

**AUDIT REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED ON 31ST MARCH, 2025**

OF



**BIRANGANA SATI SADHANI RAJYIK
VISHWAVIDYALAYA
GOLAGHAT, ASSAM
785621**

**AUDITED BY
KNPP & ASSOCIATES
CHARTERED ACCOUNTANTS
4th Floor, Panna Complex, Christianbasti,
Near Newslive Building, G S Road, Guwahati-781005
(m) - 9706774564**

K N P P AND ASSOCIATES

Chartered Accountants



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ROAD,OPPOSITE NRL HEAD OFFICE,
CHRISTANBASTI,GUWAHATI ASSAM 781005
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INDEPENDENT AUDITORS' REPORT

To
The Registrar
Birangana Sati Sadhani Rajyik Vishwavidyalaya,
Golaghat

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **Birangana Sati Sadhani Rajyik Vishwavidyalaya**; a State University recognized by UGC which comprises the Balance Sheet as at 31st March 2025, the related Statement of Income and Expenditure and Receipts and Payments Account for the year ended on that date and summary of significant accounting policies and other explanatory information.

This Independent Auditor's Report contains the comments of the Independent Auditor on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regards to compliance with the Law, Rules and Regulations and Efficiency cum performance aspects, etc., if any, are also reported.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The University Authority is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the University in accordance with the Accounting principles generally accepted in India, including the Accounting Standards prescribed by the Institute of Chartered Accountants of India (ICAI). This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Birangana Sati Sadhani Rajyik Vishwavidyalaya Act, 2020 for safeguarding of the assets of the Vishwavidyalaya and for preventing and detecting the frauds and other irregularities, selection and application of appropriate Accounting policies, making judgements and estimates that are reasonable and prudent and design implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The management is responsible for providing all records to the auditor during the process of audit which may include:- Cash book, Bank book, General ledgers, Bank Reconciliation Statement, Fixed Asset register, Grant register, Student Fee register, Inventory register, Payroll register, Scholarship register, Purchase register, receipt and payment vouchers and any additional financial records maintained to keep track of the financial transactions of the university.



AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing prescribed by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the University's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by authority, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis for our audit opinion on the financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the Balance Sheet, of the state of affairs of the Vishwavidyalaya as at 31st March 2025;
- (ii) in the case of the Statement of Income and Expenditure, the excess of income over expenditure of the Vishwavidyalaya for the year ended on that date; and
- (iii) In the case of the Receipts and Payments Account, of the cash flows of the Vishwavidyalaya for the year ended on that date.

AUDITOR'S RECOMMENDATIONS

- (i) It is recommended that all purchases be executed strictly through direct payments to authorized vendors instead of making advance payments to institute employees. Direct vendor payments will enhance financial transparency, ensure proper supporting documentation, and facilitate a clear audit trail. The University should frame and enforce a formal procurement and payment policy mandating vendor-wise invoicing, approval, and settlement through bank transfers only, except in duly approved exceptional cases.
- (ii) The authority may initiate strict and timely action to recover overdue fees. A structured recovery mechanism should be implemented.



REPORT ON OTHER LEGAL AND STATUTORY REQUIREMENTS

We report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit,
- (ii) In our opinion, proper books of account have been kept by the Vishwavidyalaya so far as appears from our examination of those books,
- (iii) The Balance Sheet, the Statement of Income & Expenditure and the Receipts & Payments Account dealt with by this report are in agreement with the books of account,
- (iv) In our opinion, the Balance Sheet, the Statement of Income & Expenditure and the Receipts & Payments Account dealt with by this report comply with the applicable accounting standards issued by the Institute of Chartered Accountants of India.

For K N P P & Associates.
Chartered Accountants

Pinku Patowary



CA Pinku Patowary
Partner
Membership No.: 302059
Firm Reg. No.: 325395E

Place: Guwahati
Date: 1st December, 2025

(UDIN) for this document is **25302059ETLZFL8886**

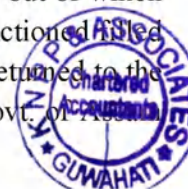
**BIRANGANA SATI SADHANI RAJYIK VISHWAVIDYALAYA****A State University recognized by UGC****SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING
PART OF ANNUAL ACCOUNTS FOR THE YEAR ENDING ON 31ST MARCH 2025****I. Significant Accounting Policies:**

- (a) The financial statements are prepared under historical cost concepts, based on accrual method of accounting, as a going concern and consistent with generally accepted accounting principles in accordance with the mandatory accounting standard and disclosure requirements.

II. Notes to Accounts:

- a. **Inventory Valuation:-** Inventory level is **NIL** otherwise valuation of Inventory are valued at Cost.
- b. **Investments:-** During the F Y 2024-25, an investments of Rs. 77,51,021/- is available with State Bank of India, Golaghat Branch as on 31st March, 2025 in the form of Memorandum of Deposit and valuation of such investment is made at cost inclusive of expensive like brokerage, transfer stamp.
- c. **Fixed assets:-** Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition in respect to projects involving construction related pre-operational expenses, form part of the value of the assets capitalized.
- d. **Depreciation:-** Depreciation is provided on Written Down Value method as per rates specified in the Income Tax Act, 1961.
- e. **Government Grants:-** Government Grants of the nature of contribution towards Capital costs for Rs. 50 lakhs was allocated to the University for the F Y 2024-25 which was received during the F Y 2024-25 in kind (Desk Bench, Conference Hall Equipment's, etc.,).

