KAMPUR COLLEGE, KAMPUR

NAGAON, ASSAM, 782426

LOCAL AUDIT

GOVERNMENT OF ASSAM
OFFICE OF THE DIRECTOR OF AUDIT (LOCAL FUND) ASSAM, GUWAHATI-6
email id: dauditassam@gmail.com:::Ph. No. 0361-2232505:::Fax No. 0361-2232506

eCF No.687057/2 Dated Guwahati the 30th Oct., 2025

To,

The Principal cum Secretary,
Kampur College, Kampur
District: Nagaon, Pin - 782426

Sub: Audit Report on the accounts of **Kampur College** for the period from 01-10-2020 to 31-03-2023.

Sir,

I am directed to forward here with the Audit Report on accounts of Kampur College for the period from 01-10-2020 to 31-03-2023. It is requested that the first reply to the Audit Report duly approved by the Governing Body be sent to this office within 3 (three) month from the date of receipt of this Report.

The Audit Report contains 13 pages from 01 to 13.

Yours faithfully,

31.10.2025

Deputy Director of Audit
(Local Fund) Assam, Guwahati-6

Memo eCF No.687057/2-A Dated Guwahati the 30th Oct., 2025

Copy forwarded for information and necessary action to-

1. The Commissioner and Secretary to the Govt. of Assam Education (Higher) Department, Dispur ,Guwahati-6
2. The Principal Secretary to the Govt. of Assam Finance (Audit and Fund) Department, Dispur, Guwahati-6
3. The Director of Higher Education, Assam, Kahilipara, Guwahati-19
4. The Assistant Director of Audit (Local Fund) Assam, Nagaon
5. Shri Hiranya Borah, Audit Officer, Nagaon Circle
6. The Audit Cell, Head Quarter, Guwahati-6

Sd/- M. Mishra
Deputy Director of Audit
(Local Fund) Assam, Guwahati-6

AUDIT REPORT ON THE ACCOUNTS OF KAMPUR COLLEGE, KAMPUR, DISTRICT- NAGAON, ASSAM FOR THE PERIOD FROM 01-10-2020 TO 31-03-2023

PART-I

A. INTRODUCTION:-

The Audit Report on the accounts of Kampur College in the District of Nagaon for the period from 01-10-2020 to 31-03-2023 were audited by the Audit Team comprising of the following audit personnel under the direction of the Director of Audit (Local Fund) Assam, Dispur, Guwahati-6

i) Shri Hiranya Borah, Audit Officer
ii) Shri Palashbon Mahanta, Asstt. Audit Officer

The audit was commenced on 12-12-2023 and completed on 03-02-2024.

B. INCUMBENCY:-The following officers held the charges of the Principal as well as the drawing and disbursing officer of Kampur College from 01-10-2020 to 31-03-2023 for the period covered by the audit.

Sl. No.	Name the Officer	Designation	Period	
			From	To
1.	Smt. Mini Devi	Principal	01-10-2020	07-01-2022
2.	Dr. Ashim Bora	Principal	08-01-2022	31-03-2023

C. SCOPE OF AUDIT:-

Under the provision of Section 5 (1) of the Assam Local fund (Accounts and Audit) Act 1930, the Director of Audit (Local Fund) Assam is empowered to conduct the audit on the accounts of the Educational Institutions in Assam.

D. DISCLAIMER STATEMENT

The Audit Report has been prepared on the basis of information furnished and made available by the Principal/Secretary of Kampur College, Kampur in the District of Nagaon. The office of the Director of Audit (Local Fund) Assam, Guwahati-6 disclaims any responsibility for any misinformation and/ or non- furnishing of any information on the part of the auditee.

