

**INTERNAL AUDIT REPORT
LALIT CHANDRA BHARALI COLLEGE
MALIGAON,
GUWAHATI-781011**



FROM 1ST APRIL 2023 TO 31ST MARCH 2024

AUDITORS

**A RAY CHOUDHURY & CO
CHARTERED ACCOUNTANTS**

**1ST FLOOR, HOUSE NO: 15
OPP: BYELANE NO. 02, ABOVE MIRA MUSICAL MART,
RAJGARH ROAD
GUWAHATI-781003**



INTERNAL AUDIT REPORT FOR ALL FUND FOR THE FINANCIAL YEAR
2023-24

The accounts of Lalit Chandra Bharali College for the period from 01-04-2023 to 31-03-2024 were audited by the undersigned as per decision of the Governing Body of the College.

1. INCUMBENCY

The Office of the Principal was held by Dr. Amarendra Kumar Kalita from 1st February, 2022 & still Continuing.

2. ALL FUNDS:

The closing balance of the All Fund of the college as per audit as on 31-03-2024 was as detailed below:

FUND NAME	CASH IN HAND	CASH AT BANK
GENERAL FUND	397.00	22,48,376.71
BUILDING FUND	60.00	6,12,847.15
EXAM FUND	193.00	21,15,508.54
LIBRARY FUND	229.00	6,01,016.23
STUDENT UNION FUND	297.00	6,67,876.48
SELF FINANCE FUND	10,654.00	28,50,765.50
UGC FUND	0.00	5,67,915.92
TOTAL (Rs)	11,830.00	96,64,306.53

The maintenance of All Fund during the period covered by this audit was quite satisfactory except the aforesaid observations. The Cash Book was maintained in Single Entry System date wise and head wise. Bank balances of Cash Book and Pass Book have been reconciled. The Bank Reconciliation Statement (BRS) is included with this report.





3. CASH BOOK

The maintenance of the cash book of All Fund was made under the Single Entry System. No irregularities came to notice while checking the said cash books during the period covered by this audit.

It was observed that endeavours were made to avoid irregularities in the accounts of the institution as per audit suggestion.

4. FEES COLLECTION

Fees were collected and deposited into the respective funds regularly. Proper procedures were adopted in collecting and crediting the same regularly into funds concerned as soon as collected.

5. PAYMENT VOUCHERS

- There are no irregularities found in Payment Voucher in course of our Audit.

6. MISAPPROPRIATION/EMBEZZLEMENT

While checking various accounts of the institution, no cases of misappropriation or embezzlement came to light.

7. DIVERSION OF GOVT. GRANTS

No diversion of Govt. Grants was noticed and the grants were found spent for the purpose for which these were sanctioned.

8. PETTY CASH BOOK

Expenditure of cash relating to contingency expenses has been checked with the payments vouchers. All vouchers were found in order.





9. RECEIPTS & PAYMENTS A/C

The Receipts & Payments accounts of the All Fund were prepared in course of audit.

10. GENERAL OBSERVATIONS

- Financial audit only is conduct for the period.Physical Verification of any kind for civil work, installations, fittings, consumable are not covered in this audit.
- Procurement audit is not conducted, being kept out of the scope of audit. As such matters as to selection of Suppliers/service provider, process of tendering, quality and rate for item procured, etc. are kept out-side the purview of this audit.
- We have found an amount of Rs. 10,654/- as Cash in Hand in Self Finance Fund during the audit period. An amount of Rs.10500/- will be deposited in the particular bank account of the fund in further period.

Date: 15/11/2024

Place: Guwahati



For, A Ray Choudhury & Co
Chartered Accountants,

(Akhyadhee Ray Choudhury)
Partner

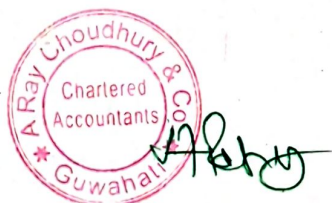
M.No- 064664

UDIN: 24064664BKAMNC3979

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
GENERAL FUND A/C NO-36281902091

