

*Social Audit Report of RUSA Fund (1.0), Swahid Peoli Phukan College, Namti*

# **Social Audit Report RUSA Fund (1.0) Swahid Peoli Phukan College, Namti**



**Audited Bank Account: Swahid Peoli Phukan College RUSA Fund**  
**Bank Details: State Bank of India, Chapangani Branch**  
**Account No: 35720365282**

## **Swahid Peoli Phukan College, Namti**

**P.O. Namtidole, Dist. Sivasagar, Assam**

**Pin- 785684**

**[www.sppcollege.in](http://www.sppcollege.in)**

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## Social Audit: A Need

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A **social audit** is an official evaluation of an organization's involvement in social responsibility projects or endeavors. Social Audit can bring social accountability to the functioning of the government or its departments and civil society organizations. Another aim is to make a judgment of the material and monetary shortfalls, if any, between the needs of the community and the assets that are available for the development of the local society. It is also to provide information needed to improve the effectiveness of programs designed to enhance community development. It has attained immense popularity in recent time throughout the globe. It is an instrument to make the functionaries of the institutions/ departments of the government and make them socially accountable. It also ensures an in-depth scrutiny and analysis of the working of any public utility vis-à-vis its social relevance. In that context, an educational institution, being run on Governmental/Public funding, has the same type of accountability to the neighbouring society and its needs, and by doing a social audit it establishes a kind transparency with the society and also builds up a kind of trust in the eyes of the community. The advantages of social audits include the following:

- To uphold transparency, accountability and participation of community in college development activities.
- To provide community an opportunity to scrutinize the college development works.
- To encourage participation of stake-holders and sharing their values.
- To ensure that works are done as per norms and the errors, if any, are rectified during implementation of the activity or project.
- To strengthen the community monitoring and thereby sustain the community ownership.
- To maintain a cordial relation between community and the college.
- To ensure proper utilization of resources
- To enhance the college's image in the eyes of the public

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Keeping in view the afore cited need and advantages of Social Audit, Swahid Peoli Phukan College, Namti organized a general meeting inviting civil society members of greater Namti area on 29-01-2022. The meeting was presided over by Dr. Dhrubajyoti Nath, Principal of the college. Dr. Shahiuz Zaman Ahmed, RUSA Coordinator of the college gave a presentation before the civil society members on the execution of the RUSA fund followed by a discussion. In the meeting the college authority expressed its interest to go for a social audit of the RUSA projects received and executed by Swahid Peoli Phukan College, Namti and formed the following Social Audit Committee.

**Social Audit Committee**

Chairman: Md. Sofiur Rohman, Retired Head Master, Chariali Girls' High School, Namti

Members: Dr. Tridib Mahanta, Associate Professor, Sibsagar College, Joysagar  
Sri Gajen Kr. Kakoty, Retired Associate Professor, SPP College, Namti  
Sri Dharma Ranjan Gogoi, Principal, NM Senior Secondary School, Namti  
Sri Dhrubajyoti Kalita, AGS, All Sivasagar District Students' Union

The Social Audit Committee inspected and audited the financial and physical execution of the RUSA fund of the college on the 15<sup>th</sup> February, 2022 and prepares this report.

## About the College:

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Swahid Peoli Phukan College, Namti emerged as the milestone in the field of higher education in greater Namti under the auspices of the founder Principal Sri Durgadhar Bora and a group of visionary persons in 1970. The College has a history of more than fifty years of dedicated service towards creating awareness in the neighborhood and developing infrastructure and facilities for imparting education in this historic region.

This institution was established in a rural ambience and has withstood the test of time. During these eventful years, Swahid Peoli Phukan College has carved a niche for itself in the field of higher education with special emphasis on need of the hour. Apart from interactive classroom facilities, the college has been dedicated to creating an inspirational environment for learning through extracurricular activities and educational tours. This institution has been named after the glorious memory of Swahid Peoli Phukan, known as one of the earliest martyrs of Indian freedom movement. A highly qualified and devoted group of teaching staff of the college has been relentlessly trying to motivate and empower the students to mould them as true human resources and contribute to social harmony and all round development of the society. The Swahid Peoli Phukan College fraternity is looking forward to realizing the collective dream of establishing this institution as a nurturing ground for a hopeful future for the generations to come and to prove to the world the worth and capability that this institution can develop in the students.

