



Office of the Principal MURAZAR COLLEGE

P.O. Murazar : Pin : 782439, Dist. Hojai : Assam
Estd. 1989

Permanently affiliated to Gauhati University, Guwahati



Dr. Sayed Ahammed Ali, M.A., Ph.D.
Principal, Murazar College

☎ 03674-267911, 9577774252
Email: principalmurazarcollege@gmail.com
murazarcollege@gmail.com

Ref. No.

Date : 25-04-2024

CRITERION – 4

Infrastructure and Learning and Resources

Key Indicator: 4.4.1-Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years (INR in Lakhs)

NAAC DVV CLARIFICATIONS

Metric ID	Deviations Details
4.4.1	Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

HEI Input:

2022-23	2021-22	2020-21	2019-20	2018-19
9.8589	5.32911	3.17325	3.09087	5.6549

Findings of DVV	Response of HEI
1. HEI is requested to kindly note that there is data mismatched in HEI input and in prescribed data for financial year 2021-22, Please check and provide correct revise data.	1) The data of financial year 2021-22 is checked carefully, corrected and revised data is attached here.
2. Kindly note that provided data in data template for this metric in EXTENDED ID 3.1 are not matching with the HEI input for all FY, Please relook and provide correct revise data.	2) The data of template for this metric in Extended ID 3.1 for all Financial Year is corrected and revised data is provided.
3. Kindly note that Focus of this metric is only on the repair and maintenance of physical facilities and AMC for academic facility, Please relook and provide correct revise data.	3) The focused repair and maintenance of physical facilities and AMC for academic facility is corrected and revised data is attached here.
4. Kindly Exclude Routine administrative expenses like electricity charges, telephone charges cannot be considered.	4) The Routine administrative expenses like electricity charges, telephone charges are excluded and provided
5. Kindly must provide Year-wise audited income and expenditure statement and highlighting the items of expenditure incurred on maintenance of physical facilities and academic support facilities duly certified by Head of the Institution and CA both for the last five years.	5) The Year-wise audited income and expenditure statement and highlighting the items of expenditure incurred on maintenance of physical facilities and academic support facilities duly certified by Head of the Institution and CA both for the last five years is provided.
6. Kindly provide consolidated expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities, excluding salary for all the financial year during the last five years (INR in lakhs) seal and signed by CA and head of HEI.	6) The Consolidated expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities, excluding salary for all the financial year during the last five years (INR in lakhs) seal and signed by CA and head of HEI is provided
7. Kindly must provide CA certificate showing expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities, excluding salary year wise during the last five years (INR in lakhs) seal and signed by CA and head of HEI both.	7) The CA certificate showing expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities, excluding salary year wise during the last five years (INR in lakhs) seal and signed by CA and head of HEI both is provided
8. Kindly note that the Audited statement must be in the name of the HEI only, not in the name of the society / trust, which should not be considered.	8) The Audited statement in the name of HEI is made.

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CRITERION – 4

Infrastructure and Learning and Resources

Key Indicator: 4.4.1-Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years (INR in Lakhs)

NAAC DVV CLARIFICATIONS

Metric ID	Deviations Details
4.4.1	Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

HEI Input:

Findings of DVV	Response of HEI
1. HEI is requested to kindly note that there is data mismatched in HEI input and in prescribed data for financial year 2021-22, Please check and provide correct revise data.	1) The data of financial year 2021-22 is checked carefully, corrected and revised data is attached here.


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4.4.1 Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years

Year-2018-19

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		5.6549
Physical Facilities		0
Total		5.6549

Year-2019-20

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		2.5626
Physical facilities		0.52827
Total		3.09087

Year-2020-21

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		1.67812
Physical facilities		1.49513
Total		3.17325

Year-2021-22

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		4.41881
Physical facilities		0.9103
Total		5.32911

Principal
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25-04-24



Year-2022-23

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
		7.15151
Academic facilities		2.70739
Physical facilities		
	Total	9.8589

25/01/2023
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CRITERION – 4 Infrastructure and Learning and Resources

Key Indicator: 4.4.1-Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years (INR in Lakhs)

NAAC DVV CLARIFICATIONS

Metric ID	Deviations Details
4.4.1	Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

HEI Input:

Findings of DVV	Response of HEI
2. Kindly note that provided data in data template for this metric in EXTENDED ID 3.1 are not matching with the HEI input for all FY, Please relook and provide correct revise data.	2) The data of template for this metric in Extended ID 3.1 for all Financial Year is corrected and revised data is provided.


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3.1 Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in Lakh) = A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) = B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) = C	Other expenses excluding Salary (INR in Lakh) = D	Total expenditure excluding Salary (INR in Lakh) = E (E = A+B+C+D)
2018-19	0.33205	5.6549	0	0.86153	6.84848
2019-20	0.4412	2.5626	0.52827	1.94977	5.48184
2020-21	0	1.67812	1.49513	0.45131	3.62456
2021-22	0	4.41881	0.9103	0.6133	5.94241
2022-23	2.23339	7.15151	2.70739	0.15666	12.24895

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Metric ID	Deviations Details
4.4.1	Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

HEI Input:

Findings of DVV	Response of HEI
3. Kindly note that Focus of this metric is only on the repair and maintenance of physical facilities and AMC for academic facility, Please relook and provide correct revise data.	3) The focused repair and maintenance of physical facilities and AMC for academic facility is corrected and revised data is attached here.


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4.4.1

expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years

Year-2018-19

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		5.6549
Physical Facilities		0
Total		5.6549

Year-2019-20

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		2.5626
Physical facilities		0.52827
Total		3.09087

Year-2020-21

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		1.67812
Physical facilities		1.49513
Total		3.17325

Year-2021-22

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		4.41881
Physical facilities		0.9103
Total		5.32911

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25-04-24

**Year-2022-23**

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		7.15151
Physical facilities		2.70739
	Total	9.8589

25/04/2021
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4.4.1	Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

HEI Input:

Findings of DVV	Response of HEI
4. Kindly Exclude Routine administrative expenses like electricity charges, telephone charges cannot be considered.	4) The Routine administrative expenses like electricity charges, telephone charges are excluded and provided


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4.4.1 Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years

Data template of Excluded administrative expenses like electricity charges, telephone charges.

Year-2018-19

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		5.59396
Physical Facilities		0
Total		5.59396

Year-2019-20

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		2.48943
Physical facilities		0.52827
Total		3.0177

Year-2020-21


Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		1.5921
Physical facilities		1.49513
Total		3.08723

Year-2021-22

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		4.36053
Physical facilities		0.90731
Total		5.26784

Year-2022-23

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		7.00376
Physical facilities		2.70739
Total		9.71115


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HEI Input:

Findings of DVV	Response of HEI
5. Kindly must provide Year-wise audited income and expenditure statement and highlighting the items of expenditure incurred on maintenance of physical facilities and academic support facilities duly certified by Head of the Institution and CA both for the last five years.	5) The Year-wise audited income and expenditure statement and highlighting the items of expenditure incurred on maintenance of physical facilities and academic support facilities duly certified by Head of the Institution and CA both for the last five years is provided.


