
PASCHIM GUWAHATI MAHAVIDYALAYA
DHARAPUR, KAMRUP : ASSAM

INTERNAL AUDITOR'S REPORT

For

The Financial Year 2022-2023

RAMEN SARMA & Co.
CHARTERED ACCOUNTANTS

House No-3, R. G. Boruah Road
(Chandmari Flyover West Bye Lane)
CHANDMARI, GUWAHATI- 781 003
☎ 0361-3579703 (C)
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RAMEN SARMA & CO.

Chartered Accountants
FRN: 324110E

House No-3, R.G.BARUAH ROAD
(Chandmari Flyover West Bye Lane)
CHANDMARI, GUWAHATI-781003
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Internal Auditor's Report

(For the financial year ended on 31st March, 2023)

To,

The President of the Governing Body,
Paschim Guwahati Mahavidyalaya
Dharapur, Guwahati- 781133
Kamrup (Metro), Assam

Dear Sir,

In continuation of our earlier appointment as Internal Auditors of your college, we have conducted the internal audit of the Receipts & Payments Accounts for the financial year ended 31-03-2023 of the following Fund Accounts of Paschim Guwahati Mahavidyalaya, Dharapur, Guwahati, Assam from the books of accounts, vouchers and other documents produced to us:

- 1) General Fund,
- 2) Building & Development Fund,
- 3) Library Fund,
- 4) Examination Fund,
- 5) Union Fund,
- 6) Scholarship Fund,
- 7) Fee Fund,
- 8) RUSA Fund,
- 9) UGC Fund
- 10) Salary Fund, and
- 11) Distance Education (KKHSOU) Fund

These financial statements are the responsibility of the College authority. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Subject to our Notes & Observations below, we report that-

- i) The RECEIPTS and PAYMENTS Accounts of each of the above fund accounts shows a true and fair view of the transactions made by the College for the year ended on 31st March, 2023.

Notes & Observations:

1. Reconciliation of Bank Accounts:

Bank balance as per cash book as at 31/03/2023 of each of the fund accounts have been reconciled with their corresponding pass book balances as on that date. Some cheques of AGVB (A/c No. 7282010001171) related to earlier years have become time barred. The authority may take back those entire cheques amount in its cash book (General Fund) as the cheques are forming part in the bank reconciliation statement year after year.

2. Procurement under Fund:

In few cases procurements were made directly from the market without resorting to the Tendering/NIQ. However, for procurement involving material amount, open tender may be resorted to for better competitive rates.





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3. General Observation:

- Cash book should be maintained and updated regularly and the pages of the cash books are be authenticated by the principal.
- In few cases payments were made through bearer cheque/cash by way of withdrawal from bank. We insist upon making payments by way of account payee cheque/DD only as far as practicable.
- Cheques in hand amounting to Rs 2,28,960/- of Scholarship Fund account has been coming since a long back and those cheques had become stall. Appropriate entry should be given in Cash Book for adjustment of the cheque amount lying in hand.
- Stock records both for consumable and non consumable items should be maintained separately and up to date.
- Fixed Assets Register should be maintained showing item wise quantitative details with location and custody. Fixed Assets should be physically verified at least once in a year by competent authority and the same may be compared with the records in the fixed assets register. Loss of items/damages, if any, may suitably be recorded in the register to exercise control more particularly over the movable items.

4. Investment/ Reserve Fund:

It is observed that the college authority has been maintaining savings bank deposit accounts only in different banks for its different fund accounts. Bank balances of considerable nature are thus lying in savings deposit account and the authority has been earning interest on savings bank deposits only. The authority can invest its bank balance in term deposits in a prudent manner and can earn a good amount of interest in a year. The details of closing balance as at 31/03/2023 and amount of interest earned from savings bank deposit during the year from following different fund accounts is presented hereunder for the sake of prudent decision of the authority in this connection:

	Account	Bank bal as at 31/03/2023	Interest earned during the year	Bank Name
1	General Fund	1,03,99,248	66,163	AGVB & SBI
2	Building Dev Fund	77,812	47,451	AGVB
3	Library Fund	1,83,855	10765	AGVB
4	Examination Fund	4,30,098	12,332	AGVB
5	Union Fund	3,01,686	23,655	AGVB
6	Fee Fund	11,32,532	45,505	PNB

For, Ramen Sarma & Co.,
Chartered Accountants,
(FRN: 324110E)