Government Grants of the nature of contribution towards Revenue costs (Salary) for Rs. 596.08 lakhs was sanctioned to the University for the F Y 2024-25 out of which an amount of Rs. 578.21551/- lakhs has been paid as Salary to the sanctioned staff up posts of the University, an amount of Rs. 17.86449 lakhs has been returned to the Government and an amount of Rs. Nil was remain receivable from Govt. of Assam against Grants-in-Aid (Salary).



Government Grants of the nature of contribution towards Revenue costs for Rs. 40 lakhs was allocated to the University for the F Y 2024-25 but only an amount of Rs. 20 (Twenty) Lakhs has been received by the Vishwavidyalaya and the fund has been utilized for the purpose for which it was sanctioned.

- f. **Retirement Benefits:-**No such provision made on accrued bases such as Gratuity payable and leave encashment to the employees.
- g. **Contingent Liabilities:-**There is no Contingent Liabilities.

FOR, K N P P & ASSOCIATES

CHARTERED ACCOUNTANTS
FRN NO.:325395E

Pinku Patowary

CA PINKU PATOWARY
(PARTNER)
MEMBERSHIP NO.:302059
PLACE: GUWAHATI
DATE: 01/12/2025



FOR, BIRANGANA SATI SADHANI RAJYIK
VISHWAVIDYALAYA

(Dr. Uday Kumar Khanikar)
REGISTRAR

Birangana Sati Sadhani Rajyik Vishwavidyalaya

Golaghat Engineering College Campus

Bogorijeng

Golaghat

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Balance Sheet

1-April-24 to 31-Mar-25

Liabilities	Amount		Assets	Amount	
	INR	INR		INR	INR
Capital Account (As per Schedule-"A")		1,08,93,615.54	Fixed Assets (As per Schedule-"D")		37,79,846.00
Current Liabilities			Investments		
Provisions (As per Schedule-"B")	7,51,518.00		MOD under Surbhi CA		77,51,021.00
Sundry Creditors (As per Schedule-"C")	34,84,189.00	42,35,707.00	Current Assets		
<i>Audit Fee Payable</i>	14,632.00		Loans & Advances (Asset) (As per Schedule-"E")	12,00,355.00	
<i>Less: Paid</i>	14,632.00	-	Sundry Debtors (As per Schedule-"F")	21,95,740.00	
			Deposits		
			Hostel Gas Connection	10,512.00	
			TDS by SBI	37,921.00	
			Cash-in-Hand	885.00	
			Bank Accounts	1,53,042.54	35,98,455.54
Total		1,51,29,322.54	Total		1,51,29,322.54

For, KNPP & ASSOCIATES
CHARTERED ACCOUNTANTSPlace : Guwahati
Date : 1st December, 2025(PINKU PATOWARY)
PARTNER
M NO - 302059
Firm Reg. No.: 325395E

Birangana Sati Sadhani Rajyik Vishwavidyalaya

Golaghat Engineering College Campus

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Income & Expenditure A/c

1-Apr-24 to 31-Mar-25

Expenses	Amount		Incomes	Amount	
	INR			INR	
Direct Expenses					
DA arear	4,93,466.00				
Salary with NPS employers cont.	4,89,70,691.00	4,94,64,157.00	Direct Incomes		
Indirect Expenses			Donations	90,761.00	
Admission Process	10,140.00		Endowment Fee 2023-24	2,07,032.00	
AICTE Registration Expenses	7,100.00		Exam Fee	7,29,450.00	
Amrit Brikshya Andolan	24,790.00		Hostel Fee	22,88,000.00	
Anti Raging Expenses	6,010.00		Internal Revenue From PHD Programme	46,200.00	
Auditorium Expenses	24,550.00		Other Internal Revenue	12,63,528.00	
Bhasha Gourav Saptah	7,250.00		PG Programme	24,11,860.00	
B N Y S Dept Expenses	3,31,860.00		Revenue From Python Preogramme	8,000.00	
B Sc (Agri) Department Expenses	49,420.00		Self Financing Courses	59,01,755.00	
Compititive Examination Expenses	19,30,129.00		<i>GIA SALARY FROM GOVT OF ASSAM</i>	4,94,64,157.00	
Consultancy Fee	20,356.00		<i>Grants-In-Aid, Non-Salary (2024-25)</i>	20,00,000.00	
Dept of Computer Science Exp	57,500.00		<i>Guest House Rent Received</i>	9,000.00	
Dept of Sociology Expenses	3,500.00		<i>Icssr Sponsored NCYR on Contemporary Trends</i>	79,300.00	
Educational Promotion Expenses	14,682.00		<i>Internal Revenue for Compititive Exam</i>	36,00,000.00	
Examination Expenses	1,35,294.00		<i>National Workshop on Millet Ans Millets Prod Rec</i>	9,200.00	
Exp on NW on Millet Ans Millets Product	14,700.00		<i>Recruitment Application Fee</i>	1,99,501.00	
Freshers Expenses	38,724.00		<i>spot registration on national colloquium</i>	6,300.00	
Guest Faculty Recruitment Expenses	93,512.00				6,83,14,044.00
Guest House Expenses (Revenue)	87,620.00				
HOSTEL EXPENSES	19,06,430.00				
Independence Day Celebration Exp	20,632.00				



