receipt and expenditure by the institution.

3. Subsidiary Cash Book (Private Fund):- In addition to the College General Fund Cash Book the Accounting Authority had maintained as many as 28 numbers of Subsidiary Fund. The College Authority is suggested to minimize the number of private funds in future.

4. Stock Register:- The Stock Register was found maintained by the College Authority. But while checking the Stock Register it was found that the Stock Register was not properly maintained. However, in course of audit the Accountant was instructed how to maintain the stock register properly in future.

5. Register for Scholarship:- The page number of the disbursement register of scholarship was not machine made. In future this may be maintained as instructed in audit.

6. Status of outstanding paras of previous Audit Report:- The last Audit Report for the period, prior to this audit to gather with approved para wise replies were not made available in audit. On query the College authority stated that the Audit Report of the College for the period stated above not received by them and replies not prepared. Hence for this reason the outstanding paras if any could not be settled.



7. Enquiries on transactions :-

(a) Receipt and Payment Accounts:- Receipt and Payment account as prepared from the College General Fund Cash Book have been furnished in the Annexure-II annexed.

(b) Grant Statement:- Details of UGC/Govt. grants received and utilization have been furnished in the Annexure-III annexed.

(c) Payment voucher:- Irregularities noticed in checking of payment vouchers have been noted in the Annexure-IV annexed.

(c) Non-return of POS:- The original POS in Form-C served to the accounting authority in course of audit were not returned by the accounting authority till the close of audit.

Part-II (Section-A)

---Nil---

Part-II (Section-B)

1. Utilization of UGC grants for different construction works, received by the college and observations thereof:

(a) Construction of proposed three storied RCC class room building:

A total amount of Rs.1,00,00,000.00 (Rs.69,17,000.00 +30,83,000.00) was received by the Institution (shown at Sl.4&5 of the Statement-A) as 1st instalment from the State Project Director, Assam State Higher Education Council being Infrastructure Grant under RUSA during the period under audit. The entire amount was found fully utilised during the period under audit for the purpose for construction of Digital Library, Digital Class Room, Renovation and proposed two storied RCC (provision three storied) class room building as per plan & estimate prepared by the Executive Engineer, PWD Building Division, Nagaon and approved by the Governing body. The construction work was found to have been done by contractor under supervision of qualified engineer observing all financial formalities. But the completion report was not produced in audit.

(b) Construction of College Canteen:

An amount of Rs.12,70,000.00 was received by the Institution (shown at Sl. 3 of the Statement-A) as last instalment from the Director, Higher Education, Assam, Kahilipara, Guwahati-19 being Infrastructure Development Grant during the period under audit. The entire amount was found to have been spent fully during the period under audit for the purpose for construction of new College Canteen as per plan & estimate prepared by the Executive Engineer, PWD Building Division, Nagaon and approved by the Governing body during the period under audit. The construction work was found to have been done by contractor under supervision of qualified engineer observing all financial formalities. But the completion report was not produced in audit.

Besides the above, the Institution was in receipt of several UGC grants during the period under audit. The grants (except the grants at serial 14&15 of the statement-A) were fully utilised for the purpose for which these were sanctioned.

The details of drawl and utilization of other the grants have been shown in the Annexure-III annexed.

2. Travelling allowance:- It was observed that a huge amount of Rs.8,69,700.00 (Rs.2,94,420.00 during 2015-16 Rs.2,24,460.00 during 2016-17 and Rs.3,50,820.00 during 2017-18) was spent from the College General Fund as travelling allowance of the Secretary and other employees of the Institution during the period under audit. It was paid in every month for taking frequent official tours by the Secretary as well as other staff to Guwahati University and Director of Higher education, Assam, Guwahati. But the T.A. bills were not prepared in prescribed form by showing the pay in the Pay Band and Grade pay, and also the T.A. bills were not accompanied with tour diaries. As such it was much difficult to ascertain in audit whether the amounts paid as T.A. were admissible to them or not. Hence forth T.A. should be paid after submission of T.A. bills in prescribed form by the person concerned.

The College authority is hereby suggested to obtain the following records from the payees before sanction of T.A.

- i) T.A. bill in prescribed form.
 - ii) Tour programme
 - iii) Tour Diary
 - (iii) Adjustment of advance T.A. if paid earlier.
- This rule should strictly be followed in future.

3. Scholarship:- Records revealed that an amount of Rs.87,930.00 was received by the College on 27/07/2015 from the Project Director, ITDP, Morigaon vide Letter No. P.D. (M) ITDP/PMS/SC/13/2013-14/ dt. 11/06/2015. This amount was released for disbursement of Post Matric Scholarship to 19 nos. of Students belonging to SC category for the academic session 2013-14. But the same was remaining undisbursed till the close of this audit. On being questioned the accounting authority stated that the amount could not be disbursed due to non-receipt of list of the Scholars against whom the scholarships were released. Besides this, an amount of Rs.65,907/- of the previous year was remaining undisbursed. As stated by the accounting authority the scholars against whom the amounts were released, have already left the College on completion of their courses. Thus both the amounts were laying deposited in the Institution's UBI Current account No.1001. Now the accounting authority is suggested to refund the amount immediately to the sanctioning authority. Refund of the same may be pointed out to the next audit for verification.