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4.4.1 Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years

Year-2018-19		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		5.6549
Physical Facilities		0
Total		5.6549

Year-2019-20		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		2.5626
Physical facilities		0.52827
Total		3.09087

Year-2020-21		
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Year-2021-22		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
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Physical facilities		0.9103
Total		5.32911

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25-01-24



Year-2022-23

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
		7.15151
Academic facilities		2.70739
Physical facilities		
Total		9.8589

25/09/2021
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Calculation of Total Expenditure for Infrastructure augmentation, excluding salary year wise during last five years (INR in Lakhs)

Sl. No.	Particulars	Financial Year					
		2018-19	2019-20	2020-21	2021-22	2022-23	
1	Building Under Consturction	0.33	0.44	-	-	2.23	
	Total (A)	0.33	0.44	-	-	2.23	

Total Expenditure Excluding Salary (INR in Lakhs)

Sl. No.	Particulars	Financial Year					
		2018-19	2019-20	2020-21	2021-22	2022-23	
1	Building Under Consturction	0.33	0.44	-	-	2.23	
2	Recurring Expenditure	6.52	5.04	3.62	5.94	10.02	
	Total (B)	6.85	5.48	3.62	5.94	12.25	

Calculation of Percentage per Year

Sl. No.	Particulars	Financial Year					
		2018-19	2019-20	2020-21	2021-22	2022-23	
1	Total (A)	0.33	0.44	-	-	2.23	
2	Total (B)	6.85	5.48	3.62	5.94	12.25	
3	Percentage (%) per Year (A/BX100)	4.82	8.03	-	-	18.2	

Average Percentage	Summation of Percentage per Year
	5
	6.21

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22/04/2024

Principal
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Hojai (Assam)
25/04/2024



22/04/2024

MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, <u>OPENING BALANCE</u>		By Salary	1,523,834.00
Cash at Bank	323754.12	By T.A.	29,900.00
Cash in Hand	<u>21513.00</u>	By Internal Examination Expenses	32,360.00
	345,267.12	By Electricity Expenses	6,094.00
To Fees Collection	2,191,100.00	By Provincialisation Expenses	44,950.00
To Bank Interest	31,317.00	By Building Construction	33,205.00
To Loan from S.A. Ali	8,000.00	By Cultural Program Expenses	128,928.00
		By Library Expenses	7,014.00
		By Students Union	2,980.00
		By Internal Audit Fees	38,000.00
		By Gauhati University Fees	236,835.00
		By Bank Charge	442.50
		By Games & Sports Expenses	38,429.00
		By Misc. Expenses	85,711.00
		By, <u>CLOSING BALANCE</u>	
		Cash at Bank	366269.62
		Cash in Hand	<u>732.00</u>
			367,001.62
	<u>2,575,684.12</u>		<u>2,575,684.12</u>

Date :: 16/12/2020
Place :: Guwahati



FOR KAV & ASSOCIATES
CHARTERED ACCOUNTANTS

PANKAJ DAS, PARTNER
20064741AAAAIY9857

UDIN NO

Academic facilities ☐

Academic physical facilities ☐

17/11/20
Principal
MURAZAR COLLEGE
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Hojai (Assam)

MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	1,542,148.00
Cash at Bank 366269.62		By T.A.	18,000.00
Cash in Hand 732.00	367,001.62	By Electricity Expenses	7,317.00
		By Provincialisation Expenses	16,700.00
To Fees Collection	2,188,130.00	By Building Construction	44,120.00
To Bank Interest	30,289.00	By Cultural Program Expenses	94,374.00
To Loan from Altabh Hussain	25,000.00	By Printing & Stationery	45,451.00
		By Refreshment	5,932.00
		By Bank Charge	354.00
		By Postage	63.00
		By Exam. Expenses	32,705.00
		By Newspaper & Books	20,550.00
		By Repairs & Maintenance	7,376.00
		By Saraswati Puja Expenses	9,378.00
		By ID Card Expenses	26,050.00
		By Student Fee Refund	153,000.00
		By Games & Sports Expenses	25,254.00
		By Misc. Expenses	8,560.00
		By <u>Loan Refund</u>	
		S.A. Ali 8000.00	
		Altab Hussain 25000.00	33,000.00
		By, CLOSING BALANCE	
		Cash at Bank 518356.62	
		Cash in Hand 1732.00	520,088.62
	2,610,420.62		2,610,420.62

Date :: 16/12/2020
Place :: Guwahati



FOR KAV & ASSOCIATES
CHARTERED ACCOUNTANTS

PANKAJ DAS, PARTNER
20064741AAAAIZ3159

UDIN NO

Academic facilities ☒

Academic physical facilities ☐

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)
17/12/20

MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	12,57,037.00
Cash in Hand 1732.00		By T.A.	82,564.00
Cash at Bank		By Honorarium	8,000.00
SBI 518356.62	5,20,088.62	By Electricity Expenses	9,602.00
		By Printing & Stationery	79,023.00
To Fees Collection 18,62,600.00		By Refreshment	21,337.00
To Bank Interest 18,756.00		By Postage	23.00
		By Repairs & Maintenance	40,715.00
		By Saraswati Puja Expenses	11,773.00
		By ID Card Expenses	1,500.00
		By Audit Fees	20,000.00
		By Labour & Wages	28,500.00
		By Misc. Expenses	15,108.00
		By Fan Purchased	1,275.00
		By Library Books	13,036.00
		By Loan to Jamal Ahmed	20,000.00
		By Loan to Badrul Amin	10,000.00
		By, CLOSING BALANCE	
		Cash in Hand 18126.00	
		Cash at Bank	
		SBI 763825.62	7,81,951.62
	24,01,444.62		24,01,444.62

Date : 04/08/2023
Place : Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants

A. Ray Choudhury

(Akhyadhee Ray Choudhury)
Partner

M. No. 064664

UDIN - 23064664BGURBN5260



Academic facilities ☒

Academic physical facilities ☒

17/4/20
Principal
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Hojai (Assam)

MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	6,19,166.00
Cash in Hand 18126.00		By T.A.	84,390.00
Cash at Bank		By Electricity Expenses	5,828.00
SBI 763825.62	7,81,951.62	By Printing & Stationery	32,490.00
		By Refreshment	5,055.00
To Fees Collection	14,73,969.60	By Repairs & Maintenance	18,821.00
To Bank Interest	15,800.00	By Saraswati Puja Expenses	16,000.00
To G.U. Fees Refunded	39,500.00	By ID Card Expenses	15,000.00
		By Labour & Wages	11,900.00
		By Website Expenses	47,000.00
		By Admission Expenses	5,800.00
		By Bank Charges	88.50
		By Fees Refunded to HDFC Bank	37,840.32
		By Games & Sports	44,272.00
		By Telephone & Mobile Expenses	299.00
		By G.U. Fees	2,00,990.00
		By Misc. Expenses	3,402.00
		By Library Books	17,546.00
		By Mobile Handset	14,100.00
		By Furniture & Fixtures	13,420.00
		By Loan to Sayed Ahmed Ali	20,000.00
		By, CLOSING BALANCE	
		Cash in Hand 471.00	
		Cash at Bank	
		HDFC Bank 1055393.28	
		SBI 41949.12	10,97,813.40
	23,11,221.22		23,11,221.22

Date : 04/08/2023

Place : Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants

A. Ray Choudhury

(Akhyadhee Ray Choudhury)
Partner

M. No. 064664

UDIN - 23064664BGURBO3262

Academic facilities ☒

Academic physical facilities ☐



M. Murazar
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MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	4,17,000.00
Cash in Hand	471.00	By T.A.	1,05,940.00
Cash at Bank		By Electricity Expenses	14,775.00
HDFC	1055393.28	By Printing & Stationery	61,074.00
SBI	41949.12	By Refreshment	23,339.00
	10,97,813.40	By Repairs & Maintenance	18,000.00
To Fees Collection	9,41,055.44	By Saraswati Puja Expenses	31,000.00
To Received from DHE, Govt. of Assam against Student Fees	45,33,592.00	By ID Card Expenses	40,140.00
To Bank Interest	57,225.00	By Labour & Wages	19,100.00
		By Website Expenses	19,470.00
		By Engineer Fees	40,000.00
		By News Paper & Periodicals	2,021.00
		By Social & Cultural Programme	2,70,595.00
		By Games & Sports	93,701.00
		By G.U. Fees	39,500.00
		By Misc. Expenses	15,666.00
		By Building Construction	2,23,339.00
		By Library Books	34,670.00
		By CCTV	20,000.00
		By Inverter & Battery	58,210.00
		By Furniture & Fixtures	94,355.00
		By CLOSING BALANCE	
		Cash in Hand	11827.00
		Cash at Bank	
		HDFC Bank	367766.72
		SBI	4608197.12
			49,87,790.84
	66,29,685.84		66,29,685.84

17/06/2023
Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants



A. Ray Choudhury
(Akhyadhee Ray Choudhury)
Partner
M. No. 064664
UDIN - 23064664BGUREL4975

Academic facilities - ☐
Academic Physical facilities ☐

12/4/24
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



Office of the Principal
MURAZAR COLLEGE

P.O. Murazar : Pin : 782439, Dist. Hojai : Assam
Estd. 1989



Permanently affiliated to Gauhati University, Guwahati

Dr. Sayed Ahammed Ali, M.A., Ph.D.
Principal, Murazar College

☎ 03674-267911, 9577774252
Email: principalmurazarcollege@gmail.com
murazarcollege@gmail.com

Ref. No.