Ramen Ch. Dev Sarma
Proprietor
MRN : 059607



Dated: 11-05-2023
Place: Guwahati

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI

Account : GENERAL FUND

Receipts & Payments Account for the period from 01-4-2022 to 31-03-2023

Receipts	Amounts (Rs)	Total (Rs)	Payments	Amounts (Rs)	Total (Rs)
1 <u>Opening Balance:</u> (As per Annexure-I)		32,13,278.33	1 Administrative Expenses (Annexure-II)		52,58,557.28
2 Receipt from Distance Education (KKHSOU):		2,54,450.00	2 NAAC Visit Expenses (Annexure-III)		3,63,958.00
3 BPL Student Admission Fee Received		1,26,68,233.00	3 Distance Education Exps (KKHSOU)		1,73,814.16
4 Transfer from Fee Fund		10,00,000.00	4 Transferred to Subsidiary A/c's		
5 PG Admission Fee Received		13,80,430.00	i) RUSA A/C	5,65,000.00	5,65,000.00
6 Interview Fees		2,34,000.00	ii) UGC A/c		
7 Application Fees		1,81,500.00	5 Purchases:		
8 Refund of Salary		2,68,800.00	i. ICT Equipment	10,22,370.00	
9 LICICI Maturity		37,045.00	ii. Hardware Item	1,590.00	
10 Permission Fee (GU)		37,045.00	iii) General Equipment	2,35,709.00	
11 Bank Interest Received		2,59,200.00	iv) Lab & Solutions	70,200.00	
12 Misc Received		66,163.00	v) Pipeline Items	15,220.00	
13 Cash Deposit		2,000.00	vi) Furniture	2,62,080.00	16,07,169.00
14 GSLI Money Received		30,810.00	6 Celebration Expenses:		
		37,045.00	ii. Saraswati Puja	89,000.00	89,000.00
			iii. College Foundation Day		
			7 Exam Fee Paid To GU		33,750.00
			8 Audit Fees		1,15,640.00
			9 Permission Fee (GU)		2,60,200.00
			10 Registration Fee (AHSEC)		58,200.00
			11 Software & Modules		2,93,787.00
			12 Consultancy Fees		79,070.00
			13 LIC Money Release		37,045.00
			14 GLSI Money Release		37,045.00
			15 Bank Charge		3,252.00
			16 Transferred to KKHSOU PNB A/c-666		2,58,219.32
			17 Closing Balance: (As per Annexure-I)		1,03,99,247.57
Total		1,96,32,954.33	Total		1,96,32,954.33

For, Paschim Guwahati Mahavidyalaya



As per our report of even date annexed

For, Ramen Sarma & Co.,
Chartered Accountants
(FRN:3241/0E)

(Signature)

Ramen Ch. Dev Sarma
Proprietor

Date: 11-05-2023
Place: Guwahati

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA : : DHARAPUR :: GUWAHATI

Account : GENERAL FUND

Annexure-I : Details of Opening & Closing Balances at the beginning and end of the year

Sl. No	Particular	Balance as at 01/04/2022	Balance as at 31/03/2023
1	Cash Balance	2,630.30	2,630.30
2	Bank Balance:		
	i) AGVB Bank (A/C No-001171)	17,97,237.44	90,91,557.88
	ii) SBI Bank A/C No-27635	14,13,410.59	13,05,059.39
	Total:	32,13,278.33	1,03,99,247.57

**Annexure-II : Details of Administrative Expenditure during the period
from 01-04-2022 to 31-03-2023**

Sl. No	Particulars	Amount (Rs)
1	Non-sanction Salary (Teaching)	18,80,553.00
2	Non-sanction Salary (Office Staff)	7,61,944.95
3	Printing & Stationary	5,11,543.00
4	Electricity charge	4,43,310.00
5	Telephone & Internet Bill Charge	14,295.00
6	Misc. Exp.	67,757.00
7	Publicity & Advertisement	89,919.00
8	Refreshment	1,32,091.00
9	Conveyance	76,100.00
10	Meeting Allowance	31,500.00
11	Independence Day Celebration	9,250.00
12	Remuneration	5,11,361.93
13	Repairing & Maintanance (Equipment)	62,430.00
14	Repairing & Maintanance (Computer)	1,18,100.00
15	Repairing & Maintanance (Electricity)	83,581.00
16	Repairing & Maintanance (General)	1,60,800.00
17	Labour Charges	67,500.00
18	Generator Oil Expenses	77,332.40
19	Postage & Stamp	149.00
20	RR Club	10,000.00
21	Admission Fee Refund	37,500.00
21	Security Guard Cloths	1,100.00
22	Seminar & Workshop	30,000.00
22	College Foundation Day	40,440.00
23	Blazer	40,000.00
	Total (Rs)	52,58,557.28

**Annexure-III : Details of NAAC Visit Expenditure during the period
from 01-04-2022 to 31-03-2023**

Sl. No	Particulars	Amount (Rs)
1	Refreshment	30,980.00
2	Department Designing	8,000.00
3	Gate Preparation	25,000.00
4	Photography	46,000.00
5	Decoration	44,000.00
6	Misc	4,000.00
7	Fooding & Loding	1,42,358.00
8	Transportation	6,500.00
9	Gardening	4,680.00
10	Printing & Stationary	2,440.00
11	Repairing & Maintanance (Electricity)	50,000.00
	Total (Rs)	3,63,958.00

