

Internal Auditor's Report

To,
The Principal
Sonapur College
Sonapur (Assam) - 781042

In terms of our appointment as Internal Auditors of the college, we have conducted the audit of the Receipts and Payments Accounts of the College comprising of various funds, grants, other receipts and donations received by the College for the Financial Year 2023-24 ended on 31/03/2024 based on the books of accounts, vouchers and other documents produced before us for the purpose.

These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the 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 from material misstatement.

Our observations:

1. Grants of ₹. 34,99,000/- received from DHE in FY 2023-24 and Fees of ₹. 17,73,585.82 received in FY 2023-24 have not been accounted for as income in FY 2023-24 through Income and Expenditure Account rather has been carried forward in the Balance Sheet under liabilities.
2. The salary budget received from DHE, Assam, for the payment of salaries to sanctioned posts for teaching and non-teaching staff of the college was not routed through the Receipts and Payments Account and was dealt with separately.
3. The college prepared Receipts & Payments Accounts for each fund/bank account held by them, as well as a consolidated Receipts & Payments Account. The following Receipts and Payments Accounts were prepared and are annexed to this report:
 - a. Income & Expenditure Account for FY 2023-24
 - b. Consolidated - Receipts and Payments Account (All Accounts)
 - c. Grants Received - Receipts and Payments Account (Only Grants Accounts)
 - d. General Fund - Receipts and Payments Account
 - e. DDU Kushal Kendra - Receipts and Payments Account
 - f. Infra. Development - Receipts and Payments Account
 - g. RUSA - Receipts and Payments Account
 - h. Self Finance Course - Receipts and Payments Account
 - i. PG Course - Receipts and Payments Account
 - j. Exam Centre - Receipts and Payments Account
 - k. TDS Exam - Receipts and Payments Account
 - l. HS Exam - Receipts and Payments Account
 - m. Scholarship - Receipts and Payments Account
 - n. Annexure of Banks, Fixed Deposits and Bank Reconciliation Statement



Ritu
30/8/2024

Principal
Sonapur College
Sonapur, Assam

4. The organization follows a single-entry system of bookkeeping, and the accounts are maintained on a cash basis. However, some entries were recorded differently as reported in our observations.
5. Our audit was based on a test check, and samples were drawn randomly from the bills, vouchers, and documents provided to us for verification.
6. Interest, as reflected in the AIS and TIS of Income Tax, has been accounted for in the Income and Expenditure Account but was not reported in the Receipts and Payments Account.
7. The opening fixed deposit balance was ₹1,788,971.00. FD interest for FY 2023-24 was accounted at ₹26,683/-, this should result in a closing balance of ₹1,815,654/- as of 31-03-2024. However, the FD balance as per the books was ₹1,821,509/-, and the difference of ₹ 5,855/- has been adjusted through the Income & Expenditure Account.
8. Interest from APDCL of ₹ 5,980/-, less TDS deducted of ₹ 598/-, resulting in a balance receivable of ₹ 5,382/-, has been recorded in the balance sheet. However, in FY 2022-23, such receivable amount was recorded as expenses through the Receipts and Payments Account and only the TDS amount was carried forward in the Balance Sheet.
9. UCO Bank Account number - 05000100012996, used for Scholarship was updated only upto 30-06-2023.

Subjected to our observation above, we report that:

The Receipts and Payments Account, along with the annexures, presents a true and fair view of the transactions of the college for the year ended 31st March, 2024.

For, M/s. Ritu Agarwala & Associates

Chartered Accountants

FRN: 326003E

Ritesh Agarwala



CA Ritesh Agarwala

Partner

M. No - 067657

UDIN: 24067657BKCNPF4985

Place: Guwahati

Date : 30-08-2024

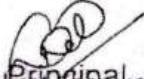
Ritu Agarwala
Principal
Sonapur College
Sonapur, Assam

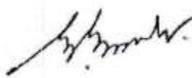
M/s. Sonapur College
PAN:AAMAS9360A and GST: 18AAMAS9360A1DJ
Sonapur (Assam) - 781042

Income & Expenditure Account for the period ended 31st March, 2024

Sl.No.	Income	Amount ₹	Sl.No.	Expenditure	Amount ₹
i	Receipts	1,50,47,892.77	i	Salary	41,98,842.00
ii	FD Interest	26,683.00	ii	Infrastructure Developments	24,09,521.00
iii	Savings Bank Interest	2,37,937.00	iii	Other Expenses	90,54,154.97
iv	Interest on Security	5,980.00			
	TDS Amount (not accounted)				
v		5,461.92			
vi	FD Interest (Adjustment)	5,855.00			
vi	Loss for FY 2023-24	3,32,708.28			
		1,56,62,517.97			1,56,62,517.97