RECEIPT AND PAYMENT FOR THE FINANCIAL YEAR 2023-24

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
OPENING BALANCE			
Cash in Hand	4,849.00	UNIVERSITY FEES	
Cash at Bank	<u>45,68,852.52</u>	Enrollment Fees paid	2,52,500.00
	45,73,701.52	Registration Fees paid	<u>1,53,510.00</u>
" Application Fee for Asst Proff/J.A	1,46,400.00		4,06,010.00
" Certificate Fees Received	840.00	INFRASTRUCTURE/FACILITY MAINTANANCE	
" Duplicate Library Card Issue fees Receipt	500.00	Fixed Assets	
" Free Admission fee Received from Government	15,13,720.00	Pump Purchase	13,000.00
" Grant Received from DHE	16,51,800.00	Computer & Accessories	1,100.00
" Hostel Fees Received	14,000.00	Software Related Expenses	57,220.00
" Regular Course Admission Fees Received	29,35,930.00	Hardware Item Purchase	3,550.00
" Rent Received for Telephone Tower	60,000.00	Purchase of Black /White Board	9,360.00
" Venue Charge Received	5,400.00	Advertisement Expenses	73,143.00
" Misc Income	216.00	Cleaning of Water Tank Expenses	1,000.00
" Bulk Posting as per Bank Statement	9,000.00	College Prospectus Expenses	9,011.00
" Grant Received from NEDFI	24,500.00	GMC Tax Paid	500.00
" Transfer for having CA A/c As per Bank Statement	1,35,711.00	Security Salary Expenses	1,22,000.00
		Supply of Water Expenses	40,700.00
		Telephone & Internet Expenses	66,605.46
		Utilisation Certificate Fees	20,060.00
		Water Disposal Expenses	2,000.00
		Insurance premium Expenses	<u>14,711.00</u>
			4,33,960.46
		ELECTRICITY	
		Electricity Charges	5,49,214.00
		Electrical Goods Purchase	1,505.00
		Fuel Expenses	800.00
		Repair & Maintanance of Electrical Goods	<u>23,080.00</u>
			5,74,599.00
		CONTINGENCY	
		Conveyance Expenses	750.00
		Office Stationery Expenses	54,825.00
		Printing & Stationery Expenses	52,683.00
		Travelling Allowance	3,950.00
		Accounting Charge	4,500.00
		Advocate Fees	10,500.00
		Audit Fees	75,600.00
		Carrying Charges	2,510.00
		Postage & Telegram	94.00
		Tea & Refreshment	21,149.00
		Remuneration/Honorarium Exp	<u>1,74,600.00</u>
			4,01,161.00
		QUALITY ENHANCEMENT	
		Yoga Programme Expenses	960.00
		Golden Jubilee Expenses	1,00,000.00
		Award Programme Expenses	1,700.00
		Memorial Award Expenses	<u>26,000.00</u>
			1,28,660.00
		STUDENT RELATED	
		Scholarship Expenses	26,500.00
		Refund of Admission Fee (Cancellation of Admission)	33,280.00



Co-operative Mela Expenses	<u>1,060.00</u>	60,840.00
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FUND TRANSFER

Transferred to Building Fund	31,33,500.00	
Transferred to Exam Fund	5,33,720.00	
Transferred to Library Fund	3,58,200.00	
Transferred to Self Finance Course	10,03,000.00	
Transferred to Student Union Fund	<u>9,26,913.00</u>	59,55,333.00

Bank Charge		12,581.35
Refund of Insurance & Registration Fee Cost		3,72,580.00
Registration & Insurance cost for Scooty		4,76,420.00
Misc Exp		800.00

CLOSING BALANCE

Cash in Hand	397.00	
Cash at Bank	<u>22,48,376.71</u>	22,48,773.71

TOTAL

1,10,71,718.52

TOTAL

1,10,71,718.52

Signed in terms of our separate report on even date

Date: 15/11/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants


(Akhyadhee Ray Choudhury)
Partner

M. No. 064664
UDIN:24064664BKAMNC3979

BANK RECONCILIATION STATEMENT OF GENERAL FUND

PARTICULARS	MOUNT(Rs)	AMOUNT(Rs.)				
Bank Balance as per cash book as on 31st March'24		22,48,376.71				
Add: Cheque Issue but not presented to Bank						
<table border="0"> <tr> <td align="center"><u>Date</u></td> <td align="center"><u>Cheque No</u></td> </tr> <tr> <td align="center">28.03.2024</td> <td align="center">364162</td> </tr> </table>	<u>Date</u>	<u>Cheque No</u>	28.03.2024	364162	7,668.00	
<u>Date</u>	<u>Cheque No</u>					
28.03.2024	364162					
	7,668.00	7,668.00				
Bank Balance as per Bank Pass Book 31st March 2024		22,56,044.71				



A. Ray

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
GENERAL FUND A/C NO-36281902091
INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2024

