

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

Dated Karimganj, the 12th

May 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 01/04/2021 to 31/03/2022

Sir,

I have the honour to forward herewith the Internal Audit Report on the accounts of your office for the period from 01/04/2021 to 31/03/2022. 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.

Yours faithfully,

— Sd —

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

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

Dated, Karimganj, the 12th May, 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.

prosenjit Bhattacharjee
Internal Auditor

INTERNAL AUDIT REPORT ON THE ACCOUNTS OF RABINDRA SADAN GIRLS'
COLLEGE KARIMGANJ FOR THE PERIOD FROM 01/04/2021 to 31/03/2022

PART - I

A) Introduction:- The internal audit on the accounts of Rabindra Sadan Girls' College, Karimganj for the period from 01-04-2021 to 31-03-2022 was conducted by Shri Prosenjit Bhattacharjee, B.Com, Internal Auditor. The internal audit work was commenced on April 2023 and completed on May, 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. RSGC/IA/2023/6082, Dated the 23 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 person held the charges of the Principal of Rabindra Sadan Girls' College, Karimganj for the period from 01/04/2021 to 31/03/2022

Sl. No.	Name of the D.D.O.	Designation	Period
1.	Dr. A.K. Das	Principal	01/04/2021 to 31/03/2022
2.			
3.			

(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	01/04/2021 to 31/03/2022

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 2021-22: 07
6. Student strength (2021-22)

Sl. No.	CLASS	Number of Students
1.	H.S 1 st Year Arts & commerce	100
2.	H.S 2 nd Year Arts	195
3.	BA 1 st Sem & B.Com	395
4.	BA 2 nd semester	340
5.	BA 3rd semester & 4 th semester	258
6.	BA 5 th & 6 th semester	
		1288

7. Staff strength (2021-22):

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

F) Government grants were not received by the institution during the period from 01/04/21 to 31/03/2022 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 01/04/2021 to 31/03/2022 appended in **Annexure I**

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

Rabindrasadan Girls College, Karimganj, Assam, 788710
 Receipt & Payment Account for the year ended on 31st March 2022

Particular	Amount	Particular	Amount
Opening Balance	25808423.03	Expenditure	8528395.32
Receipt	3592790.00	Inter Transfer	153000.00
Bank Transfer	0.00	Closing Balance	21418950.76
Inter Transfer	699133.00		

Summary Glance of Rabindrasadan Girls' College

Sl No	Particulars	Opening Balance	Receipt		Expenditure		Closing Balance	Remarks
			Receipt	Inter A/C TRF	Bank Interest	Total		
1	Magazine Fund	460694.91	0.00	0.00	12566.00	12566.00	0.00	473260.91
2	Library Fund	703944.71	0.00	0.00	18852.00	18852.00	36746.00	686050.71
3	Games Fund	363234.37	0.00	0.00	9902.00	9902.00	700.00	372436.37
4	Hostel Seat Rent Fund	1126772.08	33125.00	0.00	30882.00	64007.00	0.00	1190779.08
5	Union Fund	202145.05	0.00	0.00	5513.00	5513.00	0.00	207658.05
6	UGC Fund	152400.66	0.00	0.00	4156.00	4156.00	0.00	156556.66
7	Scholarship Fund	65901.00	0.00	0.00	1798.00	1798.00	0.00	67699.00
8	College Exam Fund	101749.71	0.00	0.00	27497.00	27497.00	36644.00	1008002.71
9	Development Fund	3983228.31	0.00	0.00	107895.00	107895.00	103402.00	398771.31
10	Electrical Fund	987366.11	0.00	0.00	25533.00	25533.00	120427.00	892466.11
11	Centre Fund (BA)	660574.53	612631.00	0.00	14341.00	626972.00	777010.00	510536.53
12	General Fund	9290372.84	2755484.00	0.00	241372.00	2996856.00	2344524.32	153000.00
13	RUSA Fund	4722855.00	50000.00	0.00	142652.00	192652.00	4915507.00	0.00
14	Common Room Fund	252866.30	0.00	0.00	6897.00	6897.00	0.00	259763.30
15	Student Aid Fund	280891.00	0.00	0.00	7667.00	7667.00	0.00	288558.00
16	Miscellaneous Fund	1537982.50	141550.00	0.00	41610.00	183160.00	193435.00	0.00
	Total	25808423.08	3592790.00	0.00	699133.00	4291923.00	8528395.32	153000.00
								21418950.76

Prosenjit Bhattacharyya
 13/05/2023

Principal
 Rabindrasadan Girls' College
 Karimganj

P. Bhattacharjee
 B.Com.
 Internal Auditor

RABINDRASADAN GIRLS' COLLEGE, KARIMGANJ-788710
Expenditure Statement under all Funds for FY 2021 to 2022

SL.NO.	Particulars	Augmentation of Infrastructure		Maintenance of Infrastructure			Book & Journals		Contingency & others	Total
		Physical	Academic	Book	Journals	E-Journals				
1	Magazine Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Library Fund	0.00	18700.00	0.00	1925.00	1555.00	5450.00	6616.40	36746.00	
3	Games Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Hostel Seat Rent Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Union Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	UGC Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Scholarship Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	College Exam Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Development Fund	19000.00	14162.00	0.00	0.00	0.00	0.00	0.00	36644.00	36644.00
10	Electrical Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70240.00	103402.00
11	Centre Fund (BA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120427.00	120427.00
12	General Fund	17000.00	66816.82	12280.00	0.00	0.00	0.00	0.00	777010.00	777010.00
13	RUSA Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2401427.50	2497524.32
14	Common Room Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4915507.00	
15	Student Aid Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Miscellaneous Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193435.00	193435.00
	Total	36000.00	99678.82	12280.00	1925.00	1555.00	5450.00	6616.40	3603499.50	8681395.32


Principal
Rabindrasadan Girls' College
Karimganj

prosenjit Bhattacharjee
13/05/2023
P. Bhattacharjee
B.Com.
Internal Auditor

Budget and Expenditure of Rabindrasadan Girls' College Year 2021-22

Total Budget	= Rs. 10805495.00
Total Expenditure	= Rs. 8681395.32

Sl No	Particulars	Budget (in Rs)	Expenditure (in Rs)	Remarks
1	Magazine Fund	5000.00	0.00	
2	Library Fund	40000.00	36746.00	
3	Games Fund	10000.00	700.00	
4	Hostel Seat Rent Fund	5000.00	0.00	
5	Union Fund	5000.00	0.00	
6	UGC Fund	100000.00	0.00	
7	Scholarship Fund	5000.00	0.00	
8	College Exam Fund	5000.00	36644.00	
9	Development Fund	2000000.00	103402.00	
10	Electrical Fund	200000.00	120427.00	
11	Centre Fund (BA)	1000000.00	777010.00	
12	General Fund	3000000.00	2497524.32	
13	RUSA Fund	3970495.00	4915507.00	Expenditure include total interest of Rs. 945012/- and the total amount was transferred to RUSA SNA Account (A/C 110013246400) as per Govt. order No. ARUSA/FAA/289/2021/181/1753 dated 11/03/2022
14	Common Room Fund	10000.00	0.00	
15	Student Aid Fund	5000.00	0.00	
16	Miscellaneous Fund	400000.00	193435.00	
Total		Rs. 10805495	Rs 8681395.32	


 Principal
 Rabindrasadan Girls' College
 Karimganj

pro senvt Bhattacharjee
 13/05/2023
 P. Bhattacharjee
 B.Com.
 Internal Auditor