

No. PJB/IA/2018-19/ 47-49

Dated Karimganj, the 10<sup>th</sup> April, 2023.

To

The Principal,  
Rabindra Sadan Girls' College,  
Karimganj.

Sub:- Internal Audit Report on the accounts of R S Girls' College, Karimganj for the period from 01/04/2020 to 31/03/2021

Sir,

I have the honour to forward herewith the Internal Audit Report on the accounts of your office for the period from 01/04/2020 to 31/03/2021 It is requested that necessary remedial steps may be taken as suggested in Internal Audit, and the Internal Audit Report may be placed before the Governing Body of the Institution for necessary discussion and approval.

Enclo:- Internal Audit Report containing  
13 pages from page 1 to page 13.

Yours faithfully,

— Sd —

Prosenjit Bhattacharjee, B.Com,  
Internal Auditor, Karimganj.

Memo No.PJB/IA/2018-19/ 47-49

Dated Karimganj, the 10<sup>th</sup> April, 2023.

Copy forwarded for information and necessary action to :-

- ✓ 1.) The President, Governing Body, Rabindra Sadan Girls' College, Karimganj.
- 2.) Office file.

*prosenjit Bhattacharjee.*

Prosenjit Bhattacharjee, B.Com,  
Internal Auditor, Karimganj.

P. Bhattacharjee  
B.Com.  
Internal Auditor

**INTERNAL AUDIT REPORT ON THE ACCOUNTS OF RABINDRA SADAN GIRLS'  
COLLEGE KARIMGANJ FOR THE PERIOD FROM 01/04/2020 to 31/03/2021**

**PART - I**

**A) Introduction:-** The internal audit on the accounts of Rabindra Sadan Girls' College, Karimganj for the period from 01-04-2020 to 31-03-2021 was conducted by Shri Prosenjit Bhattacharjee, B.Com, Internal Auditor. The internal audit work was commenced in the month of February, 2023 and completed in the month of April, 2023.

**B) Scope of Audit:-** The internal audit has been conducted on the basis of the appointment made by Principal, Rabindra Sadan Girls' College, Karimganj, vide letter no. RSC/IA/2023/6082, Dated the 23<sup>rd</sup> March 2023 which has the approval of the Governing Body of the college. The audit was conducted as per standard auditing practices followed in internal audit as a measure of monitoring the Internal Control Mechanism and to guide the Auditee regarding the standard accounting practices as per prescribed norms.

**C) Disclaimer Statement:-** The Internal Audit Report has been prepared on the basis of information furnished and made available by the Principal, Rabindra Sadan Girls' College, Karimganj, and the Internal Auditor disclaims any responsibility for any misinformation and or non-furnishing of information on the part of the auditee.

**D) (i) Incumbency:-** The following persons held the charges of the Principal of Rabindra Sadan Girls' College, Karimganj for the period from 01/04/2020 to 31/03/2021

Sl. No.	Name of the D.D.O.	Designation	Period
1.	Dr. Nibedita Nath	Principal i/c	01/04/2019 to 31/03/2020.
2.	Smti. Asmat Sultana	Principal i/c	01/01/2021 to 24/03/2021
3.	Dr. A.K. Das	Principal	25/03/2021 to 31/03/2021

**(ii) President of the Governing Body of the institution:**

Sl. No.	Name of the Person	Designation	Period
1.	Shri N.C. Das	President of Governing Body	01/04/2020 to 31/03/2021

**E) Profile of the Institution:-**

1. Name of the Institution: Rabindra Sadan Girls' College, Karimganj.
2. Location: Karimganj Town
3. Year of Establishment: 1962
4. No. of members of Governing Body: 11
5. No. of meetings held by G.B during 2020-21: 07
6. Student strength (2020-21)

Sl. No.	CLASS	Number of Students
1.	H.S 1 <sup>st</sup> Year	105
2.	H.S 2 <sup>nd</sup> Year	77
3.	BA 1 <sup>st</sup> Sem	402
4.	BA 3 <sup>rd</sup> Sem	300
5.	BA 5 <sup>th</sup> Sem	242
<b>Total</b>		<b>1126</b>

**7. Staff strength (2020-21):**

Sl No.	Category	No. of incumbents
1.	Teaching staff	31
2.	Non teaching staff	18
<b>Total</b>		<b>49</b>

F) Government grants were not received by the institution during the period from 01/04/2020 to 31/03/2021 as per information furnished by College Authority.