For, M/s. Sonapur College


Dr. Devabrata Borah
Principal
Sonapur College
Sonapur, Assam

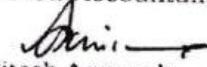

Dr. Bipul Borah
Vice Principal


Son Dewri
UDA

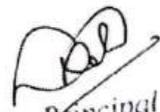
Place : Sonapur
Date : 19-08-2024



Ritu Agarwala & Associates
Chartered Accountants


Ritesh Agarwala
Partner
M. No. 067657

UDIN: 24067657BKCNPF4985


Principal
Sonapur College
Sonapur

Consolidated Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:		1	Salary - Non Sanctioned:	
i	UCO A/C No.05000100012993	8,48,594.12	i	Salary (Contractual)	14,96,845.00
ii	UCO A/C No.05000110026113	2,78,951.19	ii	Salary (P.G. Course)	8,91,099.00
iii	SBI A/C No.31223604261	44,80,699.78	iii	Salary (Self- Finance Course)	14,47,193.00
iv	SBI A/C No.35720255962	3,194.40	iv	Remuneration	3,63,705.00
v	UCO A/C No.05000110104538	15,63,926.66	2	Infrastructure Development:	
vi	UCO A/C No.05000110104521	13,43,767.76	i	Hostel	7,92,000.00
vii	UCO A/C No.05000100012996	2,13,797.75	ii	Building	2,04,627.00
viii	UCO A/C No.05000100016678	16,40,313.15	iii	Fixing & Furniture	9,43,001.00
ix	AGVB A/C No.7294010011964	2,16,497.00	iv	Website	4,69,893.00
x	AGVB A/C No.7294010057150	26,031.00	3	Other Payments:	
xi	Cash in Hand	223.00	i	Tuition	1,38,244.00
		1,06,15,995.81	ii	Printing & Stationary	6,28,056.00
2	Receipts		iii	Repairing & Maintenance	5,42,811.00
i	Fees (Admission)	87,88,367.59	iv	Electricity Bill	5,41,352.00
ii	Grant from DHE	34,99,000.00	v	Telephone Bill	21,381.00
iii	Admission Waiver	43,50,680.00	vi	T.A.	66,600.00
iv	Hostel (UGC)	8,00,000.00	vii	Meeting	2,26,603.00
v	AHSEC	69,600.00	viii	Library	72,692.00
vi	NCC/NSS	28,845.00	ix	Newspaper & Periodical	23,178.00
vii	Re-imburement	1,15,626.00	x	Youth Festival	25,900.00
viii	Seminar & Workshop (ICSSR)	64,000.00	xi	Refund of Caution Money	33,280.00
ix	Donation	1,15,000.00	xii	GU / Council Fees	97,550.00
x	Fund Transfer	93,49,104.20	xiii	IQAC	90,700.00
xi	Demand Draft	93,000.00	xiv	MOU	10,000.00
xii	Examination Fees	23,68,910.00	xv	Students Union / Fresher's	5,05,320.00
xiii	Misc.	27,450.00	xvi	Generator (DG)	50,000.00
xiv	Bank Interest	2,37,937.00	xvii	Publicity & Adv.	1,47,149.00
			xviii	NCC	58,400.00
			xix	Foundation Day Celebration	17,280.00
			xx	Examination	27,75,684.00
			xxi	LICI(GIS)	45,798.75
			xxii	Games & Sports/College Week	7,99,896.00
			xxiii	DR. D. MEDHI Annual Talk	41,843.00
			xxiv	Loan payment	10,85,000.00
			xxv	Magazine and Journal	1,26,755.00
			xxvi	TDS / GST return	2,38,231.00
			xxvii	Seminar & Workshop	4,43,152.00
			xxviii	Women day celebration	15,440.00
			xxix	News Bulletin	56,838.00
			xxx	Environmental Studies	29,140.00
			xxxi	Reimbursement	77,100.00
			xxxii	Academic Calendar	1,88,241.00