E. Fund Receipt and Expenditure Statement : The position of fund Receipt and Expenditure of Kampur College for the period from 01-10-2020 to 31-03-2023

Sl. No.	Name of Fund & Bank A/C No.	Year	Opening Balance	Fund Receipt	Other receipt	Bank Interest	Total Receipt	Expenditure	Closing Balance	
									Cash	Bank
1	2	3	4	5	6	7	8	9	10	11
1.	Library Fund SB A/C No.0034010102294	01-10-2020 to 31-03-2021	103471.30	Nil	Nil	1498/-	104969.30	4902.70	Nil	100066.60
		2021-22	100066.60	145800/-		5260/-	251126.60	123054/-	Nil	128072.60
		2022-23	128072.60	5785.96	72715/-	2707/-	209280.56	88323.12	Nil	120957.44
2.	General Fund SB A/C No.7250010003438 of AGVB, Kampur	01-10-2020	976282.50	40480/-	3021622/-	17004/-	4055388.50	1909657/-	Nil	2145731.50
		2021-22	2145731.50	802871/-	Nil	30798/-	2979400.50	1919639/-	Nil	1059761.50
		2022-23	1059761.50	5764404/-	Nil	30699/-	6854864.50	2703001/-	Nil	4151863.50
3.	Poor Fund SB A/C No.0034010102317 of PNB, Kampur Branch	01-10-2020	210537.33	Nil	Nil	3120/-	213657.33	135.70	Nil	213521.63
		2021-22	213521.63	Nil	35650/-	7229/-	256400.63	Nil	Nil	256400.63
		2022-23	256400.63	Nil	18179/-	1765/-	276344.63	Nil	Nil	276344.63
4.	Guwahati University Registration Fund 0034010102941 of PNB Branch, Kampur	01-10-2020 to 31-03-2021	365444.24	Nil	Nil	5417/-	370861.24	17.70	Nil	370843.54
		2021-22	370843.54	Nil	158100/-	14684/-	543627.54	146893.84	Nil	396733.70
		2022-23	396733.70	Nil	127251/-	12127/-	536111.70	515534.80	Nil	20576.90
5.	Examination fund SB A/C No.0034010102117 of PNB, Kampur	01-10-2020	159020/-	Nil	Nil	2357/-	161377/-	135.70	Nil	161241.30
		2021-22	161241.30	Nil	37350/-	5684/-	204275.30	Nil	Nil	204275.30
		2022-23	204275.30	Nil	18179.60	3737/-	226191.90	220102.36	Nil	6089.54
6.	Common Room Fund SB A/C No.0034010102942 PNB, Kampur Branch	01-10-2020 to 31-03-2021	99162.64	Nil	Nil	1470/-	100632.64	17.70	Nil	100614.94
		2021-22	100614.94	Nil	33950/-	3699/-	138263.94	118/-	Nil	138145.94
		2022-23	138145.94	Nil	18179/-	3587/-	159911.94	30887.18	Nil	129024.76
7.	Magazine Fund SB A/C No.0034010102318 of PNB Fund , Kampur Branch	01-10-2020 to 31-03-2021	468002.09	Nil	Nil	6112/-	474114.09	99407.70	Nil	374706.39
		2021-22	374706.39	162700/-	Nil	12529/-	549935.39	Nil	Nil	549935.39
		2022-23	549935.39	Nil	Nil	13173/-	563108.39	121708.88	Nil	441399.51