As per our report of even date annexed
For, **Ramen Sarma & Co.,**
Chartered Accountants
(FRN:324110E)

Ramen Ch. Dev Sarma
Proprietor



Date: 11-05-2023
Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal


PASCHIM GUWAHATI MAHAVIDYALAYA : : DHARAPUR :: GUWAHATI

Account : GENERAL FUND

Bank Reconciliation Statement as at 31.03.2023 (AGVB, A/c No.7282010001171)

			<u>Amount (Rs.)</u>
Balance as per Cash book (Dr.)			90,91,557.88
Add: Cheque issued but not presented for payment:			
<u>Date</u>	<u>Ch. No.</u>	<u>Amount (Rs.)</u>	
07.02.2019	37146	4,400.00	
27.02.2019	41924	4,139.00	
11.03.2019	41814	6,418.00	
11.03.2019	41983	1,500.00	
15.03.2019	41850	6,000.00	
25.03.2019	41851	6,000.00	
29.03.2019	41852	2,000.00	
29.03.2019	41808	2,690.00	
29.03.2019	42014	1,800.00	
29.03.2019	37210	2,000.00	
29.03.2019	37223	6,000.00	
21-02-2022	737987	30,790.00	
21-02-2022	737986	24,000.00	
22-03-2022	737991	12,050.00	
23-03-2022	738145	22,000.00	
26-03-2022	738155	6,300.00	
22-11-2022	738401	2,100.00	
22-02-2023	738512	24,035.00	
24-03-2023	738533	72,550.00	
28-03-2023	738543	41,340.00	
30-03-2023	738544	2,360.00	
31-03-2023	738545	1,500.00	
31-03-2023	738546	37,430.00	
			3,19,402.00
Balance as per pass book (Cr)			94,10,959.88

As per our report of even date annexed
For, **Ramen Sarma & Co.,**
Chartered Accountants
(FRN:324110E)


Ramen Ch. Dev Sarma
Proprietor

Date: 11-05-2023
Place: Guwahati



For, **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR: : GUWAHATI

Account : BUILDING and DEVELOPMENT FUND

Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Receipts		Amounts	Total (Rs.)	Payments		Amounts	Total (Rs.)
1	<u>Opening Balance:</u>			1	Repairing & Maintenance		28,950.00
	Cash in Hand	24.00		2	Bank charges		90.00
	Cash at Bank:	21,49,550.56	21,49,574.56	3	Renovation		21,55,458.00
	(A/c No. AGVB- 7282010003549)			4	Construction for Boy,s Toilet		2,99,989.00
				5	General Equipment		47,710.00
2	<u>Transfer of Fund from :</u>			6	<u>Deposit of Govt. Dues:</u>		
	ii) Fees A/c		5,00,000.00	i)G.S.T Paid	98,676.00		
3	Bank Interest received		47,451.00	ii) Forest Royalty	21,331.00	1,20,007.00	
4	Misc Receipt		33,014.00	7	<u>Closing Balance</u>		
					Cash in Hand	24.00	
					Cash at Bank:	77,811.56	77,835.56
					(A/c No. AGVB- 7282010003549)		
	Total		27,30,039.56		Total		27,30,039.56

As per our report of even date annexed

For, Ramen Sarma & Co.,
Chartered Accountants
(FRN:324110E)



Ramen Ch. Dev Sarma
Proprietor



For, Paschim Guwahati Mahavidyalaya

Principal

Date: 11-05-2023
Place: Guwahati

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR: : GUWAHATI

Account : BUILDING and DEVELOPMENT FUND

Bank Reconciliation Statement of (AGVB A/c No- 7282010003549) as on 31.03.2023

	<u>Amount (Rs.)</u>
Balance as per Cash Book (Dr.)	77,811.56
Add: Cheque Issued but not presented for Payment:	
<u>Date</u> <u>Ch. No.</u>	
22-02-2023 53719	2,99,989.00
30-03-2023 53720	47,710.00
Balance as per Pass Book (Cr.)	<u>4,25,510.56</u>

As per our report of even date annexed
For, Ramen Sarma & Co.,
Chartered Accountants
(FRN:324110E)



Ramen Ch. Dev Sarma
Proprietor



For, Paschim Guwahati Mahavidyalaya

Principal

Date: 11-05-2023
Place: Guwahati

PASCHIM GUWAHATI MAHAVIDYALAYA : : DHARAPUR :: GUWAHATI

Account : LIBRARY FUND

Bank Reconciliation Statement of (AGVB A/c No- 7282010001045) as on 31.03.2023

	<u>Amount (Rs.)</u>
Balance as per Cash Book (Dr.)	1,83,855.31
Add: Cheque Issued but not presented for Payment:	
<u>Date</u> <u>Ch. No.</u>	
23-01-2023 53434	4,480.00
21-04-2021 53413	1,000.00
Balance as per Pass Book (Cr.)	<u><u>1,89,335.31</u></u>

