

To,
The Principal
Haji Anfar Ali College
Daboka , Hojai, Assam

Dated ,the Daboka, 20th Nov'2022

Sub : Regarding Audit Report on the accounts of Haji Anfar Ali College for the Period from 01/04/2019
to 31/03/2022

Sir,

With reference to the subject cited above I am to forward herewith the Internal Audit report on the Accounts of Your College from 01.04.2019 to 31.03.2022 of the following funds as per your letter dtd.12.09.2022

1. General Fund
2. Library Fund
3. Building Fund
4. Union Fund
5. internal Exam fund
6. NAAC Fund
7. Computer Education Fund
8. Final Exam Fund (Audit report submitted on 25/10/2022)

Yours Faithfully,



(SRI CHUNU BHUSHAN DEY)
Internal Auditor, Haji Anfar Ali College
Cum Rtd. Head Asstt.
Daboka H.S School, Daboka

Received
30/11/22
Principal
Haji Anfar Ali College
Doboka : Hojai : Assam

**Internal Audit Report on the Accounts of Haji Anfar Ali College, Daboka, Dist-Hojai, Assam
For the Period from 01/04/2019 to 31/03/2022**

A. Introduction: The Accounts of Haji Anfar Ali College, Daboka, Dist-Hojai for the Period from 01/04/2019 to 31/03/2022 were audited by the SRI CHUNU BHUSHAN DEY (Rtd. Head Asstt) Internal Auditor under the direction of the Principal, Haji Anfar Ali college vide the letter dtd. 12/09/2022

B. Incumbency : The following officer held the charge of the principal as well as Drawing and Disbursing Officer of the Institution for the period covered by the Audit

Name of the DDO	Designation	Period
Dr. Mamun Azam Borbhuiya	Principal	From-01/04/2019 to 31/03/2022

C. Closing Balance of General Fund.
The closing balance of General Fund

Cash in Hand: Rs. 0.000

Cash in Bank : Rs. 542505.69

Grand Total : Rs. 542505.69

Closing balance of General fund and different Subsidiary funds as on 31/03/2022 furnished in Statement " A" annexed,

D. Scope of Audit :

The Internal Auditor is empowered by the Principal of Haji Anfar Ali college, Daboka reference the letter dtd. 12.09.22 to conduct the Audit on the Accounts of Haji Anfar Ali College,

E. Disclaimer Statements : The Audit Report has been prepared based on the following information furnished and made available by the Authority of Haji Anfar Ali college, Daboka Dist: Hojai, Assam, disclaims any responsibility for any misinformation and or non-furnishing of information on the part of the Auditee,

1. Bank Statements
2. Cash Book
3. Voucher File,



Principal
Haji Anfar Ali College
Doboka : Hojai : Assam



F. Fund Receipt and Expenditure Statement:

The Position of Fund Receipt and Expenditure through General fund and different Subsidiary funds of Haji Anfar Ali college along with the Year wise closing balance for the period from -01/04/2019 to 31/03/2022 has prepared in Audit and furnished in Statement "B" annexed, as per entry made in the cash book.

G. Bank Account: The College Authority has been operated of Bank Accounts to belong the General fund and Subsidiary funds. Those were checked in audit and the Accounts shown in the fund wise and year wise receipt and expenditure in Statement 'B' annexed,

H. Status of Maintenances Account : Observation there of :

i. Payment Vouchers: In course of checking the Payment Vouchers of General and other subsidiary funds some minor Irregularities noticed which settled in course of audit,


ii. Fees Register Challan etc : The Authority of the college could not produce fees Register, Challan and stock book during the time of audit, But when wanted in audit replied that all the fees transaction made through A/c only.