8.	NSS Fund SB A/C37996364461 of SBI, Kampur Branch	01-10-2020 to 31-03-2021	94262/-	Nil	Nil	1265/-	95527/-	Nil	Nil	95527/-
		2021-22	95527/-	Nil	Nil	2606/-	98133/-	188.50	Nil	97944.50
		2022-23	97944.50	Nil	Nil	1888/-	99832.50	61020/-	Nil	38812.50
9.	UGC Fund SBA/C No. 33336131831 of SBI, Kampur Town	01-10-2020 to 31-03-2021	155535.50	Nil	Nil	2086/-	157621.50	118/-	Nil	157503.50
		2021-22	157503.50	Nil	Nil	4296/-	161799.50	100/-	Nil	161699.50
		2022-23	161699.50	Nil	Nil	4410/-	166109.50	Nil	Nil	166109.50
10.	UGC Fund SB A/C No.11531015170 of Canara Bank, Nagaon Branch	01-10-2020 to 31-03-2021	23464/-	Nil	Nil	355/-	23819/-	Nil	Nil	23819/-
		2021-22	23819/-	Nil	Nil	722/-	24541/-	Nil	Nil	24541/-
		2022-23	24541/-	Nil	Nil	745/-	25286/-	Nil	Nil	25286/-
11.	Scholarship Fund, SB A/C No.	01-10-2020 to 31-03-2021	26459/-	Nil	Nil	436/-	26895/-	60/-	Nil	26835/-
		2021-22	26835/-	Nil	Nil	794/-	27629/-	138/-	Nil	27491/-
		2022-23	27491/-	Nil	Nil	750/-	28241	138/-	Nil	28103/-
12.	Social Fund SB A/C No.0034010102316 PNB, Kampur Branch.	01-10-2020 to 31-03-2021	236877.68	Nil	Nil	3483/-	240360.68	39998.70	Nil	200361.98
		2021-22	2003561.98	262200/-	Nil	10153/-	472714.98	31751/-	Nil	440963.98
		2022-23	440963.98	12949.32	Nil	9290/-	463203.30	271411.87	Nil	191791.43
13.	NAC Fund SB A/C No.7250010003268 of AGVB, Kampur Branch	01-10-2020 to 31-03-2021	197342.50	Nil	Nil	3247/-	200589.50	90/-	Nil	200499.50
		2021-22	200499.50	Nil	Nil	5935/-	206434.50	138/-	Nil	206296.50
		2022-23	206296.50	Nil	Nil	5634/-	211930.50	138/-	Nil	211792.50
14.	Academic Fund SB A/C No. 7250010004116 of AGVB, Kampur Branch	01-10-2020 to 31-03-2021	512566/-	814800/-	Nil	10527/-	1337893/-	575975.50	Nil	761917.50
		2021-22	761917.50	100639/-	Nil	12660/-	875216.50	873476/-	Nil	1740.50
		2022-23	1740.50	745488/-	Nil	2350/-	749578.50	742582/-	Nil	6996.50
15.	Building Fund SB A/C No.7250010003440 of AGVB Kampur Branch	01-10-2020 to 31-03-2021	225208/-	Nil	67900/-	3706/-	296814/-	0.50	Nil	296813.50
		2021-22	296813.50	3400/-	Nil	8174/-	308387.50	230568/-	Nil	77819.50
		2022-23	77819.50	36357/-	Nil	2970/-	117146.50	92368/-	Nil	24778.50

16.	Game Fund SB A/C 0034010192158 of PNB	01-10-2020 to 31-03-2021	145777.30	Nil	400/-	1968/-	148145.30	29520.42	Nil	118624.88
		2021-22	118624.88	162700/-	Nil	5689/-	287013.88	109067/-	Nil	177946.88
		2022-23	177946.88	Nil	Nil	4756/-	182702.88	139563/-	Nil	43139.88
17.	Union Fund SBA/C 0034010102315 of PNB, Branch.	01-10-2020 to 31-03-2021	444068.42	Nil	Nil	6582/-	450650.42	135.70	Nil	450514.72
		2021-22	450514.72	65550/-	Nil	14380/-	530444.72	4155/-	Nil	526289.72
		2022-23	526289.72	Nil	Nil	10716/-	537005.72	337419.66	Nil	199586.06
18.	Education Laboratory SB A/C No.7250010004538 of AGVB, Kampur Branch.	01-10-2020 to 31-03-2021	246420/-	Nil	Nil	4055/-	250475/-	199443.50	Nil	51031.50
		2021-22	51031.50	7200/-	Nil	2676/-	60907.50	18/-	Nil	60889.50
		2022-23	60889.50	4385/-	Nil	1708/-	66982.50	40424/-	Nil	26558.50
19.	Geography Laboratory SB A/C No.7250010004537 of AGVB	01-10-2020 to 31-03-2021	255539/-	Nil	Nil	4205/-	259744/-	1460.50	Nil	258283.50
		2021-22	258283.50	45600/-	Nil	7657/-	311540.50	100024/-	Nil	211516.50
		2022-23	211516.50	90000/-	4750/-	5901/-	312167.50	254738/-	Nil	57429.50
20	General Fund CA No. 00000041099851236 of SBI, Kampur	05-07-2022 to 31-03-2023	Nil	1558660/-	Nil	Nil	1558660.00	1134090.49	Nil	424569.51

