



COLLEGE OF EDUCATION, NAGAON  
AFFILIATED TO GAUHATI UNIVERSITY, RECOGNIZED BY NCTE  
ACCREDITED BY NAAC (2014)  
ESTD:1992

### Internal Audit

College of Education Nagaon, Conduct Internal Audit after every financial year. The Internal financial Audit team monitors the accounting systems, policies, procedures, budgets and methods of accounting of the various transactions as per norms stipulated by the nodal agencies of state Government.

COLLEGE OF EDUCATION NAGAON

*S Borah*

**Dr. Sewali Borah**  
Coordinator, IQAC  
College of Education, Nagaon



*R Baruah*  
**Principal**  
College of Education  
Nagaon (Assam)

## AUDIT REPORT FOR THE YEAR 2018-2019

As per Resolution No. 04 of G.B. Sitting on 25/01/2021 We Sri Atul Chandra Bora and Birendra Kumar Das have gone through the receipt and expenditure of College of Education, Nagaon for the financial year 2018-2019.

Documents received from College Office.

1. Pass Book No. 2155170108 of Central Bank of India, New Market Branch.
2. Receipt Book No. 48-53
3. Expenditure file from April 2018 to March 2019.

Receipt and Payments of the College of Education, Nagaon for the financial year 2018-2019 have been checked and verified with received registers, expenditure vouchers and Bank Account No. 2155170108, Central Bank of India, New Market Branch. The Accountant of the College provided us all the necessary documents required for the purpose. He also preserved the documents safely and maintained all relevant documents properly. The receipt and payment during the financial year 2018-2019 is shown as follows-

### RECEIPTS

1. Opening Balance	
Cash in Hand	:-Rs. 800.00
Cash at Bank	:-Rs. 11,22,823.50
2. Admission fees	:-Rs. 1,25,51,000.00
3. Admission form sale	:-Rs. 1,22,000.00
4. B.Ed. Pass Certificate	:-Rs. 15,450.00
5. Bank Interest	:-Rs. 1,43,473.00
	<hr/>
	Total Rs. 1,39,55,546.50

(Rupees One Core Thirty Nine Lakh Fifty Five Thousand Five Hundred Forty Six and Fifty Paise) only.

*Atul Chandra Bora*  
22/02/22

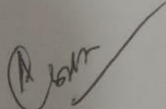
*Birendra Kumar Das*

Observations:-

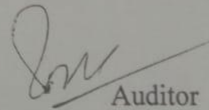
1. In refreshment head excess amount was spent lavishly.
2. At the day of final result of B.Ed. Exam, 2018 Tea Expenditure was too high.
3. Biswakarma Puja was observed in the College. But in the festival head Saraswati Puja was observed only in previous time. In this connection G.B. resolution is needed.
4. Refreshment bill for teachers meeting should be paid by the teacher unit.
5. In Guest lecturer payments no designation and full name were mentioned in the receipts. Only short signature does not fulfill the purpose.
6. In the most of the vouchers of refreshment, purpose, materials, name of shops, dates were not furnished properly.

We suggested the principal and Accountant of the College to examine the vouchers and T.A. Bills properly and so as to help the Auditors in future. Principal is suggested to pass the bills with a note in future mentioning the name of shops and purpose.

We offer thanks to Principal as well as Accountant of the College for their cooperation in the time of Auditing with their sincerity and honestly.



Auditor  
Sri Atul Ch. Bora



Auditor  
Sri Birendra Kumar Das

## AUDIT REPORT FOR THE YEAR 2019-2020

As per Resolution No. 04 of G.B. Sitting on 25/01/2022 . We Sri Atul Chandra Bora and Birendra Kumar Das have gone through the receipt and expenditure of College of Education, Nagaon for the financial year 2019-2020.

Documents received from College Office.

1. Pass Book No. 2155170108 of Central Bank of India, New Market Branch.
2. Receipt Book No. 53-57
3. Expenditure file from April 2019 to March 2020.

