



# OFFICE OF THE PRINCIPAL PRAGJYOTISH COLLEGE

Affiliated to Gauhati University and recognized under Sections 2(f) and 12(B) of the U.G.C.Act, 1956;  
3<sup>rd</sup> Cycle NAAC Accredited

GUWAHATI-781009, ASSAM

Dr. Manoj Kumar Mahanta, M.Sc., Ph.D.  
PRINCIPAL

Date:01/06/2024

## CERTIFICATE

### TO WHOM IT MAY CONCERN

This is to certify that, the highlighted audit reports for the financial years 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023 are correct and true at best of my knowledge. This certificate is issued for the purpose of authentication of the documents provided for the NAAC assessment.

  
Principal  
Pragjyotish College  
Guwahati-781009  
(Dr. Manoj Kumar Mahanta)  
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**PRAGJYOTISH COLLEGE**  
GUWAHATI, ASSAM

**AUDIT REPORT**  
**FOR THE PERIOD FROM**  
**APRIL 2018 TO MARCH 2019**

  
**PRINCIPAL**  
**PRAGJYOTISH COLLEGE**  
**BHARALUMUKH**  
**GUWAHATI - 9**

**AUDITORS**  
**M. SAQUEI & CO.,**  
**CHARTERED ACCOUNTANTS**  
M. SAQUEI HOUSE, 48, DIGHALIPUKHURI EAST, GUWAHATI - 781 001  
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**INTERNAL AUDIT REPORT**  
**ON THE ACCOUNTS OF PRAGJYOTISH COLLEGE, GUWAHATI**  
**FOR THE PERIOD FROM 1<sup>ST</sup> APRIL, 2018 TO 31<sup>ST</sup> MARCH, 2019**

1. The accounts of the College for the period from 1<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019 was audited by us under the direction of the Governing Body of the College.

2. **INCUMBENCY:**

The office of the principal and secretary of the College was held by Dr. Manoj Kumar Mahanta during the period under Audit.

3. **CLOSING BALANCE:**

The closing balance of the General Fund of the College as on 31<sup>st</sup> March, 2019 as per the cash book was ₹ 22,016,892.52 as detailed below:

<u>Particulars</u>	<u>Amount (₹)</u>
Cash in hand	589.70
Cash with State Bank of India, Guwahati Branch In A/c No. 10823629870:	41,72,536.50
Cash with Assam Co.op. Apex Bank Ltd., Guwahati Branch In A/c No.00700 :	71,40,064.28
Cash with ICICI Bank, Fancy Bazar Branch, SB A/c No. 664501700928	1,27,730.00
Fixed Deposit The Assam Co. operative Apex Bank Ltd. :	1,00,00,000.00
Fixed Deposit with United Bank of India :	5,75,972.04
Total	<u>22,016,892.52</u>

The bank balances are subject to reconciliation as on 31.03.2019.

4. **RESERVE FUND:**

As per records placed before audit, the College maintained a Reserve Fund of ₹1,05,75,972.04 as on 31<sup>st</sup> March 2019 in fixed deposit with United Bank of India and The Assam State Co-operative Apex Bank Ltd. Bharalumukh Branch, Guwahati.



5. SUBSIDIARY FUNDS:

In addition to the General Fund, the College maintained the following subsidiary funds in separate bank accounts during the period under report.

(i) Students' Union Fund:

The details of the closing balance of Students' Union Fund as on 31.03.2019 is stated below:

Cash in hand	-
Cash with Assam Coop. Apex Bank Ltd. - A/c No.01648	8,744.00
Cash with ICICI Bank, Fancy Bazar Branch in SB A/c No. 664501700928	4,496.00
Total	<u>13,240.00</u>

The bank balances are subject to reconciliation as on 31.03.2019.

(ii) Library Fund:

The details of the closing balance of Library Fund as on 31.03.2019 is stated below:

Cash in hand	-
Cash with Assam Coop. Apex Bank Ltd. - A/c No.31387	16,53,781.40
Cash with ICICI Bank, Fancy Bazar Branch in SB A/c No. 664501700928	7,250.00
Total	<u>16,61,031.40</u>

The bank balances are subject to reconciliation as 31.03.2019.

(iii) Scholarship Fund:

The account of the Scholarship Fund for the period from 01.04.2018 to 31.03.2019 is shown in detail as per prescribed proforma below:

Undisbursed amount at the commencement of the period of Audit - 01.04.2018	35,44,173.73
Amount received from the Government during the period under Audit	-
Total	<u>35,44,173.73</u>
Amount disbursed during the period under audit:	
a) Scholarship to scholars	12,350.00
b) Refunded to Government	-
c) Bank Charges	-
Balance of undisbursed scholarship at the end of the period under Audit - 31.03.2019	35,31,823.73
Amount to be refunded to Government	-
Amount to be disbursed in subsequent period	<u>35,44,173.73</u>

The bank balances are subject to reconciliation as on 31.03.2019.



(iii) Development Fund:

The details of the closing balance of Development Fund as on 31.03.2019 is stated below:

Cash in hand	
Cash with Assam Coop. Apex Bank Ltd. - A/c No.01698	1,18,251.05
Cash with ICICI Bank, Fancy Bazar Branch in SB A/c No. 664501700928	27,550.00
Total	<u>1,45,801.05</u>

The bank balances are subject to reconciliation as on 31.03.2019.

(iv) UGC Fund:

The details of the closing balance of UGC Fund as on 31.03.2019 is stated below:

Cash in hand	-
Cash with Assam Coop. Apex Bank Ltd. - A/c No.31378	15,91,310.11
Total	<u>15,91,310.11</u>

The bank balances are subject to reconciliation as on 31.03.2019.

(v) Women Hostel Fund:

The details of the closing balance of Women Hostel Fund as on 31.03.2019 is stated below:

Cash in hand	-
Cash with Assam Coop. Apex Bank Ltd. - A/c No.37814	3,26,928.00
Total	<u>3,26,928.00</u>

The bank balances are subject to reconciliation as on 31.03.2019.

(vi) P.G Fund:

The details of the closing balance of PG Fund as on 31.03.2019 is stated below:

Cash in hand	-
Cash with United Bank Of India. - A/c No.0604010104831	12,20,782.00
Total	<u>12,20,782.00</u>

The bank balances are subject to reconciliation as on 31.03.2019.

(vii) BCA Fund:

The details of the closing balance of UGC Fund as on 31.03.2019 is stated below:

Cash in hand	-
Cash with State Bank Of India. - A/c No.30068012313	7,35,050.00
Cash with HDFC Bank , Beltola Branch in SB A/c No.50100269866353	16,68,000.00
Total	<u>24,03,050.00</u>





The bank balances are subject to reconciliation as on 31.03.2019.

(viii) MTM Fund:

The details of the closing balance of MTM Fund as on 31.03.2019 is stated below:

Cash in hand	328.50
Cash with State Bank Of India. - A/c No.10044226999	6,88,289.45
Cash with HDFC Bank , Beltola	
Branch in SB A/c No.50100269866353	
Total	<u>8,16,000.00</u>
	<u>15,04,617.95</u>

The bank balances are subject to reconciliation as on 31.03.2019.

(ix) B.COM. Fund:

The details of the closing balance of B.COM. Fund as on 31.03.2019 is stated below:

Cash in hand	-
Cash with United Bank Of India Ltd. - A/c No.5859	2,91,994.00
Cash with HDFC Bank , Beltola	
Branch in SB A/c No.50100269866353	
Total	<u>45,59,800.00</u>
	<u>48,51,794.00</u>

The bank balances are subject to reconciliation as on 31.03.2019.

(x) NSS Fund:

The details of the closing balance of PG Fund as on 31.03.2019 is stated below:

Cash in hand	-
Cash with The Assam Co.op Apex Bank Ltd., Guwahati in SB A/c No.391042010022023	
Total	<u>52,510.00</u>
	<u>52,510.00</u>

The bank balances are subject to reconciliation as on 31.03.2019.



6. RECEIPT AND EXPENDITURE ACCOUNT:

The Receipt and Expenditure Account of the General Fund and Subsidiary Funds for the period from 01.04.2018 to 31.03.2019 is stated as per Annexure 'A' and Annexure 'B' to this report.

7. CASH BOOK:

The Cash Book of the General Fund and other Subsidiary Funds for the period under audit were properly maintained in double entry system with contra entries. We have not come across any major irregularities.

8. TRANSFER OF FUNDS:

The inter-fund transfers during the period under audit were done with the approval of competent authority.

9. DIVERSION OF GOVERNMENT GRANT FOR OTHER PURPOSES:

Government grants have not been directed for purposes other than those for which the grants were sanctioned.

10. PAYMENT VOUCHERS:

While checking the payment vouchers no major irregularities have been noticed during the course of audit.

11. FINANCIAL POSITION:

The financial position (cash basis) of the General Fund of the College as on 31.03.2019 is shown in the following proforma:

Liabilities	Amount (₹)	Assets	Amount (₹)
Excess of assets over liabilities	2,20,16,892.52	Cash in hand	589.70
		Cash at Bank	1,14,40,330.78
		Fixed Deposit (Reserve Fund)	1,05,75,972.04
Total	<u>2,20,16,892.52</u>	Total	<u>2,20,16,892.52</u>



**PRAGJYOTISH COLLEGE, GUWAHATI**  
**STATEMENT OF RECEIPT AND PAYMENT ACCOUNT IN RESPECT OF SUBSIDIARY FUNDS**  
**FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019**  
**ANNEXURE 'B'**

- 1 -

RECEIPTS	AMOUNT (₹)	1. STUDENTS' UNION FUND	PAYMENTS	AMOUNT (₹)
Cash in hand	200.00		<b>College Magazine</b>	<b>163,720.00</b>
Cash with The Assam Co. op Apex Bank Ltd. Guwahati in SB A/c No.01648	<u>175,688.00</u>	175,888.00	<b>Repairs and Renovation</b>	<b>266,160.00</b>
<b>Fee Collection:</b>			Freshers Social expenses	92,320.00
Union Fee	465,072.00		Union Election expenses	47,200.00
Youth Festival Fees	<u>14,060.00</u>	479,132.00	General Secretary	45,580.00
Transfer from Development Fund		200,000.00	Youth Festival	38,500.00
			Cultural Secretary	36,200.00
			Function and Festivals	23,000.00
			Sports Secretary	21,995.00
			Blazer	21,000.00
			Cricket Secretary	19,220.00
			Music Secretary	16,470.00
			Debating Secretary	15,145.00
			Girls Common Room	10,150.00
			Minor Games Secretary	8,415.00
			Boys Common Room	7,615.00
			Gymnasium Secretary	3,500.00
			Miscellaneous expenses	3,000.00
			<b>Printing and Stationery</b>	<b>1,500.00</b>
			Assistant General Secretary	500.00
			Bank charges	590.00
			<b>Closing Balance:</b>	
			Cash in hand	
			Cash with ICICI Bank, Fancy Bazar Branch in SB A/c No. 664501700928	4,496.00
			Cash with The Assam Co. op Apex Bank Ltd. Guwahati in SB A/c No.01648	<u>8,744.00</u>
				<b>13,240.00</b>





