

INTERNAL AUDIT REPORT

F.Y- 2023-2024

A.Y-2024-2025

SARAIGHAT COLLEGE

Changsari, Kamrup (R), Assam



Prepared By M Roy & Associates

(Chartered Accountants)

Address: Flat No 1C, Nakshatra Neewas,

Bye Lane-2 (North), Lachit Nagar

PIN 781007, (Assam)

Email: roymampi09@gmail.com

Mob: +91 9435731728, 7002343126, 6000416277

To,

The Members of the Governing Body,
Saraighat College,
Changsari, Kamrup (R)-781101, (Assam)

INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2024

The Accounts of the Saraighat College, Changsari, Kamrup (R)-781101, Assam were audited by us for the Financial Year ended 31st March 2024 and we report the following:

FINANCIAL REPORTING REQUIRMENTS

As observed during the course of our audit, the institution does not prepare Balance sheet and Income & Expenditure Statement at the end of the year. It is generally accepted that the non-profit making institutions should also fulfill the financial reporting requirements as recommended by the ICAI in its various guidance notes and Accounting Standards issued from time to time. In absence of the Financial Statements, especially the Balance sheet, It is not possible to ascertain the state of affairs of the institution regarding its assets and liabilities at the end of an accounting period. Similarly, the Income & Expenditure Statement is also important as a tool for accountability and performance. The Income & Expenditure Statement is essential to calculate the deficit/surplus resulting from the activities carried out by the institution during a particular financial year. The institution should therefore take immediate steps to prepare the same to meet the financial reporting requirements which may become mandatory for submission to the concerned authorities in the near future.

BASIS OF ACCOUNTING

Like most other Non-Profit making educational institutions, Saraighat College also follows the fund based of accounting. Under this accounting system, transactions are recorded when the cash receipts and cash payments take place in various fund accounts. At the end of the financial period a fund wise statement of Receipts and Payments under different accounting heads are drawn up showing opening and closing balances of each of the funds. The statement of receipts and payments as aforesaid for the period ended 31st March, 2024, is given in **Annexure I**.



INTER FUND TRANSFERS

Educational Institutions may make inter fund transfers subject to conditions given by the creator of the fund. In absence of such conditions, it is prerogative of the governing body to execute inter fund transfers without affecting the very purpose of the fund for which it was created. During the course of our audit inter fund transfers were observed which are shown in **ANNEXURE-II**.

VARIOUS FUNDS UNDER REVIEW

During the course of our audit, the accounts of the following funds have been examined:

1. Admission Fund
2. BVOC Fund
3. Development Fund
4. Digital Fixed Fund
5. Digital Fund
6. Examination Fund
7. Govt. Infra Fund
8. Indoor Stadium Fund
9. Library Fund
10. Main Fund
11. Magazine Fund
12. Misc Fund
13. RUSA Fund
14. SAF Fund
15. Salary Fund
16. Scholarship Fund
17. Sports Fund
18. Student's Union Fund
19. Tuition Fund
20. UGC General Fund
21. Women Hostel Fund

BANK ACCOUNTS AND RECONCILIATION OF BALANCES:

The Institution maintains separate bank accounts for each fund with various banks. The transactions of these funds are also recorded properly in separate Cashbooks. The balance of these accounts are duly reconciled with the books of accounts maintained.

GENERAL OBSERVATIONS

1. Internal Control System: During the course of our audit, the internal control system followed by the Institution has been reviewed and it was found that the existing system is adequate. The fees receipt system has been computerized which ensures proper control over cash.
2. Computerization of Accounts: It has been observed that the books of account of the Institution are still kept manually although the computerization of the accounts is in the pipeline. Manual cashbooks have been maintained as per The Assam Finance Rules. It is advisable to establish a computerized system of Book keeping and accounting for better governance and administration.
3. Interest Income: As observed in our earlier reports, Interest accrued on fixed deposits are not been accounted for as the Institution has been following the cash system of accounting. Detail list of Term Deposits is provided in **Annexure III**.
4. Depreciation: As observed in our reports, In absence of a Balance sheet, It is not possible to undertake fixed assets accounting accurately to provide for depreciation and impairment of assets. Even in case of non-profit organizations, provision for depreciation and impairment of fixed assets is necessary because the value of the fixed assets are diminished due to use, wear tear and impairment. It is also important to maintain proper fixed assets register giving details of the assets and their location and identification numbers.

