



**INTERNAL AUDIT REPORT**

**MURAZAR COLLEGE**

**MURAJHAR, HOJAI**

**ASSAM**

**FROM 1<sup>ST</sup> APRIL 2018 TO 31<sup>ST</sup> 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 31<sup>st</sup> 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 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 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
<b>To, <u>OPENING BALANCE</u></b>		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
		<b>By, <u>CLOSING BALANCE</u></b>	
		Cash at Bank 366269.62	
		Cash in Hand 732.00	367,001.62
	<b>2,575,684.12</b>		<b>2,575,684.12</b>

Date :: 16/12/2020

Place :: Guwahati



FOR KAV & ASSOCIATES  
CHARTERED ACCOUNTANTS

PANKAJ DAS, PARTNER

**20064741AAAAIY9857**

UDIN NO

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



**INTERNAL AUDIT REPORT**

**MURAZAR COLLEGE**

**MURAJHAR, HOJAI**

**ASSAM**

**FROM 1<sup>ST</sup> APRIL 2019 TO 31<sup>ST</sup> MARCH 2020**

**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 31<sup>st</sup> 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 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 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
<b>To, OPENING BALANCE</b>		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 Loan Refund	
		S.A. Ali 8000.00	
		Altab Hussain 25000.00	33,000.00
		<b>By, CLOSING BALANCE</b>	
		Cash at Bank 518356.62	
		Cash in Hand 1732.00	520,088.62
	<b>2,610,420.62</b>		<b>2,610,420.62</b>

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)





**INTERNAL AUDIT REPORT**  
**MURAZAR COLLEGE**  
**MURAJHAR, NAGAON,**  
**ASSAM.**



**FROM 1<sup>ST</sup> APRIL 2020 TO 31<sup>ST</sup> MARCH 2021**

**AUDITORS**

**A RAY CHOUDHURY & CO**

**CHARTERED ACCOUNTANTS**

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

  
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 Eaxpenses	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		
	<b>18,81,356.00</b>		<b>18,81,356.00</b>

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

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



**INTERNAL AUDIT REPORT**  
**MURAZAR COLLEGE**  
**MURAJHAR, NAGAON,**  
**ASSAM.**



**FROM 1<sup>ST</sup> APRIL 2021 TO 31<sup>ST</sup> MARCH 2022**

**AUDITORS**

**A RAY CHOUDHURY & CO**

**CHARTERED ACCOUNTANTS**

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

  
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)**



**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To, OPENING BALANCE</b>		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	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
		<b>By, CLOSING BALANCE</b>	
		Cash in Hand	471.00
		Cash at Bank	
		HDFC Bank	1055393.28
		SBI	41949.12
			10,97,813.40
	<b>23,11,221.22</b>		<b>23,11,221.22</b>

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

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



**INTERNAL AUDIT REPORT**

**MURAZAR COLLEGE**

**MURAJHAR, NAGAON,**

**ASSAM.**



**FROM 1<sup>st</sup> APRIL 2022 TO 31<sup>st</sup> MARCH 2023**

**AUDITORS**

**A RAY CHOUDHURY & CO**

**CHARTERED ACCOUNTANTS**

**1<sup>st</sup> FLOOR, HOUSE NO. 15, OPP. BYELANE NO. 2,  
ABOVE MIRA MUSICAL MART, GUWAHATI,  
ASSAM-781003.**

  
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: 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**

*[Signature]*  
MURAZAL 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		
	<b>55,31,872.44</b>		<b>55,31,872.44</b>

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

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



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



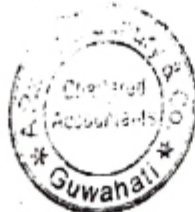
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2023**

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

Date: 17/08/2023

Place: Guwahati

For, A. Ray Choudhury & Co.  
Chartered Accountants



*A. Ray*

( Akhyadhee Ray Choudhury )  
Partner

M. No. 064664

UDIN - 23064664BGUREL4975

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