As per our report of even date annexed
For, Ramen Sarma & Co.,
Chartered Accountants
(FRN:324110E)



Ramen Ch. Dev Sarma
Proprietor



For, Paschim Guwahati Mahavidyalaya

Principal

Date: 11-05-2023
Place: Guwahati

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI

Account : EXAMINATION FUND

Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Receipts	Amount (Rs.)	Total (Rs.)	Payments	Amount (Rs.)	Total (Rs.)
1 <u>Opening Balance:</u> Cash in Hand	2.00		1 Refreshment		47,986.00
Cash at Bank (A/c No. AGVB-7282010003548)	4,71,851.77	4,71,853.77	2 Refilling of LPG Cylinder		1,100.00
			3 Labour Charge		5,000.00
2 Bank Interest received		12,332.00	4 <u>Closing Balance:</u> Cash in Hand	2.00	
			Cash at Bank	4,30,097.77	4,30,099.77
			(A/c No. AGVB-7282010003548)		
Total		4,84,185.77	Total		4,84,185.77

As per our report of even date annexed

For, Ramen Sarma & Co.,

Chartered Accountants

(FRN:324110E)



Ramen Ch. Dev Sarma
Proprietor

Date: 11-05-2023

Place: Guwahati



For Paschim Guwahati Mahavidyalaya

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR: : GUWAHATI

Account : EXAMINATION FUND

Bank Reconciliation Statement of (AGVB A/c No- 7282010003548) as on 31.03.2023

	<u>Amount (Rs.)</u>
Balance as per Cash Book (Dr.)	4,30,097.77
Add: Cheque Issued but not presented for Payment:	
<u>Date</u> <u>Ch. No.</u>	
01-12-2022 845232	1,100.00
21-02-2023 845235	5,000.00
31-03-2023 845236	24,870.00
Balance as per Pass Book (Cr.)	<u><u>4,61,067.77</u></u>

As per our report of even date annexed
For, Ramen Sarma & Co.,
Chartered Accountants
(FRN:324110E)



Ramen Ch. Dev Sarma
Proprietor



For, Paschim Guwahati Mahavidyalaya

Principal

Date: 11-05-2023
Place: Guwahati

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI
Account : UNION Fund

Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Amount (Rs.)	Total (Rs.)	Payments	Amount (Rs.)	Total (Rs.)
1 <u>Opening Balance:</u>				
Cash in Hand	4.00	1 <u>College Week Expenses:</u>		
Cash at Bank	8,73,300.65	a. President A/c	13,090.00	
(A/c No-AGV-02237)		b. Vice President A/c	10,000.00	
2 Bank Interest received	23,655.00	c. General Secretary A/c	1,50,000.00	
3 Cash Deposit	1,275.00	d. Asstt. Genaral Sec. A/c	12,090.00	
		e. Debating Secretary A/c	28,700.00	
		f. Cultural Secretary A/c	68,500.00	
		g. Boys Common Room Secy A/c	17,500.00	
		h. Girls Common Room Secy A/c	16,400.00	
		i. Games Secy A/c	39,900.00	
		j. Social Service Secy A/c	15,530.00	
		k. Magazine Secy A/c	13,000.00	3,84,710.00
		2 College Election		40,000.00
		3 Purchase of Blazer		40,677.00
		4 College Magazine		1,31,140.00
		5 Bank Charges		18.00
		6 <u>Closing Balance:</u>		
		Cash in Hand	4.00	
		Cash at Bank		
		(A/c No--AGVB-02237)	3,01,689.65	3,01,689.65
Total	8,98,234.65	Total		8,98,234.65

As per our report of even date annexed

For, Ramen Sarma & Co.,

Chartered Accountants

(FRN:3241/0E)



Ramen Ch. Dev Sarma,

Proprietor

Date: 11-05-2023

Place: Guwahati

For, Paschim Guwahati Mahavidyalaya

Principal



PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI

Account : SCHOLARSHIP FUND

Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Receipts	Amounts (Rs.)	Total (Rs.)	Payments	Amounts (Rs.)	Total (Rs.)
1 Opening Balance:					
(i) Chq. in Hand	2,28,960.00				
(ii) Cash at Bank	44,093.19	2,73,053.19			
(AGVB A/c No.- 00575)					
2 Bank Interest		1,181.00			
Total		2,74,234.19			
			1 Bank Charged		30.00
			2 Closing Balance		
			(i) Cheque in Hand	2,28,960.00	
			(ii) Cash at Bank	45,244.19	
			(AGVB A/c No.- 00575)		2,74,204.19
			Total		2,74,234.19