Date : 25-04-2024

CRITERION – 4
Infrastructure and Learning and
Resources

Key Indicator: 4.4.1-Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years (INR in Lakhs)

NAAC DVV CLARIFICATIONS

Metric ID	Deviations Details
4.4.1	Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

HEI Input:

Findings of DVV	Response of HEI
6. Kindly provide consolidated expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities, excluding salary for all the financial year during the last five years (INR in lakhs) seal and signed by CA and head of HEI.	6) The Consolidated expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities, excluding salary for all the financial year during the last five years (INR in lakhs) seal and signed by CA and head of HEI is provided


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



4.4.1 Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years

Year-2018-19

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		5.6549
Physical Facilities		0
Total		5.6549

Year-2019-20

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		2.5626
Physical facilities		0.52827
Total		3.09087

Year-2020-21

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		1.67812
Physical facilities		1.49513
Total		3.17325

Year-2021-22

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		4.41881
Physical facilities		0.9103
Total		5.32911

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)

25-04-24



Year-2022-23

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
		7.15151
Academic facilities		2.70739
Physical facilities		
Total		9.8589

25/01/2021
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



Calculation of Total Expenditure for Infrastructure augmentation, excluding salary year wise during last five years (INR in Lakhs)

Sl. No.	Particulars	Financial Year						
		2018-19	2019-20	2020-21	2021-22	2022-23		
1	Building Under Consturction	0.33	0.44	-	-	2.23		
	Total (A)	0.33	0.44	-	-	2.23		

Total Expenditure Excluding Salary (INR in Lakhs)

Sl. No.	Particulars	Financial Year						
		2018-19	2019-20	2020-21	2021-22	2022-23		
1	Building Under Consturction	0.33	0.44	-	-	2.23		
2	Recurring Expenditure	6.52	5.04	3.62	5.94	10.02		
	Total (B)	6.85	5.48	3.62	5.94	12.25		

Calculation of Percentage per Year

Sl. No.	Particulars	Financial Year						
		2018-19	2019-20	2020-21	2021-22	2022-23		
1	Total (A)	0.33	0.44	-	-	2.23		
2	Total (B)	6.85	5.48	3.62	5.94	12.25		
3	Percentage (%) per Year (A/BX100)	4.82	8.03	-	-	18.2		

Average Percentage	Summation of Percentage per Year
	5
	6.21

[Signature]
22/04/2024
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)

[Signature]
25/04/2024
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)





Office of the Principal
MURAZAR COLLEGE

P.O. Murazar : Pin : 782439, Dist. Hojai : Assam
Estd. 1989

Permanently affiliated to Gauhati University, Guwahati



Dr. Sayed Ahammed Ali, M.A., Ph.D.
Principal, Murazar College

☎ 03674-267911, 9577774252
Email: principalmurazarcollege@gmail.com
murazarcollege@gmail.com

Ref. No.

Date : 25-04-2024

CRITERION – 4

Infrastructure and Learning and Resources

Key Indicator: 4.4.1-Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years (INR in Lakhs)

NAAC DVV CLARIFICATIONS

Metric ID	Deviations Details
4.4.1	Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

HEI Input:

Findings of DVV	Response of HEI
7. Kindly must provide CA certificate showing expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities, excluding salary year wise during the last five years (INR in lakhs) seal and signed by CA and head of HEI both.	7) The CA certificate showing expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities, excluding salary year wise during the last five years (INR in lakhs) seal and signed by CA and head of HEI both is provided

SAW
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



4.4.1 Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years

Year-2018-19		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		5.6549
Physical Facilities		0
Total		5.6549

Year-2019-20		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		2.5626
Physical facilities		0.52827
Total		3.09087

Year-2020-21		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		1.67812
Physical facilities		1.49513
Total		3.17325

Year-2021-22		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Academic facilities		4.41881
Physical facilities		0.9103
Total		5.32911

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)

25-04-24



Year-2022-23

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
		7.15151
Academic facilities		2.70739
Physical facilities		
Total		9.8589

25/04/2021
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)

MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, <u>OPENING BALANCE</u>		By Salary	1,523,834.00
Cash at Bank 323754.12		By T.A.	29,900.00
Cash in Hand <u>21513.00</u>	345,267.12	By Internal Examination Expenses	32,360.00
		By Electricity Expenses	6,094.00
To Fees Collection	2,191,100.00	By Provincialisation Expenses	44,950.00
To Bank Interest	31,317.00	By Building Construction	33,205.00
To Loan from S.A. Ali	8,000.00	By Cultural Program Expenses	128,928.00
		By Library Expenses	7,014.00
		By Students Union	2,980.00
		By Internal Audit Fees	38,000.00
		By Gauhati University Fees	236,835.00
		By Bank Charge	442.50
		By Games & Sports Expenses	38,429.00
		By Misc. Expenses	85,711.00
		By, <u>CLOSING BALANCE</u>	
		Cash at Bank 366269.62	
		Cash in Hand <u>732.00</u>	367,001.62
	2,575,684.12		2,575,684.12

Date :: 16/12/2020

Place :: Guwahati



FOR KAV & ASSOCIATES
CHARTERED ACCOUNTANTS

PANKAJ DAS, PARTNER

20064741AAAAIY9857

UDIN NO

Academic facilities ☒

Academic physical facilities ☒

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)
17/11/20

MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, <u>OPENING BALANCE</u>		By Salary	1,542,148.00
Cash at Bank 366269.62		By T.A.	18,000.00
Cash in Hand <u>732.00</u>	367,001.62	By Electricity Expenses	7,317.00
		By Provincialisation Expenses	16,700.00
To Fees Collection	2,188,130.00	By Building Construction	44,120.00
To Bank Interest	30,289.00	By Cultural Program Expenses	94,374.00
To Loan from Altabh Hussain	25,000.00	By Printing & Stationery	45,451.00
		By Refreshment	5,932.00
		By Bank Charge	354.00
		By Postage	63.00
		By Exam. Expenses	32,705.00
		By Newspaper & Books	20,550.00
		By Repairs & Maintenance	7,376.00
		By Saraswati Puja Expenses	9,378.00
		By ID Card Expenses	26,050.00
		By Student Fee Refund	153,000.00
		By Games & Sports Expenses	25,254.00
		By Misc. Expenses	8,560.00
		By <u>Loan Refund</u>	
		S.A. Ali 8000.00	
		Altab Hussain <u>25000.00</u>	33,000.00
		By, <u>CLOSING BALANCE</u>	
		Cash at Bank 518356.62	
		Cash in Hand <u>1732.00</u>	520,088.62
	2,610,420.62		2,610,420.62

Date :: 16/12/2020
Place :: Guwahati



UDIN NO

FOR KAV & ASSOCIATES
CHARTERED ACCOUNTANTS

PANKAJ DAS, PARTNER
20064741AAAAIZ3159

Academic facilities ☒
Academic physical facilities ☐

17/12/24
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)

MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	12,57,037.00
Cash in Hand 1732.00		By T.A.	82,564.00
Cash at Bank		By Honorarium	8,000.00
SBI 518356.62	5,20,088.62	By Electricity Expenses	9,602.00
		By Printing & Stationery	79,023.00
To Fees Collection	18,62,600.00	By Refreshment	21,337.00
To Bank Interest	18,756.00	By Postage	23.00
		By Repairs & Maintenance	40,715.00
		By Saraswati Puja Expenses	11,773.00
		By ID Card Expenses	1,500.00
		By Audit Fees	20,000.00
		By Labour & Wages	28,500.00
		By Misc. Expenses	15,108.00
		By Fan Purchased	1,275.00
		By Library Books	13,036.00
		By Loan to Jamal Ahmed	20,000.00
		By Loan to Badrul Amin	10,000.00
		By, CLOSING BALANCE	
		Cash in Hand 18126.00	
		Cash at Bank	
		SBI 763825.62	7,81,951.62
	24,01,444.62		24,01,444.62

Date : 04/08/2023
Place : Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants



Academic facilities

Academic physical facilities

(Akhyadhee Ray Choudhury)
Partner

M. No. 064664

UDIN - 23064664BGURBN5260

17/4/24
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)

**MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)**



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, <u>OPENING BALANCE</u>		By Salary	6,19,166.00
Cash in Hand 18126.00		By T.A.	84,390.00
Cash at Bank		By Electricity Expenses	5,828.00
SBI 763825.62	7,81,951.62	By Printing & Stationery	32,490.00
To Fees Collection	14,73,969.60	By Refreshment	5,055.00
To Bank Interest	15,800.00	By Repairs & Maintenance	18,821.00
To G.U. Fees Refunded	39,500.00	By Saraswati Puja Expenses	16,000.00
		By ID Card Expenses	15,000.00
		By Labour & Wages	11,900.00
		By Website Expenses	47,000.00
		By Admission Expenses	5,800.00
		By Bank Charges	88.50
		By Fees Refunded to HDFC Bank	37,840.32
		By Games & Sports	44,272.00
		By Telephone & Mobile Expenses	299.00
		By G.U. Fees	2,00,990.00
		By Misc. Expenses	3,402.00
		By Library Books	17,546.00
		By Mobile Handset	14,100.00
		By Furniture & Fixtures	13,420.00
		By Loan to Sayed Ahmed Ali	20,000.00
		<u>By, CLOSING BALANCE</u>	
		Cash in Hand 471.00	
		Cash at Bank	
		HDFC Bank 1055393.28	
		SBI 41949.12	10,97,813.40
	23,11,221.22		23,11,221.22

Date : 04/08/2023
Place : Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants

Academic facilities ☒

Academic physical facilities ☐



(Akhyadhee Ray Choudhury)
Partner
M. No. 064664
UDIN - 23064664BGURBO3262

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)

MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	4,17,000.00
Cash in Hand	471.00	By T.A.	1,05,940.00
Cash at Bank		By Electricity Expenses	14,775.00
HDFC	1055393.28	By Printing & Stationery	61,074.00
SBI	41949.12	By Refreshment	23,339.00
	10,97,813.40	By Repairs & Maintenance	18,000.00
To Fees Collection	9,41,055.44	By Saraswati Puja Expenses	31,000.00
To Received from DHE, Govt. of Assam against Student Fees	45,33,592.00	By ID Card Expenses	40,140.00
To Bank Interest	57,225.00	By Labour & Wages	19,100.00
		By Website Expenses	19,470.00
		By Engineer Fees	40,000.00
		By News Paper & Periodicals	2,021.00
		By Social & Cultural Programme	2,70,595.00
		By Games & Sports	93,701.00
		By G.U. Fees	39,500.00
		By Misc. Expenses	15,666.00
		By Building Construction	2,23,339.00
		By Library Books	34,670.00
		By CCTV	20,000.00
		By Inverter & Battery	58,210.00
		By Furniture & Fixtures	94,355.00
		By CLOSING BALANCE	
		Cash in Hand	11827.00
		Cash at Bank	
		HDFC Bank	367766.72
		SBI	4608197.12
			49,87,790.84
	66,29,685.84		66,29,685.84

17/06/2023

Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants



A. Ray Choudhury

(Akhyadhee Ray Choudhury)

Partner

M. No. 064664

UDIN - 23064664BGUREL4975

Academic facilities - ☐

Academic Physical facilities ☐

17/6/24
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



Office of the Principal
MURAZAR COLLEGE

P.O. Murazar : Pin : 782439, Dist. Hojai : Assam
Estd. 1989



Permanently affiliated to Gauhati University, Guwahati

Dr. Sayed Ahammed Ali, M.A., Ph.D.
Principal, Murazar College

☎ 03674-267911, 9577774252
Email: principalmurazarcollege@gmail.com
murazarcollege@gmail.com

Ref. No.

Date : 25-04-2024

CRITERION – 4

Infrastructure and Learning and Resources

Key Indicator: 4.4.1-Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years (INR in Lakhs)

NAAC DVV CLARIFICATIONS

Metric ID	Deviations Details
4.4.1	Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

HEI Input:

Findings of DVV	Response of HEI
8. Kindly note that the Audited statement must be in the name of the HEI only, not in the name of the society / trust, which should not be considered.	8) The certified audit statement is maintaining in the name of Murazar College, i.e., HEI only for the last five assessment years so the same can be considered and accepted. The HEI will rectify the issue in near future..


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT

MURAZAR COLLEGE

MURAJHAR, HOJAI

ASSAM

FROM 1ST APRIL 2018 TO 31ST MARCH 2019

AUDITORS

KAY & ASSOCIATES

CHARTERED ACCOUNTANTS

ANANDA NAGAR, PLOT NO: 37

SIX MILE, GUWAHATI,

ASSAM- 781022


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)

**INTERNAL AUDIT REPORT**

We have examined the attached Income & Expenditure account of **MURAZAR COLLEGE, MURAJHAR, HOJAI ASSAM** as at 31st Mar, 2019 also the Receipts And Payment Account of the Organisation for the year ended on that date annexed hereto.

1) We certify that the financial statement are the responsibility of the Organisation. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes, assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

2) On the basis of our audit, We report that-

- i) We have obtained all the information and explanation, which to the best of our knowledge and belief, were necessary for the Purpose of the audit.
- ii) In our opinion, proper books of accounts as required by law have been kept by the organization, so far as it appears our examinations of those books.
- iii) The Income & Expenditure account and Receipt & Payment account dealt with by this report are in agreement with the books of accounts maintained by the Organisation.




Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)




3) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information as required in the manner so required and give a true and fair view.

- a) In so far as it related to the Income & Expenditure Account of the Organisation, of the excess of Income over expenditure for the year ended on that date.
- b) In so far it related to the Receipt & Payment account , of the receipt and payments for the year ended on that date.