Receipt and Payments of the College of Education, Nagaon for the financial year 2019-2020 have been checked and verified with received registers, expenditure vouchers and Bank Account No. 2155170108, Central Bank of India, New Market Branch. The Accountant of the College provided us all the necessary documents required for the purpose. He also preserved the documents safely and maintained all relevant documents properly. The receipt and payment during the financial year 2019-2020 is shown as follows-

### RECEIPTS

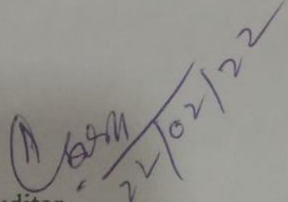
1. Opening Balance	
Cash in Hand	:-Rs. 1,04,200.00
Cash at Bank	:-Rs. 47,60,840.10
2. Admission fees	:-Rs. 1,33,49,000.00
3. Admission form sale	:-Rs. 1,10,000.00
4. B.Ed. Pass Certificate	:-Rs. 14,400.00
5. Bank Interest	:-Rs. 2,19,873.00
	Total Rs. 1,85,58,313.10

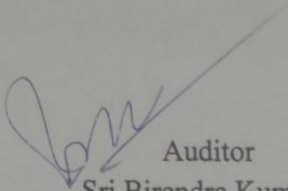
( Rupees One Core Eighty Five Lakh Fifty Eight Thousand Three Hundred Thirteen and Ten Paise) only.

Observations:-

1. In some TA/DA Bill name of Officer visited not mentioned distinctly by Rs. 600/- TA issues but no named and purpose journey is mentioned .
2. Exam Amount is expended for refreshment by the Teaching Staff in Office. This should be minimized if possible.
3. Financial help for staff member were done but no signature of the principal is found in the received receipt. Principal Should take care in such payment.
4. Bishwakaram Puja was observed in college. Governing Body resolution necessary as in Educational Institution only Saraswati Puja to be observed.

We offer thanks to Principal as well as Accountant of the College for their cooperation in the time of Auditing with their sincerity and honestly.

  
Auditor  
Sri Atul Ch. Bora

  
Auditor  
Sri Birendra Kumar Das

## AUDIT REPORT FOR THE YEAR 2020-2021

As per decision of the Governing Body, College of Education, Nagaon dated 21/09/2022, ~~We~~ the two Sri Atul Ch. Bora and Sri Birendra Kr. Das audited the account of B.Ed. General Fund for the financial year 2020-2021.

As we were communicated by the Principal of the College of Education, Nagaon on 12/12/2022 i.e. after the two and a half month audit could not be done in time. We started the checking and verification of the account on <sup>and from</sup> 06/02/2023. We have gone through the receipt and payments of the fund for the session 2020-2021 properly.

The documents received from the accountant of the College of Education to audit are as follows:-

1. Cash Book (no. 5) :-1 One
2. Passbook (No. 21551701108) :-Central Bank of India, New Market Branch, Nagaon
3. Receipt Book (No. from 11 to 19) with page no from 1003 to 1880 with two cancelled pages of admission.
4. Vouchers of Expenditure from 01/04/2020 to 31/03/2021.

All the mentioned documents provided us by the accountant. He preserved the documents safely and maintained all records properly. Receipts and Payments of the College of Education, Nagaon for the financial year 01/04/2020 to 31/03/2021 shown as follows:-

### RECEIPTS

1. Opening Balance		
Cash in Hand	:-Rs.	375.00
Cash at Bank	:-Rs.	65,51,382.96
2. Admission fees	:-Rs.	1,27,66,751.00
3. Admission form sale	:-Rs.	5,50,000.00
4. B.Ed. Pass Certificate	:-Rs.	15,300.00
5. Bank Interest	:-Rs.	1,50,759.00
6. Cancellation of One Bank Draft to Gauhati University	:-Rs.	12,955.00
	<b>Total Rs.</b>	<b>2,00,47,522.96</b>

( Rupees Two Crore Forty Seven Thousand Five Hundred Twenty Two and Ninety Six Paisa) only.

*A. Bora*  
8/3/2023

*[Signature]*

PAYMENTS

1. Salary	:-Rs. 61,87,452.00
2. C.P.F.	:-Rs. 4,70,360.00
3. Festival	:-Rs. 1,33,516.00
4. Garden Wages	:-Rs. 32,200.00
5. T.A. / D.A.	:-Rs. 7,135.00
6. Gauhati University (Enrollment Affiliation Fee)	:-Rs. 1,44,784.00
7. Refund of Admission Fees (as per G.B. resolution)	:-Rs. 1,86,000.00
8. Bank Charge	:-Rs. 94.40
9. Workshop/ Seminar	:-Rs. 14,336.00
10. Internet Bill	:-Rs. 52,779.00
11. B.A. Course Expenditure	:-Rs. 5,80,212.00
12. Printout	:-Rs. 9,840.00
13. Office Material	:-Rs. 7,885.00
14. Repairing of Aquagaurd	:-Rs. 3,810.00
15. G.B. Sitting Allowance and refreshment	:-Rs. 14,968.00
16. Library Book Purchase	:-Rs. 76,077.00
17. Misc. Expenditure (Pen/Pencil/Paper/Guest Refreshment)	:-Rs. 6,917.00
18. Printing & Stationary	:-Rs. 21,793.00
19. Refreshment	:-Rs. 16,621.00
20. Fuel (for generator and local trip of employees)	:-Rs. 11,706.00
21. Electricity Bill	:-Rs. 36,959.00
22. House Rent (for Non-Local Teacher as per G.B. resolution)	:-Rs. 60,000.00
23. Medical Equipments Purchase	:-Rs. 9,614.00
24. Paid to Society	:-Rs. 10,76,000.00
25. Labour wages	:-Rs. 800.00