Induction Programme	2,118.00			
Induction Programme Expenses	15,470.00			
Kkhsou Expenses	2,000.00			
Meeting Expenses	1,52,209.00			
National Colloquium	54,535.00			
National Seminar on Ethnicity by Sociology Exp	8,500.00			
Naturopathy Day Expenses	5,645.00			
NC for Young Researchers Expenses	1,000.00			
PhD Course Expenses	7,500.00			
Publicity Expenses	7,500.00			
Quiz Compittition Expenses	2,300.00			
Remuneration for Academic Activities (GF/EM)	22,93,660.00			
Republic Day Celebration	14,260.00			
Saraswati Puja Expenses	29,218.00			
Science Day Expenses	49,262.00			
Social Works Day Expenses	5,406.00			
Students Falicitation Programme	27,127.00			
Subject Experts Expenses	24,635.00			
Syllabus Updation Workshop by Sociology	1,000.00			
Tech Xetra at Tezpur University Expenses	9,240.00			
Vehicle Running Expenses	6,68,434.00			
Adverstisment Expenses	58,653.00			
Annual Report Expenses	64,400.00			
Bank Charges	708.00			
Depreciation	6,61,789.00			
Digital Signature Expenses	3,500.00			
Electrical Repirings	20,667.00			
Entertainment of Guest of V C Office	66,869.00			
Expensese on Hon'ble VC Residence	21,900.00			
Extra Mural Lecture Series Exp	5,205.00			
Fuel (General)	12,400.00			
Internet Expenses	62,569.00			
Loading and Unloading Expenses	10,950.00			
News Letter	1,800.00			



News Paper Bills	24,676.00			
Nps Charges	3,894.00			
Officail Visit of VC, Registrar, Dy Registrar	8,776.00			
Official Visit of Hon'ble VC	11,217.00			
Official Visit of Hon'ble VC (TE)	46,974.00			
Postage and Courier	6,521.00			
Printing and Stationery Expenses	1,29,143.00			
Repair and Maintenance	5,460.00			
Repair and Maintenance Expenses	2,87,277.00			
Repair of Printer and PC	10,944.00			
Staff Welfare Expenses	4,366.00			
TA&DA on Officail Visits	1,31,310.00			
Telephone Expenses	1,358.00			
Temporary Construction of Canteen	27,450.00			
V C Residence Expenses (Revenue)	87,937.00			
Water Fitting Rev Expenses	750.00			
Website Maintainance Expenses	23,451.00			
Women Leadership Programme Exp	15,000.00			
World Environment Day	1,000.00			
Yoga Day Celebration	3,208.00	99,87,340.00		
Surplus of Income over Expenses Transferred to Balance Sheet		88,62,547.00		
Total		6,83,14,044.00	Total	6,83,14,044.00

For, KNPP & ASSOCIATES
CHARTERED ACCOUNTANTS



Pinku Patowary

(PINKU PATOWARY)
PARTNER
M NO - 302059
Firm Reg. No.: 325395E

Place : Guwahati
Date : 1st December, 2025

Birangana Sati Sadhani Rajyik Vishwavidyalaya

Golaghat Engineering College Campus

Bogorijeng

Golaghat

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Receipts and Payments A/c

1-Apr-24 to 31-Mar-25

Receipts	Amount	Payments	Amount
<i>Opening Balances</i>		Advance as VC CF	20,000.00
<i>Cash in Hand</i>	-	Advance for Auditorium Construction	35,000.00
<i>Cash at Bank</i>	10,98,895.54	Advance for Canteen	1,50,000.00
<i>Revenue from PG Programme</i>		Advance for Contingancy	30,000.00
<i>Examination Fee</i>	7,29,450.00	Advance for cooking utensils	40,000.00
<i>Admission Application Fee</i>	4,09,955.00	Advance for G H 1 Cooking Utensils	15,000.00
<i>PG Admission Fee</i>	25,02,210.00	Advance for Health Camp	30,000.00
<i>PhD Fee</i>	46,200.00	Advance for Hon to EE of RAC of PhD Scholars	6,000.00
<i>Endowment Fee</i>	85,000.00	Advance for Ic SSR Sponsored Nc	56,000.00
<i>Paper Recall Fee</i>	-	Advance for Internet Fittings for Com Sc Dept	20,000.00
<i>Migration Certificate Fee</i>	1,500.00	Advance for Items for Incubation Centre	22,500.00
<i>GIA, Salary</i>	5,78,21,551.00	Advance for journal subscription	20,023.00
<i>GIA, Non-Salary</i>	20,00,000.00	Advance for Purchase of Chairs Etc	1,00,000.00
<i>Other Internal Revenue</i>		Advance for Sports Iteams	45,000.00
<i>Repayment of Employees Loan</i>	1,10,000.00	Advance for Sports meet	15,000.00
<i>Refund against Excess advance</i>	1,27,299.00	Advance for Tally	5,310.00
<i>Receipt for conducting Competitive Exam</i>	36,00,000.00	Advance for Technical Education Registration	2,20,000.00
<i>Vendor registration Fee</i>	77,000.00	Advance for Vc Conclave	24,038.00
<i>Receipt from Ic SSR Sponsored NCYR on Contemporary Trends of Research in H&SS</i>	79,300.00	Advance for Vc Conclave Fooding	10,000.00
<i>Other Income</i>	70,400.00	Advance for Vc Conclave Gujrat	10,000.00
<i>Recruitment Application fee</i>	1,99,501.00	Advance for VC Vehicle Tyre	12,000.00
<i>Hostel Caution Money</i>	1,12,000.00	Advance for BNYS Classroom	50,000.00
<i>Hostel Admission Fee</i>	1,12,000.00	Advertisement Exp	45,079.00
<i>Hostel Rent</i>	19,58,000.00	AICTE Registration Expenses	7,100.00
<i>Receipt from Surbhi MOD</i>	2,55,90,000.00	Amrit Brikshya Expenses	24,790.00