Place :: Guwahati
Date :: 16/12/2020



KAV & ASSOCIATES,
Chartered Accountants


(PANKAJ DAS),
Partner, (M. No. 064741)

UDIN NO 20064741AAAAIY9857


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	1,523,834.00
Cash at Bank 323754.12		By T.A.	29,900.00
Cash in Hand 21513.00	345,267.12	By Internal Examination Expenses	32,360.00
		By Electricity Expenses	6,094.00
To Fees Collection	2,191,100.00	By Provincialisation Expenses	44,950.00
To Bank Interest	31,317.00	By Building Construction	33,205.00
To Loan from S.A. Ali	8,000.00	By Cultural Program Expenses	128,928.00
		By Library Expenses	7,014.00
		By Students Union	2,980.00
		By Internal Audit Fees	38,000.00
		By Gauhati University Fees	236,835.00
		By Bank Charge	442.50
		By Games & Sports Expenses	38,429.00
		By Misc. Expenses	85,711.00
		By, CLOSING BALANCE	
		Cash at Bank 366269.62	
		Cash in Hand 732.00	367,001.62
	2,575,684.12		2,575,684.12

Date :: 16/12/2020
Place :: Guwahati



UDIN NO

FOR KAV & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
PANKAJ DAS, PARTNER
20064741AAAAIY9857

[Signature]
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary	1,523,834.00	By Fees Collection	2,191,100.00
To T.A.	29,900.00	By Bank Interest	31,317.00
To Internal Examination Expenses	32,360.00		
To Electricity Expenses	6,094.00		
To Provincialisation Expenses	44,950.00		
To Cultural Program Expenses	128,928.00		
To Library Expenses	7,014.00		
To Students Union	2,980.00		
To Internal Audit Fees	38,000.00		
To Gauhati University Fees	236,835.00		
To Bank Charge	442.50		
To Games & Sports Expenses	38,429.00		
To Misc. Expenses	85,711.00		
 To Excess of Income over Expenditure	 46,939.50		
	2,222,417.00		2,222,417.00

Date :: 16/12/2020
Place :: Guwahati



UDIN NO

FOR KAV & ASSOCIATES
CHARTERED ACCOUNTANTS

PANKAJ DAS, PARTNER

20064741AAAAIY9857


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2018-2019

The Accounts of **Murazar College** were audited by us for the period 01.04.2018 to 31.03.2019 and we report the following:

INCUMBENCY

The Office of the Principal & Secretary was held by Dr. Sayed Ahammed Ali.

The Closing Balance of the College fund as per Cash Book on 31-3-2019 was as detailed below:

1) Cash in Hand with Secretary	Rs. 732.00
2) Cash at Bank	Rs. 366269.62
Grand Total	Rs. 367001.62

SUBSIDIARY FUND

During our verification, we have found that in addition to the College Fund, the college has no other subsidiary funds in separate bank accounts.

RECEIPTS & PAYMENTS ACCOUNT

The Receipts & Payments Account of the College Fund for the year 2018-2019 is attached with this report.

INCOME & EXPENDITURE ACCOUNT

The Income & Expenditure Account of the College Fund for the year 2018-2019 is attached with this report.

CASH BOOK

We have verified the Cash Book & found that the Cash Book is properly maintained.

PAYMENT VOUCHERS

The records have been kept in a proper and systematic manner.

MISAPPROPRIATION ETC.

Cases of Misappropriation have not been noticed in accounts during the year under Audit.




Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



GENERAL OBSERVATION

After verification the books & records which were made available to us, we have found some observation which is given below.

Fixed Assets Register is not maintained by the institution.

Date: 16.12.2020

Place: Guwahati



For, KAV & Associates
Chartered Accountants,


(Pankaj Das)

Partner

M. No- 064741

UDIN NO 20064741AAAAIY9857


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE,
MURAJHAR, HOJAI (ASSAM).

OBSERVATION (2018-19)

1. Following payments has been made in cash-

Date	Voucher No.	Cash Book Folio	Amount	Particulars
07.09.2018	75	40	23000.00	Paid to Elahi Tent & Decorator for Cultural Programme
09.09.2018	83	42	25000.00	Paid to Mukesh for Cultural Programme
10.10.2019	100	50	25824.00	Paid to Islam Brother & Communication for I Card

2. Revenue Stamp and money receipts not available of Rs. 5000/- & above in many of the vouchers.

3. Following fees collection of several date has been entered in cash book in single date.

Date	Receipt No.	Amount	Cash Book Folio	Cash Book Date
06.06.2018 to 07.06.2018	701 to 735	138340.00	15	07.06.2018
08.06.2018 to 09.06.2018	736 to 780	177720.00	16	09.06.2018
08.06.2018 to 10.06.2018	865 to 888	94590.00	17	11.06.2018
07.06.2018 to 11.06.2018	901 to 930	117970.00	17	11.06.2018
11.06.2018 to 12.06.2018	781 to 800	78080.00	19	19.06.2018



RAU
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



12.06.2018 to 19.06.2018	931 to 939	35510.00	19	19.06.2018
13.06.2018 to 15.06.2018	01 to 10	39380.00	20	20.06.2018
18.06.2018 to 23.06.2018	11 to 42	120990.00	22	23.06.2018
23.06.2018 to 26.06.2018	160 to 170	48490.00	24	26.06.2018
25.06.2018 to 29.06.2018	43 to 52	39040.00	26	30.06.2018
20.06.2018 to 30.06.2018	940 to 949	39380.00	26	30.06.2018
27.06.2018 to 03.07.2018	171 to 184	60710.00	27	03.07.2018
04.07.2018 to 16.07.2018	185 to 192	34910.00	31	16.07.2018
04.07.2018 to 16.07.2018	53 to 61	33630.00	31	16.07.2018
02.07.2018 to 30.07.2018	950 to 955	23560.00	32	31.07.2018
01.08.2018 to 04.09.2018	956 to 961	21760.00	39	06.09.2018
30.07.2018 to 04.09.2018	62 to 70	33200.00	39	06.09.2018
30.07.2018 to 18.09.2018	301 to 320	71140.00	44	18.09.2018
21.07.2018 to 30.07.2018	193 to 200	35250.00	47	26.09.2018



RAH
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



4. During the course of our audit it is found that the College has maintained excess cash in hand.
Following are some instances-

Date	Cash Book Folio	Closing Cash Balance
05.04.2018	2	37134.00
07.06.2018	15	146750.00
09.06.2018	16	258370.00
31.07.2018	32	60063.00
06.09.2018	39	76158.00
18.09.2018	44	62530.00
06.10.2018	49	90828.00
31.01.2019	2/11	30709.00
07.03.2019	2/21	35029.00

Date: 16.12.2020
Place: Guwahati



For, KAV & Associates
Chartered Accountants,

(Pankaj Das)
Partner

M. No- 064741

UDIN NO 20064741AAAAIY9857


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT

MURAZAR COLLEGE

MURAJHAR, HOJAI

ASSAM

FROM 1ST APRIL 2019 TO 31ST MARCH 2020

AUDITORS

KAV & ASSOCIATES

CHARTERED ACCOUNTANTS

ANANDA NAGAR, PLOT NO: 37

SIX MILE, GUWAHATI,

ASSAM- 781022

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT

We have examined the attached Income & Expenditure account of **MURAZAR COLLEGE, MURAJHAR, HOJAI ASSAM** as at 31st Mar, 2020 also the Receipts And Payment Account of the Organisation for the year ended on that date annexed hereto.

1) We certify that the financial statement are the responsibility of the Organisation. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards requires that we plan and perform the audit to obtain reasonable assurance about whather the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes, assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

2) On the basis of our audit, We report that-

- i) We have obtained all the information and explanation, which to the best of our knowledge and belief, were necessary for the Purpose of the audit.
- ii) In our opinion, proper books of accounts as required by law have been kept by the organization, so far as it appears our examinations of those books.
- iii) The Income & Expenditure account and Receipt & Payment account dealt with by this report are in agreement with the books of accounts maintained by the Organisation.



Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



3) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information as required in the manner so required and give a true and fair view.

- a) In so far as it related to the Income & Expenditure Account of the Organisation, of the excess of Income over expenditure for the year ended on that date.
- b) In so far it related to the Receipt & Payment account , of the receipt and payments for the year ended on that date.