4. Sale proceeds:- As ascertained from the General fund Cash Book, collection was made from the sale proceed of admission forms, prospectus, certificates etc during the period under audit. But no formal records regarding collection from sale proceed was maintained by the College. Moreover no receipt was issued to the buyer as stated by the accounting authority. Hence actual collection of sale proceeds could not be verified in audit. Details of such collection records may be submitted to the next audit for verification.

5. Non-remittance of Taxes in to Govt. fund:- While checking the Contractor's bills/ vouchers with the General Fund Cash Book it was observed that the a total amount of Rs. 5,83,046.00 (=Rs.4,16,460.00+ Rs.83,293.00 + Rs.83,293.00) was deducted from the Contractor's bills being VAT, Income Tax and Labour Cess respectively during the period under audit. But the deducted amounts were not shown in the Cash book nor remitted to Govt. The Contractors were paid after deducting the VAT, I. Tax, L. Cess etc which were shown in the bills only not in Cash Book. Hence step may be taken to deposit it the same to Govt. Details of deductions are shown below in the Table-III. The D.D.O. of the college may be pointed out to prepare satisfactory comments and also action taken report to sustain relevancy of the transactions. Occurred where by appropriate action may be deposit the Govt. realization and committed in the cash book. In absence of this the entire amount will be treated as suspected transaction and misappropriation fund Govt. realizations.

Table-III

Bill/ Voucher No.	Date	Amount paid to Contractors after deduction of Taxes	Name of the Contractor	Deductions made		
				VAT	I. Tax	Labour Cess
09	27/05/2015	10,68,425.00	Mukul Saikia	57,439.00	11,422.00	11,422.00
10	26/05/2015	6,06,360.00	Rajib Sarkar	32,600.00	6,520.00	6,520.00
17	15/07/2015	21,76,812.00	Mukul Saikia	1,17,033.00	23,407.00	23,407.00
18	27/07/2015	5,27,766.00	Rajib Sarkar	28,374.00	5,675.00	5,675.00
41	28/09/2015	3,42,565.00	Rajib Sarkar	18,418.00	3,624.00	3,624.00
48	09/10/2015	15,75,880.00	Mukul Saikia	84,725.00	16,945.00	16,945.00
74	15/02/2016	10,00,000.00	Mukul Saikia	77,871.00	15,574.00	15,574.00
Total				4,16,460.00	83,293.00	83,293.00

(Total) 72,97,800

50,00,000 (Gross) 62,70,000 = 10,27,800

270,000
270,000

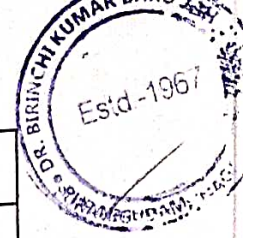
6. Non-submission of vouchers/APRs:- Some payment vouchers in support of the charges made in the Cash Book of the General Fund and other Subsidiary Funds for the period from 01/04/2015 to 31/03/2018 as noted below in the Table-IV was not produced in audit. These should be produce before the Audit Cell, Head Office, Guwahati-6 for verification failure of which all the amounts charged in the Cash Books will stand for recovery.

Table-IV

Sl. No.	Voucher. No.	Date	Amount	Particular of the charges
1	2	3	4	5
General Fund				
1.	20	30/07/2015	19,000.00	Income Tax deposit
2.	21	30/07/2015	45,883.00	Income Tax deposit
3.	31	14/09/2015	10,000.00	Inspection expenditure
4.	36	30/09/2015	4,490.00	Misc. Expenditure
5.	61	17/12/2015	1,47,678.00	Paid to Rajib Sarkar for electrification.
6.	65	25/01/2016	3,724.00	Amount incurred for ----?
7.	49	28/12/2016	9,500.00	Miscellaneous expenditure.
8.	57	20/01/2017	9,100.00	Paid to M/S Welding for grill making.