STATEMENT OF RECEIPT AND PAYMENT ACCOUNT IN RESPECT OF SUBSIDIARY FUNDS  
FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019  
ANNEXURE 'B'

- 1 -

RECEIPTS	AMOUNT (₹)	1. STUDENTS' UNION FUND	PAYMENTS	AMOUNT (₹)
Cash in hand	200.00		College Magazine	163,720.00
Cash with The Assam Co. op			Repairs and Renovation	266,160.00
Apex Bank Ltd. Guwahati in SB A/c No.01648	175,688.00	175,888.00	Freshers Social expenses	92,320.00
<u>Fee Collection:</u>			Union Election expenses	47,200.00
Union Fee	465,072.00		General Secretary	45,580.00
Youth Festival Fees	14,060.00	479,132.00	Youth Festival	38,500.00
Transfer from Development Fund		200,000.00	Cultural Secretary	36,200.00
			Function and Festivals	23,000.00
			Sports Secretary	21,995.00
			Blazer	21,000.00
			Cricket Secretary	19,220.00
			Music Secretary	16,470.00
			Debating Secretary	15,145.00
			Girls Common Room	10,150.00
			Minor Games Secretary	8,415.00
			Boys Common Room	7,615.00
			Gymnasium Secretary	3,500.00
			Miscellaneous expenses	3,000.00
			Printing and Stationery	1,500.00
			Assistant General Secretary	500.00
			Bank charges	590.00
			<u>Closing Balance:</u>	
			Cash in hand	-
			Cash with ICICI Bank, Fancy Bazar Branch in SB A/c No. 664501700928	4,496.00
			Cash with The Assam Co. op Apex Bank Ltd. Guwahati in SB A/c No.01648	8,744.00
Total	855,020.00	Total		855,020.00



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
<b>2. LIBRARY FUND</b>			
<u>Opening Balance:</u>		Furniture	250,000.00
Cash in hand	200.00	Repairs & Maintenance	65,043.00
Cash with The Assam Co.op Apex Bank Ltd., Guwahati in SB A/c No.31387	1,614,586.00	Stationery	51,190.00
		Purchase of Library Books and Journals	42,454.00
		Newspaper and Periodicals	41,645.00
		Magazine and Periodicals	7,472.00
Transfer from General Fund	118,600.00	Refreshment	9,282.00
Receipt from Library Fees	368,290.00	Library Network Centre Fees	5,900.00
Receipt from Library Fees Penalty	5,040.00	Renewal Membership Fees	5,900.00
		General Expenses	3,000.00
Bank Interest	38,463.00	Bank charges	20.00
		Misc. expenses	2,241.60
		<u>Closing Balance:</u>	
		Cash in hand	-
		Cash with ICICI Bank, Fancy Bazar Branch in SB A/c No. 664501700928	7,250.00
		Cash with The Assam Co.op Apex Bank Ltd., Guwahati in SB A/c No.31387	1,653,781.40
<b>Total</b>	<b>2,145,179.00</b>	<b>Total</b>	<b>2,145,179.00</b>

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
<b>3. SCHOLARSHIP FUND</b>			
<u>Opening Balance:</u>		Scholarships Disbursed	12,350.00
Cash with State Bank of India, Guwahati A/c No. 10823626165	3,544,173.73		
		<u>Closing Balance:</u>	
		Cash with State Bank of India, Guwahati A/c No. 10823626165	3,531,823.73
<b>Total</b>	<b>3,544,173.73</b>	<b>Total</b>	<b>3,544,173.73</b>



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
<b>4. DEVELOPMENT FUND</b>			
<u>Opening Balance:</u>		Construction of Building	3,081,535.00
Cash with The Assam Co.op Apex Bank Ltd., Guwahati in SB A/c No.01698	826,218.05	Repairs and Renovation	1,547,728.00
		Publishing Hub expenses	533,953.00
<u>Fees Collection:</u>		Furniture	507,805.00
Development Fees	1,019,750.00	Departmental expenses	430,156.00
Laboratory Fees	467,080.00	Printing expenses	346,224.00
Furniture	243,900.00	Printing of Admission form & Prospectus	269,430.00
Security Fees	164,000.00	Salary to Security Guard	243,600.00
Computer	67,280.00	Laboratory equipments	130,847.00
Casual Admission Fees	64,150.00	Field Study	87,110.00
GYM Fees	45,600.00	Advertisement	78,278.00
Art Sessional Fees	17,700.00	Computer Expenses	53,517.00
Canteen Rent	15,000.00	Admission expenses	20,000.00
Building Fees	9,750.00	Internet Service	3,505.80
Art Admission Penalty Fees	9,900.00	Bank charges	810.00
Centre Fees	1,000.00	Miscellaneous expenses	2,750.00
Late Fine	200.00	Transfer to Union Fund	200,000.00
Penalty	1,100.00		
		<u>Closing Balance:</u>	
Transfer from SBI General Fund		Cash with ICICI Bank, Fancy Bazar Branch	
Receipt from Chief Minister, Assam		in SB A/c No. 664501700928	27,550.00
Financial Assistance for Publish 'CHETANA'		Cash with The Assam Co.op Apex Bank	
Receipt from Publication Hub	50,000.00	Ltd., Guwahati in SB A/c No.01698	118,251.25
Receipt from Ranjan Bora for Major DRMS Project	100,000.00		
Receipt from Rent of Out Side Examination	89,250.00		
Receipt from DLED	59,170.00		
Receipt from Garbage Removal charges	12,000.00		
Receipt from Library Xerox	3,000.00		
Miscellaneous Receipt	450.00		
	26,152.00		
<u>Sale proceeds From:</u>			
Admission forms	866,400.00		
Books and Journals	97,200.00		
Scrap Items	71,000.00		
	1,034,600.00		
Total	7,683,050.05	Total	7,683,050.05





5. UGC FUND

RECEIPTS	AMOUNT (₹)		PAYMENTS	AMOUNT (₹)
<u>Opening Balance:</u>			Professional charges	4,130.00
Cash in hand	3.65		Bank charges	50.00
Cash with The Assam Co.op Apex Bank Ltd., Guwahati in SB A/c No.31378	<u>1,530,013.11</u>	1,530,016.76	Contingencies	12.65
			<u>Closing Balance:</u>	
Bank Interest		65,486.00	Cash in hand	-
			Cash with The Assam Co.op Apex Bank Ltd., Guwahati in SB A/c No.31378	<u>1,591,310.11</u>
				1,591,310.11
Total		<u>1,595,502.76</u>	Total	<u>1,595,502.76</u>

RECEIPTS	AMOUNT (₹)		PAYMENTS	AMOUNT (₹)
<b>6. WOMEN HOSTEL FUND</b>				
<u>Opening Balance:</u>			Salary to Hostel Staff	312,750.00
Cash in hand			Construction	760,967.00
Cash with The Assam Co.op Apex Bank Ltd., Guwahati in SB A/c No.37814	<u>1,029,345.00</u>	1,029,345.00	Repairs and Renovation	354,558.00
			Printing and Stationeries	82,317.00
			Furniture	28,000.00
			Hostel Caution Money Refund	30,000.00
			Newspapers	4,693.00
Fees Collection		854,800.00	Hostel Yoga expenses	3,400.00
Bank Interest		29,179.00	Festival Advance	3,000.00
			Cable TV Network Connection	3,000.00
			Conveyance	2,000.00
			Internal Audit expenses	1,180.00
			Bank charges	531.00
			<u>Closing Balance:</u>	
			Cash in hand	-
			Cash with The Assam Co.op Apex Bank Ltd., Guwahati in SB A/c No.37814	<u>326,928.00</u>
				326,928.00
Total		<u>1,913,324.00</u>	Total	<u>1,913,324.00</u>



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
<b>7. PG COURSE ADVISORY COMMITTEE FUND</b>			
<u>Opening Balance:</u>		Construction	1,363,503.00
Cash in hand		Salary of Staff	493,800.00
Cash with United Bank of India, Bharulumukh Branch in SB A/c No. 0604010104831	1,522,375.00	Examination expenses	148,876.00
	1,522,375.00	Examination Fees to GU	70,205.00
		Centre Fees to GU	55,000.00
<u>Fee Collection From:</u>		Repairs and Renovation	46,672.00
MA Assamese	1,158,000.00	Popular Talk	31,600.00
MA Economics	480,000.00	Registration Fees to GU	32,010.00
Examination Fees	164,320.00	NET/ SLET Examination expenses	23,500.00
Migration Fees	12,340.00	Stationeries	18,230.00
Certificate Fees	800.00	Advertisement	17,640.00
	1,815,460.00	Refreshment	6,870.00
<u>Gran-in-Aid:</u>		Conveyance	6,000.00
Receipt from Gauhati University		Furniture	4,300.00
Bank Interest		Environmental Day Expenses	3,900.00
	122,240.00	Miscellaneous expenses	6,300.00
	89,113.00		
		<u>Closing Balance:</u>	
		Cash in hand	
		Cash with United Bank of India, Bharulumukh Branch in SB A/c No. 0604010104831	1,220,782.00
			1,220,782.00
<b>Total</b>	<b>3,549,188.00</b>	<b>Total</b>	<b>3,549,188.00</b>



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
		<b>8. BCA FUND</b>	
<u>Opening Balance:</u>		Construction of SRC Building	987,400.00
Cash in hand	-	Repairs & Renovation	862,503.00
Cash with State Bank of India, Kalipur, Bhutnath Branch in SB A/c No.30068012313	2,581,966.00	Salary of Staff	685,466.00
		Computer and Accessories	633,343.00
		CC TV Installation expenses	570,000.00
		Examination expenses	315,291.00
Fee Collection	816,300.00	Examination Fees paid to G.U.	146,550.00
Receipt from Admission Fees	2,820,000.00	Registration Fees paid to G.U.	121,890.00
Receipt from Examination Fees	724,660.00	Furniture	100,000.00
Receipt from Registration Fees	58,950.00	Air Conditioner expenses	88,038.00
Receipt from Migration Fees	9,080.00	NC Fees paid to GU	46,425.00
Receipt from Certificate Fees	1,980.00	Printing and Stationary	29,445.00
		Remuneration	12,000.00
		Website Technical Committee Remuneration	9,000.00
		Festival expenses	2,000.00
		Refreshment	535.00
		<u>Closing Balance:</u>	
		Cash in hand	
		Cash with HDFC Bank , Beltola Branch in SB A/c No.50100269866353	1,668,000.00
		Cash with State Bank of India, Kalipur, Bhutnath Branch in SB A/c No.30068012313	735,050.00
			2,403,050.00
<b>Total</b>	<b>7,012,936.00</b>	<b>Total</b>	<b>7,012,936.00</b>





RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
<b>9. MTM FUND</b>			
<u>Opening Balance:</u>		Building Construction	1,717,564.00
Cash in hand	328.50	Salary to Staff	896,180.00
Cash with State Bank of India, Kalipur, Bhutnath Branch in SB A/c No.10044226999	<u>2,770,258.45</u>	Examination expenses	<u>282,268.00</u>
	2,770,586.95	Furniture & Fitting	281,996.00
		Printing & Stationery	<u>57,002.00</u>
		Registration Fees to Guwahati University	<u>39,560.00</u>
		Advertisement	34,020.00
Receipt from Admission Fees	1,800,000.00	Excursion/ Field study expenses	26,950.00
Receipt from Centre Fees	247,600.00	Remuneration	21,200.00
Bank Interest	75,256.00	Refreshment	11,485.00
		Seminar	<u>11,000.00</u>
		General expenses	5,000.00
		Computer expenses	4,200.00
		Repairs and Renovation	400.00
		<u>Closing Balance:</u>	
		Cash in hand	328.50
		Cash with HDFC Bank , Beltola, Guwahati Branch in SB A/c No.50100269866353	816,000.00
		Cash with State Bank of India, Kalipur, Bhutnath Branch in SB A/c No.10044226999	<u>688,289.45</u>
			1,504,617.95
<b>Total</b>	<u><b>4,893,442.95</b></u>	<b>Total</b>	<u><b>4,893,442.95</b></u>



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
<b>10. B. Com. FUND</b>			
<u>Opening Balance:</u>		Construction of Building	6,373,292.00
Cash in hand	-	Salary of Staff	4,901,701.00
Cash with United Bank of India, Bharulumukh Branch in SB A/c No.5859	<u>4,817,111.00</u>	Repairs & Renovation	1,464,018.00
	4,817,111.00	Registration Enrolment Fees to Guwahati University	264,560.00
		Garden expenses	189,630.00
		Electric expenses	120,000.00
		Festival Expenses	55,000.00
		Furniture	40,000.00
<u>Fee Collection From:</u>		Major Fees	40,000.00
Admission Fees	12,573,430.00	Blazer expenses (PCSU)	26,040.00
Casual Admission Fees	44,575.00	Seminar Popular Talk	25,000.00
Registration Fees	39,150.00	Printing expenses	17,000.00
Migration Fees	4,290.00	General Secretary (PCSU)	14,000.00
Certificate Fees	3,850.00	Foundation Day	12,000.00
Major Fees	<u>600.00</u>	Popular Talk	11,055.00
	12,665,895.00	NCC	10,000.00
Refund from Ashok Kumar Das Festival Advance	2,500.00	Conveyance	10,000.00
Bank Interest	1,002,287.00	Stationeries	9,308.00
		Student Aid Fund	9,000.00
		Remuneration to Library Staff	8,800.00
		President (PCSU)	7,000.00
		Computer expenses	6,080.00
		Refreshment	5,500.00
		Fees Refund	5,470.00
		Advertisement	3,000.00
		Sessional Examination expenses	3,000.00
		Literacy Day expenses	2,880.00
		Bank charges	2,665.00
		<u>Closing Balance:</u>	
		Cash in hand	-
		Cash with HDFC Bank , Beltola	
		Branch in SB A/c No.50100269866353	4,559,800.00
		Cash with United Bank of India, Bharulumukh Branch in SB A/c No.5859	<u>291,994.00</u>
			4,851,794.00
<b>Total</b>	<u>18,487,793.00</u>	<b>Total</b>	<u>18,487,793.00</u>



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
<b>11. NSS FUND</b>			
<u>Opening Balance:</u>		NSS Camp expenses	20,000.00
Cash in hand	-	NSS Day Celebration	10,868.00
Cash with The Assam Co.op Apex Bank Ltd., Guwahati in SB A/c No.391042010022023	34,403.00	Donation	10,000.00
<u>Grant-In-Aid:</u>		Refreshment	10,747.00
From Gauhati University	89,000.00	Seminar Cum Workshop	8,560.00
		Republic Day Celebration	7,800.00
		Conveyance	4,000.00
Bank Interest	1,141.00	Bank charges	59.00
		<u>Closing Balance:</u>	
		Cash in hand	-
		Cash with The Assam Co.op Apex Bank Ltd., Guwahati in SB A/c No.391042010022023	52,510.00
			52,510.00
<b>Total</b>	<b>124,544.00</b>	<b>Total</b>	<b>124,544.00</b>





- 10 -  
**PRAGJYOTISH COLLEGE, GUWAHATI**  
**STATEMENT OF RECEIPT AND PAYMENT ACCOUNT IN RESPECT OF GENERAL FUND**  
**FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019**  
**ANNEXURE 'A'**

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
<u>Opening Balance:</u>		Pay and Arrear of Staff	8,522,415.00
Cash in hand	-	Construction of Library	4,590,000.00
Cash with State Bank of India, Guwahati Account No.10823629870	12,373,955.50	Electric Bill	937,009.00
Cash with The Assam Co.op Apex Bank Ltd., Guwahati in A/c No.00700	6,374,182.38	Registration Fee to GU	513,720.00
Fixed Deposit with The Assam Co-operative Apex Bank Ltd.	10,000,000.00	Paid to Principal Investigator BRNS for The Ongoing Project of Dr. Ranjan Kr. Bora	510,944.00
Fixed Deposit with United Bank of India	575,972.04	Stationeries	465,781.00
	29,324,109.92	Conveyance	276,366.00
		Electricity expenses	220,789.00
		Printing expenses	183,193.00
		Internet charges	150,107.00
<u>Grant-in-aid :</u>		Legal Fees	147,500.00
From Director of Higher Education against the Free Admission Fees of BPL Student by NEFT	3,055,701.00	Affiliation Fees to GU	109,813.00
Receipt from BRNS (Department of Atomic Energy) against Major Project of Dr. Ranjan Kumar Bora	1,004,988.00	Major fees	83,600.00
Receipt from Pollution Control Board for Electricity charges	12,984.00	Examination Expenses	73,795.00
From State Government for Seminar through NEFT	10,693.00	Extension Education Programme	71,641.00
From State Government for Seminar/Talk through NEFT	5,000.00	Municipality expenses	59,060.00
	4,089,366.00	Generator expenses	53,635.00
		Repairs and Renovation	52,630.00
		Foundation Day	39,044.00
		Audit Fees	30,680.00
		NCC	27,413.00
		Refreshment	26,281.00
		IQAC	21,889.00
		Student Aid Fund	19,190.00
		World Environment Day	12,530.00
		Advertisement	12,128.00
		Function and Festival	11,865.00
		Fee refund to Students	11,000.00
		NAAC expenses	8,000.00
		Remuneration	7,200.00
	33,413,475.92		17,249,218.00



C/F

C/F

RECEIPTS		AMOUNT (₹)	PAYMENTS		AMOUNT (₹)
	B/F	33,413,475.92		B/F	17,249,218.00
<u>Fee Collection:</u>			<u>Telephone expenses</u>		6,931.00
Faculty Improvement	3,147,100.00		Postage and Courier		6,582.30
Admission	1,726,700.00		Seminar and Meeting		5,000.00
Tuition	1,343,640.00		General expenses		3,500.00
Electricity	663,776.00		World Philosophy Day		3,346.00
Extension Education Programme	328,000.00		World Hypertension Day		3,075.00
Enrollment	310,240.00		World Literacy Day		1,900.00
Registration	238,020.00		Field Study		3,000.00
Major	180,200.00		Affiliation expenses		2,000.00
Examination	164,000.00		Carrying charges		1,700.00
SAF	150,650.00		Computer expenses		100.00
Identity Card	82,000.00		Wages		550.00
Migration	27,820.00		Bank charges		4,463.10
NCC	16,400.00		Miscellaneous expenses		5,559.00
Certificate	21,300.00		Transfer to Development Fund		3,355,800.00
Energy Charge	8,195.00		Transfer to Library Fund		118,600.00
Red Ribbon	8,200.00				
NSS	8,200.00				
Penalty	300.00	8,424,741.00			
			<u>Closing Balance:</u>		
Earnest Money Refund from Contractor for Library Infrastructure Development Work		200,000.00	Cash in hand	589.70	
Interest on FD		750,000.00	Cash with ICICI Bank, Fancy Bazar Branch in SB A/c No. 664501700928	127,730.00	
			Cash with State Bank of India, Guwahati Account No.10823629870	4,172,536.50	
			Cash with The Assam Co.op Apex Bank Ltd., Guwahati in A/c No.00700	7,140,064.28	
			Fixed Deposit with The Assam Co-operative Apex Bank Ltd.	10,000,000.00	
			Fixed Deposit with United Bank of India	575,972.04	22,016,892.52
<b>Total</b>		<b>42,788,216.92</b>	<b>Total</b>		<b>42,788,216.92</b>





## AUDITORS' REPORT

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

Period of Audit :: 01-04-2019 TO 31-03-2020  
Incumbrancy :: 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) Scholership 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 31<sup>st</sup> March , 2020 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. .

*Manoj*  
PRINCIPAL  
PRAGJYOTISH COLLEGE  
BHARALUMUKH  
GUWAHATI - 9





(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 31<sup>st</sup> March , 2020.

