
PASCHIM GUWAHATI
MAHAVIDYALAYA
DHARAPUR, KAMRUP : ASSAM

INTERNAL AUDITOR'S REPORT

For

The Fianancial Year 01-04-2023 to 31-03-2024

RAMEN SARMA & CO.
CHARTERED ACCOUNTANTS

House No-3, R. G. Boruah Road
(Chandmari Flyover West Bye Lane)
CHANDMARI, GUWAHATI- 781 003
☎ 0361-3579703 (O)
094351-06813 (M)
Email: rsarmaandco@gmail.com



RAMEN SARMA & CO.

Chartered Accountants

FRN: 324110E

House No-3, R.G.BARUAH ROAD
(Chandmari Flyover West Bye Lane)
CHANDMARI, GUWAHATI-781003
Ph. 9435106813, 0361-3579703
e-mail : rsarmaandco@gmail.com

Internal Auditor's Report

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 31-03-2024** 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) **Self-Sustaining Fund,**
- 3) **Building & Development Fund,**
- 4) **Library Fund,**
- 5) **Examination Fund,**
- 6) **Union Fund,**
- 7) **Scholarship Fund,**
- 8) **Fee Fund,**
- 9) **RUSA Fund,**
- 10) **UGC Fund,**
- 11) **KKHSOU Fund, and**
- 12) **Salary 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 Account of each of these funds shows a true and fair view of the transactions of those respective funds of the College for the period ended on 31st March, 2024.

Notes & Observations:

1. General Observation:

- a. 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.
- b. Stock records both for consumable and non-consumable items should be maintained separately and up to date.





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- b. Stock records both for consumable and non-consumable items should be maintained separately and up to date.
- c. 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.
- d. TDS for Income Tax and GST would be made from all applicable payments. It is a legal obligation on the part of the DDO concern.
- e. Up to the FY 2022-23 the college had two bank accounts (AGVB, A/c No.7282010001171 & SBI, A/c No.10823627635) for the General Fund account. However, during the year, 2023-24, the college used its AGVB account for General Fund and the SBI account was used for Self-Sustaining Fund as per GB Resolution.

2. In few cases procurements were made directly at market price. However, for procurement involving material amount open tender may be resorted to for better and competitive rates.

3. Reconciliation of Bank Accounts:

Bank balance as per cash book as at 31/03/2024 of each of the fund accounts have been reconciled with their corresponding pass book balances as on that date.

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 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 handsome amount of interest in a year.

The details of closing balance as at 31/03/2024 and amount of interest earned from savings bank deposit during the year is presented here under for the sake of prudent decision of the authority in this regard:

Sl. No.	Fund	Interest earned during the year	Closing balance as on 31-03-2024	Bank Name
1	General Fund	1,46,446.00	65,67,911.19	AGVB
2	Building Dev Fund	9,644.00	14,46,995.56	AGVB
3	Library Fund	5,807.00	6,03,906.31	AGVB
4	Examination Fund	11,539.00	3,97,376.77	AGVB
5	Union Fund	8,270.00	2,11,019.65	AGVB
6	Scholarship Fund	1,188.00	46,432.19	AGVB
7	Fee Fund	94,129.00	41,09,059.33	PNB
	Total	2,77,023.00	1,33,82,701.00	

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

Ramen Ch. Dev Sarma
Proprietor
MRN: 059607
UDIN:

Dated: 21-12-2024

Place: Guwahati


PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI
Account : GENERAL FUND

Receipts & Payments Account for the period from 01-4-2023 to 31-03-2024

	Receipts	Payments	Total (Rs.)
1	Opening Balance: (As per Annexure-I)		36,07,282.69
2	DHE Grant Received		90,94,188.18
3	GIS Money received		39,15,810.00
4	Bank Interest Received		1,35,214.00
5	Certificate Fee		1,46,446.00
6	Canteen Rent		100.00
7	Art Centre Fee		10,500.00
8	Misc Received		1,200.00
			5,050.00
		1 Administrative Expenses (Annexure-II)	
		2 Purchase Accounts :	
		i. Stand FAN	61,820.00
		ii. Sanitary item	4,518.00
		iii. General Equipment	13,632.00
		3 Software Maintenance	1,66,187.00
		4 Registration Fee	63,700.00
		5 GIS Money payment	1,35,214.00
		6 Transferred to Subsidiary A/cs	
		i) Building Development Fund	15,00,000.00
		ii) Library Fund	5,00,000.00
		iii) Union Fund	5,00,000.00
		iv) Self Sustaining Fund	5,00,000.00
		7 Closing Balance: (As per Annexure-I)	30,00,000.00
	Total	Total	62,56,154.49
			1,33,08,508.18