Therefore, on checking the bank statements as received there is not find out any irregularities like short credit, mis calculation etc. However, it also noticed that a sum of Rs. 3,83,228.00 (Three Lakh eighty-three thousand two hundred twenty-eight) only as 70% of tuition fees had been deposited in to the Govt. A/c through the treasury challan in time by the college authority,

iii. Statement of receipt and Payment: The statement of receipt and payment account of the college general fund and other subsidiary funds during the period covered by this audit have been prepared year wise in audit as entry made in cash book and notes in statements "C "annexed

I. General: The maintenance of the accounts found in audit satisfactory,


Principal
Haji Anfar Ali College
Doboka : Hojai : Assam.


Internal Auditor, Haji Anfar Ali College
Cum Rtd. Head Asstt.
Daboka H.S School, Daboka


Annexure-A

Closing Balance of different FUNDS as on 31/03/2022

The Closing Balance of General fund and other subsidiary funds of Haji Anfor Ali College as per Cash Book as on 31/03/2022 as detiled below:-

Sl No	Name of Fund	Account No	Cash In Hand	Cash at Bank (Rs)	Total Closing Balance	Remarks
1	General Fund	36310039337	NIL	542505.69	542505.69	
2	NAAC fund	36310149498	NIL	385254.50	385254.50	
3	Library fund	36310151203	NIL	479623.70	479623.70	
4	Inter Exam Fund	36310149839	Nil	388243.00	388243.00	
5	Building Fund	37959671556	NIL	291433.77	291433.77	
6	UNION Fund	36310148199	NIL	191977.00	191977.00	
7	Copmuter Fund	38073096263	NIL	1671988.36	1671988.36	


Principal
Haji Anfor Ali College
Doboka : Hojai : Assam


(SRI CHUNU BHUSHAN DEY)
Internal Auditor

Annexure-B

Fund Receipt and expenditure Satatement

The position of funds Receipt and Exp. of Haji Anfor Ali College for the preiod from 01/04/2019 to 31/03/2022 as given bellow :

SI No	Name of the Fund	Year	Opening Balance	Receipt	Interest	Total Receipt	Total Expenditure	Closing Balance as per Cash Book	Yet to be debited	Closing Balance as per Bank Statement	Remarks
1	General Fund	2019-20	2382760.89	6310565.00	NIL	8693325.89	4694473.64	3998852.25	277471.00	4276323.25	
		2020-21	3998852.25	5376949.00	NIL	9375801.25	4177900.00	5197901.25	51503.00	5249404.25	
		2021-22	5197901.25	1378613.00	NIL	6576514.25	6034008.56	542505.69	700.00	543205.69	
2	NAAC Fund	2019-20	236989.50	176012.00	NIL	413001.50	16849.00	396152.50	-	396152.50	
		2020-21	396152.50	NIL	NIL	396152.50	3649.00	392503.50	-	392503.50	
		2021-22	392503.50	NIL	NIL	392503.50	7249.00	385254.50	4500.00	389754.50	
3	LIBRARY Fund	2019-20	194660.20	225712.00	NIL	420372.20	29719.50	390652.70	-	390652.70	
		2020-21	390652.70	6343.00	NIL	396995.70	81345.00	315650.70	-	315650.70	
		2021-22	315650.70	233524.00	NIL	549174.70	69551.00	479623.70	-	479623.70	
4	INTER EXAM FUND	2019-20	60198.00	125883.00	NIL	186081.00	8749.00	177332.00	-	177332.00	
		2020-21	177332.00	18450.00	NIL	195782.00	17484.00	178298.00	-	178298.00	
		2021-22	178298.00	215424.00	NIL	393722.00	5479.00	388243.00	-	388243.00	
5	BUILDING Fund	2019-20	56029.60	367128.00	1992.00	425147.60	956.43	424191.17	-	424191.17	
		2020-21	424191.17	NIL	946.00	425137.17	133054.40	292082.77	-	292082.77	
		2021-22	292082.77	NIL	NIL	292082.77	649.00	291433.77	-	291433.77	
6	UNION Fund	2019-20	7923.00	612069.00	NIL	619992.00	380599.00	239393.00	-	239393.00	
		2020-21	239393.00	4520.00	NIL	243913.00	168039.00	75874.00	-	75874.00	
		2021-22	75874.00	797342.00	NIL	873216.00	681239.00	191977.00	-	191977.00	
7	Computer Fund	2019-20	396607.08	659230.00	NIL	1055837.08	301219.72	754617.36	59400.00	814017.36	
		2020-21	754617.36	637560.00	NIL	1392177.36	188485.00	1203692.36	-	1203692.36	
		2021-22	1203692.36	644990.00	NIL	1848682.36	176694.00	1671988.36	-	1671988.36	