For, M Roy & Associates

Chartered Accountants

FRN:333651E



CA Mampi Roy

Proprietor

Membership No. :318200

UDIN:24318200BKBFRM7239

Place: Guwahati

Date:28th December,2024



Principal
Saraighat College

Encl :

1. ANNEXURE I: Receipts & Payment Accounts
2. ANNEXURE II: Details of Inter Fund Transfer
3. ANNEXURE III: Details of term deposits with banks
4. ANNEXURE IV: Details of fund transfer



SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Admission Fund

Receipts & Payments Account For The Year Ended 31st March'2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Balance with AGVB bank A/c No: 7080010005052	47,699.00	Refreshment Expenses	64,140.00
		Repair & Maintenance	23,400.00
		Traveling Expenses	3,000.00
Fund received from Main A/c No: 7280010002790	3,04,716.00	Electricity Charges	1,35,958.00
Saving Bank Interest	2,265.00	Computer & Accessories	13,500.00
		Software Renewal	36,000.00
		Internet Charges	17,688.00
		Remuneration	13,000.00
		Printing & Stationery	9,226.00
		Saraswati Puja Exp	15,000.00
		General Exp	760.00
		Bank Charges	63.00
		Closing Balance:	
		Balance with AGVB bank A/c No: 7080010005052	22,945.00
	3,54,680.00		3,54,680.00

For, M Roy & Associates
Chartered Accountants
FRN:333651E

CA Mampi Roy

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Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Development Fund
Receipts & Payments Account For The Year Ended 31st March'2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Balance with AGVB bank	8,589.50	Bank Charges	54.00
A/c No: 7280010005054		CCTV Exp	52,545.00
		Electrical Fittings & Installation	37,900.00
Fund received from Main A/c		Electricity Charges	24,379.00
A/c No: 7280010002790	3,45,648.00	Fire Extinguisher	46,020.00
		Furniture & Fixtures	86,660.00
Saving Bank Interest	1,407.00	General Expenses	31,142.00
		Printing & Stationery	4,771.00
		Refreshment Exp	31,537.00
		Repair & Maintenance	11,400.00
		Traveling Exp	9,700.00
		Closing Balance:	
		Balance with AGVB bank	19,536.50
		A/c No: 7280010005054	
	3,55,644.50		3,55,644.50

For, M Roy & Associates
Chartered Accountants
FRN:333651E



Mampi Roy

CA Mampi Roy

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Date:28th Day of December' 2024

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Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari,Kamrup (R),Assam

BVOC Fund

Receipts & Payments Account For The Year Ended 31st March'2024			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Cash with AGVB bank	7,93,330.30	Salary to Staff	7,28,000.00
A/c No: 7280010032984		DG Set	2,16,250.00
Fund received from Main	1,78,570.00	Bank Cgarges	47.00
A/c No: 7280010002790			
Saving Bank Interest	2,550.00	Closing Balance:	30,153.30
		Cash with AGVB bank	
		A/c No:	
	<u>9,74,450.30</u>		<u>9,74,450.30</u>

For, M Roy & Associates
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CA Mampi Roy
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Membership No. :318200

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Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Digital Fixed			
Receipts & Payments Account For The Year Ended 31st March'2024			
Receipts	Amount	Payments	Amount
Opening Balance:		Expenses:	
Balance with AGVB Bank A/c No: 7280010032993	35,787.50	Bank Charges	138.00
Saving Bank Interest	939.00	Closing Balance:	
		Balance with AGVB Bank A/c No: 7280010032993	36,588.50
	<u>36,726.50</u>		<u>36,726.50</u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E



CA Mampi Roy
Proprietor
Membership No. :318200
Place:Guwahati
Date:28th Day of December' 2024
UDIN:24318200BKBFRM7239


Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Digital Fund

Receipts & Payments Account For The Year Ended 31st March'2024

Receipts	Amount (Rs.)	Payments	Amount
Opening Balance:		Expenses:	
Balance with AGVB bank	2,13,535.00	Bank Charges	138.00
A/c No: 7280010051925			
Saving Bank Interest	5,604.00	Closing Balance:	
		Balance with AGVB bank	2,19,001.00
		A/c No: 7280010051925	
	<u>2,19,139.00</u>		<u>2,19,139.00</u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E

M Roy

CA Mampi Roy

Proprietor

Membership No. :318200

Place:Guwahati

Date:28th Day of December' 2024

UDIN:24318200BKBFRM7239



[Signature]
Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Examination Fund

Receipts & Payments Account For The Year Ended 31st March'2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			
Balance with AGVB bank		Bank Charges	30.00
A/c No: 7280010005049	67,371.00	Books & Periodicals	4,379.00
Balance with SBI		Computer & Accessories	4,030.00
A/c No.: 37880069646	1,91,071.00	Electrical Fittings	18,408.00
		Electricity Charges	21,937.00
NSS Camp Fund Received	70,700.00	General Expenses	13,490.00
Fund received from Main A/c	2,03,144.00	Labour Charges	2,000.00
A/c No: 7280010002790		Photography & Videography (NAAC)	15,000.00
Saving Bank Interest	5,706.00	Printing & Stationery	1,81,806.00
		Refreshment Expenses	4,830.00
		Repair & Maintenance	4,500.00
		Traveling Expenses	3,600.00
		Furniture & Fixtures	38,000.00
		World Environment & Yoga Day	10,275.00
		NSS Expenses	66,627.00
		Closing Balance:	
		Balance with AGVB bank	9,562.00
		A/c No: 7280010005049	
		Balance with SBI	
		A/c No.: 37880069646	1,39,518.00
	<u>5,37,992.00</u>		<u>5,37,992.00</u>

For, M Roy & Associates
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FRN:333651E

Mampi

CA Mampi Roy

Proprietor

Membership No. :318200

Place:Guwahati

Date:28th Day of December' 2024

UDIN:24318200BKBFRM7239



[Signature]
Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Govt. Infra Fund

Receipts & Payments Account For The Year Ended 31st March'2024

Receipts	Amount	Payments	Amount
Opening Balance:		Bank Charges	138.00
Balance with AGVB bank A/c No: 7280010014013	13,988.50		
 Saving Bank Interest	 367.00	Closing Balance:	
		Balance with AGVB bank A/c No: 7280010014013	14,217.50
	<u>14,355.50</u>		<u>14,355.50</u>

For, M Roy & Associates
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CA Mampi Roy

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UDIN:24318200BKBFRM7239




Principal
Saraighat College

Annexure-I

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Indoor Stadium

Receipts & Payments Account For The Year Ended 31st March'2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			
Balance with SBI	1,76,704.90		
A/c No: 31712576394			
		Closing Balance:	
Saving Bank Interest	4,831.00	Balance with SBI	1,81,535.90
		A/c No: 31712576394	
	<u>1,81,535.90</u>		<u>1,81,535.90</u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E



M Roy

CA Mampi Roy

Proprietor

Membership No. :318200

Place:Guwahati

Date:28th Day of December' 2024

UDIN:24318200BKBFRM7239


Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Library Fund

Receipts & Payments Account For The Year Ended 31st March'2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			
Balance with AGVB bank A/c No: 7280010005051	23,533.00	Bank Charges	36.00
		Books & Periodicals	22,005.00
		CC TV Camera	18,500.00
Fund received from Main A/c A/c No: 7280010002790	2,33,464.00	Electricity Charges	28,190.00
		General Expenses	1,895.00
		Internet Charges	42,489.00
Saving Bank Interest	4,290.00	Office Exp	810.00
		Printing & Stationery	2,350.00
		Repair & Maintenance	5,950.00
		Salary	8,000.00
		Software Renewal Charges	5,000.00
		Closing Balance:	
		Balance with AGVB bank A/c No: 7280010005051	1,26,062.00
	2,61,287.00		2,61,287.00