**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

12/10/2022

*Raj Goswami*  
03/02/22

(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 , 2020**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		<b>ADVERTISEMENT</b>	5,000
Bank Accounts	7,293,333	<b>AFFILIATION FEES PAID</b>	298,417
Cash-in-hand	590	AUDIT EXPENSES	24,190
		BANK CHARGE	1,470
<b>FEES RECEIVED</b>	30,935	CARRYING CHARGES	4,600
		CGST PAID	120
CANCEL & RECOVERD CHEQUE	778	<b>CLEANING EXPENSES</b>	15,000
ENERGY CHARGE RECEIVED	600	CONVEYANCE	165,764
INTEREST RECEIVED	416,068	COURT CASE	181,000
RECEIVED FROM POLUTION BOARD	8,310	<b>ELECTRICAL EXPENSES</b>	303,010
REFUND RECEIVED	35,200	<b>ELECTRIC BILL</b>	927,207
TRANSFER FROM HDFC ONLINE	8,391,110	ENROLLMENT PAID	257,208
		<b>EXAMINATION EXPENSESE</b>	18,500
		<b>FEES REFUND</b>	680
		FUNCTION AND FESTIVAL EXPENSES	12,545
		<b>GENERAL EXPENSES</b>	1,900
		<b>GENERATOR EXPENSES</b>	42,890
		INSURANCE PAID	97,850
		INTERNAL AUDIT FEES	17,700
		<b>INTERNET WIFI BILL</b>	148,799
		MAJOR FEES PAID	126,012
		<b>MISC. EXPENSES</b>	12,900
		<b>NCC EXPENSES</b>	10,005
		OTHER REGISTRATION	400
		<b>POPULAR TALK</b>	30,145
		POSTAGE & COURIER	123
		<b>PRINTING EXPENSES</b>	82,020
		<b>PRINTING OF IDENTITY CARD</b>	60,000
		REFRESHMENT IQAC	10,839
		REFRESHMENT OF DEPARTMENTS	352
		REFRESHMENT OFFICE	4,196
		<b>REGISTRATION PAID</b>	60,013
		REMUNERATION	22,700
		RENT OF CABLE T.V.	2,300
		<b>REPAIRING &amp; RENOVATION EXPENSES</b>	5,960
		SALARY TO NS TEACHING & NS STAFF	7,930,854
		<b>SEMINER AND MEETING</b>	35,209
		SGST PAID	120
		<b>STATIONERY EXPENSES</b>	286,956
		<b>STUDENT AID FUND PAID</b>	11,000
		<b>TELEPHONE EXPENSES</b>	3,878
		<b>WAGES</b>	2,400
		<b>WORLD LITERACY DAY</b>	2,050
		<b>YOGA DAY EXPENSES</b>	4,126
		<b>YOUTH FESTIVAL EXPENSES</b>	16,900
		F.Deposits	1,000,000
		Temporary Adv	32,000
		<b>Closing Balance</b>	
		Bank Accounts	3,898,535
		Cash-in-hand	1,080
<b>Total</b>	<b>16,176,924</b>	<b>Total</b>	<b>16,176,924</b>

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 of General Fund as on 31st March , 2020**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		BANK CHARGE	673
Bank Accounts	4,178,494	COLLEGE EVENTS EXPENSES	2,578
		EXCURSION EXPENSES	97,000
ATM RENT RECEIVED FROM ICICI BANK	120,000	INTER FUND TRANSFER A/C	494,044
GOVT GRANT RECEIVED	2,124,112	NAAC ASSESSMENT FEES	138,650
RECEIVED FROM ASTED	5,000	REPAIRING & RENOVATION	400,000
		TUTION FEES REFUND TO GOVT	1,975,848
		Closing Balance	
		Bank Accounts	3,318,813
<b>Total</b>	<b>6,427,606</b>	<b>Total</b>	<b>6,427,606</b>

For, M/S BRUJ GOSWAMI & COMPANY

Chartered Accountants

FIR NO: 101/208E

*Brj Goswami*

(CA BRUJ RAJ GOSWAMI)

Proprietor

Membership No: 305186

Place: Guwahati

Date: 03/02/2022



**PRAGJYOTISH COLLEGE**

SANTIPUR, BHARALUMUKH

GUWAHATI-781005

**Receipts and Payments of U G C Fund as on 31st March, 2020**

RECEIPTS	AMOUNTS (In Rs.)	PAYMENTS	AMOUNTS (In Rs.)
Opening Balance			
Bank Accounts	1,555,505	BANK CHARGE	20
		CIGST PAID	1
Interest on Bank Deposit	55,554	SIGST PAID	1
		Closing Balance	
		Bank Accounts	1,738,542
<b>Total</b>	<b>1,738,542</b>	<b>Total</b>	<b>1,738,542</b>

For, M/S BRI GOSWAMI & COMPANY

Chartered Accountants

100, 200/200

*(Signature)*

(CA BRI RAJ GOSWAMI)

Proprietor

Membership No. 305186

Place: Guwahati





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENT ACCOUNTS OF LIBRARY FUND AS ON 31ST MARCH , 2020**

Receipts	Amounts(In Rs)	Payments	Amounts(In Rs)
		BANK CHARGE	298
Opening Balance		BOOKS & JOURNALS	65,496
Bank Accounts	1,661,031	CAUTION MONEY REFUND	1,000
		CGST PAID	27
INTEREST RECEIVED FROM BANK	84,287	MAGAZINE PERIODICAL EXPENSES	15,662
LIBRARY FEES RECEIVED	600	NEWS PAPER	35,451
LIBRARY FINE RECEIVED	2,200	RENEWAL MEMBERSHIP FEES PAID	5,900
TRANSFER FROM HDFC ONLINE ADMI. FUND	351,600	REPAIRING & RENOVATION EXPENSES	5,000
ADMISSION A/C NO 50100269		SGST PAID	27
		STATIONERY EXPENSES	48,658
		Closing Balance	
		Bank Accounts	1,922,200
<b>Total</b>	<b>2,099,718</b>	<b>Total</b>	<b>2,099,718</b>

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 of NSS Fund as on 31st March , 2020**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
<b>Opening Balance</b>			
Bank Accounts	52,510	BANK CHARGE	51
		CGST PAID	5
Misc received	1,000	MAGAZINE EXPENSES	8,000
		MEETING & FUNCTION	3,985
INTEREST RECEIVED	1,665	NSS ACTIVITY EXPENSES	10,387
PREVIOUS INTEREST RECEIVED	1,436	PRINTING & STATIONERY	700
TRANSFER FROM HDFC ONLINE ADMI. A/C NO. 50100269866	16,410	REFRESHMENT	13,927
		REMUNERATION PAID	13,700
		SGST PAID	5
		<b>Closing Balance</b>	
		Bank Accounts	22,262
<b>Total</b>	<b>73,021</b>	<b>Total</b>	<b>73,021</b>

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

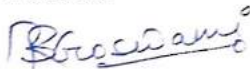
**Receipts And Payment Accounts of Union Fund as on 31st March , 2020**

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
Transfer from HDFC Online Admission fund	1,369,100	BANK CHARGE	50
A/C NO. 50100269866		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
		<b>PRINTING AND STATIONERY</b>	<b>2,310</b>
		REFRESHMENT EXPENSES	3,230
		SGST PAID	5
		SOCIAL SERVICE SECRETARY	3,000
		SPORTS SECRETARY	9,100
		SWARASWATI PUJA	81,000
		VICE PRESIDENT	7,000
		<b>Closing Balance</b>	
		Bank Accounts	891,554
<b>Total</b>	<b>1,378,494</b>	<b>Total</b>	<b>1,378,494</b>

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO:301002E



(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati



**PRAGJYOTISH COLLEGE**  
**Receipts and Payments on BCA Fund as on 31st March , 2020**

Receipts	Amounts(in Rs)		Amounts(in Rs)
Opening Balance		BANK CHARGE	265
Bank Accounts	735,050	CC TV EXPENSES	53,430
		CONSTRUCTION	2,087,000
EXAMINATION FEES RECEIVED	281,000	ENROLLMENT FEES PAID	23,620
INTEREST RECEIVED	27,938	EXAMINATION EXPENSES	116,750
TRANSFER FROM HDFC	4,910,600	EXAMINATION FEES PAID	128,255
ONLINE ADMISSION A/C 50100269866		FUNCTION AND FESTIVAL EXPENSES	2,000
		FURNITURE	15,000
		GST DEPOSIT	22,204
		PRINTING & STATIONERY	1,600
		REMUNERATION	12,000
		REPAIRING & RENOVATION	1,093,788
		SALARY TO OFFICE STAFF	15,000
		SALARY TO TEACHING STAFF	738,250
		Closing Balance	
		Bank Accounts	1,645,426
<b>Total</b>	<b>5,954,588</b>	<b>Total</b>	<b>5,954,588</b>





**PRAGJYOTISH COLLEGE  
SANTIPUR, BHARALUMUKH  
GUWAHATI::ASSAM-781009**

**RECEIPTS AND PAYMENT ACCOUNTS OF B.COM FUND AS ON 31ST MARCH , 2020**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		<b>CABLE TV EXPENSES</b>	<b>3,500</b>
Cash at Bank	867,966	CARRYING AND LABOUR CHARGE	1,400
		CCTV EXPENSES	103,102
CERTIFICATE FEES RECEIVED	1,150	<b>CLEANING</b>	<b>360,000</b>
INTEREST RECEIVED FROM BANK	28,253	<b>COMPUTER EXPENSES</b>	<b>79,090</b>
NEFT RETURN	4,100	<b>COMPUTER / INTERNET EXPENSES</b>	<b>26,400</b>
TRANSFER FROM HDFC ONLINE	17,248,350	CONSTRUCTION EXPENSES	5,811,132
ADMISSION A/C NO 50100269		CONVEYANCE	2,000
		DISH TV RENT PAID	798
		ENROLLMENT FEES PAID	84,128
		<b>FEES REFUND</b>	<b>16,000</b>
		FISHERY EXPENSES	48,890
		FRESHERS SOCIAL EXPENSES	101,786
		FURNITURE EXPENSES	461,929
		<b>GARDEN</b>	<b>72,200</b>
		GST PAID	48,812
		INSURENCE PAID	61,950
		<b>MAGAZINE EXPENSES</b>	<b>103,500</b>
		<b>PAINTING EXPENSES</b>	<b>110,000</b>
		<b>POPULAR TALK</b>	<b>1,495</b>
		<b>PRINTING EXPENSES</b>	<b>83,464</b>
		PROFESSIONAL FEES PAID	14,750
		REFRESHMENT EXPENSES	11,992
		REMUNERATION OF OFFICE AND LIBRARY STAFF	76,100
		REMUNERATION PAID	9,650
		<b>REPAIRING AND RENOVATION</b>	<b>928,575</b>
		SALARY TO BBA STAFF	276,360
		SALARY TO B.COM OFFICE & TEACHING STAFF	4,842,367
		SALARY TO SECURITY SERVICE	22,000
		SECRETARY SOCIAL SERVICE (PCSU)	2,300
		SECURITY EXPENSES	44,000
		<b>STATIONERY EXPENSES</b>	<b>244,176</b>
		<b>STUDENT AID FUND PAID</b>	<b>10,000</b>
		Closing Balance	
		Bank Accounts	4,085,973
<b>Total</b>	<b>18,149,819</b>	<b>Total</b>	<b>18,149,819</b>