Fees Collection Year – 2019-20, 2020-21 & 2021-22

Sl. No.	Session	No of Students			No of paid students			Collection due for the year	Total Fees Collected	Remission	Short	Excess	Remarks
		Total Student	BPL category student	Paid Student	Arts	Science	Commerce						
1	2	3(i)	3(ii)	3(iii)	4	5	6	7	8	9	10	11	12
1	2019-20												All Students are free due to COVID Period
2	2020-21	1st Sem 340	340	Nil	Nil	Nil	Nil	1273080/-	Nil				BPL Category students were covered under fee waiver scheme. Vide govt. order No.PC/HE/SOPD/11 2020/1 Dated 17th June/2020
		3rd Sem155	153	02	02	Nil	Nil	577470/-	Nil				
		5th Sem 186	186	Nil	Nil	Nil	Nil	694260/-	Nil				
3.	2021-22	1st Sem 311	286	25	25	Nil	Nil	1445490/-	Nil				--------do---------
		3rd Sem182	178	04	04	Nil	Nil	846300/-	Nil				
		5th Sem 139	133	06	06	Nil	Nil	643290/-	Nil				
			349	27	27	Nil	Nil	1866440/-	Nil				
			194	18	18	Nil	Nil	1051080/-	Nil				
			154	13	13	Nil	Nil	832315/-	Nil				

F. Reserve Fund :-The Kampur College authority has maintained a reserve fund in the form of term deposits/fixed deposits with the following bank, as per records provided to audit. Due to unavoidable circumstances, the college authority was unable to reinvestment the reserve fund. However, necessary steps have been taken to facilitate reinvestment.

Sl. No.	Certificate/ Account No.	Name of the Bank	Date of investment	Amount investment	Date of maturity	Maturity Value
1.	50300069910879	HDFC Bank, Kampur Branch	01-12-2014	101451.00	02-12-2017	131164.00
2.	006088	Central Bank, Nagaon Branch	24-02-2009	150360.00	24-02-2019	357308.00

G. Status of maintenance of account: Observation thereof.

1)Preparation of Budget: In each financial year, a detailed budget is prepared after consideration of total Fees receivable from the Students in the year and total estimate expenditure likely to be incurred in the year. The budget abstract is prepared after taking into account all the head of College fund. The budget abstract is prepared is the placed before the G.B of the College for approval and all expenditures are done as permitted under the budget provision.

2)Fee collection Register :- The Kampur College was maintained a Fees collection Register in prescribe format during the course of audit.

3)Maintenance of Cash book :-The Kampur College authority has been maintained of Cash Book in prescribe format during the period of audit.

4.Subsidiary Cash Book (Private Fund): - The College authority has been maintained 2(two) General Fund Cash Book as well as 18 no of subsidiary Cash Books during the period under this audit.

5)Maintenance of Ledger :- While checking the General fund and others subsidiary fund of the Kampur College, it was revealed that College authority did not maintain any ledger book of funds during the period of audit. Hence audit has faced too much difficulty to ascertain actual expenditure. So audit is instructed to accounting authority as early as possible the aforesaid register should maintained in prescribe format. The authority was queried through the POS in this regard. The college authority replied that as per the audit suggestion, a ledger book would be maintained for all funds in the future.

