

AUDITORS' REPORT

Name of the Organization :: PRAGJYOTISH COLLEGE
Address P.O.: SANTIPUR , BHARALUMUKH
DIST :: KAMRUP (M) , GUWAHATI ,
ASSAM
PIN-781009

Period of Audit :: 01-04-2020 TO 31-03-2021
Incumbraney :: Dr. Manoj Kumar Mahanta ., Principal cum Secretary

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund (SBI)
- 2) General Fund
- 3) UGC Fund
- 4) Library Fund
- 5) NSS Fund
- 6) Student Union Fund
- 7) BCA Fund
- 8) B.Com Fund
- 9) Development Fund
- 10) HDFC Online Admission Account
- 11) Scholarship Fund
- 12) Hostel Fund
- 13) P.G.Assamese Fund
- 14) P.G.Economics Fund
- 15) MTM Programme

Independent Auditors' Report

We have audited the attached Receipt And Payment Account of **Pragjyotish College , Santipur , Bharalumukh , Guwahati, Assam , Pin-781009** as on 31st March , 2021 for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College . Our responsibility is to express an opinion on these Financial Statements based on our audit .

We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis , evidence supporting the amount 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)

We further report that :

1. We have obtain all information and explanation which to the best of our knowledge and belief where necessary for the purpose of our audit .
2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .
4. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, given the information in the manner so required and given a true and fair view conformity with the accounting principles generally accepted in India .
 - a) In the case of Receipt and payment Account of the receipts and payments for the year ended on 31st March , 2021.

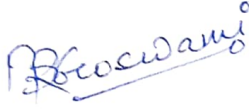
Notes and Observations:

1. Disclaimer :
 - i. Financial audit only is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
 - ii. Procurement audit is not conducted , being kept out of the scope of audit. As such ,matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .
2. Book of accounts:
 - i. The College maintains the following books of accounts along with the periodical statements properly
 - a) Cash book General & Other Subsidiary accounts
 - b) Bank reconciliation statements



Chartered Accountants

F.R.NO::301008E



(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 03/02/2022



PRAGJYOTISH COLLEGE

SANTIPUR, BHARALUMUKH

GUWAHATI

RECEIPTS AND PAYMENT ACCOUNTS OF GENERAL FUND AS ON 31ST MARCH, 2021

Receipts	Amounts (in Rs.)	Payments	Amounts (in Rs.)
Opening Balance			
Bank Accounts	3,898,535	AFFILIATION FEES PAID	1,37,447
Cash in hand	1,080	CARRYING CHARGES	3,200
		CLEANING EXPENSES	3,000
FEES RECEIVED	18,400	CONVEYANCE	43,600
NCC (C/O. BN.)	10,332	ELECTRICAL EXPENSES	34,194
REFUND RECEIVED	30,710	ELECTRIC BILL	644,831
TRANSFER FROM HDFC ONLINE ADMISSION	822,330	INTERNET WIFI BILL	1,37,933
ADMISSION A/C NO 50100269		MAJOR FEES PAID	5,000
TRANSFER FROM SBI GENERAL FUND	1,900,000	MISC. EXPENSES	500
		MUNICIPALITY TAX	59,060
		NCC EXPENSES	18,200
		PRINTING EXPENSES	7,650
		REGISTRATION PAID	89,300
		REMUNERATION	29,000
		SALARY TO NS TEACHING & NS STAFF	5,063,403
		SEMINAR AND MEETING	3,000
		STATIONERY EXPENSES	17,372
		TELEPHONE EXPENSES	6,834
		Closing Balance	
		Bank Accounts	375,783
		Cash-in-hand	1,080
Total	6,679,387	Total	6,679,387

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

FRN NO. 301008E

(CA BRIJ RAI GOSWAMI)

Proprietor

Membership No.: 305186

Place : Guwahati

Date : 03/02/2022



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

RECEIPTS AND PAYMENT ACCOUNTS GENERAL FUND(SBI) AS ON 31ST MARCH , 2021

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		CONSTRUCTION EXPENSES	4,807,562
Bank Accounts	3,318,813	FURNITURE EXPENSES	41,300
		NAAC ASSESSMENT FEES	286,150
ATM RENT RECEIVED FROM ICICI BANK	32,000	TAX DEPOSIT	399,896
GOVT. GRANT RECEIVED	13,011,686	TRANSFER TO APEX DEVELOPMENT FUND A/C 1698	300,000
		TRANSFER TO APEX GENERAL FUND A/C 700	1,900,000
		WEBSITE EXPENGSES	10,782
		Closing Balance	
		Bank Accounts	8,616,809
Total	16,362,499	Total	16,362,499