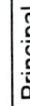
As per our report of even date annexed

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


Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024
Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**


Principal

PASCHIM GUWAHATI MAHAVIDYALAYA : : DHARAPUR :: GUWAHATI

Account : GENERAL FUND

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

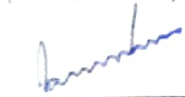
Sl. No	Particular	Balance as at 01/04/2023	Balance as at 31/03/2024
1	Cash Balance	2,630.30	2,630.30
2	Bank Balance:		
	i) AGVB Bank (A/C No-001171)	90,91,557.88	62,53,524.19
	Total:	90,94,188.18	62,56,154.49

**Annexure-II : Details of Administrative Expenditure during the period
from 01-04-2023 to 31-03-2024**

Sl. No	Particulars	Amount (Rs)
1	Non-sanction Salary	21,34,260.00
2	Printing & Stationary	1,65,681.00
3	Electricity charge	5,09,142.00
4	Telephone Bill Charge	42,881.69
5	NAAC Exp.	33,621.00
6	Publicity & Advertisement	53,232.00
7	Beautification	2,000.00
8	Conveyance	78,500.00
9	Meeting Allowance	19,000.00
10	Saraswati Puja	65,760.00
11	College Foundation Day	45,560.00
12	Children Day Celebration	1,680.00
13	Festival Celebration	6,520.00
14	Award & Prizes	10,000.00
15	Remuneration	46,700.00
16	Repairing & Maintenance	1,47,869.00
17	Environmental Day Celebration	1,990.00
18	Seminar Exp.	1,800.00
19	Medical Expenses	200.00
20	Labour Charges	55,140.00
21	Gas & Fuel Exp.	77,913.00
22	Refreshment Exp	30,300.00
23	Interview Exp.	70,000.00
24	ICT Exp	5,000.00
25	Bank Charge	2,533.00
	Total (Rs)	36,07,282.69

As per our report of even date annexed

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


Ramen Ch. Dev Sarma
Proprietor

Date 21-12-2024
Place Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA : : DHARAPUR :: GUWAHATI

Account : GENERAL FUND

Bank Reconciliation Statement as at 31.03.2024 (AGVB, A/c No.7282010001171)

Amount (Rs.)

Balance as per Cash book (Dr.)

62,53,524.19

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
09-03-2024	738744	8,500.00
09-03-2024	738747	2,000.00
09-03-2024	738748	29,615.00
09-03-2024	738749	37,500.00

3,14,387.00

Balance as per pass book (Cr)

65,67,911.19

As per our report of even date annexed

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



Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024

Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI

Account : BUILDING and DEVELOPMENT FUND

Receipts & Payments Account for the Period from 01-04-2023 to 31-03-2024

Receipts	Amounts	Total (Rs.)	Payments	Amounts	Total (Rs.)
1 Opening Balance:					
Cash in Hand	24.00		1 Construction & Renovation Exp		1,81,150.00
Cash at Bank:	77,811.56	77,835.56	2 Bank Charges		680.00
(A/c No. AGVB- 7282010003549)					
2 Transfer From General Fund		15,00,000.00	3 Closing Balance		
3 Rent received from KKHSSOU Fund		41,370.00	Cash in Hand	24.00	
4 Bank Interest received		9,644.00	Cash at Bank:	14,46,995.56	14,47,019.56
			(A/c No. AGVB- 7282010003549)		
Total		16,28,849.56	Total		16,28,849.56

As per our report of even date annexed

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



Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024
Place: Guwahati

For **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA : DHARAPUR :: GUWAHATI