In 2015 the college was re-accredited by the NAAC and was enlisted by *Rashtriya Uchchatar Siksha Abhiyan* (RUSA) as one of its beneficiary colleges. In 2016, RUSA sanctioned Rs 2.0 crore (two crore) to the college for its infrastructural development and released the amount in three phases.

## RUSA Unit of the College:

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On re-accreditation of the college by NAAC in 2015 and enlistment the college by Rashtriya Uchcharat Siksha Abhiyan (RUSA) as one of its beneficiary institutions, the college was asked to form a RUSA unit of the college. Accordingly, a committee was formed to carry forward the RUSA projects in the college. The present RUSA unit of the college is as follows:

Chairman: Dr. Dhruvajyoti Nath, Principal SPP College, Namti

Coordinator: Dr. Shahiuz Zaman Ahmed, Department of History, SPP College, Namti

Members: Dr. N. P. Borgohain, Vice Principal, SPP College, Namti

Syed Abdur Rohman, Associate Professor, Department of Economics

Ramen Baruah, IQAC Coordinator, SPP College, Namti

Dr. Biman Ch. Borah, Department of Education, SPP College, Namti

Executive Engineer, (PWD, Building, Sivasagar)

President, SPPCSU

## Details of Schemes of RUSA:

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In 2016, Rashtriya Uchcharat Siksha Abhiyan (RUSA) sanctioned Swahid Peoli Phukan College an amount of Rs. Two Crores only vide Email from Santanu Baishya dated 20<sup>th</sup> March 2016 at 11:48 am under the heading 'RUSA Infrastructure Grants to colleges. The RUSA authority also instructed to spend the amount under following three heads.

New Construction: 70 Lacs

Renovation: 70 Lacs

New Equipment: 60 Lacs

**Total 200 Lacs**

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The sanctioned amount was released to the college in three installments of Rs. 50 Lacs, Rs. 100 Lacs and Rs 50 Lacs vide letter nos. ASHEC(RUSA)47/2016/255-264 dated 28/12/2016; . ASHEC(RUSA)/Release of fund/47/2016/915-A dated 09/04/2018 and ARUSA/PIM/234/2019/1631 dated 11<sup>th</sup> June 2019.

## RUSA Fund Execution Procedure:

The RUSA execution committee of the college followed the following procedures in implementing the RUSA grants:

1. Proper detailed project reports (DPR) were prepared by a reputed registered architect.
2. All the DPRs are discussed and verified by the RUSA Project Monitoring Unit of the college.
3. All the DRRs were verified by the PWD (Building) Executive and Superintendent Engineers and formal approval letters were obtained.
4. Online and offline tenders published in two daily newspapers were invited by the college authority for the designated works under RUSA.
5. All the tenders were scrutinized by the screening committee and on the recommendation of the screening committee the RUSA PMU of the college finalized the contractors and vendors.
6. The selected contractors and vendors were offered work orders by the Principal of the college.
7. Seeing the progress and completion of the of the RUSA works the payment was made to the Contractors and vendors only through Public Finance Management System (PFMS) deducting appropriate GST and Labour CESS (where applicable).
8. Deducted GST and Labour Cess were deposited to the government account as per rules and regulations.
9. The RUSA office of the college has meticulously kept records of Assets Registrar, Issued and dispatch letters.

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10. RUSA project reports are uploaded on the site of Project Monitoring System for verification of the RUSA office, Assam.
11. Progress reports of the works were sent to the RUSA office Assam time to time.