Receipt from National Workshop on Millet Ans Millets Prod	5,400.00	<i>Annual Report Expenses</i>	64,400.00
Previous Year Receivables received	55,000.00	<i>Anti Raging Expenses</i>	8,170.00
Receipt from National Seminar on Ethnicity by Dept of Sociology	8,500.00	<i>Apex Bank Advance</i>	2,27,960.00
Receipt from NCAAIM by Computer Science	61,000.00	<i>Auditorium expenses</i>	24,550.00
<i>PGDCA Application Fee</i>	2,800.00	<i>B SC Agri dept Exp</i>	49,420.00
<i>Revenue from Xerox Machine</i>	4,021.00	<i>Bank Charges</i>	708.00
<i>Receipt from Guest House</i>	9,000.00	<i>Bhasha Gaurav Saptah Exp (7005/-)</i>	7,000.00
<i>Regd Fee for National Colloquium</i>	15,400.00	<i>BNYS Dept Exp</i>	1,60,493.00
<i>University Registration Fee</i>	2,26,800.00	<i>Cheque returned</i>	38,610.00
<i>Python Admission Fee</i>	8,000.00	<i>Cleaning Expenses</i>	189.00
<i>Donations</i>	90,761.00	<i>Competitive Exam Expenses</i>	19,22,024.00
<i>Received from Self Financing Courses</i>	45,51,200.00	<i>Consultancy Fee</i>	13,040.00
<i>Received for Yoga Day</i>	29,980.00	<i>Returned Debojit Borgohain (Estate Officer) Refund Gas</i>	319.00
		<i>ReturnedDebojit Borgohain (Estate Officer) Refund Yoga</i>	57.00
		<i>Dept of Com Sc Exp</i>	57,500.00
		<i>Dept of Sociology Expenses</i>	3,500.00
		<i>Digital signature Expenses</i>	3,500.00
		<i>Educational Promotional Exp</i>	14,682.00
		<i>Electrical Repairing Expenses</i>	17,657.00
		<i>Entertainment of Guest of VC Office</i>	67,001.00
		<i>Environment Day Expenses</i>	1,000.00
		<i>Examination Exp</i>	1,35,294.00
		<i>Exp on admission Process</i>	10,140.00
		<i>Exp on NW on Millet Ans Millets Product</i>	12,700.00
		<i>Exp3 on Syllabus Updation Workshop by Soc.</i>	1,000.00
		<i>External members</i>	2,66,375.00
		<i>Extra Mural Lecture Series Exp</i>	5,205.00
		<i>fixed assets</i>	13,36,154.00
		<i>Freshers Expenses</i>	38,724.00
		<i>Fuel Expense</i>	100.00
		<i>Fuel General</i>	11,000.00



		<i>Gas set</i>	7,789.00
		<i>GST TDS</i>	5,424.00
		<i>Guest Faculty</i>	16,40,904.00
		<i>Guest House Expenses</i>	3,040.00
		<i>Health Camp Exp</i>	29,980.00
		<i>Hostel Advance</i>	25,000.00
		<i>Hostel Cook</i>	90,000.00
		<i>Hostel electricity bill</i>	8,200.00
		<i>Hostel fuel exp</i>	1,710.00
		<i>Hostel Maintenance</i>	5,620.00
		<i>Hostel Owner</i>	17,14,000.00
		<i>Hostel Repairing Exp</i>	2,060.00
		<i>Hostel Vehicle</i>	26,750.00
		<i>Hostel Warden Honorarium</i>	15,000.00
		<i>Incubation wages</i>	22,162.00
		<i>Independence Day Exp</i>	20,632.00
		<i>Induction Programme Expenses</i>	17,118.00
		<i>Internet Bill</i>	57,579.00
		<i>Kkhsou Expenses</i>	2,000.00
		<i>loading and unloading exp</i>	7,950.00
		<i>Loan to Dr. Rao</i>	1,30,110.00
		<i>Loan to Incubation Centre</i>	1,51,114.00
		<i>Meeting Expenses</i>	1,22,385.00
		<i>MOD</i>	3,30,00,000.00
		<i>National Colloquim Expenses</i>	54,535.00
		<i>National Seminar on Ethnicity by Sociology Exp</i>	8,500.00
		<i>Naturopathy Day Exp</i>	5,645.00
		<i>NC for Young Reserchers</i>	1,000.00
		<i>News Letter Exp</i>	1,800.00
		<i>News Paper Bills</i>	23,683.00
		<i>NPS</i>	1,60,82,551.00
		<i>NPS Charges</i>	2,362.00