Account : LIBRARY FUND

Receipts & Payments Account for the Period 01-04-2023 to 31-03-2024

Receipts		Amount (Rs.)	Total (Rs.)	Payments	Amount (Rs.)	Total (Rs.)
1	Opening Balance: Cash in Hand	102.00		1 Purchase of Library Books		2,000.00
	Cash at Bank (AGVB A/c No:01045)	1,83,855.31	1,83,957.31	2 Annual News Letter		44,625.00
				3 Newspaper Bill		24,827.00
2	Transfer From General Fund		5,00,000.00	4 UGC NLIST Membership		11,800.00
3	Bank Interest received		5,807.00	5 Carrying Charge		2,250.00
				6 Bank Charge		254.00
				7 Closing Balance: Cash in Hand	102.00	
				Cash at Bank (AGVB A/c No:01045)	6,03,906.31	6,04,008.31
	Total		6,89,764.31	Total		6,89,764.31

As per our report of even date annexed

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

Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024
Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA : : DHARAPUR :: GUWAHATI

Account : LIBRARY FUND

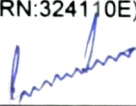
Bank Reconciliation Statement of (AGVB A/c No- 7282010001045) as on 31.03.2024

	<u>Amount (Rs.)</u>
Balance as per Cash Book (Dr.)	6,03,906.31
Add: Cheque Issued but not presented for Payment:	
<u>Date</u> <u>Ch. No.</u> <u>Amount</u>	
23-01-2023 53434 4,480.00	
21-04-2021 53413 1,000.00	
11-09-2023 53440 5,900.00	11,380.00
Balance as per Pass Book (Cr.)	<u><u>6,15,286.31</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: 21-12-2024
Place: Guwahati

PASCHIM GUWAHATI MAHAVIDYALAYA : : DHARAPUR :: GUWAHATI
Account : EXAMINATION FUND

Receipts & Payments Account for the Period 1-04-2023 to 31-03-2024

	Amount (Rs.)	Total (Rs.)	Payments	Amount (Rs.)	Total (Rs.)
1					
Opening Balance:					
Cash in Hand	2.00		1 Printing & Stationary		23,900.00
Cash at Bank (A/c No. AGVB-7282010003548)	4,30,097.77	4,30,099.77	2 Refreshment Expenses		18,270.00
			3 Misc Expenses		2,000.00
			4 Bank charge		90.00
2			5 Closing Balance:		
Bank Interest received		11,539.00	Cash in Hand	2.00	
			Cash at Bank	3,97,376.77	3,97,378.77
			(A/c No. AGVB-7282010003548)		
Total		4,41,638.77	Total		4,41,638.77

As per our report of even date annexed

For, **Ramen Sarma & Co.,**
Chartered Accountants
(FRN: 3241/10E)



Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024
Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR: : GUWAHATI

Account : EXAMINATION FUND

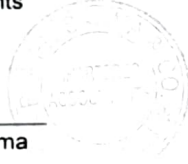
Bank Reconciliation Statement of (AGVB A/c No- 7282010003548) as on 31.03.2024

	<u>Amount (Rs.)</u>
Balance as per Cash Book (Dr.)	3,97,376.77
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	
18-01-2024 845241 16,500.00	22,600.00
	<hr/>
Balance as per Pass Book (Cr.)	<u>4,19,976.77</u>

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



Ramen Ch. Dev Sarma
Proprietor



For, **Paschim Guwahati Mahavidyalaya**

Principal

Date: 21-12-2024
Place: Guwahati

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

Receipts & Payments Account for the Period 01-04-2023 to 31-03-2024

	Amount (Rs.)	Total (Rs.)	Payments	Amount (Rs.)	Total (Rs.)
1 Opening Balance:					
Cash in Hand	4.00		1 College Week Expenses:		
Cash at Bank	3,01,685.65	3,01,689.65	a. President A/c	8,900.00	
(A/c No--AGV-02237)			b. Vice President A/c	7,950.00	
2 Transfer From General Fund		5,00,000.00	c. General Secretary A/c	40,000.00	
3 Bank Interest received		8,270.00	d. Asstt. Genaral Sec. A/c	8,615.00	
			e. Debating Secretary A/c	18,000.00	
			f. Cultural Secretary A/c	31,430.00	
			g. Boys Common Room Secy A/c	16,000.00	
			h. Girls Common Room Secy A/c	14,650.00	
			i. Games Secy A/c	45,000.00	
			j. Social Service Secy A/c	13,000.00	
			k. Magazine Secy A/c	7,900.00	
					2,11,445.00
			2 College beautification		4,800.00
			3 Purchase of Blazer		41,743.00
			4 Games Competition		6,000.00
			5 Freshment Social Expenses		84,000.00
			6 College Magazine		1,70,000.00
			7 Printing & Stationary		35,390.00
			8 Labour Charges		1,500.00
			9 Election Expenses		42,650.00
			10 Convenence expenses		800.00
			11 Bank Charges		608.00
			12 Closing Balance :		
			Cash in Hand	4.00	
			Cash at Bank	2,11,019.65	
			(A/c No-AGVB-02237)		2,11,023.65
Total		8,09,959.65	Total		8,09,959.65