Sonapur

Principal
Sonapur College
Sonapur, Assam



Consolidated Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
			xxxiii	Caution money	16,800.00
			xxxiv	Donation	10,000.00
			xxxv	Fund Transfer	93,49,104.20
			xxxvi	Consultancy Fees	1,18,813.00
			xxxvii	Unnat Bharat Abhiyan	10,000.00
			xxxvi	Debate/Literature	2,12,040.00
			xxxvii	Holistic (Saraswati Puja)	2,54,435.00
			xxxviii	Misc	2,90,092.00
			xxxix	Bank Charge	6,360.22
			xxxx	TDS Deducted	1,000.00
	Total Receipts for FY 2023-24	4,05,23,515.60		Total Payments for FY 2023-24	2,60,96,622.17
			4	Closing Balance:	
			i	UCO A/C No.05000100012993	51,95,363.81
			ii	UCO A/C No.05000110026113	3,07,848.39
			iii	SBI A/C No.31223604261	35,72,366.58
			iv	SBI A/C No.35720255962	3,282.40
			v	UCO A/C No.05000110104538	6,97,463.74
			vi	UCO A/C No.05000110104521	32,11,893.61
			vii	UCO A/C No.05000100012996	2,16,563.75
			viii	UCO A/C No.05000100016678	9,62,022.15
			ix	AGVB A/C No.7294010011964	2,50,163.00
			x	AGVB A/C No.7294010057150	7,006.00
			xi	Cash in Hand	2,920.00
	Total	4,05,23,515.60		Total	4,05,23,515.60

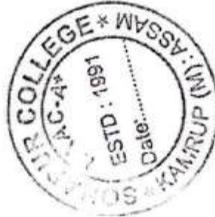
For, M/s. Sonapur College


 Dr. Devabrata Khan
 Principal
 Sonapur College
 Sonapur, Assam


 Dr. Bipul Borah
 Vice Principal

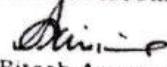

 Son Dewri
 UDA

Place : Sonapur
 Date : 19-08-2024




 Principal
 Sonapur College
 Sonapur

Ritu Agarwala & Associates
 Chartered Accountants


 Ritesh Agarwala
 Partner
 M. No. 067657

UDIN: 24067657BKENPF4985

Government Grants - Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:		1	Salary - Non Sanctioned:	
i	UCO A/C No.05000100012993	8,48,594.12	i	Salary (Contractual)	14,96,845.00
ii	UCO A/C No.05000110026113	2,78,951.19	ii	Remuneration	1,57,005.00
iii	SBI A/C No.31223604261	44,80,699.78	2	Infrastructure Development:	
iv	SBI A/C No.35720255962	3,194.40	i	Hostel	7,92,000.00
v	Cash in Hand	219.00	ii	Building	2,04,627.00
		56,11,658.49	iii	Fixing & Furniture	2,03,047.00
2	Receipts		iv	Website	4,69,893.00
i	Fees (Admission)	32,93,067.36	3	Other Payments:	
ii	Grant from DHE	34,99,000.00	i	Tuition Fee	1,38,244.00
iii	Admission Waiver	43,50,680.00	ii	Printing & Stationary	3,80,705.00
iv	Fund Transfer	87,69,104.20	iii	Repairing & Maintenance	1,80,751.00
v	HOSTEL (UGC)	8,00,000.00	iv	Electricity Bill	5,41,352.00
vi	NCC/NSS	28,845.00	v	Telephone Bill	21,381.00
vii	Re-imbusement	1,15,626.00	vi	T.A.	19,600.00
viii	AHSEC	69,600.00	vii	Meeting	1,65,143.00
ix	Donation	1,15,000.00	viii	Library	72,692.00
x	Seminar & workshop (ICSSR)	64,000.00	ix	Newspaper & Periodical	23,178.00
xi	Demand Draft	93,000.00	x	Youth Festival	25,900.00
xii	Bank Interest	93,787.00	xi	Refund & Recovery	650.00
xiii	Misc.	18,100.00	xii	GU / Council Fees	97,550.00
			xiii	IQAC	30,000.00
			xiv	MOU	10,000.00
			xv	Students Union / Fresher's	4,82,020.00
			xvi	Generator (DG)	10,000.00
			xvii	Publicity & Adv.	1,47,149.00
			xviii	NCC/NSS	53,845.00
			xix	Foundation Day Celebration	17,280.00
			xx	Examination	69,958.00
			xxi	LICI(GIS)	45,798.75
			xxii	Games & Sports/College Week	7,99,896.00
			xxiii	DR. D. MEDHI Annual Talk	41,843.00
			xxiv	Magazine and Journal	1,26,755.00
			xxv	TDS / GST return	1,95,920.00
			xxvi	Seminar & Workshop	3,87,419.00
			xxvii	Women day celebration	15,440.00
			xxviii	News Bulletin	56,838.00
			xxix	Environmental Studies	29,140.00
			xxx	Reimbursement	77,100.00
			xxxi	Academic Calendar	1,14,987.00
			xxxii	Caution money	16,800.00
			xxxiii	Fund Transfer	87,69,104.20
			xxxiv	Loan payment	10,00,000.00