<i>Official Visit of Honble VC</i>	53,862.00
<i>Opening Creditors</i>	7,99,594.00
<i>PhD Course Exp</i>	4,500.00
<i>Postage</i>	6,224.00
<i>Printing and stationery</i>	1,34,983.00
<i>Professional Tax</i>	79,536.00
<i>Publicity Expenses</i>	7,500.00
<i>Quiz competition Expenses</i>	2,300.00
<i>Excess advance Receivable from Abhilekh Gogoi</i>	2,272.00
<i>Recruitment Exp GF</i>	80,832.00
<i>Refreshment expnses</i>	2,260.00
<i>Remuneration for Acdemic Activities (GF/EM)</i>	2,250.00
<i>Rent for Guest House</i>	88,950.00
<i>Repairing expenses</i>	2,91,614.00
<i>Republic Day Exp</i>	14,260.00
<i>Returned on advance</i>	1,26,923.00
<i>Salary</i>	3,37,37,812.00
<i>Science Day Expenses</i>	49,262.00
<i>Security Deposite for Hostel Gas Connection</i>	10,512.00
<i>Social Work Day</i>	5,400.00
<i>Staff Welfare Expenses</i>	2,513.00
<i>Students Felicitation expenses</i>	27,127.00
<i>Subject Experts Exp</i>	21,270.00
<i>Swaraswati Puja Expenses</i>	26,000.00
<i>TA DA on Official Visits</i>	1,19,788.00
<i>TDS</i>	58,12,541.00
<i>TDS GST</i>	8,133.00
<i>Teaching assistant</i>	78,968.00
<i>Tech Xetra at Tezpur University Expenses</i>	9,240.00
<i>telephone expenses</i>	1,005.00
<i>Temprorary Const. infront of canteen</i>	20,000.00

		<i>V C Residence Expenses (Revenue)</i>	94,637.00
		<i>VC Vehicle Exp</i>	4,000.00
		<i>Vehicle (REG)</i>	2,23,000.00
		<i>Vehicle (VC)</i>	4,11,234.00
		<i>Website Maintainance Expenses</i>	23,451.00
		<i>Withdrawl of admission</i>	4,38,670.00
		<i>Women Leadership Programme Exp</i>	15,000.00
		<i>Womens Day Advance</i>	5,650.00
		<i>Yoga Day Expenses</i>	3,208.00
		<i>Closing Balance</i>	
		<i>Cash in Hand</i>	885.00
		<i>Cash at Bank</i>	1,53,042.54
Total	10,17,98,123.54		10,17,98,123.54

For, KNPP & ASSOCIATES
CHARTERED ACCOUNTANTS

Pinku Patowary

(PINKU PATOWARY)

PARTNER

M NO - 302059

Firm Reg. No.: 325395E

Place : Guwahati

Date : 1st December, 2025



Birangana Sati Sadhani Rajyik Vishwavidyalaya

Golaghat Engineering College Campus

Bogorijeng, Golaghat, assam-785621

Schedule Annexed with Balance Sheet

1-April-24 to 31-Mar-25

Schedule-"A" : Capital account			
Particulars	Amount	Particulars	Amount
To Withdrawl		By Opening Balances	20,31,068.54
		By Received from Dispur Treasury	-
To Closing balance Transfer to Balance Sheet	1,08,93,615.54	By Surplus of Income and Expenditure A/c	88,62,547.00
	1,08,93,615.54		1,08,93,615.54

Schedule-"B" : Provisions

NPS Employers Contribution	75,650.00	
NPS Employees Contribution	54,042.00	
Provision for Salary of Mr. Utpal Duwarah	4,99,034.00	
Provision for Salary of Mr. Hrishikesh Jyoti Baishya	15,792.00	
Provision for Hostel Caution Money	1,07,000.00	7,51,518.00

Schedule-"C" : Sundry Creditors

External Members	56,250.00
GUEST FECULTY	3,36,506.00
Hostel Owner	25,400.00
Alton Marketing	13,000.00
Amit Choudhury	5,000.00
Ashok Book Stall	22,476.00
ASOMIYA PRATIDIN	8,763.00
BSNL	4,990.00
BSSRV Canteen	728.00
Dainik Janambhumi	2,578.00
Dataline Agencies	4,793.00
DEB KUMAR CHAKRABORTY	3,000.00
Digi World.Com	24,998.00
Dr. Antora Borah(Asst. Prof., Soc)	87,088.00
Dr Apurba Saikia	2,000.00
Dr. Bhabesh Deka	1,000.00
DR, DILIP KUMAR SARMA	5,000.00
Dr. Hemjyoti Medhi	1,000.00
Dr. Neeta Kalita Barua	6,000.00