[Signature]

Haji Anfor Ali
Shoka : H

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Annexure: C-1 (i)
Receipt and Payment Accounts of the College Gen. Fund for the Year 2019-20

Receipt		Payment	
SI No	Particulars	SI.No	Particulars
1	Fees Collection	1	Sallary (Non Sanctioned Post)
	A) Cornp Fees Rs-600.00	2	Establishment
	B) Adm &TC Fees, Rs-2933740.00	3	Development
	C) Hostel Fees Rs-7400.00	4	Electricity & Telephone
2	Land Paikas	5	Stationeries
3	Non-used News Pappers selling	6	Printings
4	Bank credited as Desk Testing	7	News Pappers
5	Game & Sports	8	Postage
6	Fire Wood Selling	9	TA
7	Tender Money	10	Fees returned to Students
8	Fees Reimbursement	11	Refreshment
9	Receipt From DHE	12	Remunaretion/Honorium
10	Yet to be debited	13	Bank Commission
		14	Misc.
		15	Inter Fund Tansfare
		16	Game &Sports
		17	Tution FEES .Returned to GOVT.
	Total		Total
	Opening Balance		Closing Balance
	Grand Total		Grand Total

Principal
 Heji Anfar Ali College
 Doboka : Hojai : Assam

[Signature]

Annexure: C-1(ii)
Receipt and Payment Accounts of the College Gen. Fund for the Year 2020-21

2020-2021

Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Fees Collection		1	Salary (Non-Sanctioned Post)	387600.00
	A) Comp Fees Rs-615700.00	657101.00	2	Establishment	2225310.00
	B) Adm & TC Fees, Rs-31651.00		3	Development	157044.00
	C) Hostel Fees Rs-9750.00		4	Electricity & Telephone	161668.00
2	Govt Grants	4491807.00	5	Stationeries	5720.00
3	MRP	150000.00	6	Printings	74878.00
4	Land Paikas	37500.00	7	News Pappers	1217.00
5	By Auction (Battery. Inv)	9700.00	8	Postage	200.00
6	Badge Selling	6840.00	9	TA	37730.00
7	Pl's Nivash	24000.00	10	GU Fees	210300.00
9	Bank Cradited	1.00	11	Refreshment	2780.00
			12	Remunaretion/Honorium	7500.00
			13	Bank Commission	1013.00
			14	Misc.	142940.00
			15	Fund Tansfare	762000.00
	Total	5376949.00		Total	4177900.00
	Opening Balance	3998852.25		Closing Balance	5197901.25
	Grand Total	9375801.25		Grand Total	9375801.25

Principal
Haji Anfar Ali College
Doboka : Hojai : Assam

For.