6)Stock Register :Various articles were purchased from the different farm on different date during the period under audit. But no Stock of the article so purchased was maintained and due to this fact the audit was unable to ascertain the position of the Opening and closing stock at the very out ley as on 31-03-2023 respectively. Hence forth, a Stock Register should be maintained showing the detail of article purchased separately for facility of check in future. The authority was queried through the POS in this regard the college authority replied that as per the audit suggestion, a Stock book would be maintained for all funds in the future.

The authority attention is invited to the matter.

7)Register for Scholarship :- While checking the Scholarship fund it was revealed that the College authority has not been used Scholarship Cash Book. It was quit irregular and objectionable. Hence audit instructed to accounting authority to write the Cash Book update henceforth. The authority attention is invited to the matter.

8)Refund of Unspent balance of Grant at the end of the year :- The Kampur College authority did not maintain any register for refunding unspent balance of Grants with effect from 01-10-2020 to 31-03-2023. Consequently, audit could not verify whether the College authority refunded the unspent amount to the concerned authority.

9)Status of outstanding paras of previous audit Report :- The Para wise replies of last audit report were not produced before the current audit. Hence, it could not be ascertained in audit whether the objections raised in last audit were settled or not. Hence authority is requested to produce the replies of last audit report along with any action taken by the authorities before the audit cell O/O Director of Audit (Local Fund) Assam , Guwahati -6 for verification.

10.Cheque Issue Register :- The College authority maintained a cheque issue register but it was not written in prescribe format. Hence audit is suggested to accounting authority to maintain a cheque issue register in prescribe format henceforth.

11.Maintenance of Asset Register : The scrutiny of records revealed that the institution has not maintained any register to record the details relating to Immovable assets , land , office building, class room , meeting hall , etc. In absence of the Assets Register, audit could not verify the assets of the institution. Therefore audit is suggested to accounting authority to maintain an Asset Resister henceforth.

12.Maintenance of Advance Register : The scrutiny of records revealed that the institution often paid Advances to non-sanctioned/contractual staff, but Advance Register has not been maintained to record the details relating to advances and subsequent recoveries made from their salaries. In absence of which, audit had to face difficulty in checking the recovery properly and in fact it could not be ascertained whether recoveries actually happened or not. Since the College authority has been practicing this for a long time, an advance register should be introduced immediately with details of the date of payment of advance, amount of advance , date of recovery etc. and references should be recorded in the Acquaintance Roll .

PART- II (Section-A)

Nil

Part II (Section)B

Para No. 1. Irregularities in Stock Book of General & other Subsidiary Funds:- According to Assam Financial Rules, after a Government office or School or College has purchased the necessary stationery or Building Materials, a responsible person must write on the bill that the goods have been received in good condition. And then continue to add the items on voucher item wise to the previous balance. These items will be deducted from stock when materials are ready for use. Continue writing the stock book in this process. However, Kampur College authority did not maintain any stock book during course of audit .As a result audit faced many difficulties in checking the proper utilization. Therefore, audit is requested College authority to maintain two stock books from now on & please state the reason why college authority did not maintain any stock Book for a long time. When asked about the Stock through P.O.S., the College authority stated that a Stook Book is maintained for the Geography Deptartment. Audit point of view in this regard is that the Stock was not in a proper format. Hence it should be maintained in a proper format in the future.

Some instances are given below:-

Geography Laboratory Fund

Sl. No.	Voucher No.	Date	Amount	Particulars	Nature of objection
1.	Nil	30-03-2022	90000/-	Paid to Hi tech Computer, Haiborgaon being the Cost of Computer	Stock Entry Wanted.
2.	7 (A-B)	03-01-2023	14000/-	Paid to Raju Laskar, HOD, Geography for Furniture	Same as above
3.	8	19-01-2023	13300/-	Paid to Hi tech Computer for purchasing one computer Printer	Same as above

Magazine Fund

Sl. No.	Voucher No.	Date	Amount	Particulars	Nature of objection
1.	05	20-21	97230/-	Paid to M/S Gigabytes Press & Publication, Milanpur being the printing cost of 1000 college Magazine	Stock entry wanted
2.	01	22-23	109200/-	-Do-	Same as above

Para No. 2 College Library upgradation :- After observation of the Union Fund of the College and related records, it is revealed that Kampur College has spent Rs. 52500/- on the wooden works of College in the year 2022-2.