G) Annual Receipt and Payment accounts of the General and subsidiary Funds of the College for the period from 01/04/2020 to 31/03/2021 appended in Annexure I.

H) The observations in respect of maintenance of accounts noticed in course of Internal Audit with suggestions and remedial measures thereof for improvement in maintenance of accounts of the Institution have been incorporated in Part II of the Report under the heading, 'Audit Notes'.

1.) Fund Receipt and Expenditure Statement : The position of fund receipt and expenditure of the funds maintained by Rabindra Sadan Girls' College, Karimganj for the period from 01/04/2020 to 31/03/2021 are furnished below:-

Sl. No.	Name of Fund	Year	Opening Balance on 01/04/2020	Receipt	Bank Interest	Total Receipt	Expenditure	Closing Balance as on 31/03/2020
1.	General Fund	2020-21	70,21,216.86	66,82,200.00	1,89,342.00	1,38,92,758.86	46,02,386.02	92,90,372.84
2.	Student Aid Fund	2020-21	2,16,828.00	57,950.00	6,113.00	2,80,891.00	Nil	2,80,891.00
3.	UGC Fund	2020-21	19,81,968.66	Nil	42,410.00	20,24,378.66	18,71,978.00	1,52,400.66
4.	Library Fund	2020-21	4,26,712.21	2,86,230.00	12,552.00	7,25,494.21	21,549.50	7,03,944.71
5.	Hostel Seat Rent Fund	2020-21	10,38,926.58	59,125.00	28,809.00	11,26,860.58	88.50	11,26,772.08
6.	Magazine Fund	2020-21	2,78,711.91	1,73,850.00	8133.00	4,60,694.91	Nil	4,60,694.91
7.	Electricity Fund	2020-21	3,77,111.61	7,58,023.00	11,288.00	11,46,422.61	1,59,062.50	9,87,360.11
8.	Union Fund	2020-21	83,630.05	1,15,900.00	2,615.00	2,02,145.05	Nil	2,02,145.05
9.	Development Fund	2020-21	23,28,657.81	19,49,605.00	71,296.00	43,49,558.81	3,66,280.50	39,83,278.31
10.	College Exam Fund	2020-21	7,76,379.21	2,69,100.00	21,519.00	10,66,998.21	49,848.50	10,17,149.71

Sl. No.	Name of Fund	Year	Opening Balance on 01/04/2020	Receipt	Bank Interest	Total Receipt	Expenditure	Closing Balance as on 31/03/2021
11.	HS Centre Fee Fund	2020-21	1,23,102.59	17,400.00	2,196.00	1,42,698.59	71,965.00	70,733.59
12.	BA Centre Fee Fund	2020-21	1,92,428.53	5,88,067.00	7,610.00	7,88,105.53	1,27,531.00	6,60,574.53
13.	Scholarship Fund	2020-21	64,138.00	Nil	1,763.00	65,901.00	Nil	65,901.00
14.	Common Room Fund	2020-21	2,17,776.30	34,770.00	6,060.00	2,58,606.30	5,740.00	2,52,866.30
15.	Game Fund	2020-21	2,47,679.37	1,15,900.00	7,083.00	3,70,662.37	7,428.00	3,63,234.37
16.	Miscellaneous Fund	2020-21	11,03,408.50	10,67,110.00	26,143.00	21,96,661.50	6,58,679.00	15,37,982.50