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.:30100SE

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No.:305186

Place:: Guwahati

Date:: 03/02/2022



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

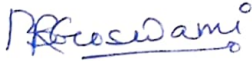
RECEIPTS AND PAYMENT ACCOUNTS OF LIBRARY FUND AS ON 31ST MARCH , 2021

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		Indirect Expenses	
Bank Accounts	1,922,200	BOOKS & JOURNALS	30,405
		COMPUTER EXPENSES	440
TRANSFER FROM HDFC ONLINE ADMI. FUND	38,500	MAGAZINE PERIODICAL EXPENSES	6,629
ADMISSION A/C NO 50100269		MISC. EXPENSES	1,500
		NEWS PAPER	17,665
		PRINTING EXPENSES	7,250
		Closing Balance	
		Bank Accounts	1,896,811
Total	1,960,700	Total	1,960,700

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::301008E



(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 03/02/2022



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

Receipts and Payments of U.G.C.Fund as on 31st March , 2021

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(In Rs)
Opening Balance			
Bank Accounts	1,738,483		
UNSPENT MONEY RECEIVED	2,080		
		Closing Balance	
		Bank Accounts	1,740,563
Total	1,740,563	Total	1,740,563



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

Receipts and Payments of NSS Fund as on 31st March , 2021

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			
Bank Accounts	22,262	BANK CHARGE	36
		REFRESHMENT	1,520
GRANT-IN-AID	40,050		
INTEREST RECEIVED	1,211	Closing Balance	
TRANSFER FROM HDFC ONLINE ADMI. A/C NO. 50100269866	1,770	Bank Accounts	63,737
Total	65,293	Total	65,293

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::301008E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 03/02/2022



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

Receipts and Payments on BCA Fund as on 31st March , 2021

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		CONSTRUCTION	768,780
Bank Accounts	1,645,426	REPAIRING & RENOVATION	673,665
Indirect Incomes		SALARY TO OFFICE STAFF	159,000
TRANSFER FROM HDFC	1,260,000	SALARY TO PART TIMER TEACHER	3,000
ONLINE ADMISSION A/C 50100269866		SALARY TO TEACHING STAFF	651,000
		Closing Balance	
		Bank Accounts	649,981
Total	2,905,426	Total	2,905,426



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

Receipts And Payment Accounts of Union Fund as on 31St March , 2021

Receipts	Amounts(In Rs)	Payments	Amounts(in Rs)
Opening Balance		ASSTT. GENERAL SECRETARY	11,500
Bank Accounts	8,764	ASSTT. GENERAL SECRETARY (GIRLS)	2,500
		BANK CHARGE	50
Transfer from HDFC Online Admission fund A/C NO. 50100269866	1,369,100	BLAZER ACCOUNT	39,600
Fee received	630	BOYS COMMON ROOM SECRETARY	4,357
		CGST PAID	5
		COLLEGE WEEK A/C	39,045
		CRICKET SECRETARY	12,000
		CULTURAL SECRETARY	24,190
		DEBATING SECRETARY	14,880
		FUNCTION AND MEETING	1,612
		FURNITURE EXPENSES	55,000
		GENERAL SECRETARY	95,830
		GIRLS COMMON ROOM SECRETARY	5,000
		GYMNASIUM SECRETARY	4,000
		MAGAZINE SECRETARY	10,727
		MINOR GAMES SECRETARY	8,500
		MUSIC SECRETARY	10,000
		PCSU ELECTION EXPENSES	42,500
		PRINTING AND STATIONERY	2,310
		REFRESHMENT EXPENSES	3,230
		SGST PAID	5
		SOCIAL SERVICE SECRETARY	3,000
		SPORTS SECRETARY	9,100
		SWARASWATI PUJA	81,000
		VICE PRESIDENT	7,000
		Closing Balance	
		Bank Accounts	891,554
Total	1,378,494	Total	1,378,494

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.:301008E

Brij Goswami

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PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

Receipts And Payment Accounts of Union Fund As on 31st March , 2021

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		CULTURAL SECRETARY	3740
Bank Accounts	891554.00	FRESHERS SOCIAL EXPENSES	50000
		FUNCTION AND MEETING	4000
Transfer from HDFC Online Admission fund	119400.00	GENERAL SECRETARY	23000
A/C NO. 50100269866		MAGAZINE SECRETARY	11000
		REPAIRING & RENOVATION	1800
		SOCIAL SERVICE SECRETARY	4500
		SPORTS EXPENSES	49412
		SWARASWATI PUJA	70000
		Closing Balance	
		Bank Accounts	793502
Total	1010954	Total	1010954