Annexure: C (iii)
Receipt and Payment Accounts of the College Gen. Fund for the Year 2021 -22

2021-2022


Receipt		Payment			
SI No	Particulars	Amount	SI.No	Particulars	Amount
1	Fees Collection	1231600.00	1	Salary (Non-Sanctioned Post)	459600.00
	A) Comp Fees Rs-900.00		2	Establishment	1443257.00
	B) Adm &TC Fees, Rs-1219600.00		3	Development	1507825.36
	C) Hostel Fees Rs-11100.00		4	Electricity & Telephone	116597.00
2	Bulk Posting	17000.00	5	Stationeries	15657.00
3	Pond lees.	17021.00	6	Printings	6245.40
4	Land Paikas	43720.00	7	News Pappers	4310.00
5	Awarness Programme (AIDS Control)	36000.00	8	Postage	NIL
6	Badge Selling	1100.00	9	TA	50320.00
7	PL's Nivash	14792.00	10	GU Fees	6200.00
9	Cash Deposit	16000.00	11	Refreshment	4930.00
10	By Chq Deposit	680.00	12	Remunaretion/Honorium	12000.00
11	Yet to be Debited a Chq	700.00	13	Bank Commission	1205.00
			14	Misc.	351673.00
			15	Fund Tansfare	1896790.00
			16	Awarness Programme for AIDS Control	36000.00
			17	GOVT. Rev & TAXes (GST,IT,L.Cess etc)	121398.80
	Total	1378613.00		Total	6034008.56
	Opening Balance	5197901.25		Closing Balance	542505.69
	Grand Total	6576514.25		Grand Total	6576514.25

[Signature]
Principal
Haji Anfar Ali College
Doboka : Hojai : Assam

[Signature]

Annexure: C (2)-I					
Receipt and Payment Accounts of the College NAAC fund for the Year 2019-20					
2019-20					
Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Fees & fines Collection	Nil	1	Workshop	10000.00
2	Transfer from Genreal Fund	176012.00	2	Stationery	NIL
			3	DA	400.00
			4	Miscelenious	4300.00
			5	Bank Commission	649.00
			6	Others Exp	1500.00
	Total	176012.00		Total	16849.00
	Opening Balance	236989.50		Closing Balance	396152.50
	Grand Total	413001.50		Grand Total	413001.50


 Principal
 Haji Anfar Ali College
 Doboka : Hojai : Assam


 Sri Chunu Bhushan Dey
 Internal Auditor Haji Anfar Ali College
 cum Rtd Head Asstt
 Daboka HS School, Daboka


Annexure C (2) II

Receipt and Payment Accounts of the College NAAC fund for the Year 2020-21

2020-21


Receipt			Payment		
Sl No	Particulars	Amount	Sl No	Particulars	Amount
1	Fees & fines Collection	NIL	1	Feed back and Google Drive	3000.00
2	Transfer from Genreal Fund	NIL	2	Stationery	NIL
			3	TA/DA	NIL
			4	Miscelenious	NIL
			5	Bank Commission	649.00
	Total	Nil		Total	3649.00
	Opening Balance	396152.50		Closing Balance	396152.50
	Grand Total	396152.50		Grand Total	396152.50


 Principal
 Haji Anfar Ali College
 Doboka : Hojai : Assam


 (Sri Chunu Bhushan Dey)
 Internal Auditor Haji Anfar Ali College
 cum Rtd Head Asstt
 Daboka HS School, Daboka

Annexure: C (3)-I					
Receipt and Payment Accounts of the College Library fund for the Year 2019-20					
2019-20					
Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Fees Collection	4500.00	1	Printings	2000.00
2	Transfer from Genreal Fund	2,21,212.00	2	Stationery	3783.14
			3	Purchase of Books	5695.00
			4	Miscelenious	17592.36
			5	Bank Commission	649.00
	Total	225712.00		Total	29719.50
	Opening Balance	194660.20		Closing Balance	390652.70
	Grand Total	420372.20		Grand Total	420372.20


 Principal
 Haji Anfar Ali College
 Doboka : Hojai : Assam



 (SRI CHUNU BHUSHAN DEY)
 infernal Auditor Cum Rtd. Head Asstt.
 Daboka H.S School

Annexure: C (3)-II
Receipt and Payment Accounts of the College Library fund for the Year 2020-21