9.	61	31/01/2017	4,660.00	Paid to M/s Nimbus for copy printer ink.
10.	9(a)	17/04/2017	20,000.00	Expense of inspection.
11.	36	04/08/2017	17,118.00	Miscellaneous expenditure.
12.	38(a)	24/08/2017	16,000.00	Inspection cost of Commerce Dept. By G.U.
13.	40	30/08/2017	12,330.00	Miscellaneous expenditure.
14.	57	27/10/2017	32,500.00	Paid to Pushpanjali being the cost of blazer.
15.	87	14/03/2018	2,487.00	Paid to M/s Joiswal Brothers....
Women' Hostel Fund				
16.	02	25/01/2017	13,670.00	Paid to M/S Regal Glass & steel work
17.	17	02/01/2018	67,787.00	Paid to Anesha Publication
18.	18	03/01/2018	23,346.00	Paid to Secy. Publication Board
19.	19	04/01/2018	16,382.00	Paid to Student Store
20.	20	04/01/2018	6,165.00	Paid to Dogorang Sang Research Centre
21.	21	05/01/2018	12,147.00	Paid to Boroland...
22.	22	09/01/2018	18,647.00	Paid to Chandra Prakash
23.	23	-do-	32,769.00	Paid to Student Home
24.	24	10/01/2018	11,448.00	Paid to Olympia...
25.	36	23/03/2018	12,010.00	Paid for miscellaneous exp.
26.	37	29/03/2018	7,080	Paid to M/S K. Khetan & Association being audit fees
27.	38	31/03/2018	18,172.00	Paid to M/S Agarwala for furniture
RUSA				
28.	---	27/09/2017	33,274.00	Paid to M/S kuthori Brothers
29.	---	-do-	2,27,930.00	Paid to M/S Ozster Aluminium.
30.	---	-do-	8,12,060.00	Paid to Puspa Chetri
31.	---	-do-	3,08,430.00	Paid to R.J. Dotcom
32.	---	-do-	6,77,456.00	Paid to M. Saikia
33.	---	13/10/2017	4,48,214.00	Paid to Almee Digital
34.	---	30/10/2017	2,04,830.00	Paid to Almee Digital
35.	---	29/03/2018	69,502.00	Income Tax deposit
36.	---	-do-	66,737.00	GST deposit



37.	---	-do-	17,343.00	Forest Royalty deposit
38.	---	-do-	69,502.00	Income Tax deposit

Necessary arrangement be made to procure and place the payment vouchers in audit and enquiry be made to circumstances leading to such non production of records during ^{verified by} ~~audit~~ _{verification} audit.

Part-III

Cash Book: i) While checking the Cash Books of the General fund and other Private funds it was observed that the Cash Books during period under audit were not maintained in proper manner. The Cash Books were found maintained in single column system instead of double column for which it was much difficult to ascertain the cash balance and bank balance on a particular date. Henceforth Cash Book should be maintained under double column system for transparency.

ii) As per rule every receipts and payments entered in the Cash Book should be initialed by the Secretary of the Institution. But the same was not done, though the Secretary signed the Cash Book at the end of each month. Every entry in the Cash Book should now be initialed by the Secretary.

iii) Changing of the balances by way of over writing and rewriting after striking out the original ones was done frequently. But the same was not attested by the Secretary by putting his initials. Any alteration of the figures in the Cash Book should be attested by the Secretary henceforth. Overwriting in the Cash Book is not permissible and hence objectionable as per rule which should be avoided henceforth.

General observation:- Except the irregularities noted in the foregoing paras of this report, the maintenance of account records, in general was found in order.

Kamuk Chandra Deka.
Deputy Director of Audit,
(Local Fund), Assam, Guwahati-6 *Reluct*

Annexure-I
Receipt and Expenditure Statement:-

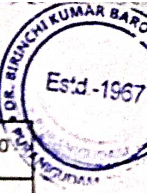


Sl. No.	Name of Fund & A/C No.	Year	Opening Balance	Receipt	Interest	Total Receipt	Expenditure	Closing Balance	
								Cash	Bank
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	General i) A/C No.0640010101140 ii) A/C No. 10965244855	2015-16	69,01,250.34	88,76,103.00	3,11,563.00	1,60,88,916.34	1,32,02,471.00	281.00	28,86,445.34
		2016-17	28,86,726.34	51,31,806.00	1,29,154.00	81,47,686.34	53,42,716.00	20,896.00	27,84,074.34
		2017-18	28,04,970.34	47,72,725.97	63,216.00	77,40,912.31	66,13,879.00	696.00	11,26,337.31
2.	R.U.S.A. A/C No. 0640010283823, UBI, Puranigudam Br.	2015-16	Nil	1,000.00	7.00	1,007.00	0.50	Nil	1,006.50
		2016-17	1,006.50	69,17,000.00	43,978.00	69,61,984.50	15,000.50	Nil	69,46,984.00
		2017-18	69,46,984.00	31,95,036.00	1,85,156.00	1,03,27,176.00	1,01,99,531.25	Nil	1,27,644.75
3.	U.G.C. A/C No. 109652436608, SBI, Nagaon Br.	2015-16	14,17,625.24	17,14,000.00	60,505.00	31,92,129.24	6,39,600.00	Nil	25,52,529.24
		2016-17	25,52,529.24	Nil	82,878.00	26,35,407.24	16,46,522.00	Nil	9,88,885.24
		2017-18	9,88,885.24	Nil	13,533.00	10,02,418.24	9,74,185.00	Nil	28,233.24
4.		2015-16	60,299.00	Nil	2,435.00	62,734.00	54.00	3.00	62,677.00