J) Closing Balance of General Fund and Subsidiary Funds as on 31/03/2021:-

Sl. No.	Name of the Fund	Cash in Hand	Cash at Bank	Total	Bank A/C No. with branch.
1	2	3	4	5	6
01.	General Fund	NIL	92,90,372.84	92,90,372.84	S.B A/C No. 35509344059 with SBI, Karimganj
02.	Student Aid Fund	NIL	2,80,891.00	2,80,891.00	S.B A/C No 30192803822 with SBI, Karimganj.
03.	UGC Fund	NIL	1,52,400.66	1,52,400.66	S.B A/C No. 10916604760 with SBI, Karimganj.
04.	Library Fund	NIL	7,03,944.71	7,03,944.71	S.B A/C No. 10916603744 with SBI, Karimganj.
05.	Hostel Seat Rent Fund	NIL	11,26,772.08	11,26,772.08	S.B A/C No. 10916603507 with SBI, Karimganj.
06.	Magazine Fund	NIL	4,60,694.91	4,60,694.91	S.B A/C No. 10916603802 with SBI, Karimganj
07.	Electricity Fund	NIL	9,87,360.11	9,87,360.11	S.B A/C No. 10916603347 with SBI, Karimganj.
08.	Union Fund	NIL	2,02,145.05	2,02,145.05	S.B A/C No. 10916604090 with SBI, Karimganj.
09.	Development Fund	NIL	39,83,278.31	39,83,278.31	S.B A/C No. 10916604078 with SBI, Karimganj.
10.	College Exam Fund	NIL	10,17,149.71	10,17,149.71	S.B A/C No. 10916603982 with SBI, Karimganj.
11.	HS Centre Fee Fund	NIL	70,733.59	70,733.59	S.B A/C No. 10916603438 with SBI, Karimganj
12.	BA Centre Fee Fund	NIL	6,60,574.53	6,60,574.53	S.B A/C No. 10916603960 with SBI, Karimganj
13.	Scholarship Fund	NIL	65,901.00	65,901.00	S.B A/C No. 35509341659 with SBI, Karimganj.
14.	Common Room Fund	NIL	2,52,866.30	2,52,866.30	S.B A/C No. 10916604067 with SBI, Karimganj.
15.	Misc. Fund	NIL	15,37,982.50	15,37,982.50	S.B A/C No. 10916605323 with SBI, Karimganj.
16.	Game Fund	NIL	3,63,234.37	3,63,234.37	S.B A/C No. 10916604089 with SBI, Karimganj

*Prosenjit Bhattacharjee*

Prosenjit Bhattacharjee, B.Com,  
Internal Auditor, Karimganj

P. Bhattacharjee  
B.Com.  
Internal Auditor  
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**PART II**  
**AUDIT NOTES**

**Internal Audit Observations and Suggestions**

The following steps are suggested for improvement in maintenance of accounts:-

- 1.) Travelling Allowance expenditure in General fund is found to be exorbitant which may be curtailed and tour diaries may be kept with TA bills.
- 2.) Stock Register may be maintained for purchase of all goods - both consumable and non consumable and appropriate entries may be made in register. Log book may be maintained with regard to purchase and consumption of diesel & other such materials.
- 3.) Inter fund transfer of money may be avoided as far as practicable.
- 4.) Some vouchers/ payment records against amounts transferred to University/ Council may be collected and preserved in voucher file(s).

**General Observation:-**

Overall the accounts records of the Institution produced before Internal Audit were found to be maintained in a fair, efficient and effective manner.