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
UNIVERSITY FEES			
Enrollment Fees paid	2,52,500.00	By,	
Registration Fees paid	<u>1,53,510.00</u>	" Application Fee for Asst Proff/J.A	1,46,400.00
	4,06,010.00	" Certificate Fees Received	840.00
INFRASTRUCTURE/FACILITY MAINTANANCE			
Computer & Accessories	1,100.00	" Duplicate Library Card Issue fees Receipt	500.00
Software Related Expenses	57,220.00	" Free Admission fee Received from Government	15,13,720.00
Hardware Item Purchase	3,550.00	" Grant Received from DHE	16,51,800.00
Purchase of Black /White Board	9,360.00	" Hostel Fees Received	14,000.00
Adverisement Expenses	73,143.00	" Regular Course Admission Fees Received	29,35,930.00
Cleaning of Water Tank Expenses	1,000.00	" Rent Received for Telephone Tower	60,000.00
College Prospectus Expenses	9,011.00	" Venue Charge Received	5,400.00
GMC Tax Paid	500.00	" Misc Income	216.00
Security Salary Expenses	1,22,000.00	" Bulk Posting as per Bank Statement	9,000.00
Supply of Water Expenses	40,700.00	" Grant Received from NEDFI	24,500.00
Telephone & Internet Expenses	66,605.46	" Transfer for having CA A/c As per - Bank Statement	1,35,711.00
Utilisation Certificate Fees	20,060.00		
Water Disposal Expenses	2,000.00		
Insurance premium Expenses	<u>14,711.00</u>	" Excess of Expenditure Over Income	23,11,927.81
	4,20,960.46		
ELECTRICITY			
Electricity Charges	5,49,214.00		
Electrical Goods Purchase	1,505.00		
Fuel Expenses	800.00		
Repair & Maintanance of Electrical Goods	<u>23,080.00</u>		
	5,74,599.00		
CONTINGENCY			
Conveyance Expenses	750.00		
Office Stationery Expenses	54,825.00		
Printing & Stationery Expenses	52,683.00		
Travelling Allowance	3,950.00		
Accounting Charge	4,500.00		
Advocate Fees	10,500.00		
Audit Fees	75,600.00		
Carrying Charges	2,510.00		
Postage & Telegram	94.00		
Tea & Refreshment	21,149.00		
Remuneration/Honorarium Exp	<u>1,74,600.00</u>		
	4,01,161.00		
QUALITY ENHANCEMENT			
Yoga Programme Expenses	960.00		
Golden Jubilee Expenses	1,00,000.00		
Award Programme Expenses	1,700.00		
Memorial Award Expenses	<u>26,000.00</u>		
	1,28,660.00		
SU			
Scholarship Expenses	26,500.00		
Refund of Admission Fee (Cancellation of Admission)	33,280.00		
Co-operative Mela Expenses	<u>1,060.00</u>		
	60,840.00		



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FUND TRANSFER

Transferred to Building Fund	31,33,500.00	
Transferred to Exam Fund	5,33,720.00	
Transferred to Library Fund	3,58,200.00	
Transferred to Self Finance Course	10,03,000.00	
Transferred to Student Union Fund	<u>9,26,913.00</u>	59,55,333.00

Bank Charge	12,581.35	
Refund of Insurance & Registration Fee Cost	3,72,580.00	
Registration & Insurance cost for Scooty	4,76,420.00	
Misc Exp	800.00	

TOTAL

88,09,944.81

TOTAL

88,09,944.81

Signed in terms of our separate report on even date

Date: 15/11/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants

Akhyadhee Ray Choudhury

(Akhyadhee Ray Choudhury)
Partner

M. No. 064664

UDIN:24064664BKAMNC3979

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
BUILDING FUND A/C NO-6490

RECEIPT AND PAYMENT FOR THE FINANCIAL YEAR 2023-24

<u>OPENING BALANCE</u>	<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Cash in Hand	60.00		<u>INFRASTRUCTURE/FACILITY MAINTANANCE</u>	
Cash at Bank	<u>11,30,014.57</u>	11,30,074.57	<u>Fixed Assets</u>	
Received from General Fund			Furnitue & Fixtures	60,770.00
Received from Self Finance Fund			AC Purchase	1,21,000.00
Interest Received			Grill door, Windows Etc Exp	5,50,000.00
			Hardware & Sanitation Expenses	8,52,775.00
			Labour Charge for Construction	2,61,185.00
		52,415.00	Tinpat Purchase	6,980.00
			Repairing of Gate	4,800.00
			Alluminium Work Expenses	46,300.00
			GST TDS payment	28,494.00
			IT TDS Payment	<u>30,272.42</u>
				19,62,576.42
			<u>LABOUR CHARGE</u>	
			Labour charge Exp	1,33,450.00
			Labour charge for Cleaning	12,600.00
			Labour charge for Electrical	
			Fitting	1,94,478.00
			Labour Charge for Fitting Works	4,14,749.00
			Labour charge for Water Tank Making	35,200.00
			Labour charge for Painting Work	4,76,770.00
			Labour Charge for Plumbing work	96,525.00
			Labour Charge for Welding work	<u>3,68,492.00</u>
				17,32,264.00
			<u>ELECTRICITY</u>	
			Electrical Goods purchase	9,27,330.00
			Service charge for UPS	<u>19,151.00</u>
				9,46,481.00
			<u>CONTINGENCY</u>	
			Carrying Charge	37,750.00
			Office Stationery Expenses	<u>23,421.00</u>
				61,171.00
			Bank Charge	590.00
			<u>CLOSING BALANCE</u>	
			Cash in Hand	60.00
			Cash at Bank	<u>6,12,847.15</u>
				6,12,907.15
<u>TOTAL</u>		<u>53,15,989.57</u>	<u>TOTAL</u>	<u>53,15,989.57</u>