Total Rs. 91,61,859.44

Closing Balance

Cash in Hand	:-Rs. 3,733.00
Cash at Bank	:-Rs. 1,08,81,930.52

Total Rs. 2,00,47,522.96

( Rupees Two <sup>CORRE</sup> ~~Five~~ Forty Seven Thousand Five Hundred Twenty Two and Ninety Six Paisa) only.

Observations:-

1. The amount of T.A. bill paid to the employees going for official purpose particularly to Gauhati University in different time of the year vary from time to time. The amount should be same. If in any emergency for unavoidable circumstances the cause should be mentioned clearly.

*Coron*  
28/3/2023

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2. Amount expended for College Inspection, Seminar etc have not approved by the Governing Body. in time
3. In one Governing Body meeting only four members were given sitting allowance. The cause of non payments to other members not mentioned.
4. One Voucher (No. 93) of Rs. 280/- for refreshment found but in cash book Rs. 240/- is entered. Difference of Rs. 40/- is found. Causes of less payment is not mentioned .
5. Two Vouchers of Rs. 50/- and Rs. 50/- found for taking tea by teachers. No cause for taking tea were mentioned there.
6. Remuneration to the members of admission Committee for B.Ed (other than teaching staff) paid once which was not paid in the next year.

**Suggestion:-**

All bills submitted by the incumbent or suppliers should be checked by the Principal and forward to the Accountant for payment with a note.

A sum of Rs. 5,76,000/- and Rs. 5,00,000/- were paid to College Society, but resolution of Governing Body was not mentioned.

No approved budget by the College Governing Body was found during the time of Audit. A budget approved by Governing Body for each financial year should be submitted to the auditors which will help the auditors to run smoothly the accounts.

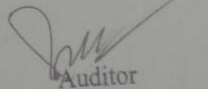
It is found that auditors were appointed to audit the account for two financial years. We suggested to appoint auditors for one year only just after each financial year which will make easier to audit the account timely.

In the cash book whitener was used on several pages which is regarded as objectionable. Accountant is instructed not to use the whitener in future in no cases.

**Conclusion:-**

Accountant and Principal of the College of Education, Nagaon are thanked for providing us the needed particulars timely except the budget all materials related for audit purpose were kept properly and safely by the Accountant and he cooperated with us everyday whenever he is needed.

A. Sanyal  
Auditor 8/3/2023

  
Auditor



## AUDIT REPORT FOR THE YEAR 2021-2022

As per Resolution No. 04 dated 21/9/2022 of Governing Body Sitting of College of Education, Nagaon. We the undersigned audited the accounts of B.Ed. general Fund for the financial year 2021-2022. We have checked and verified the documents of receipts and payments provided us by the accountant.

The documents of receipts and payments from 01/04/2021 to 31/03/2022 are as follows:-

1. Cash Book :- 1 (One)
2. Passbook (A/c :- 2155170108) :- 1 (One)
3. Receipt Book :- From 19 to 30 & 01
4. Vouchers File from 01/04/2021 to 31/03/2022.

All the mentioned documents provided us by the accountant. He preserved the documents safely and maintained all records properly. Receipts and Payments of the College of Education, Nagaon for the financial year 01/04/2021 to 31/03/2022 shown as follows:-

### RECEIPTS

1. Opening Balance	
Cash in Hand	:-Rs. 3,733.00
Cash at Bank	:-Rs. 1,08,81,930.52
2. Admission fees	:-Rs. 1,30,88,000.00
3. Admission form sale	:-Rs. 8,80,000.00
4. B.Ed. Pass Certificate	:-Rs. 19,800.00
5. Bank Interest	:-Rs. 2,46,040.00
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	<b>Total Rs. 2,51,19,503.52</b>

(Rupees Two Crore Fifty One Lakh Nineteen Thousand Five Hundred Three and Fifty Two Paise) only.