2020-21


Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Fees & fines Collection	6343.00	1	Printings	NIL
2	Transfer from Genreal Fun	Nil	2	Stationery	NIL
			3	Purchase of Books	1800.00
			4	Miscelenious	3040.00
			5	Bank Commission	649.00
			6	Development	75856.00
	Total	6343.00		Total	81345.00
	Opening Balance	390652.70		Closing Balance	315650.70
	Grand Total	396995.70		Grand Total	396995.70


 Principal
 Haji Anfar Ali College
 Doboka : Hojai : Assam


 internal Auditor, Haji Anfar Ali College
 Cum Rtd. Head Asstt.
 Daboka H.S School, Daboka

Annexure: C (3)-III					
Receipt and Payment Accounts of the College Library fund for the Year 2021-22					
2021-22					
Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Fees & fines Collection	Nil	1	Printings	3500.00
2	Transfer from Genreal Fund	233524.00	2	Stationery	NIL
			3	Purchase of Books	NIL
			4	Miscelenious	5340.00
			5	Bank Commission	649.00
			6	Development	60062.00
	Total	233524.00		Total	69551.00
	Opening Balance	315650.70		Closing Balance	479623.70
	Grand Total	549174.70		Grand Total	549174.70


 Principal
 Haji Anfar Ali College
 Doboka : Hojai : Assam



 (SRI CHUNU BHUSHAN DEY)
 Infernal Auditor Cum Rtd. Head Asstt.
 Daboka H.S School


Annexure: C (4)-I

Receipt and Payment Accounts of the College Internal Examination fund for the Year 2019-20

2019-20

Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Transfer from Genreal Fund	125283.00	1	Question	7220.00
2	By Fees	600.00	2	Stationaries	880.00
			3	Miscelenious	NIL
			4	Bank Commission	649.00
	Total	125883.00		Total	8749.00
	Opening Balance	60198.00		Closing Balance	177332.00
	Grand Total	186081.00		Grand Total	186081.00


Principal
Haji Anfar Ali College
Doboka : Hojai : Assam


(Sri Chunu Bhushan Dey)
Internal Auditor Haji Anfar Ali College
cum Rtd Head Asstt
Daboka HS School, Daboka


Annexure: C (4) II

Receipt and Payment Accounts of the College Internal Examination fund for the Year 2020-21

2020-21


Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Transfer from Genreal Fund	NIL	1	Question	16835.00
2	By Fees	18450.00	2	Stationaries	NIL
			3	Miscelenious	NIL
			4	Bank Commission	649.00
	Total	18450.00		Total	17484.00
	Opening Balance	177332.00		Closing Balance	178298.00
	Grand Total	195782.00		Grand Total	195782.00


Principal
Haji Anfar Ali College
Doboka : Hojai : Assam


(Sri Chunu Bhushan Dey)
Internal Auditor Haji Anfar Ali College
cum Rtd Head Asstt
Daboka HS School, Daboka

Annexure: C (5)-II					
Receipt and Payment Accounts of the College Building fund for the Year 2020-21					
2020-21					
Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Transfer from Genreal Fund	NIL	1	Bank Commission	684.40
2	Bank Intarest	946.00	2	Development	127370.00
			3	Miscellaneous	5000.00
	Total	946.00		Total	133054.40
	Opening Balance	424191.17		Closing Balance	292082.77
	Grand Total	425137.17		Grand Total	425137.17


 Principal
 Haji Anfar Ali College
 Doboka : Hojai : Assam


 (Sri Chunu Bhushan Dey)
 Internal Auditor Haji Anfar Ali College
 cum Rtd Head Asstt
 Daboka HS School, Daboka


Annexure: C (6)-I

Receipt and Payment Accounts of the College Union Fund for the Year 2019-20

2019-20

Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Transfer from Genreal Fund	612069.00	1	Bank Commission	649.00
			2	Loan from Comp Fund	70000.00
			3	Festival (S.Puja)	78136.00
			4	Fresher Social	226400.00
			5	Game & Sports	5414.00
	Total	612069.00		Total	380599.00
	Opening Balance	7923.00		Closing Balance	239393.00
	Grand Total	619992.00		Grand Total	619992.00