Dr. Parismita Hazarika(Asst. Prof., Ass)	5.00	
DR. ROBIN DEKA	1,000.00	
Dr. T P Saikia	2,000.00	
Dr. Udayan Boruah (COE)	21,298.00	
DR. UPASONA SARMAH	3,000.00	
Indrayani Sales Pvt Ltd	3,400.00	
Jio Telecom	353.00	
KNPP & Associates	7,316.00	
Manohar Publishers & Distributors	5,63,057.00	
Maruti Suzuki India Limited	8,27,200.00	
Mitali Gogoi (Vehicle)	30,000.00	
MR. AMIYA BORA	5,000.00	
Mr. Biswajit Phukan (Hon'ble MLA)	3,000.00	
MR. HARINARAYAN DAS	3,000.00	
Mr. Mrinal Saikia (Hon'ble MLA)	3,000.00	
North East Books & Allied	14,448.00	
NORTH EAST HILL UNIVERSITY (NEHU)	35,610.00	
Paradise World	7,975.00	
Prapti Thakur	1,720.00	
Prof. Ananda Bormudoi	1,500.00	
Prof. B P Sahu	3,000.00	
PROF. DILIP BORAH	3,000.00	
Prof. Kalyan Bhuyan	3,000.00	
Prof. K Mishra	1,000.00	
Prof. K Venu Gopal Rao	2,000.00	
Prof. Mridul Bordoloi	4,500.00	
Prof S S Sarkar	2,000.00	
PROF. SUSHMA YADAV	3,000.00	
Protean E Govt Technologies Ltd	1,532.00	
RADISSON BLU HOTEL DS GHY UNIT OF DS ASSAM HOSPITALITY LTD	90,547.00	
R R Traders	3,987.00	
RUKMA GOHAIN BORUAH	3,000.00	
Salim Ali Ahmed	2,200.00	
Satyajit Paul	3,000.00	
Shekhar Kanti Sarkar	6,000.00	
Sunil Kumar	3,000.00	
The Assam Tribune	3,769.00	
The Hindu	3,24,000.00	
The Hindustan Times	2,37,600.00	
The Telegraph	1,32,840.00	
The Times of India	3,51,324.00	
Unintern Jobs Pvt Ltd	1,55,438.00	
		34,84,189.00



Birangana Sati Sadhani Rajyik Vishwavidyalaya

Golaghat Engineering College Campus

Golaghat

Schedule- D:- Statement of Fixed Assets Annexed with Balance Sheet

1-April-24 to 31-Mar-25

Name of Fixed Assets	Opening W.D.V	Addition for the year	Addition for 6 month	Closing Balance	Depreciation		Closing W.D.V
					Rate	Amount	
FURNITURES							
Angel Reg	36,000.00			36,000.00	10%	3,600.00	32,400.00
Computer Table	47,635.00			47,635.00	10%	4,763.00	42,872.00
Desk Bench	6,40,740.00			6,40,740.00	10%	64,074.00	5,76,666.00
Iron Table 4x2	41,760.00			41,760.00	10%	4,176.00	37,584.00
Office Almirah	33,750.00			33,750.00	10%	3,375.00	30,375.00
Plastic Chairs	41,137.00			41,137.00	10%	4,114.00	37,023.00
Visitors Chair G Type	24,300.00			24,300.00	10%	2,430.00	21,870.00
White Board	30,600.00		38,610.00	69,210.00	10%	4,990.00	64,220.00
Wall Magazine	8,075.00			8,075.00	10%	807.00	7,268.00
Table 2x4	22,230.00			22,230.00	10%	2,223.00	20,007.00
Podium	22,838.00			22,838.00	10%	2,276.00	20,562.00
Parking Stand	1,425.00			1,425.00	10%	150.00	1,275.00
Guest House Furniture	-	79,642.00		79,642.00	10%	7,965.00	71,677.00
VC Residence Furniture	-	14,286.00	17,330.00	31,616.00	10%	2,295.00	29,321.00
Bench	-	2,45,000.00		2,45,000.00	10%	12,250.00	2,32,750.00
Desk	-	2,47,500.00		2,47,500.00	10%	12,375.00	2,35,125.00
Disply Stand for Library	-	2,309.00		2,309.00	10%	231.00	2,078.00
Flag Stand	-	1,640.00		1,640.00	10%	164.00	1,476.00
Frame for Selfie	-	2,160.00		2,160.00	10%	216.00	1,944.00
CC TV Camera							
CC TV Camera	-	-	16,976.00	16,976.00	15%	1,273.00	15,703.00
Classroom Appliances							
LED TV	-	-	2,33,136.00	2,33,136.00	15%	17,485.00	2,15,651.00
Hostel Equipments							
Dustbin	-	620.00	-	620.00	15%	93.00	527.00
Filter	-	3,000.00	-	3,000.00	15%	450.00	2,550.00
Kitchen Equipments	-	38,930.00	-	38,930.00	15%	4,840.00	34,090.00
LPG Cylinder	-	14,400.00	-	14,400.00	15%	2,160.00	12,240.00