[Signature]
Principal
Sonapur College
Sonapur, Assam



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Government Grants - Receipts and Payments Account for the period ended 31st March, 2024

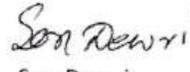
Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
			xxxv	Unnat Bharat Abhiyan	10,000.00
			xxxvi	Consultancy Fee	1,18,813.00
			xxxvii	Debate/literature	2,12,040.00
			xxxviii	Misc.	8,233.00
			xxxix	Bank Charge	4,664.92
			xxxx	TDS Deducted	1,000.00
	Total Receipts for FY 2023-24	2,69,21,468.05		Total Payments for FY 2023-24	1,78,42,606.87
			4	Closing Balance:	
			i	UCO A/C No.05000100012993	51,95,363.81
			ii	UCO A/C No.05000110026113	3,07,848.39
			iii	SBI A/C No.31223604261	35,72,366.58
			iv	SBI A/C No.35720255962	3,282.40
			v	Cash in Hand	-
	Total	2,69,21,468.05		Total	2,69,21,468.05

For, M/s. Sonapur College


 Dr. Devabroto Borah
 Principal
 Sonapur College
 Sonapur, Assam

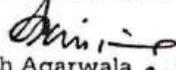
Place : Sonapur
 Date : 19-08-2024


 Dr. Bipul Borah
 Vice Principal


 Son Dewri
 UDA



Ritu Agarwala & Associates
 Chartered Accountants


 Ritesh Agarwala
 Partner
 M. No. 067657

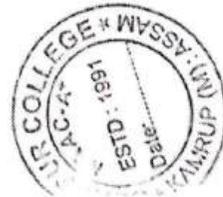
UDIN: 24067657BKCNPF4985

General Fund - Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:		1	Salary - Non Sanctioned:	
i	UCO A/C No.05000100012993	8,48,594.12	i	Salary (Contractual)	14,96,845.00
ii	Cash in Hand	219.00	ii	Remuneration	1,57,005.00
		8,48,813.12	2	Infrastructure Development:	
2	Receipts		i	Building	2,04,627.00
i	Fees (Admission)	32,93,067.36	ii	Fixing & Furniture	2,03,047.00
ii	Fund Transfer	87,69,104.20	iii	Website	4,69,893.00
iii	AHSEC	69,600.00	3	Other Payments:	
iv	NCC/NSS	28,845.00	i	Printing & Stationary	3,80,705.00
v	Re-imburement	1,15,626.00	ii	Repairing & Maintenance	1,80,751.00
vi	Donation	1,15,000.00	iii	Electricity Bill	5,41,352.00
vii	Demand Draft	93,000.00	iv	Telephone Bill	21,381.00
viii	Bank Interest	76,440.00	v	T.A.	19,600.00
ix	Misc.	7,300.00	vi	Meeting	1,65,143.00
			vii	Library	72,692.00
			viii	Newspaper & Periodical	23,178.00
			ix	Youth Festival	25,900.00
			x	Refund & Recovery	650.00
			xi	GU / Council Fees	97,550.00
			xii	IQAC	30,000.00
			xiii	MOU	10,000.00
			xiv	Students Union / Fresher's	4,82,020.00
			xv	Generator (DG)	10,000.00
			xvi	Publicity & Adv.	1,47,149.00
			xvii	NCC/NSS	53,845.00
			xviii	Foundation Day Celebration	17,280.00
			xix	Examination	69,958.00
			xx	LICI(GIS)	45,798.75
			xxi	Games & Sports/College Week	7,99,896.00
			xxii	DR. D. MEDHI Annual Talk	41,843.00
			xxiii	Magazine and Journal	1,26,755.00
			xxiv	TDS / GST return	1,95,920.00
			xxv	Seminar & Workshop	3,27,419.00
			xxvi	Women day celebration	15,440.00
			xxvii	News Bulletin	56,838.00
			xxviii	Environmental Studies	29,140.00
			xxix	Reimbursement	77,100.00
			xxx	Academic Calendar	1,14,987.00
			xxxi	Caution money	16,800.00
			xxxii	Loan	10,00,000.00
			xxxiii	Tuition	1,38,244.00
			xxxiv	Unnat Bharat Abhiyan	10,000.00
			xxxv	Consultancy	1,18,813.00