Signed in terms of our separate report on even date

For, A Ray Choudhury & Co.
Chartered Accountants



(Signature)
(Akhyadhee Ray Choudhury)
Partner

M. No. 064664
UDIN:24064664BKAMNC3979

Date:15/11/2024
Place: Guwahati

BANK RECONCILIATION STATEMENT OF BUILDING FUND

PARTICULARS		AMOUNT(Rs.)	AMOUNT(Rs.)
Bank Balance as per cash book as on 31st March'24			6,12,847.15
<u>Add: Cheque Issue but not presented to Bank</u>			
Date	Cheque No		
18.01.2024	807911	1,70,646.00	
		1,70,646.00	<u>1,70,646.00</u>
Bank Balance as per Bank Pass Book 31st March 2024			7,83,493.15



A. Ray

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
BUILDING FUND A/C NO-6490

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2024

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
ESTABLISHMENT			
Grill door, Windows Etc Exp	5,50,000.00	By,	
Hardware & Sanitation Expenses	8,52,775.00	" Received from General Fund	31,33,500.00
Labour Charge for Construction	2,61,185.00	" Received from Self Finance Fund	10,00,000.00
Tinpat Purchase	6,980.00	" Interest Received	52,415.00
Repairing of Gate	4,800.00	" Excess of Expenditure over Income	3,35,397.42
Alluminium Work Expenses	46,300.00		
GST TDS payment	28,494.00		
IT TDS Payment	<u>30,272.42</u>		
	17,80,806.42		
LABOUR CHARGE			
Labour charge Exp	1,33,450.00		
Labour charge for Cleaning	12,600.00		
Labour charge for Electrical Fitting	1,94,478.00		
Labour Charge for Fitting Works	4,14,749.00		
Labour charge for Water Tank Making	35,200.00		
Labour charge for Painting Work	4,76,770.00		
Labour Charge for Plumbing work	96,525.00		
Labour Charge for Welding work	<u>3,68,492.00</u>		
	17,32,264.00		
ELECTRICITY			
Electrical Goods purchase	9,27,330.00		
Service charge for UPS	<u>19,151.00</u>		
	9,46,481.00		
CONTINGENCY			
Carrying Charge	37,750.00		
Office Stationery Expenses	<u>23,421.00</u>		
	61,171.00		
Bank Charge			590.00
<u>TOTAL</u>	<u>45,21,312.42</u>	<u>TOTAL</u>	<u>45,21,312.42</u>

Signed in terms of our separate report on even date

Date: 15/11/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants

(Signature)
(Akhyadhee Ray Choudhury)
Partner

M. No. 064664
UDIN: 24064664BKAMNC3979

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
EXAM FUND (SBI A/C NO-30924971232)

RECEIPT AND PAYMENT FOR THE FINANCIAL YEAR 2023-24

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
		<u>UNIVERSITY FEES</u>	
<u>OPENING BALANCE</u>		External Exam Fees Paid to GU	15,18,150.00
Cash in Hand	343.00		
Cash at Bank	<u>22,03,361.04</u>	22,03,704.04	
External Exam Fees received (G.U.)	22,50,730.00	Registration & Enrollment Fees paid to GU	<u>2,46,360.00</u> 17,64,510.00
Interest received	51,819.00	<u>COUNCIL</u>	
Parking Fees Received	13,500.00	Exam Fee Paid to AHSEC	<u>68,000.00</u> 68,000.00
Received from General Fund	5,33,720.00	<u>INFRASTRUCTURE/FACILITY MAINTANANCE</u>	
Received from Self Finance Fund	1,22,070.00	<u>Fixed Assets</u>	
		Induction cooker	3,500.00
		Computer & Accessories	4,200.00
		Cleaning Expenses	<u>2,000.00</u> 9,700.00
		<u>ELECTRICITY</u>	
		Fuel Expenses	<u>850.00</u> 850.00
		<u>CONTINGENCY</u>	
		Travelling Allowance	35,540.00
		Office Stationery Expenses	15,729.00
		Tea & Refreshment	84,842.00
		Carrying Charge Expenses	200.00
		Remuneration Expenses	9,66,650.00
		Medicine Expenses	700.00
		Postage & Telegram	18,209.00
		Telecom Accessories Exp	1,000.00
		Printing & Stationery Exp	<u>38,446.00</u> 11,61,316.00
		<u>STUDENT RELATED</u>	
		Refund of Exam Fee to Student	55,200.00
		Bank Charge	265.50
		<u>CLOSING BALANCE</u>	
		Cash in Hand	193.00
		Cash at Bank	<u>21,15,508.54</u> 21,15,701.54
<u>TOTAL</u>	<u>51,75,543.04</u>	<u>TOTAL</u>	<u>51,75,543.04</u>