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI

RECEIPTS AND PAYMENT ACCOUNTS OF B.COM FUND AS ON 31ST MARCH, 2021

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		ADMISSION FEES REFUND	6,300
Bank Accounts	4,085,973	AFFILIATION PAID	45,400
		ARCHITECT ACCOUNT	50,000
INTEREST RECEIVED FROM BANK	34,738	CCTV EXPENSES	50,635
TRANSFER FROM HDFC ONLINE	7,776,050	CLEANING	144,000
ADMISSION A/C NO 50100269		COMPUTER EXPENSES	12,000
		CONSTRUCTION EXPENSES	1,205,519
		ELECTRICAL EXPENSES	57,338
		FEES REFUND	4,000
		FURNITURE EXPENSES	184,700
		GARDEN	40,000
		GST PAID	11,160
		NAAC TEAM EXPENCES	139,000
		PRINTING EXPENSES	100,000
		REMUNERATION OF OFFICE AND LIBRARY STAFF	46,100
		REMUNERATION PAID	10,400
		REPAIRING AND RENOVATION	2,221,045
		SALARY TO BBA STAFF	139,067
		SALARY TO B.COM OFFICE & TEACHING STAFF	4,828,341
		STATIONERY EXPENSES	57,710
		TELEPHONE EXPENSES	9,000
		WAGES	8,000
		Closing Balance	
		Bank Accounts	2,527,046
Total	11,896,761	Total	11,896,761

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

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(CA BRIJ RAJ GOSWAMI)

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Place:: Guwahati

Date:: 03/02/2022



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

RECEIPTS AND PAYMENT ACCOUNTS AON DEVELOPMENT FUND AS ON 31ST MARCH , 2021

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			429,190
Bank Accounts	815,645	CLEANING EXPENSES	69,100
		COMPUTER EXPENSES	12,000
CANTEEN RENT RECEIVED	10,500	EQUIPMENTS EXPENSES	7,400
GARBAGE REMOVAL CHARGE RECEIVED	2,000	FIELD STUDY EXPENSES	5,000
KKHSOU EXAM SEAT RENT	950	GARBAGE REMOVAL CHARGE PAID	42,000
RENT OF OUT SIDE EXAMINATION	17,870	GARDENING EXPENSES	40,000
SALE OF BOOK	69,990	INTERNET SERVICE	3,823
SALE OF DAMAGED NEWS PAPER	1,200	LABORATORY EQUIPMENTS	37,990
TRANSFER FROM SBI GENERAL FUND	300,000	PRINTING	61,675
TRANSFER FROM HDFC	210,100	REPAIRING & RENOVATION EXPENSES	276,952
ONLINE ADMISSION A/C 50100269866		SALARY TO SECURITY SERVICE	16,920
FEES RECEIVED	9,700	STATIONERY EXPENSES	120,940
		DEPARTMENTAL EXPENSES	
		Closing Balance	314,965
		Bank Accounts	
			1,437,955
Total	1,437,955	Total	1,437,955

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.:301008E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No.:305186

Place:: Guwahati

Date:: 03/02/2022



PRAGJYOTISH COLLEGE

SANTIPUR, BHARALUMUKH

GUWAHATI-781009

RECEIPTS AND PAYMENTS ACCOUNTS OF HDFC ONLINE ADMISSION FUND

A/C NO. 50100269866353 AS ON 31ST MARCH, 2021

Receipts	Amounts(In Rs)	Payments	Amounts(In Rs)
Opening Balance		ARCHITECT FEES	50,000
Bank Accounts	437,369	CLEANING EXPENSES	16,000
CERTIFICATE FEES (REGISTRATION)	50	COMPUTER SOFTWARE & REPAIRING	111,605
FEES RECEIVED	14,971,417	FEES REFUND	10,000
INTEREST RECEIVED FROM BANK	99,865	FIELD STUDY (PG GEOLOGY)	3,000
MONTHLY PAYMENT GATEWAY	1	FURNITURE EXPENSES	75,732
		GARDEN EXPENSES	15,000
		LABORATORY EXPENSES	95,000
		MEETING AND FUNCTION	16,000
		MISC. WORK	91,010
		NAAC RELATED EXPENSES	94,244
		POPULAR TALK	2,000
		PRINTING EXPENSES	37,000
		PUBLICATION EXPENSES	24,000
		REFRESHMENT EXPENSES	9,375
		REGISTRATION FEES PAID	200
		REMUNERATION PAID	36,000
		REPAIRING & RENOVATION EXPENSES	62,780
		STATIONERY EXPENSES	123,027
		TRANSFER TO APEX BANK DEV. FUND A/C 1698	210,100
		TRANSFER TO APEX GEN. FUND A/C 700	822,330
		TRANSFER TO APEX HOSTEL FUND A/C 37814	502,100
		TRANSFER TO APEX LIBRARY FUND A/C 31387	38,500
		TRANSFER TO APEX UNION FUND A/C 1648	119,400
		TRANSFER TO BCA FUND SBI A/C 30068012313	1,260,000
		TRANSFER TO HDFC B.COM. FUND A/C 501002752	7,776,050
		TRANSFER TO MTM FUND SBI A/C NO. 1004422699	712,500
		TRANSFER TO NSS FUND UBI A/C 0604010180313	1,770
		TRANSFER TO P.G. ASSAMESE ADVISORY COMMI	948,000
		TRANSFER TO P.G. ECONOMICS FUND HDFC A/C 5	624,000
		Closing Balance	
		Bank Accounts	1,621,978
Total	15,508,702	Total	15,508,702