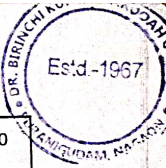
	Women Hostel, UBI A/C No 0640010105916 & No. 0031018078774, Nagaon	2016-17	62,680.00	Nil	2,789.00	65,469.00	84.00	3.00	65,382.00
		2017-18	65,385.00	12,89,883.00	15,949.00	13,05,832.00	10,35,893.25	3.00	2,69,935.75
5.	College Development A/C No. 0640010101141, UBI, Puranigudam Br.	2015-16	1,49,692.00	2,57,200.00	5,287.00	4,12,179.00	4,02,337.00	Nil	9,842.00
		2016-17	9,842.00	2,25,400.00	1,385.00	2,36,627.00	1,05,501.00	Nil	1,31,126.00
		2017-18	1,31,126.00	1,00,000.00	2,919.00	2,34,045.00	2,27,951.75	Nil	6,093.25
6.	Building A/C No. 0640010105331, UBI, Puranigudam Br.	2015-16	29,379.00	1,55,400.00	1,282.00	1,86,061.00	81,400.00	750.00	1,03,911.00
		2016-17	1,04,661.00	1,69,050.00	4,230.00	2,77,941.00	61,672.00	750.00	2,15,519.00
		2017-18	2,16,269.00	Nil	7,981.00	2,24,250.00	54,983.50	750.00	1,68,516.50
7.	Faculty Development A/C No. 0640010173070, UBI, Puranigudam Br.	2015-16	1,60,551.57	7,06,650.00	4,969.00	8,72,170.57	8,64,253.00	Nil	7,917.57
		2016-17	7,917.57	11,52,550.00	5,207.00	11,65,674.57	10,17,614.00	Nil	1,48,060.57
		2017-18	1,48,060.57	12,95,650.00	6,908.00	14,50,618.57	11,62,000.00	Nil	2,88,618.57
8.	KKHSOU D, El. Ed. A/C No. 0640010251884, UBI, Puranigudam Br.	2015-16	2,57,241.00	8,18,820.00	15,549.00	10,91,610.00	8,29,665.00	Nil	2,61,945.00
		2016-17	2,61,945.00	3,84,280.00	14,759.00	6,60,984.00	4,83,445.00	Nil	1,77,539.00
		2017-18	1,77,539.00	3,61,625.00	4,629.00	5,43,793.00	4,54,223.25	Nil	89,569.75

9.	Game A/C No. 0640010110167, UBI, Puranigudam Br.	2015-16	75,063.00	50,000.00	3,157.00	1,28,220.00	32,370.00	250.00	95,600.00
		2016-17	95,850.00	87,050.00	5,119.00	1,88,019.00	70,460.00	250.00	1,17,309.00
		2017-18	1,17,559.00	Nil	4,332.00	1,21,891.00	50568.25	250.00	71,072.75
10.	College Examination A/C No. 0640010110168, UBI, Puranigudam Br.	2015-16	1,97,706.00	Nil	7,647.00	2,05,353.00	860.00	200.00	2,04,293.00
		2016-17	2,04,493.00	56,350.00	10,579.00	2,71,422.00	6,400.00	200.00	2,64,822.00
		2017-18	2,65,022.00	40,800.00	10,017	3,15,839.00	40800.00	200.00	2,74,839.00
11.	KKHSOU Study Centre A/C No. 7239010007944, AGVB, Puranigudam Br.	2015-16	41,595.00	86,900.00	960.00	1,29,455.00	90,649.00	Nil	38,806.00
		2016-17	38,806.00	1,31,200.00	901.00	1,70,907.00	1,16,488.50	Nil	54,418.50
		2017-18	54,418.50	89,600.00	1,036.00	1,45,054.00	1,34,771.50	Nil	10,283.00
12.	University Registration A/C No. 0640010110173 UBI, Puranigudam Br.	2015-16	10,733.00	3,77,906.00	586.00	3,89,225.00	3,71,3587.50	550.00	17,317.50
		2016-17	17,867.50	3,91,001.00	707.00	4,09,575.50	3,97,628.00	550.00	11,397.50
		2017-18	11,947.50	Nil	451.00	12,398.50	0.75	550.00	12,387.75
13.	Poor Fund A/C No. 0640010110169, UBI, Puranigudam Br.	2015-16	70,487.00	36,260.00	3,105.00	1,09,852.00	Nil	100.00	1,09,752.00
		2016-17	1,09,852.00	39,445.00	5,442.00	1,54,739.00	1,800.00	100.00	1,52,839.00