Signed in terms of our separate report on even date

Date: 15/11/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants
A Ray Choudhury
(Akhyadhee Ray Choudhury)
Partner
M. No. 064664
UDIN:24064664BKAMNC3979

BANK RECONCILIATION STATEMENT OF EXAM FUND

PARTICULARS		AMOUNT(Rs.)	AMOUNT(Rs.)
Bank Balance as per cash book as on 31st March'24			21,15,508.54
Add: Cheque Issue but not presented to Bank			
<u>Date</u>	<u>Cheque No</u>		
19.10.2023		2,160.00	2,160.00
Bank Balance as per Bank Pass Book 31st March 2024			21,17,668.54



LALIT CHANDRA BHARALI COLLEGE
MALIGAON
EXAM FUND (SBI A/C NO-30924971232)

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2024

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
		By,	
<u>UNIVERSITY FEES</u>		External Exam Fees received (G.U.)	22,50,730.00
External Exam Fees Paid to GU	15,18,150.00	Interest received	51,819.00
Registration & Enrollment Fees paid to GU	<u>2,46,360.00</u>	Parking Fees Received	13,500.00
	17,64,510.00	Received from General Fund	5,33,720.00
		Received from Self Finance Fund	1,22,070.00
<u>COUNCIL</u>		" Excess of Expenditure Over Income	80,302.50
Exam Fee Paid to AHSEC	<u>68,000.00</u>		
	68,000.00		
<u>INFRASTRUCTURE/FACILITY MAINTANANCE</u>			
Cleaning Expenses	<u>2,000.00</u>		
	2,000.00		
<u>ELECTRICITY</u>			
Fuel Expenses	<u>850.00</u>		
	850.00		
<u>CONTINGENCY</u>			
Travelling Allowance	35,540.00		
Office Stationery Expenses	15,729.00		
Tea & Refreshment	84,842.00		
Carrying Charge Expenses	200.00		
Remuneration Expenses	9,66,650.00		
Medicine Expenses	700.00		
Postage & Telegram	18,209.00		
Telecom Accessories Exp	1,000.00		
Printing & Stationery Exp	<u>38,446.00</u>		
	11,61,316.00		
<u>STUDENT RELATED</u>			
Refund of Exam Fee to Student			55,200.00
Bank Charge			265.50
<u>TOTAL</u>	<u>30,52,141.50</u>	<u>TOTAL</u>	<u>30,52,141.50</u>

Signed in terms of our separate report on even date

Date: 15/11/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants

(Signature)
(Akhyadhee Ray Choudhury)
Partner

M. No. 064664
UDIN:24064664BKAMNC3979

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
LIBRARY FUND-(SBI-A/C-10044226514)

RECEIPT AND PAYMENT FOR THE FINANCIAL YEAR 2023-24

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<u>OPENING BALANCE</u>		<u>INFRASTRUCTURE/FACILITY MAINTANANCE</u>	
Cash in Hand	229.00	Fixed Assets	
Cash at Bank	<u>5,45,156.45</u>	Book Purchase	<u>2,28,645.00</u> <u>2,28,645.00</u>
Interest Received	18,030.00	<u>LIBRARY EXPENSES</u>	
Received from General Fund	3,58,200.00	Chemical Purchase	18,833.00
		Internet Expenses	2,000.00
		Membership fees paid	<u>11,900.00</u>
		NEDFI Data Bank Journal	<u>2,500.00</u> 35,233.00
		<u>CONTINGENCY</u>	
		News Paper & Periodicals	<u>52,222.00</u>
		Installation Charges	<u>4,000.00</u> 56,222.00
		Bank Charge	270.22
		<u>CLOSING BALANCE</u>	
		Cash in Hand	229.00
		Cash at Bank	<u>6,01,016.23</u> 6,01,245.23
<u>TOTAL</u>	<u>9,21,615.45</u>	<u>TOTAL</u>	<u>9,21,615.45</u>

Signed in terms of our separate report on even date

For, A Ray Choudhury & Co.
Chartered Accountants



Ashree
(Akhyadhee Ray Choudhury)

Partner

M. No. 064664

UDIN:24064664BKAMNC3979

Date: 15/11/2024

Place: Guwahati

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
LIBRARY FUND-(SBI-A/C-10044226514)