For, M Roy & Associates
Chartered Accountants
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Mampi Roy
CA Mampi Roy

Proprietor
Membership No. :318200
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Date:28th Day of December' 2024
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[Signature]
Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Main Fund			
Receipts & Payments Account For The Year Ended 31st March'2024			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Cash with AGVB Bank (A/c No: 7280010002790)	32,249.44	Advertisement Exp	13,340.00
		Bank Charges	335.00
		Books & Periodicals	4,221.00
Fund Received From Scholarship Account (A/c No: 34027595461)	1,17,20,015.60	Consultation Fees	1,10,143.00
Admission Fees Received	13,38,601.00	Cultural Programme Exp	2,500.00
Certificate Fees Received	61,100.00	Electrical Fittings	1,18,238.00
Test Payment by Student	57.00	Electricity Charges	1,54,887.00
Duplicate ID Card Fees	50.00	Furniture & Fixtures	26,300.00
Saving Bank Interest	8,715.00	General Expenses	46,106.00
		Internet Charges	38,270.00
		Printing & Stationery	1,25,426.00
		Refreshment Exp	1,66,635.00
		Registration & Enrollment fees	2,34,480.00
		Remuneration	4,400.00
		Repairing & Maintenance	58,91,950.00
		Salary Staff	1,56,500.00
		TDS Paid	13,258.00
		Traveling Exp	15,965.00
		Youth Festival Exp	61,280.00
		Fund Transfer to Other A/c	32,50,145.00
		Salary- 894440.00	
		Development- 345648.00	
		Library- 233464.00	
		Exam- 203144.00	
		SAF- 45480.00	
		Misc. - 585483.00	
		Student Union- 131200.00	
		Sports- 131200.00	
		Megazine- 196800.00	
		Admission - 304716.00	
		Bvoc- 178570.00	
		Closing Balance:	
		Cash with AGVB Bank	27,26,409.04
		(A/c No: 7280010002790)	
	<u>1,31,60,788.04</u>		<u>1,31,60,788.04</u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E

CA Mampi Roy

Proprietor

Membership No. :318268

Place:Guwahati

Date:28th Day of December' 2024

UDIN:24318200BKBFRM7239




Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Magazine Fund

Receipts & Payments Account For The Year Ended 31st March'2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Balance with AGVB bank	18,808.50	Wall Magazine	10,500.00
A/c No: 7280010008093		Teachers Day Celebration	2,000.00
		Freshers Social Meet	5,000.00
Fund received from Main A/c		Uniform Exp	70,000.00
A/c No: 7280010002790	1,96,800.00	Culture Programme exp	60,000.00
		General Exp	22,700.00
Saving Bank Interest	4,783.00	Trophy & Certificate Exp	38,500.00
		Bank Charges	18.00
		Closing Balance:	
		Balance with AGVB bank	11,673.50
		A/c No: 7280010008093	
	<u>2,20,391.50</u>		<u>2,20,391.50</u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E



CA Mampi Roy

Proprietor

Membership No. :318200

Place:Guwahati

Date:28th Day of December' 2024

UDIN:24318200BKBFRM7239


Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Misc Fund			
Receipts & Payments Account For The Year Ended 31st March'2024			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Balance with AGVB bank	17,385.60	Bank Charges	42.00
A/c No: 7280010005055		Books & Periodicals	1,440.00
		Computer & Accessories	400.00
Fund received from Main A/c	5,85,483.00	Consulation Fees	63,000.00
A/c No: 7280010002790		Cultural Programme Exp	10,000.00
		Electrical Fittings & Installation	12,810.00
NEFT returned	72,662.00	Electricity Charges	39,662.00
Saving Bank Interest	1,822.00	Furniture & Fixtures	53,400.00
		General Expenses	1,19,980.00
		Generator Rent	33,000.00
		Internet Charges	11,724.00
		IQAC & Misc Exp	9,915.00
		Labour Charges	50,600.00
		Printing & Stationery	15,200.00
		Refreshment Exp	1,18,200.00
		Repair & Maintenance	44,100.00
		TDS Paid	7,000.00
		Traveling Exp	63,722.00
		Closing Balance:	
		Balance with AGVB bank	23,157.60
		A/c No: 7280010005055	
	<u>6,77,352.60</u>		<u>6,77,352.60</u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E