As detail below:

Sl. No.	Voucher no.	Date	Amount	Particular	Remarks
1.	19	11-08-2022	31,500/-	Paid to Ahmed Kabir for wooden works	Details of work did not mention in Cash Book.
2.	20	17-08-2022	21000/-	As above	Do
		Total	52500/-		

submitted the following records to the audit. Plan & estimate, quotation, stock entry and completion report etc. Therefore the authority should submit the above mention records before audit immediately. So that audit can check the documents in timely manner.

Para No.3 Subsistence allowance of deceased suspended Principal:- While Checking the General Fund of the Kampur College, it was noticed that the College authority had paid a sum of Rs.6,10,953/- to the wife of the suspended Principal late Rout Ray as a 70% subsistence allowance from General fund. The audit could not ascertain from the available records provided by College authority that the money was actually salary head or Students fees.

Therefore, the college authority should clarify the matter. If the money was student fees, then objection from the audit point of view. On being enquired through POS in this regard, but authority reply is not tenable and attention of higher authority is drawn.

Sl. No.	Date & Vr. No.	Amount	Particulars
1.	27-11-2020/Vr.51	200000/-	Paid to late Arun Kr. Rout Roy for Subsistence Allowance
2.	2021-22	410953/-	Do
	Total	610953/-	

Para No.4 Maintenance of Ledger :- While checking the General fund and others subsidiary fund of the Kampur College, it was revealed that College authority did not maintain any Ledger Book of funds during the period of audit. Hence audit has face to much difficulty to ascertain actual expenditure. So audit is instructed to accounting authority as early as possible the aforesaid register should maintained in prescribe format and shown to audit Cell O/O Director of Audit (Local Fund) Assam, Guwahati-6 for verification.

Para No.5 Expenditure incurred for Equipments/Furniture under Different Fund & audit observation thereof :- For procurement of the items listed below, Nil, Quotations, Comparative Statement, Selection of Supplier by Tender/Purchase Committee, Supply order, Stock Register of the concerned Department were called for in audit for verification. But nothing was presented before audit and this indicates non compliance to govt. guidelines

Sl. No.	Vr. No.	Date	Amount	Particulars	Remarks
1.	02	09-08-2017	35000/-	Paid to Das Furniture House Making of Chair & Desk & Benches	School Common Room
2.	06	06-04-2022	207607/-	Paid to MRA Associate for supply VAMAA Projector set	General Fund
3.	26	30-05-2022	98750/-	Paid to Hitech Computer, Nagaon Supply of 3 pc computer.	Do
4.	30	13-06-2022	228551/-	Paid to MRA Associate being the supply of Professional large formate	Do
5.	24	27-09-2022	56000/-	Paid to Furniture House for purchasing of Furniture	Union Fund
6.	01	30-01-2023	130000/-	Paid to S.S Technologies, Borah Service being online College Automation Software.	General Fund
7.	06	14-03-2023	59600/-	Paid to Furniture House AT Rd.	Do
8.	07	81120	81120/-	Do	Do

Para No.6 Narration not written on the payment side of the Cash Book:- While checking the Cash Book and vouchers of NSS fund of Kampur college, it is revealed that in respect of the following vouchers was no narration in the Cash book of payment side. Therefore the audit faces to difficult to ascertain the actual cause of the expenditure. Therefore, the College authority should clarify the state reasons for incurred of the vouchers in audit as early as possible in the audit cell, **O/O Director of Audit (Local Fund) Assam, Guwahati-6 for verification.**

Sl. No.	Voucher No. & Date	Particulars	Remarks
1.	Vr. No 16/2022-23	Purpose not written in the cash book	NSS Fund