As per our report of even date annexed

For, **Ramen Sarma & Co.,**
Chartered Accountants
(FRN:324110E)



(Signature)

Ramen Ch. Dev Sarma
Proprietor

Date: 11-05-2023
Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI

Account : FEES FUND

Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Receipts	Amounts (Rs.)	Total (Rs.)	Payments	Amounts (Rs.)	Total (Rs.)
1 Opening Balance:			1 Transferred to:		
Cash in Hand	-	81,945.60	Building Fund	5,00,000.00	15,00,000.00
Cash at Bank	81,945.60		General Fund	10,00,000.00	2,59,200.00
(PNB A/c No.- 29698)					3,03,960.00
2 Fees received :			2 Permission Fee (GU)		2,03,360.00
Adimission & Other Fee	35,82,879.00		3 Registration Fee to AHSEC		2,28,564.00
Other Fee	1,26,531.85	37,09,410.85	4 Enrollment Fee		10,000.00
			5 Tuition Fee		8,400.00
3 Bank Interest		45,505.00	6 Awards & Prize		1,600.00
			7 College Foundation Day		4,000.00
			8 Telephone Bill		1,64,586.00
			9 Remuneration		20,659.39
			10 Furniture		
			11 Bank Charged		
			12 <u>Closing Balance</u>		
			Cash in Hand	-	
			Cash at Bank	11,32,532.06	11,32,532.06
			(PNB A/c No.- 29698)		
Total		38,36,861.45	Total		38,36,861.45

As per our report of even date annexed

For, Ramen Sarma & Co.,

Chartered Accountants

(FRN:324110E)



Ramen Ch. Dev Sarma

Proprietor

Date: 11-05-2023

Place: Guwahati

For, Paschim Guwahati Mahavidyalaya

Principal


PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR: : GUWAHATI
Account : FEES FUND

Bank Reconciliation Statement of (PNB A/c No- 2016010029698) as on 31.03.2023

	<u>Amount (Rs.)</u>
Balance as per Cash Book (Dr.)	11,32,532.06
Add: Cheque Issued but not presented for Payment:	
<u>Date</u> <u>Ch. No.</u>	
07-02-2023 682871	2,28,564.00
Balance as per Pass Book (Cr.)	<u><u>13,61,096.06</u></u>

As per our report of even date annexed
For, **Ramen Sarma & Co.,**
Chartered Accountants
(FRN:324110E)

For, Paschim Guwahati Mahavidyalaya


Ramen Ch. Dev Sarma
Proprietor



Principal

Date: 11-05-2023
Place: Guwahati

PASCHIM GUWAHATI MAHAVIDYALAYA : : DHARAPUR :: GUWAHATI
Account : RUSA FUND

Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Receipts	Amounts (Rs.)	Total (Rs.)	Payments	Amounts (Rs.)	Total (Rs.)
1 <u>Opening Balance:</u> Cash in Hand Cash at Bank (SBI A/c No. 28239)	18,851.00	18,851.00	1 Repairing of building		
2 Rusa Grant	-		2 <u>Deposit of Govt. Dues:</u> i) Income Tax i) Forest Royalty	38,240.72 13,034.00	51,274.72
3 Bank Interest Received		3,38,499.00 1,879.00	3 <u>Closing Balance</u> Cash in Hand Cash at Bank (SBI A/c No. 28239)	- 72,899.56	72,899.56
Total		3,59,229.00	Total		3,59,229.00

As per our report of even date annexed

For, **Ramen Sarma & Co.,**
Chartered Accountants
(FRN:324110E)



Ramen Ch. Dev Sarma
Ramen Ch. Dev Sarma
Proprietor

Date: 11-05-2023
Place: Guwahati

For, Paschim Guwahati Mahavidyalaya

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA : DHARAPUR :: GUWAHATI
Account : UGC FUND

Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Receipts	Amounts	Total	Payments	Amounts	Total
1 <u>Opening Balance:</u>			1 NAAC Expenses	1,00,000.00	1,00,000.00
Cash in Hand	-		2 Renovation & Construction	6,72,490.00	6,72,490.00
Cash at Bank (A/c No. 35421268698)	6,35,886.35	6,35,886.35	3 Contingency Grant	15,000.00	15,000.00
2 Transfer from General Fund			4 <u>Closing Balance</u>		
			Cash in Hand	-	
3 Bank Interest received			Cash at Bank (A/c No. 35421268698)	4,25,867.35	4,25,867.35
Total		12,13,357.35	Total		12,13,357.35

As per our report of even date annexed

For, Ramen Sarma & Co.,
Chartered Accountants
(FRN:324110E)