(Signature)
Principal
Sonapur College
Sonapur, Assam

(Signature)



(Signature)
Son Dewri

General Fund - Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
			xxxvi	Debating/Literature	2,12,040.00
			xxxvii	Misc.	8,233.00
			xxxviii	Bank Charge	4,594.12
			xxxviiii	TDS Deducted	1,000.00
	Total Receipts for FY 2023-24	1,34,16,795.68		Total Payments for FY 2023-24	82,21,431.87
			4	Closing Balance:	
			i	UCO A/C No.05000100012993	51,95,363.81
			ii	Cash in Hand	-
	Total	1,34,16,795.68		Total	1,34,16,795.68

For, M/s. Sonapur College

Dr. Devabroto Mahanta
 Principal
 Sonapur College
 Sonapur, Assam

Place : Sonapur
 Date : 19-08-2024

Dr. Bipul Borah
 Vice Principal

Son Dewri
 Son Dewri
 UDA



Ritu Agarwala & Associates
 Chartered Accountants

Ritesh Agarwala
 Partner
 M. No. 067657

UDIN: 24067657BKCNPF498

DDU Kushal Kendra - Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:		1	Infrastructure Development:	
i	UCO A/C No.05000110026113	2,78,951.19	i	Hostel (UGC)	7,92,000.00
ii	Cash in Hand				
		2,78,951.19			
2	Receipts		2	Other Payments:	
i	Hostel (UGC)	8,00,000.00	i	Seminar & workshop	60,000.00
ii	Seminar & workshop (ICSSR)	64,000.00	ii	Bank Charge	70.80
iii	Bank Interest	7,968.00	iii	Refund	
iv	Misc. .	9,000.00			
	Total Receipts for FY 2023-24	11,59,919.19		Total Payments for FY 2023-24	8,52,070.80
			3	Closing Balance:	
			i	UCO A/C No.05000110026113	3,07,848.39
			ii	Cash in Hand	
	Total	11,59,919.19		Total	11,59,919.19

For, M/s. Sonapur College


 Dr. Devabrat Borah
 Principal
 Sonapur College
 Sonapur, Assam

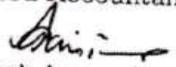

 Dr. Bipul Borah
 Vice Principal


 Son Dewri
 UDA

Place : Sonapur
 Date : 19-08-2024



Ritu Agarwala & Associates
 Chartered Accountants


 Ritesh Agarwala
 Partner
 M. No. 067657

UDIN: 240676578KCNPF4985

Infra Development Fund - Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:		1	Other Payments:	
i	SBI A/C No.31223604261	44,80,599.78	i	Fund Transfer	87,69,104.20
ii	Cash in Hand				
		44,80,599.78			
2	Receipts				
i	Admission Waiver	43,50,080.00			
ii	Grant from DHE	34,99,000.00			
iii	Bank Interest	9,291.00			
iv	Misc.	1,800.00			
	Total Receipts for FY 2023-24	1,23,41,470.78		Total Payments for FY 2023-24	87,69,104.20
			3	Closing Balance:	
			i	SBI A/C No.31223604261	35,72,366.58
			ii	Cash in Hand	-
	Total	1,23,41,470.78		Total	1,23,41,470.78

For, M/s. Sonapur College

Dr. Devabrot Phankor
 Principal

Principal
 Sonapur College
 Sonapur, Assam

Place : Sonapur
 Date : 19-08-2024

Dr. Bipul Borah
 Dr. Bipul Borah
 Vice Principal

Son Dewri
 Son Dewri
 UDA



Ritu Agarwala & Associates
 Chartered Accountants

Ritesh Agarwala
 Ritesh Agarwala
 Partner
 M. No. 067657

UDIN: 26067657BKCNP4985

Self Finance Course - Receipts and Payments Account for the period ended 31st March, 2024