Para No7 TA Bill :- After Checking the payment vouchers of the Kampur College's General Fund and other Funds, it was revealed that the college authority reimburses the teachers and staff for their travel expenses from the fund at various times. However, the college Authority has not followed the TA rule of the Government of Assam in the case of TA bills. This is because most of the TA bills that came before the audit were bills written on white paper, the TA bill does not include the DDO order letter, tour dairy etc. That should be accompanied by it. Therefore, the audit could not properly check. The college Authority is requested to follow the Assam TA rule Also college state the suitable reasons why these bills could not be done in prescribe format. The matter was brought attention of the College authority

Para No.8 Procurement of College Magazine from Magazine Fund & audit observations: - Procurement of College Magazine were made out of College Magazine fund . In this regard , the following observations are recorded ;

i) As records checked in form of payment vouchers during 01.04.2020 to 31.03.2023 , the institution incurred total expenditure of Rs. 206430/- .

ii) The demand/ requisition for Magazine from the department and heads was not on record .

Rs. 206430/- was paid to M/S Gigabytes Press & Publication and charged the expenditure vide Vr No. 05 dated 2020-21, 2022-23 for 1000 no. of Magazine . But , page numbers were not allotted on the bill(s) against the Magazine as a mark of receipt of stock

Para No.9 Purpose not written in the Cash book:- in scrutiny Cash Book and other related records of NSS Fund of Kampur College it is revealed that College authority were incurred

Rs.3400/- against the vouchers No.16 dated 2022-23 But lack of classification of expenditures in the Cash Book and non maintenance of ledger has made it difficult for audit to ascertain the expenditures. Therefore, the audit requested the college authority to show the expenditure through a statement and asked for production of quotation / tender file to the audit so that the checking can be done properly in a timely manner

Magazine Fund

Sl. No.	Voucher No.	Date	Amount	Particulars	Nature of objection
1.	05	20-21	97230/-	Paid to M/S Gigabytes Press & Publication, Milanpur being the printing cost of 1000 college Magazine	1. Quotation 2. CS & Stock entry wanted.
2.	01	22-23	109200/-	Do	Same as above

of quotation / tender file to the audit so that the checking can be done properly in a timely

The matter is drawn to higher authority in this regard.

Part II Section –(C)

Para No 1. Physical Verification of Cash :- It Appeared from Cash Book that no physical verification of Cash Book was made by the Principal as required. As a result, the Cash Book should be balance every day and balance initialed and dated by authority and singed. Balance should be verified by the officer on the last working day of the month and the verification certificate recorded as follows **"Cash verified and found correct"**

Thus, the verification of cash should be made henceforth.

Para No. 2 Receipt & Payment Accounts: -The Year wise Receipt & Payment Account of General Fund of Kampur College for the Period From 01-04-2020to 31-03-2023 are furnished in the Annexure-I. However, it was observed that college authority maintained two separate cashbooks during the audit period which has been reflected in the Receipt and Payment account.

Para No. 3 General :- The maintenance of account needs to be improved.

31. 10. 2025

Deputy Director of Audit,
(Local Fund), Assam, Guwahati-6

Regd.

Annexure I

The Receipt and Payment Account of General Fund of Kampur College w.e.f. 01-04-2020 to 31-03-2023

01-10-2020 to 31-03-2021

Receipt			Payment		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1.	Fees Collection	40480.00	1.	TA	75120.00
2.	Donation	119000.00	2.	Contingency	108617.00
3.	Received from DSE Waiver	2902412.00	3.	Labour	1685.00
4.	Bank interest	17004.00	4.	Honorarium	17000.00
5.	Miscellaneous received	210.00	5.	Advertisement	71149.00
			6.	Prize	7150.00
			7.	Bank charge	444.00
			8.	Bank Commission	2538.00
			9.	Fund transferred	1425900.00
			10.	Subsistence allowance	200000.00
	Total	3079106.00		**Total**	1909603.00
	Opening balance	976282.00		**Closing balance**	2145731.50
	Grand Total	4055334.00		**Grand Total**	4055334.00