Ramen Ch. Dev Sarma
Proprietor

Date: 11-05-2023
Place: Guwahati

For, Paschim Guwahati Mahavidyalaya

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR : GUWAHATI
Account : SALARY FUND
Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Receipts	Amount	Total	Payments	Total
1 Fund received for Salary:				
Salary (Gross)	5,77,08,183.00		1 Salary Payts To both teaching and Non teaching Staff; (As per Annexure-A)	4,32,23,952.00
Less:	89,32,684.00		2 Arrear Salary (Teaching Staff) (As per Annexure-A)	2,01,12,627.00
i) Income Tax	88,178.00		3 Non-Teaching Staff Arrear; (As per Annexure-A)	82,95,319.00
ii) Professional Tax	1,34,080.00		4 FIXED SALARY (As per Annexure-A)	6,43,680.00
iii) GIS Deducted	37,40,381.00			
iv) GPF	15,88,910.00			
v) 10% Contribution	-			
vi) Covid Relief	-			
Net Salary (As per Annexure-A)		4,32,23,952.00		
2 Arrear Salary Teaching Staff GPF & NPS (Gross)	2,01,12,627.00	2,01,12,627.00		
3 Non-Teaching Staff Arrear;	82,95,319.00	82,95,319.00		
4 FIXED SALARY	6,48,000.00			
Less:				
i) Professional Tax	4,320.00	6,43,680.00		
Total		7,22,75,578.00	Total	7,22,75,578.00

As per our report of even date annexed
 For, Ramen Sarma & Co.,
 Chartered Accountants
 (FRN:324 10E)

Ramen Ch. Dev Sarma
 Proprietor

Date: 11-05-2023
 Place: Guwahati



For, Paschim Guwahati Mahavidyalaya

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI
SALARY FUND for the Financial Year 2022-2023

Annexure-A

DATE	PARTICULARS	For the Period										NET		
		GROSS Amt	I. Tax	P. TAX	GIS	GPF	NPS	Covid Relief						
01-04-2022	Bill No- 01	30,61,047	5,30,000	2,704	5,200	3,00,047								22,23,096
18-04-2022	Bill No- 06	28,70,888	5,95,000	2,496	4,800	2,72,460							0	19,96,132
29-05-2022	Bill No- 11	28,70,888	5,95,000	2,496	4,800	2,72,460								19,96,132
02-07-2022	Bill No- 14	28,70,888	5,95,000	2,496	4,800	2,72,460								20,74,077
02-08-2022	Bill No- 19	29,66,712	5,95,000	2,496	4,800	2,80,339								20,74,077
25-08-2022	Bill No- 24	29,66,712	5,95,000	2,496	4,800	2,80,339								20,81,956
30-09-2022	Bill No- 29	29,66,712	5,95,000	2,496	4,800	2,72,460								21,58,748
30-10-2022	Bill No- 33	30,38,504	6,00,000	2,496	4,800	2,72,460								21,50,869
29-11-2022	Bill No- 38	30,38,504	6,00,000	2,496	4,800	2,80,339								20,95,869
29-12-2022	Bill No- 43	30,38,504	6,55,000	2,496	4,800	2,80,339								20,80,869
01-02-2023	Bill No- 47	30,38,504	6,70,000	2,496	4,800	2,80,339								17,06,050
12-03-2023	Bill No- 52	30,38,504	10,44,819	2,496	4,800	2,80,339								2,46,34,007
	Total	3,57,36,367	76,69,819	30,160	58,000	33,44,381	0	0	0	0	0	0	0	2,46,34,007

(B) NON TEACHING STAFF:(GPS)

DATE	PARTICULARS	For the Period										NET		
		GROSS Amt	I. Tax	P. TAX	GIS	GPF	NPS	Covid Relief						
01/04/2022	Bill No- 02	3,34,649		1,248	1,000	33,000								2,99,401
30/04/2022	Bill No- 07	3,41,678		1,248	1,000	33,000								3,06,430
29-05-2022	Bill No- 12	3,41,678		1,248	1,000	33,000								3,06,430
02-07-2022	Bill No- 15	3,41,678		1,248	1,000	33,000								3,16,553
02-08-2022	Bill No- 20	3,51,801		1,248	1,000	33,000								3,16,553
25-08-2022	Bill No- 25	3,51,801		1,248	1,000	33,000								3,26,203
30-09-2022	Bill No- 30	3,51,801		1,248	1,000	33,000								3,26,203
30-10-2022	Bill No- 34	3,61,451		1,248	1,000	33,000								3,26,203
29-11-2022	Bill No- 39	3,61,451		1,248	1,000	33,000								3,26,203
29-12-2022	Bill No- 44	3,61,451		1,248	1,000	33,000								3,26,203
01/02/2023	Bill No- 48	3,61,451		1,248	1,000	33,000								3,26,203
12/03/2023	Bill No- 53	3,61,451		1,248	1,000	33,000								3,26,203
	Total	42,22,341	0	14,976	12,000	3,96,000	0	0	0	0	0	0	0	37,99,365