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.:301008

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No.:305186

Place: Guwahati

Date: 03/02/2022



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

Receipts and Payments of Hostel Fund as on 31st March , 2021

Receipts	Amounts(in Rs.)	Payments	Amounts(in Rs.)
Opening Balance		CABLE TV NETWORK	4,500
Bank Accounts	428,569	CAUTION MONEY REFUND	22,000
		CLEANING EXPENSES	44,583
HOSTEL SEAT RENT RECEIVED	76,600	ELECTRICAL GOODS EXPENSES	2,500
Transfer from HDFC Online Admission fund	502,100	HOSTEL YOGA	10,000
A/C NO. 50100269866		NEWS PAPER	3,289
		REPAIRING AND RENOVATION	22,025
		SALARY TO HOSTEL STAFF	407,525
		STATIONERY	4,700
		Closing Balance	
		Bank Accounts	486,147
Total	1,007,269	Total	1,007,269

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::301008E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

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Date:: 03/02/2022



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

Receipts and Payments of P.G.ASSAMESE Fund as on 31st March , 2021

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		AFFILIATION FEES PAID	8,529
Bank Accounts	823,586	BANK CHARGE	410
		CLEANING EXPENSES	21,000
		COLLEGE ANTHEM EXPENSES	34,965
		NAAC RELATED EXPENSES	8,104
INTEREST RECEIVED FROM BANK		REPAIRING & RENOVATION EXPENSES	7,780
TRANSFER FROM HDFC ONLINE	948,000	SALARY OF P.G. STAFF (ASSAMEASE)	377,700
ADMI. A/C NO. 66353		SEMINER & MEETING EXPENSES	1,000
Misc received	3,000		
		Closing Balance	1,350,760
		Bank Accounts	1,810,248
Total	1,774,586	Total	1,810,248

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

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(CA BRIJ RAJ GOSWAMI)

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Membership No.:305186

Place:: Guwahati

Date:: 03/02/2022



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

Receipts and Payments of P.G.ECONOMICS Fund as on 31st March , 2021

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			
Bank Accounts	617,690	AFFILIATION FEES PAID	13,310
		BOOKS & JOURNAL	11,951
INTEREST RECEIVED FROM BANK	4,353	CONSTRUCTION EXPENSES	460,000
TRANSFER FROM HDFC ONLINE ADMI.	624,000	FURNITURE EXPENSES	16,000
A/C NO. 50100269866		MEETING & SEMINER	1,500
		REMUNERATION PAID	10,000
		SALARY OF TEACHING AND OFFICE STAFF	241,093
		Closing Balance	
		Bank Accounts	492,189
Total	1,246,043	Total	1,246,043



PRAGJYOTISH COLLEGE
SANTIPUR, BISHAULIMUKH
GUWAHATI-781009

Receipts and Payments of SCHOLARSHIP Fund as on 31st March , 2021

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance Bank Accounts	3,530,526	Closing Balance Bank Accounts	3,530,526
Total	3,530,526	Total	3,530,526



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

Receipts and Payments of MTM Programme (M) fund as on 31st March , 2021

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Closing Balance	-	Construction expenses	202,950
Bank Accounts		Equipments	45,604
State Bank Of India	393,207	Printing & Stationery	4,940
Cash in Hand	-	Refreshment	10,800
		Remuneration	100,300
HDFC Online Admission A/C	712,500	Salary to Non-Teaching Staff	642,480
Interest received	22,172	Salary to Teaching Staff	5,200
		Seminar expenses	3,400
		Misc. expenses	
		Closing Balance	
		State Bank Of India	112,205
		Cash in Hand	
Total	1,127,879	Total	1,127,879

For, M/S BRIJ GOSWAMI & COMPANY
Chartered Accountants
F.R.NO:301008E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)
Proprietor
Membership No::305186
Place:: Guwahati
Date:: 03/02/2022