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 PAYMENT ACCOUNTS AON DEVELOPMENT FUND AS ON 31ST MARCH , 2020**

Receipts	Amounts(in Rs.)	Payments	Amounts(in Rs.)
Opening Balance		FUND TRANSFER	258,262
Bank Accounts	115,061	GARBAGE REMOVAL CHARGE RECEIVED	5,000
AUDITORIUM RENT RECEIVED	19,000	ADMISSION EXPENSES	87,000
CANTEEN RENT RECEIVED	29,000	BANK CHARGE	583
DONATION RECEIVED	500	CCTV EXPENSES	40,250
DUPLICATE ADMIT CARD & MARKSHEET	1,350	CGST PAID	52
DUPLICATE I CARD FEES	300	COMPUTER EXPENSES	190,390
DUPLICATE RECEIPT	100	EQUIPMENTS EXPENSES	580,339
ECONOMICS ALUMNI RECEIVED	15,000	FIELD STUDY EXPENSES	53,200
GARBAGE REMOVAL CHARGE RECEIVED	7,000	FURNITURE EXPENSES	85,701
IGDL EXAMINATION SEAT RENT	5,900	GARBAGE REMOVAL CHARGE PAID	5,000
INCOME FROM LIBRARY XEROX	2,478	GARDENING EXPENSES	6,240
INCOME FROM OUT SIDE EXAMINATION	20,000	INTERNET SERVICE	29,000
YKHSOU EXAM SEAT RENT	9,130	PRINTING	190,000
M.A. EXAM SEAT RENT	1,500	REPAIRING & RENOVATION EXPENSES	287,177
RECEIVED FROM NCC NAVAL UNIT	8,000	SALARY TO SECURITY SERVICE	178,800
RENT OF OUT SIDE EXAMINATION	167,430	SGST PAID	52
SALE OF BOOK	350,267	STATIONERY EXPENSES	50,920
SALE OF NOMINATION PAPER	6,700	WAGES PAID	500
SALE OF SCRAP ITEMS	31,430	WEB SITE DEVELOPMENT CHARGES	16,477
SEAT RENT RECEIVED	4,600	DEPARTMENTAL EXPENSES	189,672
TRANSFER FROM HDFC	2,174,600		
ONLINE ADMISSION A/C 50100269868 FEES RECEIVED	31,455		
PROJECT CONTRIBUTION	69,370	Closing Balance	
		Bank Accounts	815,645
<b>TOTAL</b>	<b>3,070,261</b>	<b>TOTAL</b>	<b>3,070,261</b>



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENTS ACCOUNTS OF HDFC ONLINE ADMISSION FUND**  
**A/C NO. 50100269866353 AS ON 31ST MARCH , 2020**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		ADMISSION EXPENSES	4,930
Bank Accounts	7,829,801	ADVERTISEMENT EXPENSES	85,680
		BANK CHARGE	1,600
FEES RECEIVED	32,578,046	BOTANY EQUIPMENT EXPENSES	16,080
INTEREST RECEIVED FROM BANK	221,480	CHEMISTRY EQUIPMENT EXPENSES	61,155
OTHER FEES RECEIVED	300	COMPUTER SOFTWARE & REPAIRING	98,310
SALE OF ADMISSION FORM	1,192,800	EXAMINATION EXPENSES	82,000
TESTING PAYMENT GATEWAY	3	FEES REFUND	28,370
		GST PAID	27,098
		PRINTING EXPENSES	171,000
		REFRESHMENT EXPENSES	45,000
		REPAIRING & RENOVATION EXPENSES	139,768
		STATIONERY EXPENSES	12,000
		TRANSFER TO APEX BANK DEV. FUND A/C 1698	2,174,600
		TRANSFER TO APEX GEN. FUND A/C 700	8,391,110
		TRANSFER TO APEX HOSTEL FUND A/C 37814	563,600
		TRANSFER TO APEX LIBRARY FUND A/C 31387	351,600
		TRANSFER TO APEX UNION FUND A/C 1648	1,369,100
		TRANSFER TO BCA FUND SBI A/C 30068012313	4,910,600
		TRANSFER TO COMMERCE UBI A/C 0604010105859	1,500,000
		TRANSFER TO HDFC B.COM. FUND A/C 50100275235156	15,748,350
		TRANSFER TO MTM FUND SBI A/C NO. 10044226999	2,200,700
		TRANSFER TO NSS FUND UBI A/C 0604010180313	16,410
		TRANSFER TO P.G. ASSAMESE ADVISORY COMMITTEE A/C 060	2,142,000
		TRANSFER TO P.G. ECONOMICS FUND HDFC A/C 5010027346	1,244,000
		Closing Balance	
		Bank Accounts	437,369
<b>Total</b>	<b>41,822,430</b>	<b>Total</b>	<b>41,822,430</b>

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 of SCHLERSHIP Fund as on 31st March , 2020**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		Indirect Expenses	
Bank Accounts	3,531,175	BANK CHARGE	649
		Closing Balance	
		Bank Accounts	3,530,526
<b>Total</b>	<b>3,531,175</b>	<b>Total</b>	<b>3,531,175</b>



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

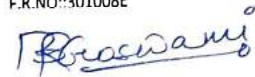
**Receipts and Payments of Hostel Fund as on 31st March , 2020**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		BANK CHARGE	450
Bank Accounts	326,928	CABLE TV NETWORK	2,200
		CAUTION MONEY REFUND	27,000
HOSTEL SEAT RENT RECEIVED	56,800	CGST PAID	41
INTEREST RECEIVED FROM BANK	25,285	CLEANING EXPENSES	39,340
Transfer from HDFC Online Admission fund	563,600	CONSTRUCTION EXPENSES	4,400
A/C NO. 50100269866		HOSTEL YOGA	7,500
FEES RECEIVED	292,600	NEWS PAPER	3,549
		REMUNERATION PAID	10,000
		REPAIRING AND RENOVATION	205,305
		SALARY TO HOSTEL STAFF	413,375
		SGST PAID	41
		STATIONERY	123,444
		Closing Balance	
		Bank Accounts	428,569
<b>Total</b>	<b>1,265,213</b>	<b>Total</b>	<b>1,265,213</b>

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 P.G.ASSAMESE Fund as on 31st March , 2020**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		ADMISSION EXPENSES	3,234
Bank Accounts	434,782	ADVERTISEMENT EXPENSES	36,960
		BOOK PURCHASE	20,451
Misc received	2,000	CABLE T.V.	4,280
		CENTRE FEES PAID	27,000
EXAMINATION FEES RECEIVED	99,650	CLEANING EXPENSES	46,000
TRANSFER FROM HDFC ONLINE	2,142,000	CONSTRUCTION	153,795
ADMI. A/C NO. 66353		DRAFT CHARGE	86
		ENROLLMENT FEES PAID	11,070
		EXAMINATION EXPENSES	111,174
		EXAMINATION FEES PAID	48,770
		FURNITURE EXPENSES	6,000
		GARDEN EXPENSES	16,000
		POPULAR TALK EXPENSES	7,350
		REFRESHMENT	8,900
		REMUNERATION	8,000
		REPAIRING & RENOVATION EXPENSES	409,836
		SALARY OF P.G. STAFF (ASSAMESE)	450,300
		SALARY OF P.G. STAFF (ECONOMICS)	122,400
		SEMINER & MEETING EXPENSES	3,300
		STATIONERY	8,580
		WATER SUPPLY PLANT EXPENSES	346,360
		Misc payments	5,000
		Closing Balance	823,586
		Bank Accounts	2,678,432
<b>Total</b>	<b>2,678,432</b>	<b>Total</b>	<b>2,678,432</b>





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of P.G.ECONOMICS Fund as on 31st March , 2020**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
INTEREST RECEIVED FROM BANK	5,260	CONSTRUCTION EXPENSES	70,000
TRANSFER FROM HDFC ONLINE	1,244,000	FEES REFUND	16,000
ADMI. A/C NO. 50100269866		FURNITURE EXPENSES	342,920
		MEETING & SEMINER	1,310
		REPAIRING & RENOVATION	74,240
		SALARY OF TEACHING AND OFFICE STAFF	124,100
		STATIONERY EXPENSES	3,000
		Closing Balance	617,690
		Bank Accounts	
<b>Total</b>	<b>1,249,260</b>	<b>Total</b>	<b>1,249,260</b>



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of MTM Programme (M) fund as on 31st March , 2020**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		Accounting/Professional Charges	1,000
Cash in Hand	329	Bank Charges	973
Cash at Bank		Construction expenses	473,102
HDFC (ONLINE ADMISSION)	2,200,700	Amount adjust with online admission	816,000
State Bank Of India	688,289	Exmiation expenses	126,995
Center fee	135,500	Excursion/Field Study expenses	8,610
Examination form fillup	93,530	General expenses	2,000
Bank Interest	37,069	GST Paid	19,338
		GU Enrolment fee	10,310
		GU Examination fee	17,590
		Printing & Stationery	63,644
		Refreshment	9,684
		Remuneration	43,800
		Repearing % Renovation	110,000
		Salary to Non-Teaching Staff	99,050
		Salary to Teaching Staff	956,080
		Seminar expenses	4,034
		<b>Closing Balance</b>	
		Bank Accounts	-
		State Bank Of India	393,207
		Cash in Hand	-
<b>Total</b>	<b>3,155,417</b>	<b>Total</b>	<b>3,155,417</b>

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



## 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  
Incumbrancy :: 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 31<sup>st</sup> 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.