		2017-18	1,52,939.00	Nil	5,785.00	1,58,724.00	Nil	100.00	1,58,624.00
14.	Debating & Symposium A/C No. 0640010103076, UBI, Puranigudam Br.	2015-16	1,81,381.00	Nil	6,871.00	1,88,252.00	980.00	120.00	1,87,152.00
		2016-17	1,87,272.00	33,810.00	9,764.00	2,30,840.00	Nil	120.00	2,30,726.00
		2017-18	2,30,846.00	Nil	7,661.00	2,38,507.00	1,31,970.00	120.00	1,06,417.00
15.	NSS A/C No. 0640010102792 UBI, Puranigudam Br.	2015-16	64,200.00	44,500.00	3,013.00	1,11,713.00	33,844.00	Nil	77,869.00
		2016-17	77,869.00	22,540.00	3,986.00	1,04,395.00	6,000.00		98,395.00
		2017-18	98,395.00	44,500.00	3,693.00	1,46,588.00	24,645.00	Nil	1,21,943.00
16.	Library A/C No. 0640010110171 Puranigudam Br.	2015-16	49,746.00	84,712.00	1,203.00	1,35,661.00	59,487.00	50.00	76,124.00
		2016-17	76,174.00	90,160.00	2,897.00	1,69,231.00	62,735.00	50.00	1,06,446.00
		2017-18	1,06,496.00	40,080.00	4,202.00	1,50,778.00	37,596.75	50.00	1,13,131.25
17.	College Social A/C No. 0640010110170 UBI, Puranigudam Br.	2015-16	36,711.00	3,00,000.00	1,964.00	3,38,675.00	1,81,951.00	Nil	1,56,724.00
		2016-17	1,56,724.00	1,69,050.00	7,505.00	3,33,279.00	1,82,957.50	Nil	1,50,321.50
		2017-18	1,50,321.50	1,16,700.00	5,188.00	2,72,209.50	2,15,982.75	Nil	56,226.75
18.		2015-16	1,61,689.00	Nil	6,138.00	1,67,827.00	73,195.00	400.00	94,232.00



	Extension Education A/C No. 0640010109489 UBI, Puranigudam Br.	2016-17	94,632.00	90,160.00	5,443.00	1,90,235.00	57,875.00	400.00	1,31,960.00
		2017-18	1,32,360.00	Nil	4,130.00	1,36,490.00	65,150.00	400.00	70,940.00
19.	Hot weather A/C No. 0640010102005 UBI, Puranigudam Br.	2015-16	1,42,094.00	55,400.00	4,239.00	2,01,733.00	1,40,665.00	400.00	60,668.00
		2016-17	61,068.00	1,69,050.00	2,113.00	2,32,231.00	2,06,656.50	400.00	25,174.50
		2017-18	25,574.50	75,150.00	413.00	1,01,137.50	82,658.50	Nil	18,479.00
20.	University Examination A/C No. 0640010110083 Puranigudam Br.	2015-16	1,05,492.00	20,51,438.00	6,291.00	21,63,221.00	19,54,093.00	951.00	2,08,177.00
		2016-17	2,09,128.00	16,42,340.00	11,984.00	18,63,452.00	15,98,737.00	951.00	2,63,764.00
		2017-18	6,64,715.00	9,48,670.00	8,496.00	12,21,881.00	11,83,656.50	951.00	37,273.50
21.	Contingency A/C No. 0640010109529 UBI, Puranigudam Br.	2015-16	29,421.00	76,225.00	1399.00	1,07,045.00	54,238.00	Nil	52,807.00
		2016-17	52,807.00	Nil	2,565.00	55,372.00	22,570.50	Nil	32,801.50
		2017-18	32,801.50	42,000.00	1,652.00	78,453.50	41,396.75	Nil	35,056.75
22.	Union A/C No. 0640010110165, UBI, Puranigudam Br.	2015-16	55,157.00	Nil	2,062.00	57,219.00	30,220.00	1,350.00	25,649.00
		2016-17	26,999.00	56,350.00	1,537.00	84,886.00	34,660.00	1,350.00	48,876.00
		2017-18	50,226.00	Nil	1,850.00	52,076.00	Nil	1,350.00	50,726.00



23.	COC A/C No. 0640010110953, UBI, Puranigudam Br.	2015-16	67,996.82	Nil	2,747.00	70,743.82	83.50	Nil	70,660.32
		2016-17	70,660.32	Nil	3,586.00	74,246.32	112.50	Nil	74,133.82
		2017-18	74,133.82	Nil	2,804.00	76,937.82	121.00	Nil	76,816.82
24.	Magazine A/C No. 0640010110166 UBI, Puranigudam Br.	2015-16	80,211.00	1,03,600.00	3,892.00	1,87,703.00	Nil	3,450.00	1,84,253.00
		2016-17	1,87,703.00	1,12,700.00	6,416.00	3,06,819.00	80,930.00	50.00	2,25,839.00
		2017-18	2,25,889.00	Nil	6,628.00	2,32,517.00	69,600.00	50.00	1,62,867.00
25.	Practical Fuqd A/C No. 0640010104057, UBI, Puranigudam Br.	2015-16	18,472.00	Nil	746.00	19,218.00	56.00	Nil	19,162.00
		2016-17	19,162.00	Nil	972.00	20,134.00	112.00		20,022.00
		2017-18	20,022.00	Nil	757.00	20,779.00	120.00	Nil	20,659.00
26.	Common Room A/C No. 0640010110172, UBI, Puranigudam Br.	2015-16	1,66,340.00	Nil	6,710.00	1,73,050.00	Nil	250.00	1,72,800.00
		2016-17	1,73,050.00	Nil	8,772.00	1,81,822.00	185.00	250.00	1,81,387.00
		2017-18	1,81,637.00	Nil	6,150.00	1,87,787.00	93,435.00	250.00	94,102.00
27.	IDOL A/C No. 0640010111900, UBI, Puranigudam Br.	2015-16	37,828.00	2,10,748.00	1,692.00	2,50,268.00	2,05,589.00	Nil	44,679.00
		2016-17	44,679.00	3,28,800.00	3,219.00	3,76,698.00	3,09,212.50	Nil	67,485.50