As per our report of even date annexed

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



Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024
Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI

Account : SCHOLARSHIP FUND

Receipts & Payments Account for the period from 01-04-2023 to 31-03-2024.

Receipts	Amounts (Rs.)	Total (Rs.)	Payments	Amounts (Rs.)	Total (Rs.)
1 <u>Opening Balance:</u>					
(i) Chq. in Hand	2,28,960.00				
(ii) Cash at Bank (AGVB A/c No.- 00575)	45,244.19	2,74,204.19			
2 Bank Interest		1,188.00			
			1 Bounce Cheque Adjustment		2,28,960.00
			2 <u>Closing Balance</u>		
			(i) Cheque in Hand		
			(ii) Cash at Bank	46,432.19	
			(AGVB A/c No.- 00575)		46,432.19
Total		2,75,392.19	Total		2,75,392.19

As per our report of even date annexed

For, **Ramen Sarma & Co.,**

Chartered Accountants

(FRN:324110E)



Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024

Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI

Account : FEES FUND

Receipts & Payments Account for the period from 01-04-2023 to 31-03-2024.

Receipts		Amounts (Rs.)	Total (Rs.)	Payments	Amounts (Rs.)	Total (Rs.)
1	Opening Balance:					
	Cash in Hand	-		1 Affiliation Fees to GU		1,86,610.00
	Cash at Bank (PNB A/c No.- 29698)	11,32,532.06	11,32,532.06	2 Registration Fee to AHSEC		70,200.00
				3 Admission Fee Refund		2,140.00
				4 Bank Charged		25,435.19
2	Admission & Other Fee		31,66,783.46	5 Closing Balance		
3	Bank Interest		94,129.00	Cash in Hand		
				Cash at Bank	41,09,059.33	41,09,059.33
				(PNB A/c No.- 29698)		
	Total		43,93,444.52	Total		43,93,444.52

As per our report of even date annexed

For, **Ramen Sarma & Co.,**
Chartered Accountants
(FRN:324/10E)



Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024
Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR: : GUWAHATI

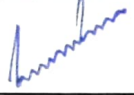
Account : FEES FUND

Bank Reconciliation Statement of (PNB A/c No- 2016010029698) as on 31.03.2024

	<u>Amount (Rs.)</u>
Balance as per Cash Book (Dr.)	41,09,059.33
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>43,37,623.33</u>

As per our report of even date annexed

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


Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024
Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

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

Receipts & Payments Account for the period from 01-04-2023 to 31-03-2024.

	Receipts	Amounts (Rs.)	Total (Rs.)	Payments	Amounts (Rs.)	Total (Rs.)
1	Opening Balance: Cash in Hand Cash at Bank (SBI A/c No. 28239)	- 72,899.56	72,899.56	1 Transfer to General Fund 2 Transfer to RUSA SNA Account (Interest Refund to SNA)		52,787.00 21,729.72
2	Bank Interest Received		1,617.16	3 Closing Balance Cash in Hand Cash at Bank (SBI A/c No. 28239)	- -	-
	Total		74,516.72	Total		74,516.72

Note: Account was Closed as per the GB Meeting.

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



(Handwritten signature in blue ink)

Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024
Place: Guwahati

For, Paschim Guwahati Mahavidyalaya

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA : DHARAPUR :: GUWAHATI

Account : UGC FUND


Receipts & Payments Account for the Period from 01-04-2023 to 31-03-2024

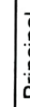
Receipts		Amounts	Total	Payments	Amounts	Total
1	Opening Balance: Cash in Hand Cash at Bank (A/c No. 35421268698)	- 4,25,867.35	4,25,867.35	1	Earth Filling	3,06,423.60
2	Contingency Grant Received from UGC		2,50,000.00	2	Closing Balance Cash in Hand	-
3	Bank Interest received		11,640.00		Cash at Bank (A/c No. 35421268698)	3,81,083.75
	Total		6,87,507.35		Total	6,87,507.35