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## Details of Works Done:

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The RUSA execution committee of the college has successfully spent the following items as per RUSA guidelines. Entire sanctioned amount of the RUSA project was deposited in the dedicated Savings bank account of RUSA i.e. 'Swahid Peoli Phukan College RUSA Fund' opened at State Bank of India, Chapangani Branch, Namti. The Bank account No is **35720365282**. The account is jointly operated by the Principal, Swahid Peoli Phukan College, Namti who is the Chairman of the RUSA Project Monitoring Unit and the RUSA Coordinator of the college. All the bill amount of the RUSA works have been transferred to the contractors and vendors through the Public Finance Management System (PFMS). All the records related to the RUSA works have been uploaded in the site of Project Monitoring System, RUSA Assam and the documents kept in the RUSA office in a systematic manner. Moreover, the important documents related to financial transactions and other official orders have also been kept in digital format. All the financial transactions are reflected in the dedicated RUSA Cash Book.

*Details of Project List and Utilization reflected in the Project Monitoring System, RUSA, Assam*

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Sl. No.	Component Type	Project ID	Project Particulars	Released Amount	Utilization
1	New Construction	1.0/GCPRSV197005/IC/01/938	New Construction - Toilets- 6 nos toilets	6,00,000	100%
2	New Construction	1.0/GCPRSV197005/IC/01/939	New Construction - Computer Centre cum seminar/ recreational room- CC works, flooring, tiles work, paint job etc.	20,00,000	100%
3	New	1.0/GCPRSV197005/IC/01/940	New Construction - Classrooms	44,00,000	100%



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	Construction		(techno)- CC works, flooring, paint job, tiles work, aluminium fittings etc		
4	Renovation	1.0/GCPRSV197005/IC/02/941	Renovation Academic Building - washrooms and urinals, PCC works, tiles fitting, flooring, paint job etc	4,00,000	100%
5	Renovation	1.0/GCPRSV197005/IC/02/942	Renovation-administrative Building, roof truss, paint job, tiles work etc	10,00,000	100%
6	Renovation	1.0/GCPRSV197005/IC/02/943	Renovation - Campus development- Electricity works, earth filling, pavement works, drain works etc.	8,00,000	100%
7	Renovation	1.0/GCPRSV197005/IC/02/944	Renovation Hostels - repairing works and installation of Net connectivity, floor works, tiles work etc	3,00,000	100%
8	Renovation	1.0/GCPRSV197005/IC/02/945	Renovation - Toilets - PCC works, Tiles work, roof truss, wood works, aluminium fittings, plastering works etc.	3,00,000	100%
9	Renovation	1.0/GCPRSV197005/IC/02/946	Renovation Library - PCC works, Paint job, Aluminium fittings etc.	10,00,000	100%
10	Renovation	1.0/GCPRSV197005/IC/02/947	Renovation Classrooms - PCC works, masonry works, aluminium fittings, tiles work etc	14,00,000	100%
11	Renovation	1.0/GCPRSV197005/IC/02/948	Renovation Auditorium - Acoustic treatment, tiles work, wood works, aluminium fittings etc.	5,00,000	100%
12	Renovation	1.0/GCPRSV197005/IC/02/949	Renovation- Canteen - flooring, tiles work, aluminium fitting etc.	1,00,000	100%
13	Renovation	1.0/GCPRSV197005/IC/02/950	Laboratory Renovation - PCC works, masonry works, paint job, aluminium fittings	8,00,000	100%
14	Renovation	1.0/GCPRSV197005/IC/02/951	renovation - Computer Center- aluminium fitting, floor works, paint jobs etc	4,00,000	100%
15	New Equipment	1.0/GCPRSV197005/IC/03/952	Sports facility: Indoor Badminton Court	7,00,000	100%
16	New Equipment	1.0/GCPRSV197005/IC/03/953	Computers: 34 nos. of computers, Online UPS= 1 no., Projectors= 3 sets, 11 nos. of printers, 2 nos. of Airconditioning units,Networking etc., books, journals purchased	28,00,000	100%
17	New Equipment	1.0/C-8419/03/966	Books/ Journals/ e-resources	13,00,000	100%
18	New Equipment	1.0/GCPRSV197005/IC/03/954	Lab Equipment	12,00,000	100%
				<b>20000000</b>	<b>100%</b>