		2017-18	67,485.50	2,18,170.00	2,655.00	2,88,310.50	2,30,445.00	Nil	57,865.50
28.	Auditorium A/C No. 0640010111211 UBI, Puranigudam Br.	2015-16	1,13,944.00	3,68,500.00	6,978.00	4,89,422.00	4,85,169.50	Nil	4,252.50
		2016-17	4,252.50	1,25,000.00	1,924.00	1,31,176.50	1,23,219.50	Nil	7,957.00
		2017-18	7,957.00	Nil	301.00	8,258.00	4,000.25	Nil	4,257.75
29.	Scholarship Current A/C No. 10001, UBI, Puranigudam Br.	2015-16	93,498.00	87,930.00	Nil	1,81,428.00	25,300.00	Nil	1,56,128.00
		2016-17	1,56,128.00	Nil	Nil	1,56,128.00	Nil	Nil	1,56,128.00
		2017-18	1,56,128.00	2,530.00	Nil	1,58,658.00	2,291.00	Nil	1,56,367.00





Annexure-II
STATEMENT-A

STATEMENT SHOWING THE RECEIPT AND PAYMENT ACCOUNTS AS PREPARED FROM THE GENERAL FUND FOR THE PERIOD FROM 01/04/2015 TO 31/03/2018

2015-16

Receipt			Payment		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1.	Admission fees: Tuition fees Rs. 7,15,560.00 Session fees Rs. 24,88,345.00 Sub-Total Rs. 32,03,905.00	32,03,905.00	1.	Construction of 3 storied class room	77,79,347.00
2.	Sale proceed	1,11,280.00	2.	Supervision charge	1,28,000.00
3.	Encashment of F/D	30,00,000.00	3.	T.A.	2,94,420.00
4.	Interest received on F/D	1,29,994.00	4.	Office expenditure	43,195.00
5.	Bank interest on SB A/C	1,81,569.00	5.	Printing & Stationery	60,670.00
6.	From four lane authority	18,63,018.00	6.	Contingency	1,06,110.00
7.	Fees refund From DHE	6,97,900.00	7.	Electricity	58,864.00
			8.	Telephone	18,764.00
			9.	Field development (Campus)	65,050.00
			10.	Project work (presentation)	80,000.00
			11.	Furniture	4,000.00
			12.	Advertisement	4,000.00
			13.	Wages	10,550.00
			14.	Inspection expenditure	14,235.00
			15.	Transferred to Subsidiary Funds: Faculty Development -- 7,06,650.00 College Development-- 5,57,200.00 University Registration- 3,77,739.00 Game Fund 50,000.00 Hot weather Fund 55,400.00	21,25,049.00
			16.	Building Fund 1,55,400.00	18,08,436.00
			17.	Poor Fund 36,260.00	64,883.00
			18.	Magazine Fund 1,03,600.00	20,844.00
			19.	Library Fund 82,800.00	538.00
			20.	Sub-Total Rs. 21,25,049.00	1,13,235.00
				Fees Remittance Income Tax remittance GSLI Bank charge Miscellaneous	
	Total	91,87,666.00		Total	1,32,02,190.00
	Opening balance: Cash in hand Rs. 62,601.00 Cash at UBI Rs. 16,23,880.10 Cash at SBI Rs. 52,14,769.24 Sub-Total Rs. 69,01,250.34	69,01,250.34		Closing balance: Cash in hand Rs. 281.00 Cash at UBI Rs. 24,51,463.10 Cash at SBI Rs. 4,34,982.24 Sub-Total Rs. 28,86,726.34	28,86,726.34
	Grand total	1,60,88,916.34			1,60,88,916.34