2021-22

Receipt			Payment		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1.	Fee collection	536870.00	1	Contingency	176668.00
2.	Bank interest	30798.00	2.	Fund transferred	649600.00
3.	Grant received from DSE	17000.00	3,	Bank charge	846.00
4.	LIC Maturity	63841.00	4.	TA	62510.00
5.	Received from NCC	43160.00	5.	Income Tax	43010.00
6.	Recovery from HN Sarmah	142000.00	6.	GSLI	63841.00
			7.	Labour	309.00
			8.	Prize	6350.00
			9.	Library	2000.00
			10.	Subsistence Allowance	410953.00
			11.	Furniture	388764.00
			12	Building repairing	29668.00
			13.	Honorarium	45000.00
			14.	Miscellaneous	100.00
					40020.00
	Total	833669.00		**Total**	1919639.00
	Opening Balance	2145731.50		**Closing Balance**	1059761.50
	Grand Total	2979400.50		**Grand Total**	2979400.50

2022-23

Receipt			Payment		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1.	Fee collection	8200.00	1	Fund transferred to subsidiary fund	810583.00
2.	Bank interest	30699.00			
3.	Fee waiver	5552776.00	2.	Paid to BSNL	212372.00
4.	Donation	88506.00	3,	Contingency	240820.00
5.	GSLIC	78182.00	4.	Computer purchase	207607.00
6.	Miscellaneous received	36740.00	5.	Furniture	77000.00
			6.	Prize	110900.00
			7.	Bank charge	1772.00
			8.	Library	45900.00
			9.	Honorarium	16000.00
			10.	Advance	10000.00
			11.	Labour	4900.00
			12	TA	99358.00
			13.	GP	8500.00
			14.	Building Repairing	704661.00
			15.	Electric Bill	48629.00
			16.	Online	25000.00
			17.	Electrification	79000.00
			18.	High Court	
	Total	**5795103.00**		**Total**	**2703002.00**
	Opening Balance	**1059761.50**		**Closing Balance**	**4123882.50**
	Grand Total	**6842674.50**		**Grand Total**	**6842674.50**

Annexure I

The Receipt and payment account o General Fund of Kampur College w.e.f. 05-07-2022 to 31-03-2023 (SBI A/C No.00000041099851236 Current Account)

Receipt			Payment		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1.	Transferred from AGVB	5000.00	1.	Bank charge	632.49
2.	Transfer amount by online	21022.00	2.	NAAC Assessment fee	29500.00
3.	Fees collection by cash	713900.00	3.	Software	130000.00
4.	Transferred from U. Exam. fund	335570.00	4.	College Logo	1500.00
5.	Transferred from U. Registration Fund	448628.00	5.	NCC	14540.00
			6.	TA	8000.00
6.	Fees collection by cheque	14540.00	7.	Furniture	140720.00
7.	Bulk posting	20000.00	8.	Affiliation Fee	784198.00
			9.	Remuneration	20000.00
			10	Miscellaneous	5000.00
	Total	**1558660.00**		**Total**	**1134090.49**
	Opening balance	**Nil**		**Closing balance**	**424569.51**
	Grand Total	**1558660.00**		**Grand Total**	**1558660.00**

Annexure-II

Statement showing drawal & utilisation of Govt. Non-Recurring Grant of Kampur College w.e.f. 01-10-2021 to 31-03-2023

Sl. No.	Sanctioning Letter No. & Date	Particulars of Grant	Amount Sanctioned	Amount drawn	Date of Drawl	Amount Spent or Utilised	Amount remaining unspent till the close of the period of audit	Remarks
1	Not Furnished	Received from DSE	-	17000.00	24-10-2021	17000.00	Nil	Amount could not ascertain due to want of sanction letter
2	Do	Received as N.C.C. Contingency Fund	-	43160.00	22-02-2022	43160.00	Nil	Do Credited in General Fund Yr. 2021-22
3	Do	Do	-	1740.00	31-03-2023	1740.00	Nil	Do

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