  
PRINCIPAL  
PRAGJYOTISH COLLEGE  
BHARALUMUKH  
GUWAHATI - 9





(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 31<sup>st</sup> 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

*Brij Goswami*

(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	13,744
Cash-in-hand	1,080	CARRYING CHARGES	2,200
		CLEANING EXPENSES	3,000
FEES RECEIVED	16,400	CONVEYANCE	43,600
NCC (C/O. BN)	10,332	ELECTRICAL EXPENSES	34,194
REFUND RECEIVED	30,710	ELECTRIC BILL	644,837
TRANSFER FROM HDFC ONLINE ADMISSION	822,330	INTERNET WIFI BILL	137,933
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	6,804
		Closing Balance	
		Bank Accounts	375,783
		Cash-in-hand	1,080
<b>Total</b>	<b>6,679,387</b>	<b>Total</b>	<b>6,679,387</b>

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

(FIR NO. 10/2008)

(CA BRIJ RAJ 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	8,616,809
		Bank Accounts	
<b>Total</b>	<b>16,362,499</b>	<b>Total</b>	<b>16,362,499</b>

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	30,405
Bank Accounts	1,922,200	BOOKS & JOURNALS	440
		COMPUTER EXPENSES	6,629
TRANSFER FROM HDFC ONLINE ADMI. FUND	38,500	MAGAZINE PERIODICAL EXPENSES	1,500
ADMISSION A/C NO 50100269		MISC. EXPENSES	17,665
		NEWS PAPER	7,250
		PRINTING EXPENSES	
		Closing Balance	
		Bank Accounts	1,896,811
<b>Total</b>	<b>1,960,700</b>	<b>Total</b>	<b>1,960,700</b>

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 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
<b>Total</b>	<b>1,740,563</b>	<b>Total</b>	<b>1,740,563</b>



**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.	1,770	Bank Accounts	63,737
A/C NO. 50100269866			
<b>Total</b>	<b>65,293</b>	<b>Total</b>	<b>65,293</b>

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 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
<b>Total</b>	<b>2,905,426</b>	<b>Total</b>	<b>2,905,426</b>



**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 Onlino 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
		<b>Closing Balance</b>	
		Bank Accounts	891,554
<b>Total</b>	<b>1,378,494</b>	<b>Total</b>	<b>1,378,494</b>

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::301008E

*Brij Goswami*

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati



**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
		<b>Closing Balance</b>	
		Bank Accounts	793502
<b>Total</b>	<b>1010954</b>	<b>Total</b>	<b>1010954</b>



**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 EXPENSES	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	2,527,046
		Bank Accounts	
<b>Total</b>	<b>11,896,761</b>	<b>Total</b>	<b>11,896,761</b>

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 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
<b>Total</b>	<b>1,437,955</b>	<b>Total</b>	<b>1,437,955</b>

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, BHARALUMURI  
GUWAHATI-781009

**RECEIPTS AND PAYMENTS ACCOUNTS OF HDFC ONLINE ADMISSION FUND**

**A/C NO. 50100289866353 AS ON 31ST MARCH, 2021**

Receipts	Amounts(In Rs)	Payments	Amounts(In Rs)
Opening Balance		ARCHITECT FEES	50,000
Bank Accounts	437,300	CLEANING EXPENSES	16,000
UNIVERSITY FEES (PRE EDUCATION)	50	COMPUTER SOFTWARE & REPAIRING	111,600
FEES RECEIVED	14,971,417	FEES REFUND	10,000
INTEREST RECEIVED FROM BANK	90,000	FIELD STUDY (PG GEOLOGY)	3,000
REVENUE 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 30968012313	1,260,000
		TRANSFER TO HDFC B.COM. FUND A/C 501002752	7,776,050
		TRANSFER TO MTM FUND SBI A/C NO. 1004422695	712,500
		TRANSFER TO NSS FUND UBI A/C 0004010180313	1,770
		TRANSFER TO P.G. ASSAMESE ADVISORY COMMI	948,000
		TRANSFER TO P.G. ECONOMICS FUND HDFC A/C	624,000
		<b>Closing Balance</b>	
		Bank Accounts	1,621,978
<b>Total</b>	<b>15,500,702</b>	<b>Total</b>	<b>15,508,702</b>

For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

FUNDO:010008

*Brij Goswami*  
(CA BRIJ RAI GOSWAMI)  
Proprietor  
Membership No::305186  
Place:: Guwahati  
Date:: 01/02/2022



**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
<b>Total</b>	<b>1,007,269</b>	<b>Total</b>	<b>1,007,269</b>

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 P.G.ASSAMESE Fund as on 31st March , 2021**

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

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 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
<b>Total</b>	<b>1,246,043</b>	<b>Total</b>	<b>1,246,043</b>



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BISHAHPUR  
GUWAHATI 781009

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

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



**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	
<b>Total</b>	<b>1,127,879</b>	<b>Total</b>	<b>1,127,879</b>

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



**AUDITORS' REPORT**

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

Period of Audit :: 01-04-2021 To 31-03-2022  
Incumbrancy :: 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) Scholarship Fund
- 11) Hostel Fund
- 12) P.G.Assamese Fund
- 13) P.G.Economics Fund
- 14) P.G.Education Fund
- 15) MTM Programme

**Independent Auditors' Report**

We have audited the attached (i) Receipt And Payment Account of general fund of Pragjyotish College , P.O: Santipur , Bharalumukh , Guwahati-781009 (Assam) for the financial year 2021-22 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 .

Head Office: Piyali Apartment, 660, Rajdanga Main Road, Kolkata-700107, West Bengal  
Contact 9831095243,9831417655,9830665106



PRINCIPAL  
PRAGJYOTISH COLLEGE  
BHARALUMUKH  
GUWAHATI - 9



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.

### **Basis of Opinon ::**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI . Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report . We are independent in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion .

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements::**

Management is responsible for the preparation of these financial statements that given a true and fair view of the state of affairs and results of operations of the **Pragiyotish College , P.O: Santipur , Bharalumukh , Guwahati-781009, Assam .** In accordance with the accounting principles generally accepted in India. This responsibility includes the design , implementation and maintainance of internal control relevant to the preparation and presentation of financial statements that given a true and fair view and free from material misstatement , whether due to fraud or error .

### **Responsibilities for the Audit of the Financial Statements ::**

The objectives are to obtain resonable assurance about whether the financial statements as a whole free from material misstatement , whether due to fraud or error , and to issue an auditor's report is includes our opinion . Reasonable assurance is a high level of assurance , but is not a gurantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.



Contd ..... 2/4

Missstatements can arise from fraud or error are considered material if , individually or in the aggregate , they could reasonable by expected to influence the economic decisions of users taken on the basis of these financial statements .

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements . The procedures selected depend on the auditor's judgment , including the assessment of the risks of material misstatement of the financial statements , whether due to fraud or error . In making those risk assessment , the auditor consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management , as well as evaluating the overall presentation of the financial statements . As far as going concern concept is concern , it all depends on the scheme and policy of the Government .

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 .

In the case of Receipt and payment Account of the receipts and payments for theyear ended on 31<sup>st</sup> March , 2022 as mention hereabve.



Contd .... 3/4



(4)

**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:

1. The College maintains cash Book as its Book of prime entries .
2. The necessary fees has been received from Students through Online Accounts (HDFC) and transfer to the other subsidiary cash books
3. In some cases when fund received through RTGS/NEFT the purpose of the fund received not specifically mention in the cash book.
4. Bank reconcilisation not done regularly .

*As per our report of even date  
attached*

For,  
M/S N.N.DAS & CO  
Chartered Accountants  
F. R. NO. 301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 05<sup>th</sup> December, 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENT ACCOUNTS GENERAL FUND(SBI) AS ON 31ST MARCH , 2022**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			
Cash at Bank	86,16,809	Bank Charges	649
Fund received for Project ( Mr. R. K . Bora)	1,15,488	Construction expenses of RUSA Building	21,42,765
Misc. received	1,66,424	Transfer to Development fund A/C	5,00,000
		Transfer to General Fund Apex Bank A/C	35,00,000
		Website expenses	16,963
		Closing Balance	
		Cash at Bank	27,38,344
<b>Total</b>	<b>88,98,721</b>	<b>Total</b>	<b>88,98,721</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

Membership No:: 059309

Dated: 05 th December, 2022

Place: Guwahati





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI

**RECEIPTS AND PAYMENT ACCOUNTS OF GENERAL FUND AS ON 31ST MARCH , 2022**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
<b>Opening Balance</b>		Salary	24,000
Cash at Bank	3,75,783	Bank Charges	1,090
Cash-in-hand	1,080	Cleaning expenses	88,675
<b>Fee received</b>	6,900	Departmental contingency	34,000
Online admission A/C	73,57,020	Educational Extension activities	2,500
Transfer from SBI General Fund A/C	35,00,000	Electrical expenses	2,350
Fund received from Poulation Board	11,448	Electrical bill	6,75,678
Misc. received	63,575	Field study expenses	23,500
		Function and festival expenses	10,500
		Generator expenses	4,500
		Green Audit fees	40,000
		Internet Bill	1,12,354
		Internet expenses	19,800
		Municipality tax	28,124
		NCC activities	21,832
		Expenses for Popular Talk	4,500
		Printing exopenses	23,000
		Red Cross expenses	400
		Refreshment	4,674
		Payment fir registration	1,69,200
		Remuneration	32,500
		Payment to Web Site Administrator	2,000
		Salary to Guest faculty	53,000
		Salary paid	58,92,235
		Seminer & meeting expenses	5,370
		Stationery expenses	19,684
		Telephone expenses	4,756
		Misc. expenses	7,785
		<b>Closing Balance</b>	-
		Cash at Bank	40,07,801
		Cash-in-hand	-
<b>Total</b>	1,13,15,806	<b>Total</b>	1,13,15,806

As per our report of even date attached

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

  
(CA PRYALI GHOSAL)

Partner

Membership No:: 059309

Dated: 05 th December , 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of U.G.C.Fund as on 31st March , 2022**

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Bank Charges	59
Cash at Bank	17,40,563	Un Utilized Grants refund to UGC	10,09,989
Interest on Bank Deposit	54,602		
Interest received for the previous years	56,673		
		Closing Balance	
		Cash at Bank	8,41,789
<b>Total</b>	<b>18,51,837</b>	<b>Total</b>	<b>18,51,778</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO.:301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

Membership No.: 059309

Dated: 05 th December, 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENT ACCOUNTS OF LIBRARY FUND AS ON 31ST MARCH , 2022**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		Bank Charge	78
Cash At Bank	18,96,811	Book & Journals	84,358
Diff of OB	71,685	Library Renewal Fees	11,800
Duplicate Library Card Fees	150	Magazine Periodical Expenses	19,723
Interest Received From Bank	69,644	News Paper	7,602
Library fine	600	Refreshment Expenses	845
Return	9,995	Stationary Expenses	42,091
Amount through HDFC Online Admission	4,91,850	Closing Balance	
		Cash at Bank	23,74,238
<b>Total</b>	<b>25,40,735</b>	<b>Total</b>	<b>25,40,735</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

Membership No.: 059309

Dated: 05 th December , 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of NSS Fund as on 31st March , 2022**

Receipts	Amounts(In Rs)	Payments	Amounts(in Rs)
<b>Opening Balance</b>			
Cash at Bank	63,737	Bank Charge	215
		Event expenses	22,280
Grants in Aid	48,950	Printing & Stationery	2,000
Interest on Bank Deposit	2,359	Refreshment	1,880
Fund received from Online Admission A/C	15,300	Bank Charges	80
Misc	339		
		<b>Closing Balance</b>	
		Cash at Bank	1,04,230
<b>Total</b>	<b>1,30,685</b>	<b>Total</b>	<b>1,30,685</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

Membership No:: 059309

Dated: 05 th December, 2022

Place: Guwahati





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts And Payment Accounts of Students Union Fund As on 31st March , 2022**