Place :: Guwahati
Date ::16/12/2020



KAV & ASSOCIATES,
Chartered Accountants

(PANKAJ DAS),
Partner, (M. No. 064741)

UDIN NO 20064741AAAAIZ3159

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	1,542,148.00
Cash at Bank 366269.62		By T.A.	18,000.00
Cash in Hand <u>732.00</u>	367,001.62	By Electricity Expenses	7,317.00
		By Provincialisation Expenses	16,700.00
To Fees Collection	2,188,130.00	By Building Construction	44,120.00
To Bank Interest	30,289.00	By Cultural Program Expenses	94,374.00
To Loan from Altabh Hussain	25,000.00	By Printing & Stationery	45,451.00
		By Refreshment	5,932.00
		By Bank Charge	354.00
		By Postage	63.00
		By Exam. Expenses	32,705.00
		By Newspaper & Books	20,550.00
		By Repairs & Maintenance	7,376.00
		By Saraswati Puja Expenses	9,378.00
		By ID Card Eaxpenses	26,050.00
		By Student Fee Refund	153,000.00
		By Games & Sports Expenses	25,254.00
		By Misc. Expenses	8,560.00
		By <u>Loan Refund</u>	
		S.A. Ali 8000.00	
		Altab Hussain <u>25000.00</u>	33,000.00
		By, CLOSING BALANCE	
		Cash at Bank 518356.62	
		Cash in Hand <u>1732.00</u>	520,088.62
	2,610,420.62		2,610,420.62

Date :: 16/12/2020

Place :: Guwahati



FOR KAV & ASSOCIATES
CHARTERED ACCOUNTANTS

PANKAJ DAS, PARTNER

20064741AAAAIZ3159

UDIN NO

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary	1,542,148.00	By Fees Collection	2,188,130.00
To T.A.	18,000.00	By Bank Interest	30,289.00
To Electricity Expenses	7,317.00		
To Provincialisation Expenses	16,700.00		
To Cultural Program Expenses	94,374.00		
To Printing & Stationery	45,451.00		
To Refreshment	5,932.00		
To Bank Charge	354.00		
To Postage	63.00		
To Exam. Expenses	32,705.00		
To Newspaper & Books	20,550.00		
To Repairs & Maintenance	7,376.00		
To Saraswati Puja Expenses	9,378.00		
To ID Card Expenses	26,050.00		
To Student Fee Refund	153,000.00		
To Games & Sports Expenses	25,254.00		
To Misc. Expenses	8,560.00		
 To Excess of Income over Expenditure	 205,207.00		
	2,218,419.00		2,218,419.00

Date :: 16/12/2020

Place :: Guwahati



UDIN NO

FOR KAV & ASSOCIATES
CHARTERED ACCOUNTANTS

PANKAJ DAS, PARTNER

20064741AAAAIZ3159


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE,
MURAJHAR, HOJAI (ASSAM).

OBSERVATION (2019-20)

1. Following payments has been made in cash-

Date	Voucher No.	Cash Book Folio	Amount	Particulars
05.07.2019	50	31	32392.00	Paid to Surya Printing Works for Prospectus
04.09.2019	51	51	32000.00	Paid to Lilabati Decorator for Cultural Programme
06.12.2019	150	78	26050.00	Paid to Islam Brother Communication for ID Card.

2. Revenue Stamp and money receipts not available of Rs. 5000/- & above in many of the vouchers.

3. Following fees collection of several date has been entered in cash book in single date.

Date	Receipt No.	Amount	Cash Book Folio	Cash Book Date
17.05.2019 to 20.05.2019	01 to 18	71390.00	10	20.05.2019
23.05.2019 to 25.05.2019	155 to 166	47480.00	13	25.05.2019
27.05.2019 to 01.06.2019	45 to 63	75630.00	17	01.06.2019
07.06.2019 to 12.06.2019	64 to 72	33380.00	21	12.06.2019
14.06.2019 to 20.06.2019	330 to 343	50780.00	24	20.06.2019




Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



17.06.2019 to 25.06.2019	74 to 79	20120.00	27	25.06.2019
13.06.2019 to 25.06.2019	283 to 287	19840.00	27	25.06.2019
26.06.2019 to 03.07.2019	490 to 500	48140.00	35	20.07.2019
26.06.2019 to 04.07.2019	288 to 292	19500.00	37	30.07.2019
17.06.2019 to 26.06.2019	173 to 180	25850.00	37	30.07.2019
10.07.2019 to 30.07.2019	344 to 347	17080.00	37	30.07.2019
03.07.2019 to 30.07.2019	601 to 610	42580.00	37	30.07.2019
03.08.2019 to 22.08.2019	611 to 618	34750.00	48	30.08.2019
05.08.2019 to 20.09.2019	181 to 186	19300.00	61	25.09.2019
10.08.2019 to 09.09.2019	348 to 351	15500.00	61	25.09.2019
02.09.2019 to 24.09.2019	619 to 628	46650.00	61	25.09.2019




 Principal
 MURAZAR COLLEGE
 P.O. Murazar
 Hojai (Assam)



4. During the course of our audit it is found that the College has maintained excess cash in hand. Following are some instances-

Date	Cash Book Folio	Closing Cash Balance
03.04.2019	1	25282.00
20.05.2019	10	24565.00
21.05.2019	11	57985.00
08.06.2019	18	43940.00
24.06.2019	26	58423.00
30.07.2019	37	114200.00
02.09.2019	49	125534.00
07.10.2019	66	108464.00
11.11.2019	72	97759.00
18.11.2019	74	249009.00
06.12.2019	78	63425.00
28.01.2020	85	51182.00
15.02.2020	92	34496.00
25.02.2020	94	25032.00

Date: 16.12.2020
Place: Guwahati



For, KAV & Associates
Chartered Accountants,

(Pankaj Das)
Partner
M. No- 064741

UDIN NO 20064741AAAAIZ3159

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2019-2020

The Accounts of **Murazar College** were audited by us for the period 01.04.2019 to 31.03.2020 and we report the following:

INCUMBENCY

The Office of the Principal & Secretary was held by Dr. Sayed Ahammed Ali.

The Closing Balance of the College fund as per Cash Book on 31-3-2020 was as detailed below:

1) Cash in Hand with Secretary	Rs. 1732.00
2) Cash at Bank	Rs. 518356.62
Grand Total	Rs. 520088.62

SUBSIDIARY FUND

During our verification, we have found that in addition to the College Fund, the college has no other subsidiary funds in separate bank accounts.

RECEIPTS & PAYMENTS ACCOUNT

The Receipts & Payments Account of the College Fund for the year 2019-2020 is attached with this report.

INCOME & EXPENDITURE ACCOUNT

The Income & Expenditure Account of the College Fund for the year 2019-2020 is attached with this report.

CASH BOOK

We have verified the Cash Book & found that the Cash Book is properly maintained.

PAYMENT VOUCHERS

The records have been kept in a proper and systematic manner.

MISAPPROPRIATION ETC.

Cases of Misappropriation have not been noticed in accounts during the year under Audit.



SAU
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



GENERAL OBSERVATION

After verification the books & records which were made available to us, we have found some observation which is given below.

Fixed Assets Register is not maintained by the institution

Date: 16.12.2020

Place: Guwahati

For, KAV & Associates
Chartered Accountants,



(Pankaj Das)

Partner

M. No- 064741

UDIN NO 20064741AAAAIZ3159


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT

MURAZAR COLLEGE

MURAJHAR, NAGAON,

ASSAM.



FROM 1ST APRIL 2020 TO 31ST MARCH 2021

AUDITORS

A RAY CHOUDHURY & CO

CHARTERED ACCOUNTANTS

**1ST FLOOR, HOUSE NO. 15, OPP. BYELANE NO. 2,
ABOVE MIRA MUSICAL MART, GUWAHATI,
ASSAM-781003.**

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2020-2021

The Accounts of **Murazar College** were audited by us for the period 01.04.2020 to 31.03.2021 and we report the following:

INCUMBENCY

The Office of the Principal & Secretary was held by Dr. SayedAhamed Ali.