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**Details of Funds Transferred to the Vendors and Beneficiaries**

<b>Date</b>	<b>Payment Made to</b>	<b>Name of the Works</b>	<b>Amount Paid</b>
04-08-2017	Lechamon Borgohain	Renovation of Administrative building, Classrooms, Auditorium and Girls Hostel	1916694
04-08-2017	Dewan Mustafizur	Renovation and interior works of Principal's Chamber	657598
04-08-2017	Dewan Mustafizur	Architectural consultancy fee of Renovation and interior works of Principal's Chamber	50260
04-08-2017	Dewan Mustafizur	Architectural Design of Renovation works under RUSA Projects	61938
25-10-2017	Lechamon Borgohain	Renovation of Administrative building, Classrooms, Auditorium and Girls Hostel	1765593
25-10-2017	Dewan Mustafizur	Renovation and interior works of Principal's Chamber	286464
25-10-2017	Dewan Mustafizur	Renovation and interior works of Principal's Chamber	41292
14-05-2018	Lechamon Borgohain	Renovation of Administrative building, Classrooms, Auditorium and Girls Hostel	1969040
07-08-2018	M/S Madhurjya Dutta	Construction of New Academic Building	3520662
14-09-2018	Star Infotech	Purchase of Computers, Projectors, Printers, Online UPS, etc	2294000
15-09-2018	Dewan Mustafizur	Architecture fee of New Academic Building	118320
28-09-2018	Shahiuz Zaman Ahmed	TA & DA for attending RUSA Training Programme	13000
28-09-2018	Bani Mandir	Purchase of Books	267935
28-09-2018	Purbanchal Books	Purchase of Books	380973
01-11-2018	Star Sports	Construction of Badminton Court	6,27,289
01-11-2018	M/S Madhurjya Dutta	Construction of New Academic Building	808781

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18-07-2019	M/S Madhurjya Dutta	Construction of New Academic Building	1427699
19-07-2019	Assam Magnet	Conference Hall Setup	709593
17-09-2019	Bani Mandir	Purchase of Books	82153
17-09-2019	Star Infotech	Purchase of Computers, Projectors, Printers, Online UPS, etc	706600
30-09-2019	Star Sports	Purchase of Sports Items	72700
11-12-2019	Anil Baruah	Purchase of Assamese Software ( <i>Ramdhenu</i> )	50000
11-12-2019	Pranjal Borah, Trivenee	Laboratory Equipments	422324
11-12-2019	Purbanchal Books	Purchase of Books	553116
08-09-2020	DLA LabTech	Laboratory Equipments	500000
01-11-2020	DLA LabTech	Laboratory Equipments	27000
13-12-2020	Purbanchal Books	Purchase of Books	15800
04-09-2021	M/S Madhurjya Dutta	Construction of New Academic Building	417922
11-12-2021	Fahmida Electricals	Four Layers Water Reservoir (Two)	15093
04-08-2017	Dewan Mustafizur	Renovation of floor of Biology and Physics Department building	220000
	Bank Charges	NEFT Fee, etc.	161
<b>TOTAL</b>			<b>20000000</b>

**Summary Statement of Utilization of Fund under RUSA**

Sl. No.	Name of the Institution	Fund released to the College (Central Share)	Fund released to the College (State Share)	Total Fund released to the College (Central & State)	Total amount Utilized by the College	Interest earned (Unutilized) in the Bank Account of
1	Swahid Peoli Phukan College, Namti	1,80,00000/-	20,00000/-	2,0000000/-	2,0000000/-	3,39,882.76/-
<p><b>As per instruction from RUSA office, Assam the entire interest amount earned in the Bank Account has been returned to the 'RUSA SNA Account' No. 11001326400 of Canara Bank through NEFT.</b></p>						

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Last Bank Statement Showing the Account Details of RUSA Account

**STATEMENT OF ACCOUNT**

STATE BANK OF INDIA  
CHAPANGANI  
NAMTI CHARIATI  
P.O NAMTI DIST. SIVASAGAR  
Branch Code : 7429  
Branch Phone : 3772229013  
IFSC:SBIN007429  
MICR:785002503