*Prosenjit Bhattacharjee*

Prosenjit Bhattacharjee, B.Com,  
Internal Auditor, Karimganj

*P. Bhattacharjee*  
B.Com.  
Internal Auditor

**ANNEXURE-I**

**Statement showing the Receipt and Payment Account of Funds for the Period  
01-04-2020 to 31-03-2021**

**General fund  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (in Rs.)	Sl. No.	Particular	Amount (in Rs.)
1.	Adm . & Trf. Fees	396890.00	1.	Contingency Salary	1188542.00
2.	Tuition Fees	33550.00	2.	T.A. Bill	127360.00
3.	Other Receipt	1477388.00	3.	Fund Transfer	2798310.00
4.	Free Admission	4763851.00	4.	Audit Fees	15720.00
5.	Misc	10301.00	5.	Telephone Bill	26008.00
6.	Bank Interest	189342.00	6.	Office Stationary	48073.00
7.	Aid Fund	220.00	7.	Printing Charges	46500.00
			8.	Interview Expenses	15000.00
			9.	Identity Card	34000.00
			10.	Refreshment	11637.00
			11.	Computer Materials	13490.00
			12.	I.T. Return	15475.00
			13.	Refund	15670.00
			14.	Common Room Expenses	100000.00
			15.	Admission Portal	57500.00
			16.	Remuneration	28500.00
			17.	Misc	5182.00
			18.	Labour Payment	5150.00
			19.	Corona Materials	9540.00
			20.	Utilisation Certificate	2950.00
			21.	Electrical Goods	1500.00
			22.	Fitting Charges	4000.00
			23.	Other Expenses	15166.00
			24.	Bank Charges	6769.02
			25.	CCTV	3500.00
			26.	Postage	2308.00
			27.	Advertisement	3280.00
			28.	GST	1256.00
	<b>Total</b>	<b>6871542.00</b>		<b>Total</b>	<b>4602386.02</b>
	<b>Opening Balance</b>	<b>7021216.86</b>		<b>Closing Balance</b>	<b>9290372.84</b>
	<b>Grand Total</b>	<b>13892758.86</b>		<b>Grand Total</b>	<b>13892758.86</b>



**UGC Fund  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Bank Interest	42410.00	1.	Transfer	1871978.00
Total		42410.00	Total		1871978.00
Opening Balance		1981968.66	Closing Balance		152400.66
Grand Total		2024378.66	Grand Total		2024378.66

**COLLEGE EXAMINATION FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Exam fees	37300.00	1.	Refund	22700.00
2.	Bank interest	21519.00	2.	Stationary Goods	16260.00
3.	Free Admission	231800.00	3.	Centre fees paid	4800.00
			4.	Printing	6000.00
			5.	Bank Charges	88.50
			6.		
			7.		
Total		290619.00	Total		49848.50
Opening Balance		776379.21	Closing Balance		1017149.71
Grand Total		1066998.21	Grand Total		1066998.21

**ELECTRICITY FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Other Receipts	178523.00	1.	Electricity bill	102369.00
2.	Free Admission Fees	579500.00	2.	Cost of Fuel	3000.00
3.	Bank Interest	11288.00	3.	Electrical Goods	51605.00
			4.	Labour Payment	2000.00
			5.	Bank Charges	88.50
Total		769311.00	Total		159062.50
Opening Balance		377111.61	Closing Balance		987360.11
Grand Total		1146422.61	Grand Total		1146422.61

**STUDENT AID FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Bank interest	6113.00		Nil	
2.	Free Admission Fees	57950.00			
Total		64063.00	Total		NIL
Opening Balance		216828.00	Closing Balance		280891.00
Grand Total		280891.00	Grand Total		280891.00

**LIBRARY FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Admission fees	231800.00	1.	Newspapers	8867.00
2.	UGC Fund Transfer	54430.00	2.	Books	6213.00
3.	Bank interest	12552.00	3.	Labour payment	4950.00
			4.	Competition Affairs	1275.00
			5.	Bank Charges	244.50
Total		298782.00	Total		21549.50
Opening Balance		426712.21	Closing Balance		703944.71
Grand Total		725494.21	Grand Total		725494.21

**H.S FEES FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Centre Fees	17400.00	1.	Remuneration	64765.00
2.	Bank interest	2196.00	2.	Centre Fees Paid	3900.00
			3.	CCTV& Charges	3300.00
Total		19596.00	Total		71965.00
Opening Balance		123102.59	Closing Balance		70733.59
Grand Total		142698.59	Grand Total		142698.59

**BA CENTRE FEE FUND  
2020-21**

RECEIPT			PAYMENT		
Sl.No.	Particular	Amount (Rs.)	Sl.No.	Particular	Amount (Rs.)
1.	Centre fee	588067.00	1.	Remuneration	127000.00
2.	Bank interest	7610.00	2.	Bank Charges	531.00
Total		595677.00	Total		127531.00
Opening Balance		192428.53	Closing Balance		660574.53
Grand Total		788105.53	Grand Total		788105.53