The Closing Balance of the College fund as per Cash Book on 31-3-2021 was as detailed below:

1) Cash in Hand with Secretary	Rs.18126.00
2) Cash at Bank (SBI)	Rs.763825.62
Grand Total :	<u>Rs.781951.62</u>

SUBSIDIARY FUND

During our verification, we have found that in addition to the College Fund, the college has no other subsidiary funds in separate bank accounts.

RECEIPTS & PAYMENTS ACCOUNT

The Receipts & Payments Account of the College Fund for the year 2020-2021 is attached with this report.

INCOME & EXPENDITURE ACCOUNT

The Income & Expenditure Account of the College Fund for the year 2020-2021 is attached with this report.

CASH BOOK

We have verified the Cash Book & found that the Cash Book is properly maintained.

PAYMENT VOUCHERS

The records have been kept in a proper and systematic manner.

MISAPPROPRIATION ETC.

Cases of Misappropriation have not been noticed in accounts during the year under Audit.



Signature
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



A Ray Choudhury & Co.
Chartered Accountants



A Ray Choudhury (Partner)
B.Com (H) FCA, DISA (ICAI)
Bandita Das (Partner)
B. Com (H) . FCA, DISA (ICAI)
Jintu Moni Deka (Partner)
B.Com (H), ACA

GENERAL OBSERVATION

After verification the books & records which were made available to us, we have found some observation which is given below.

Date: 04.08.2023

Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants


(Akhyadhee Ray Choudhury)
Partner
M. No. 064664
UDIN : 23064664BGURBN5260


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary	12,57,037.00	By Fees Collection	18,62,600.00
To T.A.	82,564.00	By Bank Interest	18,756.00
To Honararium	8,000.00		
To Electricity Expenses	9,602.00		
To Printing & Stationery	79,023.00		
To Refreshment	21,337.00		
To Postage	23.00		
To Repairs & Maintenance	40,715.00		
To Saraswati Puja Expenses	11,773.00		
To ID Card Eexpenses	1,500.00		
To Audit Fees	20,000.00		
To Labour & Wages	28,500.00		
To Misc. Expenses	15,108.00		
 To Excess of Income over Expenditure	 3,06,174.00		
	18,81,356.00		18,81,356.00

Date : 04/08/2023

Place : Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants



(Akhyadhee Ray Choudhury)
Partner

M. No. 064664

UDIN - 23064664BGURBN5260

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	12,57,037.00
Cash in Hand 1732.00		By T.A.	82,564.00
<u>Cash at Bank</u>		By Honorarium	8,000.00
SBI 518356.62	5,20,088.62	By Electricity Expenses	9,602.00
To Fees Collection	18,62,600.00	By Printing & Stationery	79,023.00
To Bank Interest	18,756.00	By Refreshment	21,337.00
		By Postage	23.00
		By Repairs & Maintenance	40,715.00
		By Saraswati Puja Expenses	11,773.00
		By ID Card Expenses	1,500.00
		By Audit Fees	20,000.00
		By Labour & Wages	28,500.00
		By Misc. Expenses	15,108.00
		By Fan Purchased	1,275.00
		By Library Books	13,036.00
		By Loan to Jamal Ahmed	20,000.00
		By Loan to Badrul Amin	10,000.00
		By, CLOSING BALANCE	
		Cash in Hand 18126.00	
		<u>Cash at Bank</u>	
		SBI 763825.62	7,81,951.62
	24,01,444.62		24,01,444.62

Date : 04/08/2023

Place : Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants



Akhyadhee Ray Choudhury

(Akhyadhee Ray Choudhury)
Partner

M. No. 064664

UDIN - 23064664BGURBN5260

SAU
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE,
MURAJHAR, HOJAI (ASSAM)

OBSERVATIONS (2020-21)

1. Following payments has been made in cash –

Date	VoucherNo.	CashBook Folio	Amount	Particulars
02.11.2020	83	43	24850.00	Paid to Islam Brother Communication for ID Card.
11.12.2020	110	54	20000.00	Cash Loan to Jamal Ahmed, Senior Assistant.
27.02.2021	168	81	8000.00	Honorarium paid to 8 incumbents for Internal Exam. Signature of recipient not available for Rs.500.00 paid to Joirul Islam.

2. Revenue Stamp and money receipts not available of Rs.5000/-&above in many of the vouchers.

Date: 04.08.2023
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants


(Akhyadhee Ray Choudhury)
Partner
M. No. 064664
UDIN : 23064664BGURBN5260


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT

MURAZAR COLLEGE

MURAJHAR, NAGAON,

ASSAM.



FROM 1ST APRIL 2021 TO 31ST MARCH 2022

AUDITORS

A RAY CHOUDHURY & CO

CHARTERED ACCOUNTANTS

**1ST FLOOR, HOUSE NO. 15, OPP. BYELANE NO. 2,
ABOVE MIRA MUSICAL MART, GUWAHATI,
ASSAM-781003.**


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2021-2022

The Accounts of **Murazar College** were audited by us for the period 01.04.2021 to 31.03.2022 and we report the following:

INCUMBENCY

The Office of the Principal & Secretary was held by Dr. SayedAhamed Ali.

The Closing Balance of the College fund as per Cash Book on 31-3-2022 was as detailed below:

1) Cash in Hand with Secretary	Rs. 471.00
2) Cash at Bank (SBI)	Rs. 41949.12
Cash at Bank (HDFC)	<u>Rs. 1055393.28</u>
Grand Total :	<u>Rs. 1097813.40</u>

SUBSIDIARY FUND

During our verification, we have found that in addition to the College Fund, the college has no other subsidiary funds in separate bank accounts.

RECEIPTS & PAYMENTS ACCOUNT

The Receipts & Payments Account of the College Fund for the year 2021-2022 is attached with this report.

INCOME & EXPENDITURE ACCOUNT

The Income & Expenditure Account of the College Fund for the year 2021-2022 is attached with this report.

CASH BOOK

We have verified the Cash Book & found that the Cash Book is properly maintained.

PAYMENT VOUCHERS

The records have been kept in a proper and systematic manner.

MISAPPROPRIATION ETC.

Cases of Misappropriation have not been noticed in accounts during the year under Audit.


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)





A Ray Choudhury & Co.
Chartered Accountants



A Ray Choudhury (Partner)
B.Com (H) FCA, DISA (ICAI)
Bandita Das (Partner)
B. Com (H) . FCA, DISA (ICAI)
Jintu Moni Deka (Partner)
B.Com (H), ACA

GENERAL OBSERVATION

After verification the books & records which were made available to us, we have found some observation which is given below.

Date: 04.08.2023

Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants


(Akhyadhee Ray Choudhury)
Partner
M. No. 064664
UDIN : 23064664BGURBO3262


Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary	6,19,166.00	By Fees Collection	14,73,969.60
To T.A.	84,390.00	By Bank Interest	15,800.00
To Electricity Expenses	5,828.00	By G.U. Fees Refunded	39,500.00
To Printing & Stationery	32,490.00		
To Refreshment	5,055.00		
To Repairs & Maintenance	18,821.00		
To Saraswati Puja Expenses	16,000.00		
To ID Card Expenses	15,000.00		
To Labour & Wages	11,900.00		
To Website Expenses	47,000.00		
To Admission Expenses	5,800.00		
To Bank Charges	88.50		
To Fees Refunded to HDFC Bank	37,840.32		
To Games & Sports	44,272.00		
To Telephone & Mobile Expenses	299.00		
To G.U. Fees	2,00,990.00		
To Misc. Expenses	3,402.00		
 To Excess of Income over Expenditure	 3,80,927.78		
	15,29,269.60		15,29,269.60

Date : 04/08/2023

Place : Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants



Akhyadhee Ray Choudhury

(Akhyadhee Ray Choudhury)