Hostel Furniture							
Hostel Furniture	-	-	1,22,500.00	1,22,500.00	15%	6,125.00	1,16,375.00
OFFICE EQUIPMENTS AND FITTINGS							
Kitchen and Office Appliances	36,590.00	7,789.00	-	44,379.00	15%	6,657.00	37,722.00
Ajanta Wall Clock 397	1,020.00			1,020.00	15%	153.00	867.00
Ajanta Wall Clock 907	1,700.00			1,700.00	15%	255.00	1,445.00
Extension Board	3,977.00		977.00	4,954.00	15%	670.00	4,284.00
National Flag & Rope	450.00		2,300.00	2,750.00	15%	241.00	2,509.00
Water Fittings	13,466.00		34,250.00	47,716.00	15%	2,569.00	45,147.00
Clarion Speaker	10,175.00			10,175.00	15%	1,526.00	8,649.00
First Aid Box	1,229.00			1,229.00	15%	184.00	1,045.00
Internet Fittings	20,496.00	32,592.00	700.00	53,788.00	15%	8,015.00	45,773.00
Kutchina Water Purifier	16,642.00			16,642.00	15%	2,496.00	14,146.00
Office Tools and Equipments	1,178.00			1,178.00	15%	177.00	1,001.00
PROJECTOR SCREEN	554.00			554.00	15%	83.00	471.00
PRESTIGE CLEANHOME	898.00			898.00	15%	135.00	763.00
FRONTECH WEBCAM FT-2254 USB	492.00			492.00	15%	74.00	418.00
EPSON L3210INK TANK PRINTER	10,559.00			10,559.00	15%	1,584.00	8,975.00
Accessories for Computer Lab		2,353.00	9,239.00	11,592.00	15%	1,046.00	10,546.00
H P LEASER PRINTER	37,201.00			37,201.00	15%	5,580.00	31,621.00
Printer Sharing USB	359.00			359.00	15%	54.00	305.00
Brother Xerox Machine		24,780.00		24,780.00	15%	3,717.00	21,063.00
Complain Box			1,099.00	1,099.00	15%	82.00	1,017.00
Electrical Fittings		31,110.00		31,110.00	15%	4,667.00	26,443.00
Fabric Notice Board			13,000.00	13,000.00	15%	975.00	12,025.00
Leaser Printer			78,886.00	78,886.00	15%	5,916.00	72,970.00
Sanitary Napkin Vending Machine			16,900.00	16,900.00	15%	1,268.00	15,632.00
Sanitary Napkin Vending Machine Incenertion			9,890.00	9,890.00	15%	742.00	9,148.00
Stand Fan			19,600.00	19,600.00	15%	1,470.00	18,130.00
Steel 2ltr Teapot			1,686.00	1,686.00	15%	126.00	1,560.00
Steel key storage Box			1,559.00	1,559.00	15%	117.00	1,442.00
Steel T Pan			606.00	606.00	15%	45.00	561.00
Trunk		6,000.00		6,000.00	15%	900.00	5,100.00
V-Guard Electric Stablizer		7,000.00		7,000.00	15%	1,050.00	5,950.00
Wall Fan			6,140.00	6,140.00	15%	461.00	5,679.00
VC Residence Equipments							

<i>Household Items</i>		64,091.00	3,780.00	67,871.00	40%	9,897.00	57,974.00
<i>Burner Gas Stove</i>			2,349.00	2,349.00	40%	176.00	2,173.00
<i>Refrigarator</i>		41,907.00		41,907.00	40%	6,286.00	35,621.00
<i>Misc Equipments</i>			2,488.00	2,488.00	40%	187.00	2,301.00
Vishwavidyalaya Vehicles							
<i>Vehicle for VC</i>		-	8,27,200.00	8,27,200.00	15%	62,040.00	7,65,160.00
COMPUTERS AND ACCESSORIES							
<i>Desktop</i>	2,49,480.00		10,000.00	2,59,480.00	40%	1,01,792.00	1,57,688.00
<i>LCD Computer Monitor</i>			7,975.00	7,975.00	40%	1,595.00	6,380.00
<i>Thomson Laptop</i>			17,500.00	17,500.00	40%	3,500.00	14,000.00
<i>Tally Prime Single User</i>	11,220.00			11,220.00	40%	4,488.00	6,732.00
<i>UPS</i>	36,418.00		2,050.00	38,468.00	40%	14,977.00	23,491.00
<i>SSD DRIVE (WDS240G3G0B)</i>	1,663.00			1,663.00	40%	665.00	998.00
<i>TERABYTE WIFI ADOPTER WIFI 500MBPS</i>	246.00			246.00	40%	98.00	148.00
<i>USB CABLE</i>	118.00			118.00	40%	47.00	71.00
<i>USB PRINTER CABLE 5 MTR</i>	599.00		597.00	1,196.00	40%	359.00	837.00
<i>USB WI-FI Dongle</i>	320.00			320.00	40%	128.00	192.00
<i>Wifi Adopter</i>	400.00			400.00	40%	160.00	240.00
<i>Zebronic Computer Speeker</i>	476.00			476.00	40%	190.00	286.00
<i>Bluetooth USB Adopter</i>	217.00			217.00	40%	87.00	130.00
BOOKS FOR LIBRARY							
BOOKS FOR LIBRARY	37,389.00	5,24,279.00	1,04,902.00	6,66,570.00	40%	2,37,182.00	4,29,388.00
Total	14,46,022.00	13,91,388.00	16,04,225.00	44,41,635.00		6,61,789.00	37,79,846.00