**HOSTEL SEAT RENT FUND  
2020-21**

RECEIPT			PAYMENT		
Sl.No.	Particular	Amount (Rs.)	Sl.No.	Particular	Amount (Rs.)
1.	Fees	59125.00	1.	Bank Charges	88.50
2.	Bank interest	28809.00			
Total		87934.00	Total		88.50
Opening Balance		1038926.58	Closing Balance		1126772.08
Grand Total		1126860.58	Grand Total		1126860.58

**MAGAZINE FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Admission Fees	173850.00			NIL
2.	Bank Interest	8133.00			
Total		181983.00	Total		NIL
Opening Balance		278711.91	Closing Balance		460694.91
Grand Total		460694.91	Grand Total		460694.91

**SCHOLARSHIP FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Bank interest	1763.00			NIL
Total		1763.00	Total		NIL
Opening Balance		64138.00	Closing Balance		65901.00
Grand Total		65901.00	Grand Total		65901.00

**COMMON ROOM FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Bank interest	6060.00	1.	Utilization Certificate	1180.00
2.	Free Admission Fees	34770.00	2.	Women's Day Celebration	4560.00
Total		40830.00	Total		5740.00
Opening Balance		217776.30	Closing Balance		252866.30
Grand Total		258606.30	Grand Total		258606.30

**UNION FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Fee	115900.00			NIL
2.	Bank Interest	2615.00			
Total		118515.00	Total		NIL
Opening Balance		83630.05	Closing Balance		202145.05
Grand Total		202145.05	Grand Total		202145.05

**GAME FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Free Admission Fees	115900.00	1.	Sports Items	4928.00
2.	Bank Interest	7083.00	2.	Affiliation Fees	1500.00
			3.	Games Registration Fees	1000.00
Total		122983.00	Total		7428.00
Opening Balance		247679.37	Closing Balance		363234.37
Grand Total		370662.37	Grand Total		370662.37

**MISCELLANEOUS FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	Free Admission Fees	596210.00	1.	Construction Works	260000.00
2.	Examination Fees	396100.00	2.	Examination Fees	279425.00
3.	Bank Interest	26143.00	3.	Registration Fees	27900.00
4.	Other Receipts	10000.00	4.	Commerce Exam Fees	11700.00
5.	Migration Fees	3900.00	5.	Identity Cards	26000.00
6.	H.S Final Exam Fees	60900.00	6.	Refund	53300.00
			7.	Bank Charges	354.00
Total		1093253.00	Total		658679.00
Opening Balance		1103408.50	Closing Balance		1537982.50
Grand Total		2196661.50	Grand Total		2196661.50



**DEVELOPMENT FUND  
2020-21**

RECEIPT			PAYMENT		
Sl. No.	Particular	Amount (Rs.)	Sl. No.	Particular	Amount (Rs.)
1.	UGC Fund Adjusted	1233295.00	1.	Labour Payment	81000.00
2.	Bank Interest	71296.00	2.	Advocate Fees	20000.00
3.	Free Admission Fees	579500.00	3.	Repairing Works	124600.00
4.	Development Fees	11810.00	4.	Auditorium Expenses	69580.00
5.	Other Receipts	125000.00	5.	Hardware Materials	14862.00
			6.	Supply of Wood	11600.00
			7.	Estimate Plan Expenses	17000.00
			8.	Other Expenses	25000.00
			9.	TDS Return	1420.00
			10.	Cost of Bamboo	340.00
			11.	Carrying Charges	200.00
			12.	Bank Charges	678.50
	<b>Total</b>	<b>2020901.00</b>		<b>Total</b>	<b>366280.50</b>
	<b>Opening Balance</b>	<b>2328657.81</b>		<b>Closing Balance</b>	<b>3983278.31</b>
	<b>Grand Total</b>	<b>4349558.81</b>		<b>Grand Total</b>	<b>4349558.81</b>