Partner

M. No. 064664

UDIN - 23064664BGURBO3262

ADU
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	6,19,166.00
Cash in Hand 18126.00		By T.A.	84,390.00
<u>Cash at Bank</u>		By Electricity Expenses	5,828.00
SBI 763825.62	7,81,951.62	By Printing & Stationery	32,490.00
		By Refreshment	5,055.00
To Fees Collection	14,73,969.60	By Repairs & Maintenance	18,821.00
To Bank Interest	15,800.00	By Saraswati Puja Expenses	16,000.00
To G.U. Fees Refunded	39,500.00	By ID Card Eaxpenses	15,000.00
		By Labour & Wages	11,900.00
		By Website Expenses	47,000.00
		By Admission Expenses	5,800.00
		By Bank Charges	88.50
		By Fees Refunded to HDFC Bank	37,840.32
		By Games & Sports	44,272.00
		By Telephone & Mobile Expenses	299.00
		By G.U. Fees	2,00,990.00
		By Misc. Expenses	3,402.00
		By Library Books	17,546.00
		By Mobile Handset	14,100.00
		By Furniture & Fixtures	13,420.00
		By Loan to Sayed Ahmed Ali	20,000.00
		By, CLOSING BALANCE	
		Cash in Hand 471.00	
		<u>Cash at Bank</u>	
		HDFC Bank 1055393.28	
		SBI 41949.12	10,97,813.40
	23,11,221.22		23,11,221.22

Date : 04/08/2023
Place : Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants



(Akhyadhee Ray Choudhury)
Partner
M. No. 064664
UDIN - 23064664BGURBO3262

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT

MURAZAR COLLEGE

MURAJHAR, NAGAON,

ASSAM.



FROM 1ST APRIL 2022 TO 31ST MARCH 2023

AUDITORS

A RAY CHOUDHURY & CO

CHARTERED ACCOUNTANTS

**1ST FLOOR, HOUSE NO. 15, OPP. BYELANE NO. 2,
ABOVE MIRA MUSICAL MART, GUWAHATI,
ASSAM-781003.**

Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2022-2023

The Accounts of **Murazar College** were audited by us for the period 01.04.2022 to 31.03.2023 and we report the following:

INCUMBENCY

The Office of the Principal & Secretary was held by Dr. SayedAhamed Ali.

The Closing Balance of the College Fund as per Cash Book on 31-3-2023 was as detailed below:

1) Cash in Hand with Secretary	Rs.11,827.00
2) Cash at Bank (SBI)	Rs. 46,08,197.12
3) Cash at Bank (HDFC)	<u>Rs. 3,67,766.72</u>
Grand Total	<u>Rs. 49,87,790.84</u>

SUBSIDIARY FUND

During our verification, we have found that in addition to the College Fund, the college has no other subsidiary funds in separate bank accounts.

RECEIPTS & PAYMENTS ACCOUNT

The Receipts & Payments Account of the College Fund for the year 2022-2023 is attached with this report.

INCOME & EXPENDITURE ACCOUNT

The Income & Expenditure Account of the College Fund for the year 2022-2023 is attached with this report.

CASH BOOK

We have verified the Cash Book & found that the Cash Book is properly maintained.

PAYMENT VOUCHERS

The records have been kept in a proper and systematic manner.

MISAPPROPRIATION ETC.

Cases of Misappropriation have not been noticed in accounts during the year under Audit.





A Ray Choudhury & Co.
Chartered Accountants



A Ray Choudhury (Partner)
B.Com (H) FCA, DISA (ICAI)
Bandita Das (Partner)
B. Com (H) . FCA, DISA (ICAI)
Jintu Moni Deka (Partner)
B.Com (H), ACA

GENERAL OBSERVATION

After verification the books & records which were made available to us, we have found some observation which is given below.

Date: 17.08.2023

Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants,

Akhyadhee

(Akhyadhee Ray Choudhury)

Partner

MRN- 064664

FRN- 326593E

UDIN : 23064664BGUREL4975

RAU
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary	4,17,000.00	By Fees Collection	9,41,055.44
To T.A.	1,05,940.00	By Received from DHE, Govt. of Assam against Student Fees	45,33,592.00
To Electricity Expenses	14,775.00	By Bank Interest	57,225.00
To Printing & Stationery	61,074.00		
To Refreshment	23,339.00		
To Repairs & Maintenance	18,000.00		
To Saraswati Puja Expenses	31,000.00		
To ID Card Expenses	40,140.00		
To Labour & Wages	19,100.00		
To Website Expenses	19,470.00		
To Engineer Fees	40,000.00		
To News Paper & Periodicals	2,021.00		
To Social & Cultural Programme	2,70,595.00		
To Games & Sports	93,701.00		
To G.U. Fees	39,500.00		
To Misc. Expenses	15,666.00		
To Excess of Income over Expenditure	43,20,551.44		
	55,31,872.44		55,31,872.44

Date : 17/08/2023

Place : Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants



A Ray Choudhury

(Akhyadhee Ray Choudhury)

Partner

M. No. 064664

UDIN - 23064664BGUREL4975

ADU
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE
MURAJHAR, HOJAI (ASSAM)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, OPENING BALANCE		By Salary	4,17,000.00
Cash in Hand 471.00		By T.A.	1,05,940.00
Cash at Bank		By Electricity Expenses	14,775.00
HDFC 1055393.28		By Printing & Stationery	61,074.00
SBI 41949.12	10,97,813.40	By Refreshment	23,339.00
To Fees Collection	9,41,055.44	By Repairs & Maintenance	18,000.00
To Received from DHE, Govt. of Assam against Student Fees	45,33,592.00	By Saraswati Puja Expenses	31,000.00
To Bank Interest	57,225.00	By ID Card Expenses	40,140.00
		By Labour & Wages	19,100.00
		By Website Expenses	19,470.00
		By Engineer Fees	40,000.00
		By News Paper & Periodicals	2,021.00
		By Social & Cultural Programme	2,70,595.00
		By Games & Sports	93,701.00
		By G.U. Fees	39,500.00
		By Misc. Expenses	15,666.00
		By Building Construction	2,23,339.00
		By Library Books	34,670.00
		By CCTV	20,000.00
		By Inverter & Battery	58,210.00
		By Furniture & Fixtures	94,355.00
		By CLOSING BALANCE	
		Cash in Hand 11827.00	
		Cash at Bank	
		HDFC Bank 367766.72	
		SBI 4608197.12	49,87,790.84
	66,29,685.84		66,29,685.84

Date: 17/08/2023
Place: Guwahati

For, A. Ray Choudhury & Co.
Chartered Accountants



Akhyadhee
(Akhyadhee Ray Choudhury)
Partner
M. No. 064664
UDIN - 23064664BGUREL4975

SAH
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)



MURAZAR COLLEGE,
MURAJHAR, HOJAI (ASSAM)

OBSERVATION (2022-23)

1. Related party payments:

Date	VoucherNo.	CashBook Folio	Amount	Particulars
06.08.2022	95	40	5000.00	Cash paid to Amiyo Kumar Nandi, GB President for up down from home to College.
21.11.2022	185	70	5000.00	Cash paid to Amiyo Kumar Nandi, GB President for up down from home to College.
30.12.2022	234	86	5000.00	Cash paid to Amiyo Kumar Nandi, GB President for up down from home to College.
27.02.2023	317	114	5000.00	Cash paid to Amiyo Kumar Nandi, GB President for up down from Murajhar to Guwahati.

2. Revenue Stamp and money receipts not available of Rs.5000/- & above in many of the vouchers.

Date: 17.08.2023

Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants,

A Ray Choudhury

(Akhyadhee Ray Choudhury)

Partner

MRN- 064664

FRN- 326593E

UDIN : 23064664BGUREL4975

Principal
Principal
MURAZAR COLLEGE
P.O. Murazar
Hojai (Assam)