CA Mampi Roy

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Membership No. :318200

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Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

RUSA Fund
Receipts & Payments Account For The Year Ended 31st March'2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:	4,219.50		
Balance with SBI			
A/c No: 35727995659			
 Saving Bank Interest	116.00	Closing Balance:	4,335.50
		Balance with SBI	
		A/c No: 35727995659	
	<u><u>4,335.50</u></u>		<u><u>4,335.50</u></u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E

Mami

CA Mampi Roy

Proprietor

Membership No. :318200

Place:Guwahati

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UDIN:24318200BKBFRM7239



[Signature]
Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Receipts & Payments Account For The Year Ended 31st March'2024		SAF Fund	
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Balance with AGVB	1,63,343.40	Student Aid Fund Exp	22,990.00
A/c No: 7280010005585		(Student Admission fee, Exam Fee	
Fund received from Main A/c	45,480.00	and Medical Treatment Support)	
		Bank Charges	21.00
A/c No: 7280010002790			
Saving Bank Interest	4,964.00	Opening Balance:	1,90,776.50
		Balance with AGVB	
		A/c No: 7280010005585	
	2,13,787.40		2,13,787.40

For, M Roy & Associates
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Mampi Roy

CA Mampi Roy

Proprietor

Membership No. :318200

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[Signature]
Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Salary Fund			
Receipts & Payments Account For The Year Ended 31st March'2024			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Balance with AGVB bank	8,059.00	Staff Salary	14,96,540.00
A/c No: 7280010051916		Bank Charges	246.00
Fund received from Main A/c A/c No:			
7280010002790	8,94,440.00		
Fund received from UGC Gen A/c A/c			
No: 31177958063	3,50,000.00		
Fund received from Scrap sale	2,74,000.00		
Saving Bank Interest	6,048.00	Closing Balance:	
		Balance with AGVB bank	35,761.00
		A/c No: 7280010051916	
	15,32,547.00		15,32,547.00

For, M Roy & Associates
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[Signature]
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Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Scholarship Fund			
Receipts & Payments Account For The Year Ended 31st March'2024			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			
Balance with AGVB bank A/c No: 7280010004780	16,005.00	Fund Transferred to SC Main A/c	1,17,20,015.60
Balance with SBI A/c No.: 34027595461	71,97,821.88	Bank Charges	138.00
Fund for Tourism(Salary)	8,68,600.00	Bank Interest Reversed by	551.00
Fund received from DHE	46,00,940.00	Closing Balance:	
Saving Bank Interest	9,595.00	Balance with AGVB bank A/c No: 7280010004780	16,287.00
		Balance with SBI bank A/c No.: 34027595461	9,55,970.28
	<u>1,26,92,961.88</u>		<u>1,26,92,961.88</u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E

M Roy

CA Mampi Roy

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[Signature]
Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Receipts & Payments Account For The Year Ended 31st March'2024		Sports Fund	
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Cash with AGVB bank	87,248.00	Furniture & Fixtures	9,000.00
A/c No: 7280010005050		General Expenses	33,100.00
Fund received from Main		Refreshment Expenses	50,000.00
A/c No: 7280010002790	1,31,200.00	Printing & Stationery Exp	17,770.00
Saving Bank Interest	4,278.00	Youth Festival (GU)	80,000.00
		Bank Charges	6.00
		Closing Balance:	
		Cash with AGVB bank	32,850.00
		A/c No: 7280010005050	
	<u>2,22,726.00</u>		<u>2,22,726.00</u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E