(C) NPS TEACHING STAFF:

DATE	PARTICULARS	For the Period										NET		
		GROSS Amt	I. Tax	P. TAX	GIS	GPF	NPS	Covid Relief						
01/04/2022	Bill No- 3	12,42,421	98,000	2,676	4,800	1,13,197								10,23,748
30/04/2022	Bill No- 7	12,68,344	98,000	2,676	4,800	1,15,790								10,47,078
29-05-2022	Bill No- 13	12,68,344	98,000	2,676	4,800	1,15,790								10,47,078
02-07-2022	Bill No- 16	12,68,344	98,000	2,676	4,800	1,15,790								10,91,510
02-08-2022	Bill No- 21	13,05,554	98,000	2,676	4,800	1,08,568								10,91,510
25-08-2022	Bill No- 26	13,05,554	98,000	2,676	4,800	1,08,568								10,80,803
30-09-2022	Bill No- 31	13,05,554	98,000	2,676	4,800	1,19,275								11,12,847
30-10-2022	Bill No- 35	13,41,168	98,000	2,676	4,800	1,22,835								11,46,219
29-11-2022	Bill No- 41	13,74,558	98,000	2,704	4,800	1,22,835								11,46,219
29-12-2022	Bill No- 45	13,74,558	98,000	2,704	4,800	1,22,835								11,46,219
01/02/2023	Bill No- 50	13,74,558	98,000	2,704	4,800	1,22,835								11,46,219
12/03/2023	Bill No- 54	17,19,542	1,84,865	3,536	5,280	1,54,687								13,71,174
	Total	1,61,48,489	12,62,865	33,056	58,080	14,43,005	0	0	0	0	0	0	0	1,33,61,483



(J) FIXED SALARY		Particulars	For the Period	GROSS Amt	I.Tax	P.Tax	GIS	GPF	NPS	Covid Relief	Net
Date											
06/04/2022	Bill No- 6	March,22	54,000		360						53,640
28/04/2022	Bill No- 10	April,22	54,000		360						53,640
28/05/2022	Bill No- 17	May,22	54,000		360						53,640
02-07-2022	Bill No- 22	June,22	54,000		360						53,640
02-08-2022	Bill No- 27	July,22	54,000		360						53,640
28-08-2022	Bill No- 32	Aug,22	54,000		360						53,640
30-09-2022	Bill No- 36	Sept,22	54,000		360						53,640
30-10-2022	Bill No- 40	Oct,22	54,000		360						53,640
29-11-2022	Bill No- 49	Nov,22	54,000		360						53,640
29-12-2022	Bill No- 54	Dec,22	54,000		360						53,640
01/02/2023	Bill No- 59	Jan'23	54,000		360						53,640
12/03/2023	Bill No- 63	Feb,23	54,000		360						53,640
TOTAL			6,48,000	0	4,320	0	0	0	0	0	6,43,680

For, Paschim Guwahati Mahavidyalaya

As per our report of even date annexed

For, Ramen Sarma & Co.,
Chartered Accountants
(FRN:3241/0E)



Ramen Ch. Dev Sarma
Proprietor

Date: 11-05-2023
Place: Guwahati

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR: : GUWAHATI

Account : Distance Education FUND (KKHSOU)

Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Receipts		Amounts	Total (Rs.)	Payments		Amounts	Total (Rs.)
Opening Balance:				1 Remuneration			2,53,647.00
Cash Balance				2 Printing & Stationery			1,821.00
Bank balance (Prev year's Adj): (A/c No. PNB- 2016010031666)		37,207.84	37,207.84	3 Bank charges			171.87
Transfer of Fund from :				4 Refreshment			3,509.00
i) General Fund SBI A/c			2,58,219.32	5 Conveyance			14,400.00
Receipt from Distance Education (KKHSOU):			41,241.68	6 Postal			2,381.00
Bank Interest received			1,077.00	7 Misc			205.00
Misc Receipt			2,550.00	8 Centre Fees			23,498.00
				9 Closing Balance			
				Cash in Hand			
				Cash at Bank:		40,662.97	40,662.97
				(A/c No. PNB- 2016010031666)			
Total			3,40,295.84	Total			3,40,295.84

Note: During the FY 2021-22 the authority opened a bank account for KKHSOU fund at PNB but neither its cash book nor the bank pass book was produced before audit of 2021-22. Moreover, the whole amount of Rs. 95,050/- transferred to the PNB account from the General Fund and Account was treated as expenditure under the head 'Distance Education (KKHSOU)' in the Receipts & Payments Account of the General Fund. But out of the transfer of Rs. 95,050 and other receipt (with bank interest) an amount of Rs. 37,207.84 remained unspent at 31-03-2022. Hence, the opening balance (Rs. 37,207.84) as at 01-04-2022 is taken in the Receipts & Payments account by way of an adjustment only. This is a lapse on the part of the accounts section of the college and it should not re-occur again in future.