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2024

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>LIBRARY EXPENSES</u>		By,	
Chemical Purchase	18,833.00	" Interest received	18,030.00
Internet Expenses	2,000.00	" Received from General Fund	3,58,200.00
Membership fees paid	11,900.00		
NEDFI Data Bank Journal	<u>2,500.00</u>		
	35,233.00		
<u>CONTINGENCY</u>			
News Paper & Periodicals	52,222.00		
Installation Charges	<u>4,000.00</u>		
	56,222.00		
Bank Charge	270.22		
" Excess of income over Expenditure	2,84,504.78		
<u>TOTAL</u>	<u>3,76,230.00</u>	<u>TOTAL</u>	<u>3,76,230.00</u>

Signed in terms of our separate report on even date

Date: 15/11/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants


(Akhyadhee Ray Choudhury)
Partner

M. No. 064664
UDIN:24064664BKAMNC3979

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
STUDENT UNION FUND SBI A/C NO-1044226525

RECEIPT AND PAYMENT FOR THE FINANCIAL YEAR 2023-24

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<u>OPENING BALANCE</u>		<u>CONTINGENCY</u>	
Cash in Hand	297.00	Magazine Expenses	1,65,360.00
Cash at Bank	<u>1,25,228.48</u>	Conveyance Expenses	6,500.00
		Printing & Stationery Expenses	<u>5,000.00</u>
Received from General Fund	9,26,913.00		1,76,860.00
Received from Self Finance Fund	1,35,850.00	<u>QUALITY ENHANCEMENT</u>	
Interest Received	7,595.00	Bihu Dance Competiton Exp	1,465.00
		Cultural Programme Exp	2,000.00
		Felicitaton Programme Exp	11,991.00
		College Week expenses	1,25,278.00
Refund of Excess payment for Magazine Printing	50,000.00	Freshmen Social day Exp	1,29,500.00
		Saraswati Puja Exp	69,000.00
		Foot Ball & Cricket Tournament	1,600.00
		Inter College Competition Exp	1,000.00
		Sports Equipment	<u>19,016.00</u>
			3,60,850.00
		<u>STUDENT RELATED</u>	
		Blazzer Purchase	<u>40,000.00</u>
			40,000.00
		<u>CLOSING BALANCE</u>	
		Cash in Hand	297.00
		Cash at Bank	<u>6,67,876.48</u>
			6,68,173.48
<u>TOTAL</u>	<u>12,45,883.48</u>	<u>TOTAL</u>	<u>12,45,883.48</u>

Signed in terms of our separate report on even date

Date: 15/11/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants

(Signature)
(Akhyadhee Ray Choudhury)
Partner

M. No. 064664
UDIN:24064664BKAMNC3979

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
STUDENT UNION FUND SBI A/C NO-1044226525

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2024

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>CONTINGENCY</u>		By,	
Magazine Expenses	1,65,360.00	" Received from General Fund	9,26,913.00
Conveyance Expenses	6,500.00	" Received from Self Finance Fund	1,35,850.00
Printing & Stationery Expenses	<u>5,000.00</u>	" Interest Received	7,595.00
	1,76,860.00	" Refund of Excess payment for Magazine Printing	50,000.00
<u>QUALITY ENHANCEMENT</u>			
Bihu Dance Competiton Exp	1,465.00		
Cultural Programme Exp	2,000.00		
Felicitation Programme Exp	11,991.00		
College Week expenses	1,25,278.00		
Freshmen Social day Exp	1,29,500.00		
Saraswati Puja Exp	69,000.00		
Foot Ball & Cricket Tournament	1,600.00		
Inter College Competition Exp	1,000.00		
Sports Equipment	<u>19,016.00</u>		
	3,60,850.00		
<u>STUDENT RELATED</u>			
Blazzer Purchase	<u>40,000.00</u>		
	40,000.00		
" Excess of Income Over Expenditure	5,42,648.00		
<u>TOTAL</u>	<u>11,20,358.00</u>	<u>TOTAL</u>	<u>11,20,358.00</u>

Signed in terms of our separate report on even date

Date: 15/11/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants

(Handwritten Signature)

(Akyadhee Ray Choudhury)
Partner

M. No. 064664

UDIN:24064664BKAMNC3979

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
SELF FINANCED FUND (SBI AC-41831578866)