CA Mampi Roy
Proprietor

Membership No. :318200

Place:Guwahati

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UDIN:24318200BKBFRM7239




Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Student's Union

Receipts & Payments Account For The Year Ended 31st March'2024

Receipts	Amount	Payments	Amount
Opening Balance:		Expenses:	
Balance with AGVB bank	6,265.00	Refreshment Expenses	70,000.00
A/c No: 7280010005048		General Expenses	46,000.00
		Social Work Expenses	3,000.00
Fund received from Main A/c	1,31,200.00		
A/c No: 7280010002790		Closing Balance:	
Saving Bank Interest	1,848.00	Balance with AGVB bank	20,313.00
		A/c No: 7280010005048	
	<u><u>1,39,313.00</u></u>		<u><u>1,39,313.00</u></u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E

Mampi Roy

CA Mampi Roy

Proprietor

Membership No. :318200

Place:Guwahati

Date:28th Day of December' 2024

UDIN:24318200BKBFRM7239



[Signature]
Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Tuition Fund			
Receipts & Payments Account For The Year Ended 31st March'2024			
Receipts	Amount (Rs.)	Payments	Amount
Opening Balance:		Expenses:	
Balance with AGVB bank A/c	43,446.00	Bank Charges	18.00
No: 7080010005053			
Saving Bank Interest	1,377.00	Closing Balance:	
		Balance with AGVB bank A/c	44,805.00
		No: 7080010005053	
	44,823.00		44,823.00

For, M Roy & Associates
Chartered Accountants
FRN:333651E

M Roy



CA Mampi Roy

Proprietor

Membership No. :318200

Place:Guwahati

Date:28th Day of December' 2024

UDIN:24318200BKBF7239

[Signature]
Principal
Saraighat College

SARAIGHAT COLLEGE
Changsari, Kamrup (R), Assam

Annexure-I

UGC General Fund			
Receipts & Payments Account For The Year Ended 31st March'2024			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Balance with SBI A/c No: 31177958063	3,64,602.00	Fund Trf to Salary A/c	3,50,000.00
Saving Bank Interest	7,224.00	Closing Balance:	
		Balance with SBI A/c No: 31177958063	21,826.00
	<u>3,71,826.00</u>		<u>3,71,826.00</u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E



CA Mampi Roy
Proprietor
Membership No. :318200
Place:Guwahati
Date:28th Day of December' 2024
UDIN:24318200BKBFRM7239


Principal
Saraighat College

Women Hostel Fund			
Receipts & Payments Account For The Year Ended 31st March'2024			
Receipts	Amount	Payments	Amount
Opening Balance:			
Balance with SBI	1,15,209.00		
A/c No: 31177971720			
Saving Bank Interest			
		3,148.00	
		Opening Balance:	
		Balance with SBI	1,18,357.00
		A/c No: 31177971720	
	<u>1,18,357.00</u>		<u>1,18,357.00</u>