As per our report of even date annexed

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




Ramen Ch. Dev Sarma
Proprietor


Principal

For, **Paschim Guwahati Mahavidyalaya**

Date: 21-12-2024
Place: Guwahati

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI

Account : Distance Education FUND (KKHSOU)

Receipts & Payments Account for the Period from 01-04-2023 to 31-03-2024

Receipts	Amounts	Total (Rs.)	Payments	Amounts	Total (Rs.)
1 Opening Balance: Cash in Hand Cash at Bank: (A/c No. PNB- 2016010031666)	- 40,662.97	40,662.97	1 Teachers Remuneration 2 Rent paid to Building Dev. Fund 3 Banner Expenses 4 Misc Expenses 5 Bank charges	2,96,630.00 41,370.00 2,500.00 4,750.00 366.33	2,96,630.00 41,370.00 2,500.00 4,750.00 366.33
2 Transfer of Fund from : i) General Fund SBI A/c			6 Closing Balance Cash in Hand	-	
3 Bank Interest received		1,249.00	Cash at Bank: (A/c No. PNB- 2016010031666)	43,545.64	43,545.64
Total		3,89,161.97	Total		3,89,161.97

As per our report of even date annexed

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



Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024
Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

PASCHIM GUWAHATI MAHAVIDYALAYA :: DHARAPUR :: GUWAHATI
SALARY FUND for the Financial Year 2023-2024

(A) TEACHING & NON TEACHING STAFF:

Annexure-A

DATE	PARTICULARS	GROSS Amt	GPF	GIS	P. TAX	I. Tax	Total Deduction	NET
06-04-2023	BIII No 01	32,30,017	2,86,549	5,400	3,536	4,70,000	7,65,485	24,64,532
06-04-2023	BIII No 02	18,50,030	1,72,040	5,780	4,160	1,36,000	3,17,980	15,32,050
06-04-2023	BIII No 03	55,000			208		208	54,792
29-04-2023	BIII No 07	29,68,639	2,64,468	5,000	3,328	5,40,000	8,12,796	21,55,843
29-04-2023	BIII No 08	18,50,030	1,72,040	5,780	4,160	1,36,000	3,17,980	15,32,050
29-04-2023	BIII No 09	55,000			208		208	54,792
30-05-2023	BIII No 12	29,68,639	2,64,468	5,000	3,328	5,40,000	8,12,796	21,55,843
30-05-2023	BIII No 13	18,50,030	1,72,040	5,780	4,160	1,36,000	3,17,980	15,32,050
30-05-2023	BIII No 14	55,000			208		208	54,792
01-07-2023	BIII No 16	28,64,428	2,53,752	5,000	3,328	4,80,000	7,42,080	21,22,348
01-07-2023	BIII No 17	18,50,030	1,72,040	5,780	4,160	1,34,500	3,16,480	15,33,550
01-07-2023	BIII No 18	55,000			208		208	54,792
29-07-2023	BIII No 21	27,88,065	2,44,553	4,600	3,120	4,80,000	7,32,273	20,55,792
29-07-2023	BIII No 22	19,05,042	1,77,205	5,780	4,160	1,34,500	3,21,645	15,83,397
29-07-2023	BIII No 23	55,000			208		208	54,792
30-08-2023	BIII No 27	27,88,065	2,47,438	4,600	3,120	4,85,000	7,40,158	20,47,907
30-08-2023	BIII No 28	19,05,042	1,77,205	5,780	4,160	1,34,500	3,21,645	15,83,397
30-08-2023	BIII No 29	55,000			208		208	54,792
29-09-2023	BIII No 35	27,88,065	2,57,673	4,600	3,120	4,85,000	7,50,393	20,37,672
29-09-2023	BIII No 36	19,05,042	1,77,205	5,780	4,160	1,34,500	3,21,645	15,83,397
29-09-2023	BIII No 37	55,000			208		208	54,792
31-10-2023	BIII No 40	27,88,065	2,57,673	4,600	3,120	4,85,000	7,50,393	20,37,672
31-10-2023	BIII No 41	19,93,596	1,85,398	5,900	4,368	1,34,500	3,30,166	16,63,430
31-10-2023	BIII No 42	55,000			208		208	54,792
29-11-2023	BIII No 45	27,88,065	2,57,673	4,600	3,120	4,85,000	7,50,393	20,37,672
29-11-2023	BIII No 46	19,93,596	1,85,398	5,900	4,368	1,34,500	3,30,166	16,63,430
29-11-2023	BIII No 47	55,000			208		208	54,792
28-12-2023	BIII No 50	28,61,066	2,57,673	4,600	3,120	4,85,000	7,50,393	21,10,673
28-12-2023	BIII No 51	20,45,821	1,90,617	5,900	4,368	1,34,500	3,35,385	17,10,436
28-12-2023	BIII No 52	55,000			208		208	54,792
16-02-2024	BIII No 58	27,53,864	2,50,860	4,600	3,120	5,00,000	7,58,580	19,95,284
16-02-2024	BIII No 59	20,71,325	1,92,938	5,930	4,576	1,34,500	3,37,944	17,33,381
16-02-2024	BIII No 61	55,000			208		208	54,792
06-03-2024	BIII No 62	25,28,744	2,36,553	4,200	2,912	4,92,482	7,36,147	17,92,597
06-03-2024	BIII No 63	20,71,325	1,92,938	5,930	4,576	2,20,907	4,24,351	16,46,974
06-03-2024	BIII No 64	55,000			208		208	54,792
	Total	5,80,66,631	52,46,397	1,26,820	92,144	76,32,389	1,30,97,750	4,49,68,881