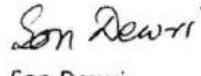
Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:		1	Salary - Non Sanctioned:	
i	UCO A/C No.05000110104538	15,63,926.66	i	Salary (Contractual)	14,47,193.00
ii	Cash in Hand	-	2	Infrastructure Development:	
		15,63,926.66	i	Fixing & Furniture	3,45,495.00
2	Receipts		3	Other Payments:	
i	Fees (Admission)	13,08,017.73	i	IQAC	60,700.00
ii	Misc. (Recovery)	9,350.00	ii	Printing & Stationary	71,545.00
iii	Bank Interest	38,864.00	iii	Repairing & Maintenance	23,847.00
iv			iv	TDS / GST return	17,499.00
			v	T.A.	22,400.00
			vi	Refund of Caution Money	20,030.00
			vii	Students Union / Fresher's	23,300.00
			viii	Generator (DG)	10,000.00
			ix	Remuneration	38,000.00
			x	Seminar & Workshop	5,000.00
			xi	Bank Charge	2.65
			xii	Misc.	1,35,016.00
	Total Receipts for FY 2023-24	29,20,158.39		Total Payments for FY 2023-24	22,20,027.65
			4	Closing Balance:	
			i	UCO A/C No.05000110104538	6,97,463.74
			ii	Cash in Hand	2,667.00
	Total	29,20,158.39	Total	29,20,158.39	

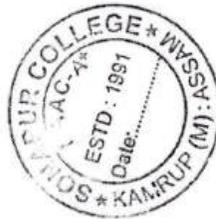
For, M/s. Sonapur College


Dr. Devabroto Khanikar
Principal
Sonapur College
Sonapur, Assam

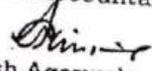
Place : Sonapur
Date : 19-08-2024


Dr. Bipul Borah
Vice Principal


Son Dewri
UDA



Ritu Agarwala & Associates
Chartered Accountants


Ritesh Agarwala
Partner
M. No. 067657

UDIN: 24067657BKCNPF493

M/s. Sonapur College

PAN: AAAMAS9360A (REGD: 18AAAMAS9360A1D)

Chartered Accountants: 181042

RUSA - Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:				
i	SBI A/C No. 35720255962	3,194.20			
ii	Cash in Hand	3,194.20			
2	Receipts				
i	Bank Interest	88.00			
	Total Receipts for FY 2023-24	3,282.40		Total Payments for FY 2023-24	-
			1	Closing Balance:	
			i	SBI A/C No. 35720255962	3,282.40
			ii	Cash in Hand	-
	Total	3,282.40		Total	3,282.40

For, M/s. Sonapur College

Dr. Devalproi Khan
Principal

(Signature)
Principal
Sonapur College
Sonapur Assam

(Signature)
Dr. Bipul Borah
Vice Principal

(Signature)
Son Dewri
Son Dewri
UDA

Place: Sonapur
Date: 19-08-2024



Ritu Agarwala & Associates
Chartered Accountants

(Signature)
Ritesh Agarwala
Partner
M. No. 067657

UDIN: 24067657BKCNPF49

M/s. Sonapur College
 PAN:AAMAS9360A and GST: 18AAMAS9360A1DJ
 Sonapur (Assam) - 781042

PG Course - Receipts and Payments Account for the period ended 31st March, 2024

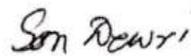
Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:		1	Salary - Non Sanctioned:	
i	UCO A/C No.05000110104521	13,43,767.76	i	Salary (Contractual)	8,91,099.00
ii	Cash in Hand	4.00	2	Infrastructure Development:	
		13,43,771.76	i	Fixing & Furniture	3,83,459.00
2	Receipts		3	Other Payments:	
i	Fees (Admission)	41,87,282.50	i	Academic Calendar	73,254.00
ii	Bank Interest	69,194.00	ii	Printing & Stationary	1,67,206.00
			iii	Repairing & Maintenance	3,38,213.00
			iv	Examination	9,150.00
			v	TDS / GST return	24,812.00
			vi	Remuneration	1,68,700.00
			vii	Misc.	1,36,638.00
			viii	Seminar & Workshop	50,733.00
			ix	Bank Charge	1,417.65
			x	Generator (DG)	30,000.00
			xi	T.A.	24,600.00
			xii	Meeting	61,460.00
			xiii	NCC/NSS	4,555.00
			xiv	Misc. (Refreshment)	10,205.00
			xv	Refund of Caution Money	12,600.00
	Total Receipts for FY 2023-24	56,00,248.26		Total Payments for FY 2023-24	23,88,101.65
			4	Closing Balance:	
			i	UCO A/C No.05000110104521	32,11,893.61
			ii	Cash in Hand	253.00
	Total	56,00,248.26		Total	56,00,248.26

For, M/s. Sonapur College


 Dr. Devabrot Khandor
 Principal
 Sonapur College
 Sonapur, Assam

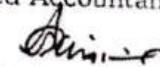
Place : Sonapur
 Date : 19-08-2024


 Dr. Bipul Borah
 Vice Principal


 Son Dewri
 UDA



Ritu Agarwala & Associates
 Chartered Accountants


 Ritesh Agarwala 30/08/2024
 Partner
 M. No. 067657

UDIN : 24067657BKCNPFF498

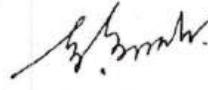
Exam Centre - Receipts and Payments Account for the period ended 31st March, 2024