For, M Roy & Associates
Chartered Accountants
FRN:333651E



Mampi Roy

CA Mampi Roy

Proprietor

Membership No. :318200

Place:Guwahati

Date:28th Day of December' 2024

UDIN:24318200BKBFRM7239

[Signature]
Principal
Saraighat College

SARAIGHAT COLLEGE
Changsal, Kamrup (R), Assam

Consolidated Receipt and Payments Accounts for the Year ended 31st March '2024			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Expenses:	
Balance with AGVB & SBI Bank		Advertisement Exp	13,340.00
A/c No: 7280010002790		Bank Charges	1,468.00
A/c No: 7280010005048	32,249.44	Bank Interest Reversed By Bank	551.00
A/c No: 7280010005050	6,265.00	Books & Periodicals	32,045.00
A/c No: 7280010008093	87,248.00	CC TV Camera	71,045.00
A/c No: 7280010032984	18,808.50	Computer & Accessories	17,930.00
A/c No: 7080010005052	7,93,330.30	Consultation Fees	1,73,143.00
A/c No: 7080010005053	47,699.00	Cultural Programme Exp	72,500.00
A/c No: 7280010004780	43,446.00	DG Set	2,16,250.00
A/c No: 34027595461	16,005.00	Electrical Fittings & Installation	1,87,356.00
A/c No: 7280010005049	71,97,821.88	Electricity Charges	4,05,013.00
A/c No: 37880069646	67,371.00	Fire Extinguisher	46,020.00
A/c No: 7280010005051	1,91,071.00	Freshers Social Meet	5,000.00
A/c No: 7280010005054	23,533.00	Furniture & Fixtures	2,13,360.00
A/c No: 7280010005055	8,589.50	General Expenses	3,15,173.00
A/c No: 7280010005585	17,385.60	Generator Rent	33,000.00
A/c No: 7280010014013	1,63,343.50	Internet Charges	1,10,171.00
A/c No: 7280010032993	13,988.50	IQAC & Misc Exp	9,915.00
A/c No: 7280010051916	35,787.50	Labour Charges	52,600.00
A/c No: 7280010051925	8,059.00	NSS Expenses	66,627.00
A/c No: 31177958063	2,13,535.00	Office Exp	810.00
A/c No: 31177971720	3,64,602.00	Photography & Videography (NAAC)	15,000.00
A/c No: 31712576394	1,15,209.00	Printing & Stationery	3,56,549.00
A/c No: 35727995659	1,76,704.90	Refreshment Expenses	5,05,342.00
	4,219.50	Registration & Enrollment fees	2,34,480.00
Fund for Tourism(Salary) received		Remuneration	17,400.00
Fund received from DHE	8,68,600.00	Repairing & Maintenance	59,81,300.00
Grant For Salary	46,00,940.00	Salary Staff	23,89,040.00
NSS Camp Fund Received	66495008	Sanctioned Salary (Annexure IV)	6,58,54,254.00
NEFT returned	70,700.00	Arrear Salary (Annexure IV)	6,40,754.00
Fund received from Scrap sale	72,662.00	Saraswati Puja Exp	15,000.00
Admission Fees Received	2,74,000.00	Social Work Expense	3,000.00
Certificate Fees Received	13,38,601.00	Software Renewal	41,000.00
Test Payment by Student	61,100.00	Student Aid Fund Exp	22,990.00
Duplicate ID Card Fees	57.00	TDS Paid	20,258.00
Saving Bank Interest	50.00	Teachers Day Celebration	2,000.00
	81,877.00	Traveling Exp	95,987.00
Fund received from Main to	32,50,145.00	Trophy & Certificate	38,500.00
Salary- 894440.00		Uniform Exp	70,000.00
Development- 345648.00		Wall Magazine	10,500.00
Library- 233464.00		World Environment & Yoga Day	10,275.00
Exam- 203144.00		Youth Festival Exp	1,41,280.00
SAF- 45480.00		Fund Transfer from Scholarship to	
Misc. - 585483.00		Main A/c- 7280010002790	1,17,20,015.60
Student Union- 131200.00		Fund trf from UGC to Salary	3,50,000.00
Sports- 131200.00			
Magazine- 196800.00		Fund Transfer from Main to	
Admission - 304716.00		Salary- 894440.00	32,50,145.00
Bvoc- 178570.00		Development- 345648.00	
Fund received from UGC Gen to		Library- 233464.00	
Salary A/c- 7280010051916	3,50,000.00	Exam- 203144.00	
Fund received from Scholarship to		SAF- 45480.00	
A/c No: 7280010002790 (Main)	1,17,20,015.60	Misc. - 585483.00	
		Student Union- 131200.00	
		Sports- 131200.00	
		Magazine- 196800.00	
		Admission - 304716.00	
		Bvoc- 178570.00	




Principal
Saraighat College

Closing Balance:

Balance with AGVB & SBI Bank

A/c No: 7280010002790	27,26,409.04
A/c No: 7280010005048	20,313.00
A/c No: 7280010005050	32,850.00
A/c No: 7280010008093	11,673.50
A/c No: 7280010032984	30,153.30
A/c No: 7080010005052	22,945.00
A/c No: 7080010005053	44,805.00
A/c No: 7280010004780	16,287.00
A/c No.: 34027595461	9,55,970.28
A/c No: 7280010005049	9,562.00
A/c No.: 37880069646	1,39,518.00
A/c No: 7280010005051	1,26,062.00
A/c No: 7280010005054	19,536.50
A/c No: 7280010005055	23,157.60
A/c No: 7280010005585	1,90,776.50
A/c No: 7280010014013	14,217.50
A/c No: 7280010032993	36,588.50
A/c No: 7280010051916	35,761.00
A/c No: 7280010051925	2,19,001.00
A/c No: 31177958063	21,826.00
A/c No: 31177971720	1,18,357.00
A/c No: 31712576394	1,81,535.90
A/c No: 35727995659	4,335.50