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(B) TEACHING & NON TEACHING STAFF Arrear bill

Date	Particulars	Amt	GPF	GIS	P. TAX	I. Tax	Total Deduction	Net
26-4-23	BIII No 05	1,82,880	-	-	-	-	-	1,82,880
26-4-23	BIII No 06	87,226	-	-	-	-	-	87,226
11-01-24	BIII No 56	3,65,005	-	-	-	-	-	3,65,005
11-01-24	BIII No 57	2,48,896	-	-	-	-	-	2,48,896
	TOTAL	8,84,007	-	-	-	-	-	8,84,007

(C) FIXED SALARY

Date	Particulars	GROSS Amt	GPF	GIS	P. TAX	I. Tax	Total Deduction	Net
10-4-23	BIII No 04	54,360	-	-	-	-	-	54,360
28-4-23	BIII No 10	54,360	-	-	-	-	-	54,360
30-5-23	BIII No 15	54,360	-	-	-	-	-	54,360
1-7-23	BIII No 19	60,360	-	-	-	-	-	60,360
29-7-23	BIII No 24	60,360	-	-	-	-	-	60,360
30-8-23	BIII No 31	60,360	-	-	-	-	-	60,360
29-9-23	BIII No 39	60,360	-	-	-	-	-	60,360
31-10-23	BIII No 44	60,360	-	-	-	-	-	60,360
29-11-23	BIII No 49	60,360	-	-	-	-	-	60,360
1-1-24	BIII No 53	60,360	-	-	-	-	-	60,360
12-2-24	BIII No 63	60,360	-	-	-	-	-	60,360
6-3-24	BIII No 65	60,360	-	-	-	-	-	60,360
	TOTAL	7,06,320	-	-	-	-	-	7,06,320

(D) Provisional Salary

Date	Particulars	GROSS Amt	GPF	GIS	P. TAX	I. Tax	Total Deduction	Net
26-7-23	BIII No 20	23,210	2,107	30	180	2,317	4,634.00	18,576
31-7-23	BIII No 25	24,868	2,258	30	208	2,496	4,992.00	19,876
30-8-23	BIII No 30	24,868	2,258	30	208	2,468	4,964.00	19,904
11-9-23	BIII No 32	88,554	-	-	-	-	-	88,554
29-9-23	BIII No 38	1,13,422	-	-	-	-	-	1,13,422
31-10-23	BIII No 43	1,13,422	-	-	-	-	-	1,13,422
29-11-23	BIII No 48	24,868	-	-	-	-	-	24,868
	TOTAL	4,13,212	6,623	90	596	7,281	14,590	3,98,622

As per our report of even date annexed

For, **Ramen Sarma & Co.,**
Chartered Accountants
(FRN:324119E)

Ramen Ch. Dev Sarma
Proprietor

Date: 21-12-2024
Place: Guwahati

For, **Paschim Guwahati Mahavidyalaya**

Principal