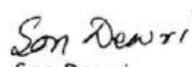
Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:		1	Salary - Non Sanctioned:	
i	UCO A/C No.05000100016678	16,40,313.15	i	Remuneration	
ii	Cash in Hand	-	2	Infrastructure Development:	
		16,40,313.15	i	Fixing & Furniture	11,000.00
2	Receipts		3	Other Payments:	
i	Examination Fees	23,68,910.00	i	Examination	21,26,286.00
ii	Bank Interest	28,395.00	ii	Printing & Stationary	8,600.00
			iii	Loan	85,000.00
			iv	Fund Transfer	5,80,000.00
			v	Holistic Dev.	2,54,435.00
			vi	Donation	10,000.00
			vii	Bank Charge	275.00
	Total Receipts for FY 2023-24	40,37,618.15		Total Payments for FY 2023-24	30,75,596.00
			4	Closing Balance:	
			i	UCO A/C No.05000100016678	9,62,022.15
			ii	Cash in Hand	-
	Total	40,37,618.15		Total	40,37,618.15

For, M/s. Sonapur College


 Dr. Devabroto Chakraborty
 Principal
 Sonapur College
 Sonapur, Assam

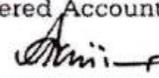
Place : Sonapur
 Date : 19-08-2024


 Dr. Bipul Borah
 Vice Principal


 Son Dewri
 UDA



Ritu Agarwala & Associates
 Chartered Accountants


 Ritesh Agarwala 30/08/2024
 Partner
 M. No. 067657

UDIN: 24067657BKCNPF4953

TDC Exam Fund - Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:		1	Other Payments:	
i	AGVB A/C No.7294010011964	2,16,497.00	i	Examination	5,20,090.00
ii	Cash in Hand	-	ii	Bank Charge	
		2,16,497.00			
2	Receipts				
i	Fund Transfer	5,50,000.00			
ii	Bank Interest	3,756.00			
	Total Receipts for FY 2023-24	7,70,253.00		Total Payments for FY 2023-24	5,20,090.00
			2	Closing Balance:	
			i	AGVB A/C No.7294010011964	2,50,163.00
			ii	Cash in Hand	-
	Total	7,70,253.00		Total	7,70,253.00

For, M/s. Sonapur College

Dr. Devabroto Khanika
 Principal
 Sonapur College
 Sonapur, Assam
 Place : Sonapur
 Date : 19-08-2024

Dr. Bipul Borah
 Vice Principal

Son Dewri
 Son Dewri
 UDA



Ritu Agarwala & Associates
 Chartered Accountants

Ritesh Agarwala
 Partner
 M. No. 067657

UDIN: 24062657BKC NPF 4985

HS Exam Fund - Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:		1	Other Payments:	
i	AGVB A/C No.7294010057150	26,031.00	i	Examination	50,200.00
ii	Cash in Hand	-	ii	Printing & Stationary	
		26,031.00	iii	Travel Allowance	
2	Receipts		iv	Duties & Taxes	
i	Fund Transfer	30,000.00	v	Misc,	
ii	Bank Interest	1,175.00	vi	Bank Charge	
			vii	Remuneration	
			viii	Refreshments	
	Total Receipts for FY 2023-24	57,206.00		Total Payments for FY 2023-24	50,200.00
			2	Closing Balance:	
			i	AGVB A/C No.7294010057150	7,006.00
			ii	Cash in Hand	-
	Total	57,206.00		Total	57,206.00

For, M/s. Sonapur College

Dr. Devabrot
 Principal
 Sonapur College
 Sonapur, Assam

Place : Sonapur
 Date : 19-08-2024

Dr. Bipul Borah
 Vice Principal

Son Dewri
 UDA



Ritu Agarwala & Associates
 Chartered Accountants

Ritesh Agarwala
 Partner
 M. No. 067657

UDIN: 24067657BKCNP4985

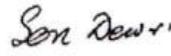
Scholarship Fund - Receipts and Payments Account for the period ended 31st March, 2024