9,88,30,027.729,88,30,027.72

For, M Roy & Associates
Chartered Accountants
FRN:333651E

**CA Mampi Roy**

Proprietor

Membership No. :318200

Place:Guwahati

Date:28th Day of December' 2024

UDIN:24318200BKBFRM7239


Principal
Saraighat College

Annexure II

Statement showing Inter Fund Transfer

Fund Name	Transfer To	Amount (Rs)
Main Fund	Admission Fund	3,04,716.00
Main Fund	BVOC Fund	1,78,570.00
Main Fund	Salary Fund	8,94,440.00
Main Fund	Development Fund	3,45,648.00
Main Fund	Library Fund	2,33,464.00
Main Fund	Exam Fund	2,03,144.00
Main Fund	SAF Fund	45,480.00
Main Fund	Misc. Fund	5,85,483.00
Main Fund	Student Union Fund	1,31,200.00
Main Fund	Sports Fund	1,31,200.00
Main Fund	Megazine Fund	1,96,800.00
Scholarship Fund	Main Fund	1,17,20,015.60
UGC General Fund	Salary Fund	3,50,000.00
Total		1,53,20,160.60




 Principal
 Saraighat College

Statement Showing Term Deposit for the period 01-04-2023 to 31-03-2024

Annexure III

Particulars	Opening Balance	Interest	Closing Balance
Deposit with Union Bank A/c No.300103030000440	3,11,111.00	21,374.00	3,32,485.00




Principal
Saraighat College

OFFICE OF THE PRINCIPAL, SARAIGHAT COLLEGE, CHANGSARI, DIST :- KAMRUP

FROM 01-04-2023 to 31-03-2024

Months	Basic pay & AGP	DA	HRA	MA	Spl. Allow	Gross Salary
1	2	3	4	5	6	7
02-Mar	35,90,720.00	13,92,602.00	2,32,101.00	18,600.00	-	52,34,023.00
23-Apr	35,90,720.00	13,92,602.00	2,32,101.00	18,600.00	-	52,34,023.00
23-May	35,90,720.00	13,92,602.00	2,32,101.00	18,600.00	-	52,34,023.00
23-Jun	36,94,720.00	14,36,282.00	2,34,881.00	22,200.00	-	53,92,583.00
23-Jul	37,93,750.00	14,77,875.00	2,46,312.00	22,200.00	1,000.00	55,41,137.00
23-Aug	37,93,750.00	14,77,875.00	2,46,312.00	22,200.00	1,000.00	55,41,137.00
23-Sep	37,93,750.00	14,77,875.00	2,46,312.00	22,200.00	1,000.00	55,41,137.00
23-Oct	37,93,750.00	14,77,875.00	2,46,312.00	22,200.00	1,000.00	55,41,137.00
23-Nov	37,93,750.00	14,77,875.00	2,46,312.00	22,200.00	1,000.00	55,41,137.00
23-Dec	37,95,550.00	16,19,451.00	2,46,438.00	22,200.00	1,000.00	56,84,639.00
23-Jan	37,95,550.00	16,19,451.00	2,46,438.00	22,200.00	1,000.00	56,84,639.00
23-Feb	37,95,550.00	16,19,451.00	2,46,438.00	22,200.00	1,000.00	56,84,639.00
Arrear 1-1 -2023 to 28-2-2023						2,65,256.00
Arrear 1-7 -2023 to 30-11-2023						3,52,053.00
Arrear 14-6 -2023 to 30-11-2023						23,445.00
					Total	6,64,95,008.00




Principal
Saraighat College