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GOVERNMENT OF ASSAM

DIRECTORATE OF AUDIT (LOCAL FUND).....ASSAM.....GUWAHATI-6,
E-mail id: dauditassam@gmail.com Ph:-0361-2232505 Fax:-0361-2232506

ECF-415157

Dated Guwahati the...../2024

To,

The Principal,
Bapujee College, Dist:- Barpeta.

SUBJECT:- Audit Report on the Accounts of Bapujee College for the period
from 01.04.2019 to 31.03.2022.

Sir,

I am directed to forward herewith the Audit Report on the accounts of Bapujee College for the period from 01.04.2019 to 31.03.2022. It is requested that the first reply to the Audit Report duly approved by the College Management and Development Committee may be sent to this office within three (3) months from the date of its receipt.

Yours faithfully,

Rm
22-02-2024

Assistant Director of Audit
(L.F.) Assam Guwahati-6.

ECF-415157

Dated Guwahati the...../2024

Copy forwarded for information and necessary action to:-

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

Rm
22-02-2024

Assistant Director of Audit
(L.F.) Assam Guwahati-6.

**AUDIT REPORT ON THE ACCOUNTS OF BAPUJEE COLLEGE, SARTHEBARI
DISTRICTT-BARPETA FOR THE PERIOD FROM
01.04.2019 TO 31.03.2022.**

PART-I

A.INTRODUCTION:-

The accounts of Bapujee College, Sarthebari for the period from 01.04.2019 to 31.03.2022 was audited by Sri Bharat Kumar Das, Audit Officer under the direction of the Director of Audit (Local Fund), Assam, Guwahati -6.

The Audit was commenced on 20.02.2023 and completed on 13.03.2023.

B.INCUMBENCY:-

The following Principals held the charge of the Principal as well as Drawing and Disbursing Officer for the period 01.04.2019 to 31.03.2022.

Name of the Principal	Designation	Period	
		From	To
Joy Chandra Talukdar	Principal i/c	01.04.2019	31.08.2019
Jamini Mohan Kakati	Principal i/c	01.09.2019	05.01.2020
Dr. Ramesh Das	Principal	06.01.2020	31.03.2022

C.SCOPE OF AUDIT:-

Under the Provision of Section 5(1) of the Assam Local Funds (Accounts & Audit) Act.1930 and rules framed there under, the Director of Audit (Local Fund) Assam, is empowered to conduct the audit on the Accounts of Educational Institution in Assam.

D.DISCLAIMER STATEMENT:-

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

E.FUND RECEIPT AND EXPENDITURE STATEMENT:-

The position of funds receipt and expenditure of the Bapujee College for the period from 01.04.2019 to 31.03.2022 as furnished to Audit by the Principal /Secretary were as follows.

Name of the fund	Year	Opening Balance	Fund Received	Other Received	Interest	Total Receipt	Expenditure	Closing Balance	
								Cash	Bank
1	2	3	4	5	6	7	8	9	
General Fund	2019—2020	64,99,566.00	12,00,000.00	58,50,767.00	2,38,178.00	1,37,88,511.00	93,76,469.00	Nil	44,12,042.00
	2020—2021	44,12,042.00	Nil	29,68,919.00	73,214.00	74,54,175.00	46,07,666.00	Nil	28,46,509.00
	2021—2022	28,46,509.00	Nil	9,61,282.00	48,240.00	38,56,031.00	29,51,334.00	Nil	9,04,697.00
Library Fund	2019—2020	1,14,434.00	Nil	2,48,600.00	8,124.00	3,71,158.00	17,141.00	Nil	3,54,017.00
	2020—2021	3,54,017.00	Nil	1,35,400.00	11,279.00	5,00,696.00	10,006.00	Nil	4,90,690.00
	2021—2022	4,90,690.00	Nil	1,43,200.00	13,952.89	6,47,842.89	42,950.00	Nil	6,04,892.89
Examination Fund	2019—2020	1,56,854.00	Nil	3,50,760.00	10,707.00	5,18,321.00	3,91,264.00	Nil	1,27,057.00
	2020—2021	1,27,057.00	Nil	1,88,880.00	7,420.00	3,23,357.00	64,284.00	Nil	2,59,073.00
	2021—2022	2,59,073.00	Nil	2,05,940.00	9178.23	4,74,191.23	70,217.00	Nil	4,03,974.23
Social Service Fund	2019—2020	26256.00	Nil	10155.00	811.00	37222.00	14760.00	Nil	22462.00
	2020—2021	22462.00	Nil	Nil	636.00	23098.00	1760.25	Nil	21337.75
	2021—2022	21337.75	Nil	10740.00	680.00	32757.75	10390.00	Nil	22367.75
Student Union Fund	2019—2020	73,946.00	Nil	54,160.00	1,842.00	1,29,948.00	43,090.00	Nil	86,858.00
	2020—2021	86,858.00	Nil	Nil	2,249.00	89,107.00	9,560.25	Nil	79,546.75
	2021—2022	79,546.75	Nil	57,280.00	2,630.00	1,39,456.75	71,985.00	Nil	67,471.75
Magazine Fund	2019—2020	132966.00	Nil	60930.00	3966.00	197862.00	43860.00	Nil	154002.00
	2020—2021	154002.00	Nil	Nil	3885.00	157887.00	42120.25	Nil	115766.75
	2021—2022	115766.75	Nil	64440.00	3746.00	183952.75	4045.00	Nil	179907.75
Game Fund (Minor)	2019—2020	27,212.00	Nil	13,540.00	910.00	41,662.00	15620.00	Nil	26,042.00
	2020—2021	26,042.00	Nil	Nil	765.00	26,807.00	2,190.25	Nil	24,616.76
	2021—2022	24,616.76	Nil	14,320.00	807.00	39,743.75	17,445.00	Nil	22,298.75
Game Fund (Major)	2019—2020	36,900.00	Nil	27,080.00	1,187.00	65,167.00	21,820.00	Nil	43,347.00
	2020—2021	43,347.00	Nil	Nil	1,233.00	44,580.00	8,320.25	Nil	36,259.75
	2021—2022	36,259.75	Nil	28,640.00	1,317.00	66,216.75	27,600.00	Nil	38,616.75
Common	2019—2020	34287.00	Nil	27080.00	931.00	62298.00	23090.00	Nil	39208.00