**SWAHID PEOLI PHUKAN COLLEGE RUSA FUND**  
NAMTI  
PO NAMTI CHARIATI  
SIVASAGAR ASSAM  
785684

**Account No. : 35720365282**  
**Product : SBCHQ-GEN-PUB OTH-RURAL-INR.**  
**Currency : INR**

**Date :** 14/02/2022      **Time :** 12:56:34      **E-mail :**  
**Cleared Balance :** 3,39,882.76Cr      **Uncleared Amount :** 0.00  
**+MOD Bal:** 0.00  
**Limit :** 0.00      **Drawing Power :** 0.00  
**Int. Rate :** 2.70 % p.a.      **Nominee Name :**

Statement From 01/01/2021 to 14/02/2022

Page No. : 1

Post Date	Value Date	Details	Chq. No.	Debit	Credit	Balance
		<b>BROUGHT FORWARD :</b>				755729.760
25/03/21	25/03/21	INTEREST CREDIT			5030.00	760759.760
25/06/21	25/06/21	INTEREST CREDIT			5177.00	765936.760
06/09/21	06/09/21	CAS CHQ XFER WD CHEQUE TRANSFER TO 31069021001 OF Mr. S AT 07429 CHAPANGANI	439209	70109.00		695827.760
06/09/21	06/09/21	WDL TRF COR2103418151 DR ASS 4599430105218 AT 10521 DAU,RURAL B		347814.00		348013.760
25/09/21	25/09/21	INTEREST CREDIT			4594.00	352607.760
21/12/21	21/12/21	WDL TRF CL22132670318 DR ASS 4599430105218 AT 10521 DAU,RURAL B		15093.00		337514.760
25/12/21	25/12/21	INTEREST CREDIT			2368.00	339882.760

**CLOSING BALANCE :** 3,39,882.76Cr

Statement Summary		Dr. Count 3	Cr. Count 4	4,33,016.00	17,169.00
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In Case Your Account is Operated By A Letter Of Authority/Power Of Attorney Holder, Please Check The Transaction With Extra Care.

\*--- END OF STATEMENT ---\*

## Supervision and comments of the RUSA Officials:

The execution of the RUSA works are monitored and supervised by the RUSA officials, Assam from time to time. At Swahid Peoli Phukan College the RUSA Managing Director, Assam and other officials also visited the college several times to see the progress of the works. The officials found the works done at Swahid Peoli Phukan College satisfactory. In the report the RUSA officials made the following head wise observations:



**Figure 1: RUSA Officials inspecting the Computer Lab under RUSA**

### **New Construction:**

488 sq. mt. carpet area built under New Construction in G+2 structure having 10 nos. of classroom, 3 nos. of Hall classroom with 6 nos. of toilet units for both boys and Girls. **Swahid Peoli Phukan College is the first college in Assam under RUSA who had done e-tendering for New Construction in the month of Nov. 2017.**

### **Renovation:**

1. 7,984.8 sq. mt. of area has been renovated under Renovation of Academic building, Administrative building, Auditorium of the college. 26 nos. of rooms are renovated by changing roofs, painting, floor tiles, Windows, Door, Aluminum partition and internal electrification.
2. 187 sq. mt. area of girls' hostel renovated which includes 6 nos. of room and 2 nos. of Toilet units.
3. 146 sq.mt. of Classroom building renovated which includes 6 nos. of classrooms.



**Figure 2: Renovated Principal's Office**

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### Equipments:

1. 2662 nos. of books have been procured.
2. 39 nos. of Sports equipment procured which includes 1 no. of Outdoor synthetic Badminton Court.
3. 88 nos. of computer has been procured with all accessories.
4. 1715 nos. of Lab equipments have been procured for 7 nos. of departments.



Figure 3: Books Purchased under RUSA

### Financial Observation:

1. Cash book and Pass book tally.
2. Forest royalty and Labour Cess have not been deducted earlier. College is advised to deduct the same from the final bill of payment to be made to the contractor.