2016-17



Receipt			Payment		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1.	Admission fees:	26,28,755.00	1.	Construction work	2,00,000.00
	Tuition fees Rs. 5,65,800.00		2.	T.A. 2,45,845/-	2,24,460.00
	Session fees		3.	Office expenditure	21,385.00
2.	<u>Rs.20,62,955.00</u>	84,400.00	4.	Printing & Stationery	99,300.00
3.	Other fees receipt	44,235.00	5.	Contingency	1,75,786.00
4.	Sale proceed	10,60,416.00	6.	Electricity	20,000.00
5.	Free Admission fees refund	12,70,000.00	7.	Telephone bill	27,035.00
6.	Govt. grant	24,000.00	8.	Golden Jubilee inaugural	1,20,000.00
7.	Received from other	20,000.00	9.	programme	54,116.00
8.	sources	1,29,154.00	10.	Permission/affiliation	1,588.00
	Donation		11.	HS renewal	6,160.00
	Bank interest		12.	Advertisement	48,447.00
			13.	Wages for repairing work	10,000.00
			14.	Website renewal	11,03,600.00
			15.	Reserve Fund (Term Deposit)	31,02,765.00
				Transferred to Subsidiary Funds:	
				Faculty	
				Development	11,52,550.00
				College Development	2,25,400.00
				College Social	1,69,050.00
				University	
				Registration	3,91,000.00
				Game Fund	87,050.00
				Hot weather Fund	1,69,050.00
				Building Fund	1,69,050.00
				Poor Fund	39,445.00
				Magazine Fund	1,12,700.00
				Library Fund	90,160.00
				Golden Jubilee	2,38,100.00
				College Examination-	56,350.00
				NSS	22,540.00
				Debating	33,810.00
			16.	Union	56,350.00
			17.	<u>Extension Education</u>	90,160.00
			18.	Sub-Total Rs. 31,02,765.00	65,533.00
				Office Stationery	
				Bank charge	
				Miscellaneous	
	Total	52,60,960.00		Total	53,42,716.00
	Opening balance:	28,86,726.34		Closing balance:	28,04,970.34
	Cash in hand Rs. 281.00			Cash in hand Rs. 20,896.00	
	Cash at UBI Rs.24,51,463.10			Cash at UBI Rs.13,07,563.10	
	<u>Cash at SBI Rs. 4,34,982.24</u>			<u>Cash at SBI Rs. 14,76,511.24</u>	
	Sub-Total Rs.28,86,726.34			Sub-Total Rs.28,04,970.34	
	Grand total	81,47,686.34		Grand total	81,47,686.34

2017-18

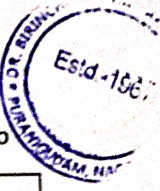


Receipt			Payment		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1.	Admission fees: Tuition fees Rs. 3,87,240.00 Session fees <u>Rs.15,17,860.00</u>	19,05,100.00	1.	Construction of Canteen	15,20,110.0
2.	Other fees receipt	1,51,780.00	2.	T.A.	3,50,820.0
3.	Sale proceed	2,00,000.00	3.	Office expenditure	53,050.0
4.	Grant for Excursion from DHE	50,000.00	4.	Printing & Stationery	47,930.0
5.	Grant for Magazine from DHE	4,06,867.97	5.	Contingency	1,18,940.0
6.	Encashment of F/D	20,21,746.00	6.	Salary to Non-sanctioned staff	1,17,300.0
7.	Free Admission fees refund from DHE	63,216.00	7.	Telephone	6,670.0
8.	Bank interest	3,000.00	8.	Electricity	70,108.0
9.	Tender fees	48,000.00	9.	Excursion	1,00,000.0
10.	Earnest money	6,000.00	10.	Furniture	2,84,498.0
11.	Canteen rent	2.00	12.	Advertisement	64,350.0
12.	Bank refund		13.	Books for College library	49,032.0
			14.	Inspection expenditure	57,330.0
			15.	Transferred to Subsidiary Funds: Faculty Development- 10,75,650.00 College Development- 1,00,000.00 Hot Weather - 75,150.00 Library- 40,080.00	17,07,580.0
			16.	Golden Jubilee- 3,00,000.00	15,41,540.0
			17.	<u>College Social- 1,16,700.00</u>	86,673.0
			18.	Sub-total: Rs. 17,07,580.00	1,057.0
			19.	Tuition Fees Remittance	1,76,630.0
			20.	Registration & Affiliation	32,500.0
			21.	Bank charge	1,73,861.0
			22.	Miscellaneous	9,640.0
			23.	Blazer of Union Body Repairing & maintenance GSLI Youth Festival	44,260.0
	Total	49,35,941.97		Total	66,13,879.0
	Opening balance Cash in hand Rs. 20,896.00 Cash at UBI Rs.13,07,563.10 <u>Cash at SBI Rs. 14,76,511.24</u>	28,04,970.34		Closing balance Cash in hand Rs. 696.00 Cash at UBI Rs. 9,21,007.07 <u>Cash at SBI Rs. 2,05,330.24</u>	11,27,033.0
	Grand total	77,40,912.31		Grand total	77,40,912.0

Annexure-III
STATEMENT-B

STATEMENT SHOWING THE DRAWAL AND UTILIZATION OF GOVT. GRANTS-IN-AID SANCTION TO AND RECEIVED BY DR. B.K.B. COLLEGE DURING THE AUDIT PERIOD FROM 01/04/2015 TO 31/03/2018.