Schedule-"E" : Advances and Loans

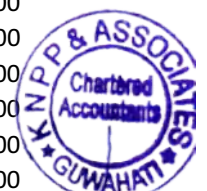
Loan to Incubation Centre	1,77,276.00	
Dr. Bhaskar Jyoti Borthakur (Dy Registrar Admin)	9,953.00	
Dr. Debabhuson Borah (Asso. Prof., Eng)	14,020.00	
Dr. Diganta Kumar Pathak (Asst. Prof., CS)	11,000.00	
Dr. Jitu Saikia (Asst. Prof., Eco)	31,680.00	
Dr. Kuruvella B. Shankar Rao(Asst. Prof., Eng)	16,000.00	
Dr. Manash Pratim Borah (Associate Professor, Eng)	24,650.00	
Dr. Partha Pratim Borah (Asso. Prof., Soc)	69,000.00	
Dr. Pranjit Das (Asst. Prof., CS)	3,23,240.00	
Dr. Rubul Kumar Bania (Asso. Prof., CS)	1,82,500.00	
Dr. Sidhartha Goswami (Asst. Prof., Ass)	18,500.00	
Dr. Tapan Saikia (Asso. Prof., Soc)	6,080.00	
Dr. Tribedi Chutia (Asst. Prof., Pol)	1,09,090.00	
Dr. Uzzal Sharma(Asso. Prof., CS)	19,962.00	
Mr. Debajit Borgohain (Asst. Lib)	75,023.00	
Mr. Shofiul Alom Pathan(Asst. Prof., Soc)	23,720.00	
Ms. Carolyn S Rengma (Asst. Prof., Eco)	5,000.00	
Ms. Ritamoni Gogoi (Asst. Prof., Pol)	110.00	
Prof. Gandu Singaiah (Hon'ble VC)	4,550.00	
Shri. Yankee Dowerah (PA to VC)	50,919.00	
Sri. Abhilekh Gogoi (OA)	2,772.00	
Sri. Ananta Bora (accountant)	5,310.00	
Sri. Chandan Bortamuly (JA)	20,000.00	12,00,355.00

Schedule-"E" : Sundry Debtors

Exam Students of MLT	-2,950.00	
Boys Hostel 1 Students	99,000.00	
Boys Hostel 2 Students	76,000.00	
Girls Hostel 1 Students	45,000.00	
Girls Hostel 3 Students	9,000.00	
Anusmita Dewri(GH3)	-5,000.00	
Arnab Sonowal(BH2)	-5,000.00	
Bobita Chetry(GH2)	-5,000.00	
Jintu Kuli(BH2)	-5,000.00	
Parthana Kalita(GH3)	-5,000.00	
Reeya Priya Boruah(GH3)	-5,000.00	
Abhishek Kujur(Endowment)	25,000.00	
Bipasha Dutta(Endowment)	15,000.00	
Cheema Gogoi(Endowment)	20,000.00	
Deji Basumatary(Endowment)	20,000.00	
Dipti Das(Endowment)	25,000.00	
Gouri Gogoi(Endowment)	15,000.00	
Himashree Sarmah(Endowment)	25,000.00	
Jintu Kuli(Endowment)	20,000.00	
Mandira Razzak(Endowment)	25,000.00	
Snigdha Mahanta(Endowment)	25,000.00	
ANURAG NEOG	15,000.00	
Dibyanka Rajkhowa	15,000.00	
Asad Nur Mahamad	35,000.00	
Gautami	40,000.00	



Halima Ahmed	40,000.00
Hriti Konwar	38,000.00
Mousinara Begum	58,000.00
Nazmina Faiz	40,000.00
Priyanka Buragohain	41,000.00
Swachat Ahom	60,000.00
Akankha Das	40,000.00
Baishalee Dutta	40,000.00
Bidisha Paw	35,000.00
Bikash Doley	26,000.00
Fariha Yasmin	60,000.00
Moloya Gogoi	40,000.00
Sasanka Boruah	40,000.00
Tukhen Konwar	20,000.00
Bidisha Boruah	20,000.00
Devraj Tudu	15,000.00
Eman Gogoio	10,000.00
Kavyanjali Gogoi	20,000.00
Nareswar Pegu	7,000.00
Rupam Jyoti Borah	20,000.00
Sibani Borah	20,000.00
Y. Nambrata Singha	20,000.00
Abinash Thakur Gogoi	40,000.00
Anil Mahali	18,000.00
Archisman Patranabis	15,000.00
Beauti Changmai	25,000.00
Debasis Das	45,000.00
Gitanjali Bordoloi	25,000.00
Manash Gogoi	25,000.00
Priti Prasanna Chakraborty	25,000.00
Reshmina Konwar	25,000.00
Rimli Bora	25,000.00
Ripun Dowarah	25,000.00
Sagar Pradhan	25,000.00
Tushar Boruah	25,000.00
Venisha Yeptthomi	25,000.00
Pollabi Borah	12,705.00
Rishav Goswami	11,705.00
Sachin Gogoi	13,705.00
Sangita Deka	22,705.00
ANSHUMAN HAZARIKA	35,000.00
Arpee Saikia	20,000.00
Kofil Ahmed	32,000.00
KOILYANI BORA	20,000.00
Mayuri Chutia	20,000.00
NILUTPAM NEOG	-5,800.00
Punam Saikia	15,000.00
Resha Saikia	20,000.00
Salema Anjum Barbhuyan	20,000.00
Shilpika Chutia	20,000.00
Anudhriti Borah	25,000.00



Bandita Phukan	25,000.00	
Dharma Jyoti Saikia	25,000.00	
Gourabi Dutta	39,000.00	
Lukumoni Borah	25,000.00	
Pallab jyoti saikia	25,000.00	
Pratikshya Dutta	25,000.00	
Puja Saikia	25,000.00	
Rashmina Gogoi	25,000.00	
Apluta	9,000.00	
Debashree	9,000.00	
Dimpy Bora	9,000.00	
Gitanjali	9,000.00	
Hannan Ali	9,000.00	
Nibedita Handique	8,000.00	
Shilpisikha Gogoi	9,000.00	
Tabasum Ara	9,000.00	
3rd Sem Students	-330.00	
Epsee Sarmah (Pol Science)	5,000.00	
Gourab Gogoi (Pos)	15,000.00	
Mukul Sarmah (English)	15,000.00	
		21,95,740.00