### General Observation of RUSA Office:

All the works have been completed as per RUSA guidelines.

## Observations and Suggestions of the Social Audit Committee:

The Social Audit Committee formed on 29<sup>th</sup> January, 2022 visited the college and audit the financial and physical execution of the RUSA Projects of the college on the 15<sup>th</sup> February, 2022. The committee checked in detail the financial transactions of the College did for procuring the assets. The committee unanimously makes the following



Figure 4: Social Auditors Inspecting the Works

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observations on the RUSA activities of the college:

### **Procedural Observations:**

1. Proper and detailed project reports (DPR) were prepared by a reputed registered architecture.
2. Meetings of RUSA Project Monitoring Unit of the college were held at regular intervals.
3. Proper approval letters were obtained for renovation and new construction projects from the PWD (Building) Executive and Superintendent Engineers.
4. Online and offline tenders publishing in two daily news papers were invited by the college authority for the designated works under RUSA.
5. All the tenders were scrutinized by the screening committee and on the recommendation of the screening committee the RUSA PMU of the college finalized the selected contractors and vendors.
6. The selected contractors and vendors were offered work orders by the Principal of the college.

### **Observation on Financial Management:**

1. Seeing the progress and completion of the of the RUSA works the payment was made to the Contractors and vendors only through Public Finance Management System (PFMS) deducting appropriate GST and Labour CESS (where applicable). No cash transaction was made.
2. Deducted GST and Labour Cess were deposited to the government account as per rules and regulations.
3. As per RUSA rules the college could have spent 2% of the allocated fund i.e. Rs 4 lacs for miscellaneous purposes. But the college has spent only Rs. 13 thousand under this category and rest of the amount i.e. Rs. 3.87 lacs have been utilized for the development works. This is highly praiseworthy and example of financial transparency.

### **Observation on Record Keeping:**

1. The RUSA office of the college has meticulously kept records of Assets Registrar, Cash Book, Issued and dispatched letters.

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2. RUSA project reports are uploaded on the site of Project Monitoring System for verification of the RUSA office, Assam.
3. Progress reports of the works were sent to the RUSA office Assam time to time.

**Quality of Works:**

1. The overall quality of the works in comparison to the funds allocated is satisfactory.

2. The setup of modern Computer lab, Conference Hall, Principal's Chamber, Badminton Court, quality



Figure 5: Badminton Court under RUSA

of books and Laboratory

Equipment purchased under RUSA projects are excellent and examples of state of the art.

3. A large academic building of 488 sq. mtr. carpet area built under New Construction in G+2 structure having 10 nos. of classroom, 3 nos. of Hall classroom with 6 nos. of toilet units for both boys and girls. The contractor of the building has compromised the quality

of the work in some sections which has been noticed by the Project Monitoring Unit of the college and thus the college authority has forfeited the earnest money of the contractor as per norms. For constructing the building the college



Figure 6: New Academic Building under RUSA

invited E tender which has been praised by the RUSA office, Assam.



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4. The renovation of the college under RUSA Projects in a planned way with limited resources. It enhanced the quality of the classrooms, Conference Hall, auditorium, girls' hostel and academic building creating a positive academic environment.



Figure 7: Conference Hall under RUSA

**Overall observation:**

Swahid Peoli Phukan College, Namti has utilized the RUSA fund at optimum level maintaining all rule and regulations stipulated by the RUSA authority. The civil society members of the area are satisfied with the developmental works of the college. The Social audit Committee praising the works of RUSA projects hopes that the college will become a centre of excellence in near future under the present academic leaders.

This Social Audit Report of the RUSA works of 1.0 schemes implemented by Swahid Peoli Phukan College, Namti has been submitted on 10<sup>th</sup> March 2022 at the Principal's office of the college with signatures of the following committee members.

Dr. Tridib Mahanta

Sri Gajen Kr. Kakoty

Sri Dharma Ranjan Gogoi

Sri Dhruvjayoti Kalita

**Members**

Sofiur Rohman

**Chairman**