Principal
Haji Anfar Ali College
Doboka : Hojai : Assam


(Sri Chunu Bhushan Dey)
Internal Auditor Haji Anfar Ali College
cum Rtd Head Asstt
Daboka HS School, Daboka


Annexure: C (6)-II

Receipt and Payment Accounts of the College Union Fund for the Year 2020-21


2020-21


Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Transfer from Genreal Fund	NIL	1	Bank Commission	649.00
2	Misc Deposit	4520.00	3	Festival (S.Puja)	77250.00
			4	Development	61270.00
			4	Stationaries	2500.00
			5	Printing (Meg)	20000.00
			6	Misc.	6370.00
	Total	4520.00		Total	168039.00
	Opening Balance	239393.00		Closing Balance	75874.00
	Grand Total	243913.00		Grand Total	243913.00


Principal
Haji Anfar Ali College
Doboka : Hojai : Assam


(Sri Chunu Bhushan Dey)
Internal Auditor Haji Anfar Ali College
cum Rtd Head Asstt
Daboka HS School, Daboka

Annexure: C (6)-III					
Receipt and Payment Accounts of the College Union Fund for the Year 2021-22					
2021-22					
Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Transfer from Genreal Fund	797342.00	1	Bank Commission	649.00
			3	Festival (S.Puja)	79630.00
			4	Development	NIL
			4	Fresher Social & Cultural Funct.	518900.00
			5	Printing (Meg)	80800.00
			6	Misc.	1260.00
	Total	797342.00		Total	681239.00
	Opening Baiance	75874.00		Closing Balance	191977.00
	Grand Total	873216.00		Grand Total	873216.00



 Principal
 Haji Anfar Ali College
 Doboka : Hojai : Assam


 (Sri Chunu Bhushan Dey)
 Internal Auditor Haji Anfar Ali College
 cum Rtd Head Asstt
 Daboka HS School, Daboka

Annexure: C (7)-I**Receipt and Payment Accounts of the College Computer Fund for the Year 2019-20****2019-20**


Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Transfer from Genreal Fund	571500.00	1	Compt. Exam	5975.00
2	By Fess	17730.00	3	Bank Commission	649.00
3	Temporary Loan From Union Fund	70000.00	4	Development	144936.72
			4	Printing	784.00
			5	Stationeries	7195.00
			6	Remanuration	130680.00
			7	Electricity	11000.00
	Total	659230.00		Total	301219.72
	Opening Balance	396607.08		Closing Balance	754617.36
	Grand Total	1055837.08		Grand Total	1055837.08


Principal
Haji Anfar Ali College
Doboka : Hojai : Assam


(Sri Chunu Bhushan Dey)
Internal Auditor Haji Anfar Ali College
cum Rtd Head Asstt
Daboka HS School, Daboka

Annexure: C (7)-II					
Receipt and Payment Accounts of the College Computer Fund for the Year 2020-21					
2020-21					
Receipt			Payment		
Sl No	Particulars	Amount	Sl.No	Particulars	Amount
1	Transfer from Genreal Fund	612000.00	1	Compt. Exam	NIL
2	By Fess	25560.00	3	Bank Commission	649.00
			4	Development	15881.00
			4	Printing	NIL
			5	Stationeries	3700.00
			6	Remanuration	149255.00
			7	Salary	19000.00
Total		637560.00	Total		188485.00
Opening Balance		754617.36	Closing Balance		1203692.36
Grand Total		1392177.36	Grand Total		1392177.36


 Principal
 Haji Anfar Ali College
 Doboka : Hojai : Assam


 (Sri Chunu Bhushan Dey)
 Internal Auditor Haji Anfar Ali College
 cum Rtd Head Asstt
 Daboka HS School, Daboka