RECEIPT AND PAYMENT FOR THE FINANCIAL YEAR 2023-24

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
By,		<u>INFRASTRUCTURE/FACILITY MAINTANANCE</u>	
<u>OPENING BALANCE</u>		<u>Fixed Assets</u>	
Cash in Hand	-	Computer & Accessories	85,540.00
Cash at Bank	<u>14,018.00</u>	Mobile Handset purchase	15,990.00
Admission Fee Received (BCA/BSCIT/PGDCA)	70,94,830.00	Projector & Accessories	1,55,400.00
Application fee for the Post of J/A	51,000.00	Furniture & Fixtures	95,200.00
Application fee for the Post of Asst- Proff.	2,17,200.00	Hardware Item Purchase	15,145.00
Certificate Fees Received	24,000.00	Gardenning Expenses	20,660.00
Exam Fees Received	86,670.00	Advertisement Expenses	9,875.00
Grant for Environmental Day Seminer programme	55,000.00	GB Meeting Expenses	12,402.00
Grant for National Workshop	1,50,951.00	GMC Tax Expenses	7,000.00
Grant for Standard Writing Compet- ition Expenses	7,930.00	Internet Expenses	5,000.00
Grant for Conduct UPSC Exam	2,70,000.00	Salary expenses	40,03,468.00
Grant for Conduct ASLRM Exam	45,000.00	Security Salary expenses	15,741.00
Registration Fees Received for National Seminar	63,250.00	Wages Paid	10,000.00
Venue Rent Received	24,000.00	Utilisation Certificate Fees	<u>9,000.00</u>
Hostel Fees Received	6,08,700.00		44,60,421.00
Misc Received	79,189.00	<u>ELECTRICITY</u>	
Sale of Scrap Item	56,400.00	Electrical Expenses	4,210.00
Transfer for having CA A/c As per - Bank Statement	3,864.00	Fuel Expenses	<u>1,000.00</u>
Received from General Fund	10,03,000.00		5,210.00
Interest Received	93,874.00	<u>CONTINGENCY</u>	
		Office Stationery Exp	68,385.00
		Postage & Telegram Exp	601.00
		Printing & Stationery Exp	54,618.00
		Telephone Exp	1,332.00
		Advocate fees	5,000.00
		Carrying Charges	5,600.00
		Honorarium Expenses	2,13,998.00
		Remuneration Expenses	85,000.00
		Zonal Exam Work Expenses	10,000.00
		Tea & refreshment Exp	1,23,805.00
		Travelling & Conveyance Exp	<u>64,533.00</u>
			6,32,872.00
		<u>QUALITY ENHANCEMENT</u>	
		Dr.Bhupen Hazarika Death - anniversary Tribute	1,840.00
		International Yoga Day Exp	2,000.00
		Nilomoni Phukan Auditorium- inaugration Exp	13,817.00
		Stress Management & Productivity- enhanced Exp	3,000.00
		Hindi Divas Programme Expenses	3,266.00
		Dipawali Expenses	390.00
		AIDS Day Expenses	2,140.00
		Farewell Programme expenses	6,670.00
		Seminar Expenses	1,99,240.00
		Foundation Day Expenses	28,010.00
		Standard Writing Competition Exp	<u>7,930.00</u>
			2,68,303.00
		<u>CONTINUOUS EVALUATION</u>	
		<u>Examination</u>	
		Cost for Conduct ASLRM Exam	45,000.00



Cost for Conduct UPSC Exam	<u>2,70,000.00</u>	3,15,000.00
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STUDENT RELATED

Student development Activity &- allumni Expenses	10,000.00	
Refund of Admission Fees	4,060.00	
Refund of Hostel Security Money	<u>3,750.00</u>	17,810.00

FUND TRANSFER

Transferred to Building Fund	10,00,000.00	
Transferred to Exam Fund	1,22,070.00	
Transferred to Student Union Fund	<u>1,35,850.00</u>	12,57,920.00

Misc Expenses		5,502.00
Bank Charge		973.50
Petty Expenses		97,445.00
Registration Fee for AICTE Exp		26,000.00

CLOSING BALANCE

Cash in Hand	10,654.00	
Cash at Bank	<u>28,50,765.50</u>	28,61,419.50

TOTAL

99,48,876.00

TOTAL

99,48,876.00

Signed in terms of our separate report on even date

For, A Ray Choudhury & Co.
Chartered Accountants



(Signature)
(Akhyadhee Ray Choudhury)
Partner

M. No. 064664

UDIN:24064664BKAMNC3979

Date: 15/11/2024

Place: Guwahati

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
SELF FINANCED FUND (SBI AC-41831578866)