Sl.No.	Receipts	Amount ₹	Sl.No.	Payments	Amount ₹
1	Opening Balance:				
i	UCO A/C No.05000100012996	2,13,797.75			
ii	Cash in Hand	-			
		2,13,797.75			
2	Receipts				
i	Fees (Examination)				
ii	Bank Interest	2,766.00			
	Total Receipts for FY 2023-24	2,16,563.75		Total Payments for FY 2023-24	-
			2	Closing Balance:	
			i	UCO A/C No.05000100012996	2,16,563.75
			ii	Cash in Hand	-
	Total	2,16,563.75		Total	2,16,563.75

For, M/s. Sonapur College


 Dr. Devabrata Khanda
 Principal
 Sonapur College
 Sonapur, Assam

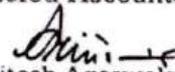

 Dr. Bipul Borah
 Vice Principal


 Son Dewri
 UDA

Place : Sonapur
 Date : 19-08-2024



Ritu Agarwala & Associates
 Chartered Accountants


 Ritesh Agarwala
 Partner
 M. No. 067657

20/08/2024

UDIN: 24067657BKCNPF4985

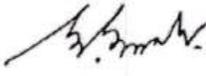
M/s. Sonapur College
 PAN: AAMAS9360A and GST: 18AAMAS9360A1D1
 Sonapur (Assam) - 781042

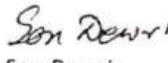
Annexure - A: Bank Balances

Bank Account Details	Opening Balances			Closing Balances		
	As per Books	As per Bank	Difference	As per Books	As per Bank	Difference
UCO A/C No.05000100012993	8,48,594.12	9,68,801.12	(1,20,207.00)	51,95,363.81	51,95,363.81	-
UCO A/C No.05000110026113	2,78,951.19	2,78,951.19	-	3,07,848.39	3,07,848.39	-
SBI A/C No.31223604261	44,80,699.78	44,80,699.78	-	35,72,366.58	35,72,366.58	-
SBI A/C No.35720255962	3,194.40	3,194.40	-	3,282.40	3,282.40	-
UCO A/C No.05000110104538	15,63,926.66	16,92,832.66	(1,28,906.00)	6,97,463.74	6,97,463.74	-
UCO A/C No.05000110104521	13,43,767.76	13,43,767.76	-	32,11,893.61	32,11,893.61	-
UCO A/C No.05000100012996	2,13,797.75	2,13,797.75	-	2,16,563.75	2,16,563.75	-
UCO A/C No.05000100016678	16,40,313.15	16,40,313.15	-	9,62,022.15	9,62,022.15	-
AGVB A/C No.7294010011964			-			-
	2,16,497.00	2,16,497.00	-	2,50,163.00	2,50,163.00	-
AGVB A/C No.7294010057150		26,031.00	-			-
	26,031.00		-	7,006.00	7,006.00	-
Total	1,06,15,772.81	1,08,64,885.81	(2,49,113.00)	1,44,23,973.43	1,44,23,973.43	-

For, M/s. Sonapur College


 Dr. Devapriya Borah
 Principal
 Sonapur College
 Sonapur, Assam


 Dr. Bipul Borah
 Vice Principal


 Son Dewri
 UDA

Place: Sonapur
 Date: 19-08-2024

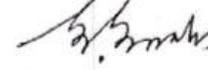


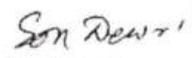
Annexure - B: Fixed Deposits

Sl no.	Certificate No.	Name of the Bank	Date of Investment	Principal	Date of Maturity	Maturity Value	Remarks
1	5000310000632	Uco Bank, Sonapur Branch	08/02/2023	1,54,952.00	08/02/2028	2,12,435.00	
2	5000310000625	Uco Bank, Sonapur Branch	08/02/2023	3,07,030.00	08/02/2028	4,15,567.00	
3	5000310013809	Uco Bank, Sonapur Branch	18/06/2022	4,73,504.00	18/06/2025	5,54,527.00	
4	7294140001104	AGVB, Sonapur Branch	06/05/2024	6,47,960.00	06/05/2027	8,03,825.00	
5	7294140002684	AGVB, Sonapur Branch	21/09/2021	81,380.00	21/09/2026	1,05,889.00	
6	40580483780	SBI, Sonapur Branch	16/11/2021	1,30,000.00	16/11/2024	1,52,245.00	
7	Interest on FD	As per AIS & TIS - UCO Bank	31/03/2024	26,683.00			No TDS deducted
Total Value of FD as on 31-03-2024				18,21,509.00			

For, M/s. Sonapur College


Devabrat Koirala
Principal
Sonapur College
Sonapur, Assam


Dr. Bipul Borah
Vice Principal


Son Dewri
UDA

Place: Sonapur
Date: 19-08-2024