As per our report of even date annexed
 For, Ramen Sarma & Co.,
 Chartered Accountants
 (FRN:324110E)



Ramen Ch. Dev Sarma
 Proprietor



Date: 11-05-2023
 Place: Guwahati

For, Paschim Guwahati Mahavidyalaya

Principal


PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR : : GUWAHATI
Account : Distance Education FUND (KKHSOU)

Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Receipts	Amounts	Total (Rs.)	Payments	Amounts	Total (Rs.)
1 Opening Balance:			1 Remuneration		2,53,647.00
Cash Balance			2 Printing & Stationery		1,821.00
Bank balance (Prev year's Adj):	37,207.84	37,207.84	3 Bank charges		171.87
(A/c No. PNB- 2016010031666)			4 Refreshment		3,509.00
2 Transfer of Fund from :			5 Conveyance		14,400.00
i) General Fund SBI A/c		2,58,219.32	6 Postal		2,381.00
3 Receipt from Distance Education (KKHSOU):		41,241.68	7 Misc		205.00
4 Bank Interest received		1,077.00	8 Centre Fees		23,498.00
5 Misc Receipt		2,550.00	9 Closing Balance		
			Cash in Hand		
			Cash at Bank:	40,662.97	40,662.97
			(A/c No. PNB- 2016010031666)		
Total		3,40,295.84	Total		3,40,295.84

Note: During the FY 2021-22 the authority opened a bank account for KKHSOU fund at PNB but neither its cash book nor the bank pass book was produced before audit of 2021-22. Moreover, the whole amount of Rs. 95,050/ transferred to the PNB account from the General Fund Account was treated as expenditure under the head 'Distance Education (KKHSOU)' in the Receipts & Payments Account of the General Fund. But out of the transfer of Rs. 95,050 and other receipt (with bank interest) an amount of Rs. 37,207.84 remained unspent as at 31-03-2022. Hence, the opening balance (Rs. 37,207.84) as at 01-04-2022 is taken in the Receipts & Payments account by way of an adjustment only. This is a lapse on the part of the accounts section of the college and it should not re-occur again in future.

As per our report of even date annexed
 For, **Ramen Sarma & Co.,**
 Chartered Accountants
 (FRN:324110E)


 Ramen Ch. Dev Sarma
 Proprietor



Date: 11-05-2023
 Place: Guwahati

For, Paschim Guwahati Mahavidyalaya

 Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR: : GUWAHATI

Account : Distance Education FUND (KKHSOU)

Receipts & Payments Account for the Period from 01-04-2022 to 31-03-2023

Receipts		Amounts	Total (Rs.)	Payments		Amounts	Total (Rs.)
1	<u>Opening Balance:</u> Cash Balance Bank balance (Prev year's Adj): (A/c No. PNB- 2016010031666)	37,207.84	37,207.84	1	Remuneration		2,53,647.00
2	<u>Transfer of Fund from :</u> i) General Fund SBI A/c		2,58,219.32	2	Printing & Stationery		1,821.00
3	Receipt from Distance Education (KKHSOU):		41,241.68	3	Bank charges		171.87
4	Bank Interest received		1,077.00	4	Refreshment		3,509.00
5	Misc Receipt		2,550.00	5	Conveyance		14,400.00
				6	Postal		2,381.00
				7	Misc		205.00
				8	Centre Fees		23,498.00
				9	<u>Closing Balance</u>		
					Cash in Hand		
					Cash at Bank:	40,662.97	40,662.97
					(A/c No. PNB- 2016010031666)		
	Total		3,40,295.84		Total		3,40,295.84

Note: During the FY 2021-22 the authority opened a bank account for KKHSOU fund at PNB but neither its cash book nor the bank pass book was produced before audit of 2021-22. Moreover, the whole amount of Rs. 95,050/ transferred to the PNB account from the General Fund Account was treated as expenditure under the head 'Distance Education (KKHSOU)' in the Receipts & Payments Account of the General Fund. But out of the transfer of Rs. 95,050 and other receipt (with bank interest) an amount of Rs. 37,207.84 remained unspent as at 31-03-2022. Hence, the opening balance (Rs. 37,207.84) as at 01-04-2022 is taken in the Receipts & Payments account by way of an adjustment only. This is a lapse on the part of the accounts section of the college and it should not re-occur again in future.

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For, Ramen Sarma & Co.,
Chartered Accountants
(FRN:324110E)



Ramen Ch. Dev Sarma
Proprietor



For, Paschim Guwahati Mahavidyalaya

Principal

Date: 11-05-2023
Place: Guwahati