

**D.SURANA & ASSOCIATES**  
Chartered Accountants

**SAPATGRAM COLLEGE**  
[LIBRARY FUND]

PO- SAPATGRAM  
DIST. - DHUBRI  
ASSAM

INTERNAL AUDIT REPORT  
FOR  
ACCOUNTING YEAR 2022-2023

**D.SURANA & ASSOCIATES**  
Chartered Accountants  
H.N Road  
Dhubri-783301  
Assam  
Mobile - 94350-28880



# SAPATGRAM COLLEGE

## LIBRARY FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD ENDING 31.03.2023

ARTICULARS	31/03/2023	31/03/2022
<b>RECEIPTS</b>		
OPENING BALANCES		
CASH IN HAND		-
CASH AT BANK		1,970.00
TOTAL		13,182.00
TRANSFER FROM GENERAL FUND	2,782.00	
CASH DEPOSIT	3,800.00	
BANK INTEREST		
AND CANCELLATION		
<b>TOTAL</b>	<b>300,673.86</b>	<b>621,972.49</b>
<b>PAYMENTS</b>		
Bank Charges	466.01	259.63
Newspaper, Journal & Magazine Exp	31,962.00	40,229.00
Books Purchased	122,474.00	143,702.00
Printing & Stationery	3,300.00	2,730.00
Travelling Allowance		
Network Equipment Bill		
Library Office Painting	1,200.00	82,600.00
Computer Services	12,036.00	58,360.00
RFID		
<b>CLOSING BALANCES</b>		
CASH IN HAND		
CASH AT BANK	129,235.85	294,091.86
<b>TOTAL</b>	<b>300,673.86</b>	<b>621,972.49</b>

Note:

1. No Bank Reconciliation statement has been prepared.

UDIN -23062222BGRGKT8668

Place - Dhubri

Date - 27.12.2023



FOR D. SURANA & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

(DHANINDRA KUMAR SURANA)

Proprietor

Membership No -062222

FRN -325406E