Room Fund	2020—2021	39208.00	Nil	Nil	1078.00	40286.00	2260.25	Nil	38025.75
	2021—2022	38025.75	Nil	28640.00	1329.00	67994.75	29105.00	Nil	38889.75
Cultural Fund	2019—2020	37,280.00	Nil	39,080.00	798.00	77,158.00	61,090.00	Nil	16,068.00
	2020—2021	16,068.00	Nil	Nil	439.00	16,507.00	7,335.25	Nil	9,171.75
NSS/NCC Fund	2021—2022	9,171.75	Nil	28,640.00	601.00	38,412.75	21,045.00	Nil	17,367.75
	2019—2020	93458.00	Nil	24860.00	3,509.00	1,21,827.00	Nil	Nil	1,21,827.00
Building Fund	2020—2021	121827.00	Nil	Nil	3,345.00	1,25,172.00	Nil	Nil	1,25,172.00
	2021—2022	125172.00	Nil	Nil	2,881.04	1,28,053.04	31,780.00	Nil	96,273.04
Poor Fund	2019—2020	3,602.00	Nil	6,21,500.00	10,752.00	6,35,854.00	1,13,321.00	Nil	5,22,533.00
	2020—2021	5,22,533.00	Nil	3,38,500.00	18,643.00	8,79,676.00	41,970.25	Nil	8,37,705.75
Debate & Symposium Fund	2021—2022	8,37,705.75	Nil	3,58,000.00	15,321.00	12,11,026.75	12,03,859.00	Nil	7,167.75
	2019—2020	1,22,498.00	Nil	62,150.00	5,387.00	1,90,035.00	Nil	Nil	1,90,035.00
UGC Fund	2020—2021	1,90,035.00	Nil	33,850.00	5,629.00	2,29,514.00	20.25	Nil	2,29,493.75
	2021—2022	2,29,493.75	Nil	35,800.00	6,249.00	2,71,542.75	Nil	Nil	2,71,542.75
NAAC Fund	2019—2020	33,279.00	Nil	16,925.00	998.00	51,202.00	15,210.00	Nil	35,992.00
	2020—2021	35,992.00	Nil	Nil	1,004.00	36,996.00	20.25	Nil	36,975.75
Scholarship Fund	2021—2022	36,975.75	Nil	17,900.00	1,162.00	56,037.75	14,045.00	Nil	41,992.75
	2019—2020	22,862.75	Nil	Nil	796.00	23,658.75	Nil	Nil	23,658.75
Room Fund	2020—2021	23,658.75	Nil	Nil	650.00	24,308.75	Nil	Nil	24,308.75
	2021—2022	24,308.75	Nil	Nil	608.00	24,916.75	5,606.95	Nil	19,309.80
Cultural Fund	2019—2020	2,69,002.00	Nil	Nil	9,203.00	2,78,205.00	56,050.00	Nil	2,22,155.00
	2020—2021	2,22,155.00	Nil	Nil	6,048.00	2,28,203.00	51,580.25	Nil	1,76,622.75
NCC Fund	2021—2022	17,662.75	Nil	10,000.00	4,123.00	1,90,745.75	85,150.00	Nil	1,05,595.75
	2019—2020	24,131.00	Nil	Nil	859.00	24,990.00	Nil	Nil	24,990.00
Building Fund	2020—2021	24,990.00	Nil	Nil	691.00	25,681.00	Nil	Nil	25,681.00
	2021—2022	25,681.00	Nil	Nil	859.00	26,540.00	Nil	Nil	26,540.00

F.RESERVE FUND:-

An amount of Rs. 3, 03,216.00 was kept as Reserve Fund by the Institution in the shape of Cash Certificate as detailed below:-

CERTIFICATE NO	NAME OF THE BANK	DATE OF PURCHASE	AMOUNT INVESTED	DATE OF MATURITY	MATURITY VALUE	REMARKS
2	4	5	6	7	8	9
03950300000315	UCO Bank	01.04.2019	2,48,481.00	30.03.2023	3,08,228.00	Nil
03950300000658	UCO Bank	01.04.2019	54,735.00	30.03.2023	68,573.00	