*CSA*  
*8/3/2023*

*[Signature]*

Observations:-

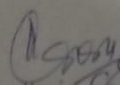
1. Cash in hand exceeds Rs. 2000/- which is fixed by Governing Body previously.
2. Expenditure for internal periodic <sup>Examination</sup> expenditure are done from General fund though there is a separate fund for exam.
3. In T.A. bill, <sup>Contra certain</sup> particulars of visit are not mentioned clearly.
4. For B.A. course a heavy amount of Rs. 42,190/- spent for admission process, publicity. etc. Only one student got admission.
5. Voucher no. 35 (in B.A. Course) in bill it was Rs. 7,535/- but in cash book Rs. 7355/- is found. The difference is Rs. 180/- . The cause of less payment is not mentioned in bill or in cashbook.
6. For construction work of the M.Ed. Building Rs. 18,59,950/- have paid <sup>by</sup> of the Principal of the total amount of Rs. 20,52,580/-. Reference of Governing Body resolution of the approval is not found.

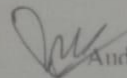
Suggestion:-

1. Audit should be done just after expiry of the year.
2. Principal/Secretary should put signature with date and verify the amount expended with cause of expenditure in the vouchers.
3. Governing Body approval for expending more than 10000/- necessary and should mentioned in remark column of cash book.
4. Governing Body is requested to think about the under graduate course. In provincialized College Students are enrolled without admission fee etc. On the contrary, in private B.Ed. Colleges no student will come for admission in B.A.course paying more than Rs. 10000/- as admission fee and Rs. 1000/- Tution fee per month. As per instruction of University, College of Education spent more than Rs. 6 Lakh.

Conclusion:-

Accountant and Principal of the College of Education, Nagaon are thanked for providing us the needed particulars timely. All materials related for audit purpose were kept properly and safely by the Accountant and he cooperated with us everyday whenever he is needed.

  
Auditor 8/3/2023

  
Auditor

## AUDIT REPORT FOR THE YEAR 2017 - 2018

As per decision of the Governing body, College of Education Nagaon we under signed audited the accounts for the financial year of 2017 – 2018. The Receipts and payments of the college of Education Nagaon, for the session 2017 – 2018 have been checked and verified on the documents such as cash Book, Receipt Books ( No from 38 to 48 ) relevent registers, expenditures vouchers (Total 228 Nos) and Bank Account No – 2155170108. Central Bank of India, New Market Branch.

The accountant provided us with all the documents required for the purpose. He also preserved the documents safely and maintained all records properly.

The receipts and payment during the period from 01 – 04 – 2017 to 31 – 03 – 2018 is shown as follows.

### RECEIPTS

1. Opening Balance	
Cash in Hand .....	416.00
Cash at Bank .....	6,49,914.00
2. Admission Arrear Received .....	5000.00
3. Admission fees .....	1,10,85,000.00
4. Admission form sale .....	4,67,250.00
5. B. Ed. Passed certificate .....	6,300.00
6. Received from working Fund .....	1,50,000.00
7. Received from examination Fund .....	50,000.00
8. Bank Interest .....	54,756.00
	Total Rs. 1,24,68,636.00

( Rupees One core Twenty Four Lakh, Sixty Eight thousand, Six Hundred, Thirty Six)only.

B/F Rs. 1,13,45,013.00

Closing Balance.

Cash in hand. Rs. 800.00

Cash at Bank Rs. 11,22,823.00

Total Rs. 1,24,68,636.00

(Rupees One Core. Twenty Four Lakhs, Sixty Eight Thousand, six Hundred Thirty Six )only

Observations

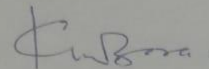
1. The Expenses of farewell meeting to 2<sup>nd</sup> year students amounting to Rs. 13,015.00 requires budgetary provision. Previously there was no such provision as it is a new conception, it must be approved by G.B.

2. Rs. 527.00 was spent for purpose of farewell meeting of A. C. Borah by the college secretary, though the figure was meagre one. But it can not be ascertained when and why he was given farewell as he is still very active member of G. B.

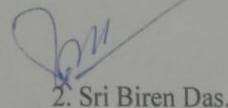
Suggestion

1. The Accountant is suggested to enter the dates in properway in the Cash Book in future.
2. The Principal is suggested to check and sanction the amount of T. A. Bill submitted by incumbents properly.

Signature



1. Sri Kunja Mohan Bora.



2. Sri Biren Das.