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2024

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
		By,	
<u>INFRASTRUCTURE/FACILITY MAINTANANCE</u>		" Admission Fee Received (BCA/BSCIT/PGDCA)	70,94,830.00
Hardware Item Purchase	15,145.00		
Gardenning Expenses	20,660.00		
Advertisement Expenses	9,875.00		
GB Meeting Expenses	12,402.00	" Application fee for the Post of J/A	51,000.00
GMC Tax Expenses	7,000.00	" Application fee for the Post of Asst- Proff.	2,17,200.00
Internet Expenses	5,000.00	" Certificate Fees Received	24,000.00
Salary expenses	40,03,468.00	" Exam Fees Received	86,670.00
Security Salary expenses	15,741.00	" Grant for Environmental Day Seminer programme	55,000.00
Wages Paid	10,000.00	" Grant for National Workshop	1,50,951.00
Utilisation Certificate Fees	9,000.00	" Grant for Standard Writing Compet- ition Expenses	7,930.00
	41,08,291.00	" Grant for Conduct UPSC Exam	2,70,000.00
<u>ELECTRICITY</u>		" Grant for Conduct ASLRM Exam	45,000.00
Electrical Expenses	4,210.00	" Registration Fees Received for National Seminar	63,250.00
Fuel Expenses	1,000.00	" Venue Rent Received	24,000.00
	5,210.00	" Hostel Fees Received	6,08,700.00
<u>CONTINGENCY</u>		" Misc Received	79,189.00
Office Stationery Exp	68,385.00	" Sale of Scrap Item	56,400.00
Postage & Telegram Exp	601.00	" Transfer for having CA A/c As per - Bank Statement	3,864.00
Printing & Stationery Exp	54,618.00	" Received from General Fund	10,03,000.00
Telephone Exp	1,332.00	" Interest Received	93,874.00
Advocate fees	5,000.00		
Carrying Charges	5,600.00		
Honorarium Expenses	2,13,998.00		
Remuneration Expenses	85,000.00		
Zonal Exam Work Expenses	10,000.00		
Tea & refreshment Exp	1,23,805.00		
Travelling & Conveyance Exp	64,533.00		
	6,32,872.00		
<u>QUALITY ENHANCEMENT</u>			
Dr.Bhupen Hazarika Death - anniversary Tribute	1,840.00		
International Yoga Day Exp	2,000.00		
Nilomoni Phukan Auditorium- inaugration Exp	13,817.00		
Stress Management & Productivity- enhanced Exp	3,000.00		
Hindi Divas Programme Expenses	3,266.00		
Dipawali Expenses	390.00		
MDS Day Expenses	2,140.00		
farewell Programme expenses	6,670.00		
Seminar Expenses	1,99,240.00		
oundation Day Expenses	28,010.00		
Standard Writing Competition Exp	7,930.00		
	2,68,303.00		
<u>CONTINUOUS EVALUATION</u>			
<u>Examination</u>			
Cost for Conduct ASLRM Exam	45,000.00		
Cost for Conduct UPSC Exam	2,70,000.00		
	3,15,000.00		
<u>STUDENT UNION</u>			
Student development Activity &- allumni Expenses	10,000.00		
Refund of Admission Fees	4,060.00		



LALIT CHANDRA BHARALI COLLEGE
MALIGAON
UGC FUND (SBI A/C NO10044226536)

RECEIPT AND PAYMENT FOR THE FINANCIAL YEAR 2023-24

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
OPENING BALANCE			
Cash in Hand	-		
Cash at Bank	<u>5,52,805.92</u>		
	5,52,805.92	<u>CLOSING BALANCE</u>	
		Cash in Hand	-
Interest Received	15,110.00	Cash at Bank	<u>5,67,915.92</u>
			5,67,915.92
<u>TOTAL</u>	<u>5,67,915.92</u>	<u>TOTAL</u>	<u>5,67,915.92</u>

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2024

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To,		By,	
" Excess of Income Over Expenditure	15,110.00	" Interest Received	15,110.00
	<u>15,110.00</u>		<u>15,110.00</u>

Signed in terms of our separate report on even date

Date: 15/11/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants
Akhyadhee Ray Choudhury
(Akhyadhee Ray Choudhury)
Partner
M. No. 064664
UDIN:24064664BKAMNC3979

LALIT CHANDRA BHARALI COLLEGE
MALIGAON
RESERVE FUND

DATE	CERTIFICATE NO.	TERM	AMOUNT	MATURITY VALUE	DATE OF MATURITY
30.10.2013	31613843796	1000 DAYS	393645	502292	AUTO-RENEW
30.10.2013	31613851694	1000 DAYS	190011	242454	AUTO-RENEW
24.05.2015	31759351365	1 YEAR	581820	629781	AUTO-RENEW
24.05.2015	31759349662	1 YEAR	581820	629781	AUTO-RENEW
15.02.2016	35573320348	1 YEAR	400000	429798	AUTO-RENEW
09.09.2015	31929714874	1 YEAR	1371723	1477532	AUTO-RENEW
04.01.2018	54313002343	1 YEAR	1000000	1072285	AUTO-RENEW
04.01.2018	54313002342	1 YEAR	1000000	1072285	AUTO-RENEW
04.01.2018	54313002341	1 YEAR	1000000	1072285	AUTO-RENEW

Signed in terms of our separate report on even date

Date: 15/11/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants

Akhyadhee Ray Choudhury

(Akhyadhee Ray Choudhury)
Partner

M. No. 064664

UDIN:24064664BKAMNC3979