Sl. No.	Sanctioning letter No. & Date	Name of sanctioning Authority	Particulars of the sanction	Amount sanctioned /Released.	Amount drawn	Dt. of drawal & entry in to the Cash Book	Amount utilized /spent	Unspent/ unutilized	Remarks if any
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	No. F.5-241/2010-11/MRP/NERO/561 Date 23/12/2015	UGC, North East Regional Office, Dispur Guwahati-6	Final installment towards MRP awarded to Md. AKM Akhtar.	30,000	30,000	29/12/2015 UGC Cash Book	30,000	Nil	Fully utilized
2.	No. F.5-39/2012/NERO/810 Date 21/03/2016	-do-	General Development Assistance (GDA) under XII Plan period	16,80,000	16,80,000	28/03/2016 UGC Cash Book	16,80,000	Nil	-do-
3.	No. PC/HE/Misc/26/2017/3 Date 24/02/2017	Director, Higher Education, Assam, Kahilipara, Ghy.-19	Infrastructure Dev. grant under Plan for the year 2016-17	12,70,000	12,70,000	10/03/2017 General Fund	12,70,000	Nil	-do-
4.	No. ASHEC(RUSA)/47/2016/268 date 18/12/2016	Assam State Higher Education Council, RUSA	Infrastructure Grant under RUSA 1 st installment	69,17,000	69,17,000	02/01/2017 RUSA Cash Book	69,17,000	Nil	-do-
5.	No. ASHEC(RUSA)/47/2016/366 date nil/2017	-do-	-do-	30,83,000	30,83,000	16/09/2017 RUSA Cash Book	30,83,000	Nil	-do-
6.	No. F.8-58/Sem./Conf/NERO/2015-16/414 Date 20/07/2017	The Accounts Officer, University Grants Commission, North-Eastern Regional Office, Ghy.-6	Grants-in-aid as 1 st installment for the year 2017-18 towards Seminar/Conference/Workshop	7,680	7,680	24/07/2017 Women's Hostel	7,680	Nil	-do-
7.				15,360	15,360	-do-	15,360	Nil	-do-
8.				72,960	72,960	-do-	72,960	Nil	-do-



9.	No. F.5-39/GDA/2012(NERO) /419 Date 20/07/2017	-do-	Grants-in-aid towards General Development Assistance (Plan Block Grant) for the yr. 2017-18	67,200	67,200	-do-	67,200	Nil	-do-
10.				1,34,400	1,34,400	-do-	1,34,400	Nil	-do-
11.				6,38,400	6,38,400	-do-	6,38,400	Nil	-do-
12.	No. F.5-15/2014-15/(MRP/NERO)/440 Date 20/07/2017	-do-	Final installment towards Minor Research Project awarded to Dr. Abinash Bharali.	55,000	55,000	-do-	55,000	Nil	-do-
13.	No. F.5-545/2011-12/(MRP/NERO)/425 Date 20/07/2017	-do-	Final installment towards Minor Research Project awarded to Shri Ghanshyam Taid .	32,500	32,500	-do-	32,500	Nil	-do-
14.	Letter not available	-do-	FDP contingency from UGC	15,000	15,000	28/02/2018 Women's Hostel	15,000	Nil	-do-
15.	Letter not available	-do-	Salary of substantive FIP leave (as written in the Cash Book)	2,51,283	2,51,283	29/03/2018 Women's Hostel	Nil	2,51,283	
16.	No. NDC(D)27/2015 Dt. 25/08/15 Vide Ch. No. 020753	Senior Planning Officer, Nagaon	For const. of floor and fixation of chair at Dr. Bhupen Hazarika Auditorium, Dr. BKB College 1 st	3,68,500	3,68,500	08/09/2015 Auditorium Cash Book	3,68,500	Nil	-do-

17.	No. NDC(D)27/2015 Dt. 12/07/16 Vide Ch. No. 026803	-do-	-do- 2 nd installment.	1,25,000	1,25,000	25/07/2016 -do-	1,25,000	Nil	-do-
18.	No. GUNSS/Reg-Spl.Fund/2015- 16/104-144 Dt. 20/05/2015	Dr. Sushil Sinha, Programme Co- Ordinator,	Rs 22,000/- for Regular Activity Rs 22,500/- for Special Camping	44,500	44,500	20/08/2015 NSS Fund Cash Book	44,500	Nil	-do-
19.	Letter not available	-do-	-do-	44,500	44,500	12/02/2018 -do-	24,645	19,855	
20.	Not available, (credited in the SBI A/C No. 10965244855)	Director, Higher Education, Assam, Kahilipara, Ghy -19	Excursion grant	---	1,00,000	05/04/2017 General Fund	1,00,000	Nil	
21.	Not available, (credited in the SBI A/C No. 10965244855)	Director, Higher Education, Assam, Kahilipara, Ghy -19	Excursion grant	---	1,00,000	28/02/2018 General Fund	Nil	1,00,000	