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Blazer Account	48000
Cash at Bank	793502	Football Volleybal Secretary	5000
		Freshers Social Expenses	20000
Amount through HDFC Online Admission	1575750.00	General Secretary	2320
A/c No. 501002		Misc. Expenses	5947
		PCSU Election Expenses	22000
		President PCSU	5530
		Printing and Stationary	5485
		Saraswati Puja Expenses	23600
		Students Travelling Expenses	1400
		Closing Balance	
		Bank Accounts	2229911
<b>Total</b>	<b>2369252</b>	<b>Total</b>	<b>2369193</b>

As per our report of even date attached

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO.:301008E

*Piyali Ghosal*  
(CA PIYALI GHOSAL)

Partner

Membership No.: 059309

Dated: 05 th December , 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments on BCA Fund as on 31st March , 2022**

Receipts	Amounts(In Rs)	Payments	Amounts(In Rs)
Opening Balance		Computer related expenses	2,400
Cash at Bank	6,49,981	Repairing & Renovation	42,500
Fund transfer from online admission a/c	24,27,200	Salary to Office Staff	1,88,500
Interest on Bank Deposit	20,216	Salary to part time Faculty members	11,000
		Salary to Teaching Staff	5,93,900
		Closing Balance	
		Cash at Bank	20,67,126
<b>Total</b>	<b>29,05,426</b>	<b>Total</b>	<b>29,05,426</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

Membership No:: 059309

Dated: 05 th December , 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI

**RECEIPTS AND PAYMENT ACCOUNTS OF B.COM FUND AS ON 31ST MARCH, 2022**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		Fee paid to Architect	1,24,272
Cash at Bank	25,27,046	Computer expenses	11,200
Interest on Bank Deposit	34,741	Construction expenses	2,90,800
Amount received from On Line Admission A/C	1,37,68,090	Construction of New Arys Block	35,60,860
Misc received	10,500	Construction of RUSA Building	48,23,806
		Electrical bill	85,631
		Fee refund	4,000
		Furniture & Fixture	55,000
		Garden	36,610
		Printing expenses	1,00,000
		Remuneration pad	1,34,500
		Repairs & Renovation	4,19,950
		Salary to BBA & B.Com Teaching & Non Teaching staff	51,21,100
		Misc. expenses	3,000
		Closing Balance	
		Bank Accounts	15,70,048
<b>Total</b>	<b>1,63,40,377</b>	<b>Total</b>	<b>1,63,40,377</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO.:301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

Membership No.: 059309

Dated: 05 th December, 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENT ACCOUNTS AON DEVELOPMENT FUND AS ON 31ST MARCH , 2022**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		Bank Charge	552
Cast at Bank	3,14,965	Cleaning expenses	4,77,510
Fees received	4,500	Computer expenses	49,775
Canteen rent received	14,000	Construction of New ARTS Block 2nd floor	3,20,000
Fine received	560	Electrical expenses	5,697
Fish Saling	50,000	Gardening expenses	45,333
Library Xerox Charge	858	General expenses	22,580
KKHSOU Exam seat rent	2,780	Laboratory equipments purchase	88,854
Library fine	300	Labour Charges	16,000
Venue rent	39,700	Misc. expenses	1,250
Sales of Nomination paper	7,660	Printing & Stationery	1,12,850
Sales of Scrap items	7,420	Reparing & renovation expenses	95,015
Sales of Timber	30,000	Salary to Security Services	2,64,000
Seal rent received	2,950	Departmental expenses	5,92,980
Amount received from Online admission	16,74,500		
Fund transfer from SBI General fund A/C	3,00,000		
Misc. received	7,641		
		Closing Balance	
		Cash at Bank	3,65,438
<b>Total</b>	<b>24,57,835</b>	<b>Total</b>	<b>24,57,835</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO.:301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

Membership No.: 059309

Dated: 05 th December, 2022

Place: Guwahati





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of SCHLERSHIP Fund as on 31st March , 2022**

<b>Receipts</b>	<b>Amounts(in Rs)</b>	<b>Payments</b>	<b>Amounts(in Rs)</b>
<b>Opening Balance</b>		<b>Closing Balance</b>	
Cash at Bank	35,30,526	Cash at Bank	35,30,526
<b>Total</b>	<b>35,30,526</b>	<b>Total</b>	<b>35,30,526</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

Membership No:: 059309

Dated: 05 th December , 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of Hostel Fund as on 31st March , 2022**

Receipts	Amounts(In Rs.)	Payments	Amounts(In Rs.)
Opening Balance		Caution money refund	30,000
Cash at Bank	4,86,147	Clearing Expenses	78,925
Fees Received	6,000	Conveyance	700
Seat Rent Received	19,200	Electrical Goods Expenses	4,180
Amount through HDFC Online Admission	7,91,000	Medical Aid	1,500
		Misc. Expenses	1,000
		News Paper	952
		Repairing and Renovation	67,760
		Salary To Hostel Staff	4,60,550
		Stationary	5,570
		Closing Balance	
		Cash at Bank	6,51,210
<b>Total</b>	<b>13,02,347</b>	<b>Total</b>	<b>13,02,347</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

*Piyali Ghosal*  
(CA PIYALI GHOSAL)

Partner

Membership No:: 059309

Dated: 05 th December , 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of P.G.ASSAMESE Fund as on 31st March , 2022**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
<b>Opening Balance</b>		<i>Bank Charge</i>	47.20
Cash at Bank	13,50,760	<i>Construction</i>	2,50,000
		<i>Contingency Expenses</i>	4,000
		<i>Examination Expenses</i>	32,395
		<i>Fees Refund</i>	12,000
<i>Intt. on Bank deposit</i>	13,388	<i>Remuneration</i>	25,300
<i>Fee through Online Admission</i>	15,71,850	<i>Salary of P.G. Staff (Assamese)</i>	4,35,300
		<b>Closing Balance</b>	
		Bank Accounts	21,76,956
<b>Total</b>	29,35,998	<b>Total</b>	29,35,998

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

*Piyali Ghosal*  
(CA PIYALI GHOSAL)

Partner

Membership No.: 059309

Dated: 05 th December , 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of P.G.ECONOMICS Fund as on 31st March , 2022**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
<b>Opening Balance</b>		<b>Advertisement Expenses</b>	<b>8,085</b>
Cash at Bank	4,92,189	Contingency Expenses	4,000
Interest Received From Bank	6,760	Co-ordinator Remuneration	3,000
Suspense Received	25,764	Field Study Expenses	4,000
Admission fee through online admission	12,01,200	NAAC Visit Expenses	4,056
		Printing & Stationary	7,504
		Refreshment Expenses	1,000
		Salary of Teaching And Office Staff	3,75,344
		<b>Closing Balance</b>	
		Cash at Bank	13,18,924
<b>Total</b>	<b>17,25,913</b>	<b>Total</b>	<b>17,25,913</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

Membership No:: 059309

Dated: 05 th December , 2022

Place: Guwahati





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of P.G. EDUCATION Fund as on 31st March , 2022**

Receipts	Amounts(In Rs)	Payments	Amounts(in Rs)
<b>Opening Balance</b>		<i>Registration fee paid</i>	5,030
<b>Cash at Bank</b>		<i>Contingency Expenses</i>	16,000
Amount received Online Admision	45,70,130	<i>Co-ordinator Remuneration</i>	24,000
<i>Bank interest received</i>	16,355	<i>Remuneration</i>	1,91,500
		<i>Permisson fees</i>	1,00,800
		<i>Fee refund</i>	5,000
		<i>Field Study Expenses</i>	13,000
		<i>Furniture &amp; Fixture</i>	59,836
		<i>Salary paid</i>	16,41,509
		<i>Honoraerium</i>	2,000
		<i>Laboratory expenses</i>	27,099
		<i>Refreshment Expenses</i>	
		<i>Salary of Teaching And Office Staff</i>	
		<b>Closing Balance</b>	
		Cash at Bank	25,00,711
<b>Total</b>	<b>45,86,485</b>	<b>Total</b>	<b>45,86,485</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

*Piyali Ghosal*

(CA PIYALI GHOSAL)

Partner

Membership No:: 059309

Dated: 05 th December , 2022

Place: Guwahati



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of MTM Programme (M) fund as on 31st March , 2022**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
<b>Closing Balance</b>		<i>Construction expenses</i>	
<i>Bank Accounts</i>	-	<i>Examination exoenses</i>	11,695
State Bank Of India	6,28,376	<i>Printing &amp; Stationery</i>	39,087
<i>Cash in Hand</i>	-	<i>Refreshment</i>	5,011
		<i>Conveyance</i>	4,422
HDFC Online Admmission A/C	11,62,400	<i>Salary to Non-Teaching Staff</i>	1,04,900
		<i>Salary to Teaching Staff</i>	10,25,360
		<i>Misc. expenses</i>	672
		<b>Closing Balance</b>	
		Cash at Bank	5,99,630
		Cash in Hand	
<b>Total</b>	<b>17,90,776</b>	<b>Total</b>	<b>17,90,776</b>

*As per our report of even date attached*

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

*Piyali Ghosal*  
(CA PIYALI GHOSAL)  
Partner

Membership No:: 059309

Dated: 05th December , 2022

Place: Guwahati





**BRIJ GOSWAMI & COMPANY**  
**CHARTERD ACCOUNTANTS**  
**B. COM (HONS), FCA**  
Membership No. 305186 ASSAM, INDIA

**"Roodraksh"**

FIFTH FLOOR, 501 & 502B, G. S. ROAD  
BHANGAGHAR, GUWAHATI-781005  
Mobile 9864173653

## AUDITORS' REPORT

Name of the Organization : PRAGJYOTISH COLLEGE

Address : P.O.: SANTIPUR, BHARALUMUKH  
DIST :: KAMRUP (M), GUWAHATI,  
ASSAM  
PIN-781009

Period of Audit :: 01-04-2022 To 31-03-2023

Incumbrancy :: Dr. Manoj Kumar Mahanta .. Principal cum Secretary

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) General Fund (SBI)
- 3) UGC Fund
- 4) Library Fund
- 5) NSS Fund
- 6) Student Union Fund
- 7) BCA Fund
- 8) B.Com Fund
- 9) Development Fund
- 10) Computer Science
- 11) Hostel Fund
- 12) P.G.Fund
- 13) MTM Programme
- 14) P.G.ASSAMESE Fund



*Handwritten signature*  
**PRINCIPAL**  
**PRAGJYOTISH COLLEGE**  
**BHARALUMUKH**  
**GUWAHATI - 9**



## **INDEPENDENT AUDITORS' REPORT**

We have audited the attached (i) Receipt And Payment Account of general fund of Pragiyotish College, P.O: Santipur , Bharalumukh , Guwahati-781009 (Assam) for the financial year 2022-23 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.

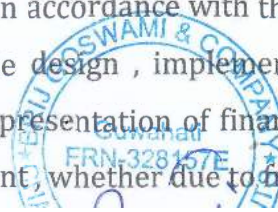
We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatements. An audit includes examining on a test basis,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

### **Basis of Opinion::**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI . Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report . We are independent in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion .

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements::**

Management is responsible for the preparation of these financial statements that given a true and fair view of the state of affairs and results of operations of the **Pragiyotish College, P.O: Santipur , Bharalumukh , Guwahati-781009, Assam** . In accordance with the accounting principles generally accepted in India. This responsibility includes the design , implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that given a true and fair view and free from material misstatement, whether due to fraud or error .





### **Responsibilities for the Audit of the Financial Statements ::**

The objectives are to obtain reasonable assurance about whether the financial statements as a whole free from material misstatement, whether due to fraud or error, and to issue an auditor's report which includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. As far as going concern concept is concerned, it all depends on the scheme and policy of the Government.

### We further report that :

1. We have obtained all information and explanation which to the best of our knowledge and belief were 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 reports 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, give the information in the manner so required and give a true and fair view conforming with the accounting principles generally accepted in India.

In the case of Receipt and Payment Account of the receipts and payments for the year ended on 31<sup>st</sup> March, 2023 as mentioned hereby.



**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 is not covered in this audit.

ii. Procurement audit is not conducted, being kept out of the scope of the audit. As such, matters as to the selection of Supplier/service provider, process of tendering, quality, and rate for items proceeded are kept outside the purview of this audit.

## 2. Book of accounts:

1. The College maintains Cash Book through tally system , but in some cases it is observed that the head of accounts not properly created .
2. Bank reconciliation was not done regularly as a result we cannot reconcile the bank balance with the cash book.

*As per our report of even date attached*

For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
*13/11/23*



(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN : **23305186BGQUO2544**

Place:: Guwahati

Date:: 13th November , 2023



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI

**RECEIPTS AND PAYMENT ACCOUNTS OF GENERAL FUND AS ON 31ST MARCH , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		<b>AFFILIATION FEES PAID</b>	2,118
Cash at Bank	40,07,800	BANK CHARGE	1,202
Cash-in-hand	-	<b>BUILDING INSURANCE</b>	36,344
FEE RECEIVED	4,700	<b>CARRYING CHARGES</b>	500
EXCESS SALARY PAYMENT RECEIVED	30,000	CGST PAID	113
RECEIVED FROM POLLUTION BOARD	5,748	<b>CLEANING EXPENSES</b>	59,000
ADMISSION FEE THROUGH ONLINE A/C	95,38,460	<b>COMPUTER EXPENSES</b>	10,000
TRANSFER FROM SBI GENERAL FUND	14,77,586	<b>DEPARTMENTAL CONTINGENCY</b>	10,000
		EDUCATION PROGRAMME-EXTENSION	3,000
		<b>ELECTRIC BILL</b>	10,51,073
		EXCURSION EXPENSES	3,600
		FIELD STUDY EXPENSES	71,159
		FOUNDATION DAY EXPENSES	65,505
		FURNITURE ACCOUNT	8,300
		<b>GARDEN EXPENSES</b>	8,000
		GB MEETING ALLOWANCE	19,000
		GENERAL EXPENSES	1,500
		<b>GENERATOR EXPENSES</b>	4,500
		<b>H.S. EXAMINATION FEES PAID</b>	400
		INTERNAL AUDIT FEES	55,000
		<b>INTERNET BILL</b>	89,246
		<b>INTERNET EXPENSES</b>	57,681
		<b>MOBILE BILL PRINCIPAL</b>	2,742
		<b>NCC EXPENSES</b>	11,500
		NCC PAID	1,500
		POPULAR TALK	25,500
		<b>PRINTING EXPENSES</b>	2,61,970
		REGISTRATION PAID	3,100
		<b>REMUNERATION</b>	14,600
		<b>REMUNERATION TO WEB SITE ADMINISTRAT</b>	24,000
		<b>RENT OF CABLE T.V.</b>	6,900
		REPAIRING & RENOVATION EXPENSES	31,825
		SALARY TO GUEST FACULTY	16,000
		SALARY TO N.S. OFFICE STAFF	33,25,599
		SALARY TO NS TEACHING & NS STAFF	2,40,118
		SALARY TO NS TEACHING STAFF	20,03,109
		SEMINER AND MEETING	20,335
		SGST PAID	113
		SMS CHARGE	50



		B/F	75,46,201
		<b>STATIONERY EXPENSES</b>	42,578
		STUDENT AID FUND PAID	7,860
		STUYDENTS INSURANCE PREMIUM	1,00,000
		TDS PAID	2,061
		TEACHERS DAY EXPENSES	44,920
		<b>TELEPHONE EXPENSES</b>	1,919
		TUITION FEE REFUND TO GOVT.	19,00,206
		<b>WAGES</b>	1,500
		YOGA DAY EXPENSES	4,497
		REG FEE PAID TO AHSEC	1,58,200
		<b>Closing Balance</b>	
		Cash at Bank	52,54,352
		Cash-in-hand	
<b>TOTAL</b>	1,50,64,294	<b>TOTAL</b>	1,50,64,294

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
13/11/23  
(CA BRIJ RAJ GOSWAMI)



Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November, 2023



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENT ACCOUNTS GENERAL FUND(SBI) AS ON 31ST MARCH , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		BANK CHARGE	649
Cash at Bank	27,38,344	GST PAYMENT	24,480
ATM RENT RECEIVED FROM ICICI BANK	79,200	INSURANCE & REG. CHRGES OF GOVT. SCOOTER	87,15,000
BARK PROJECT RECEIVED	74,224	MISC. EXPENSES	500
GOVT. GRANT RECEIVED	1,61,22,665	NAAC ASSESSMENT FEES	68,350
		TRANSFER TO APEX DEVELOPMENT FUND	3,31,100
		TRANSFER TO APEX GENERAL FUND	14,77,586
		TRANSFER TO APEX LIBRARY FUND	69,800
		TRANSFER TO PNB NSS FUND	3,490
		Closing Balance	
		Cash at Bank	83,23,478
<b>Total</b>	<b>1,90,14,433</b>	<b>Total</b>	<b>1,90,14,433</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E



*B. Goswami*  
13/11/23

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November , 2023

**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of U.G.C.Fund as on 31st March , 2023**

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Bank Charges	59
Cash at Bank	8,41,790		
Interest on Bank Deposit	25974.00		
		Closing Balance	
		Cash at Bank	8,67,705
<b>Total</b>	<b>8,67,764</b>	<b>Total</b>	<b>8,67,705</b>

*As per our report of even date attached*

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November , 2023



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENT ACCOUNTS OF LIBRARY FUND AS ON 31ST MARCH , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		BANK CHARGE	240
Cash at Bank	23,02,553	BOOKS & JOURNALS	68,892
		CGST PAID	26
INTEREST RECEIVED FROM BANK	74,476	<b>ELECTRICAL EXPENSES</b>	1,14,878
LIBRARY FEES RECEIVED	200	LIBRARY RENEWAL FEES PAID	5,900
LIBRARY FINE RECEIVED	4,600	NEWS PAPER	11,053
ADDMISSON FEE FROM ONLINE ADMI	2,91,240	<b>PRINTING EXPENSES</b>	1,200
TRANSFER FROM SBI GENERAL FUND	69,800	REPAIRING & RENOVATION EXPENSES	65,000
		SGST PAID	26
		SMS CHARGE	50
		SOLAR SYSTEM EXPENSES	68,670
		<b>STATIONERY EXPENSES</b>	1,483
		<b>Closing Balance</b>	
		Cash at Bank	24,05,451
<b>Total</b>	<b>27,42,869</b>	<b>Total</b>	<b>27,42,869</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO:328157E

*Brij Goswami*  
13/11/23  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November, 2023



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of NSS Fund as on 31st March , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		BANK CHARGE	37
Cash at Bank	1,04,230	REGULAR ACTIVITY	12,802
GRANT-IN-AID	44,500	SPECIAL CAMP	45,760
INTEREST RECEIVED	2,883		
AMOUNT FROM THROUGH ONLINE ADMISS	14,000		
TRANSFER FROM SBI GENERAL FUND	3,490		
		Closing Balance	
		Cash at Bank	1,10,504
<b>Total</b>	<b>1,69,103</b>	<b>Total</b>	<b>1,69,103</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November, 2023





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts And Payment Accounts of Students Union Fund As on 31st March , 2023**

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		ASSTT. GENERAL SECRETARY	9,000
Cash at Bank	22,29,911	ASSTT. GENERAL SECRETARY (GIRLS)	2,475
		BANK CHARGE	400
Amount through Online Admission	17,28,200	BLAZER ACCOUNT	63,000
		BOYS COMMON ROOM SECRETARY	7,000
		CGST PAID	41
		COLLEGE WEEK EXPENSES	44,522
		CRICKET SECRETARY	44,700
		DEBATING SECRETARY	7,000
		FRESHERS SOCIAL EXPENSES	1,75,000
		FURNITURE EXPENSES	28,354
		GENERAL SECRETARY	1,27,840
		GIRLS COMMON ROOM SECRETARY	6,000
		GYMNASIUM SECRETARY	11,195
		MAGAZINE EXPENSES	11,075
		MAGAZINE SECRETARY	9,000
		MINOR GAMES SECRETARY	11,500
		MUSIC SECRETARY	24,500
		PCSU ELECTION EXPENSES	24,620
		PRESIDENT PCSU	10,000
		PRINTING AND STATIONERY	12,400
		REPAIRING & RENOVATION	15,000
		SARASWATI PUJA EXPENSES	1,00,000
		SGST PAID	41
		SMS CGARGE	50
		SOCIAL SERVICE SECRETARY	5,000
		SPORTS EXPENSES	2,987
		SPORTS SECRETARY	35,830
		TDS PAID	1,709
		VICE PRESIDENT	9,000
		Closing Balance	
		Cash at Bank	31,58,873
<b>Total</b>	<b>39,58,111</b>	<b>Total</b>	<b>39,58,111</b>

As per our report of even date attached  
For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November , 2023



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments on BCA Fund as on 31st March , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		COMPUTER EXPENSES	36,000
Cash at Bank	20,67,126	CONSTRUCTION OF RUSA BUILDING	7,00,000
		EXAMINATION EXPENSES	690
Fund transfer from online admission a/c	48,55,350	REMUNERATION	6,000
Interest on Bank Deposit	70,535	SALARY TO OFFICE STAFF	2,40,300
		SALARY TO TEACHING STAFF	8,49,330
		Closing Balance	
		Cash at Bank	51,60,691
<b>Total</b>	<b>69,93,011</b>	<b>Total</b>	<b>69,93,011</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::301008E

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November , 2023



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI

**RECEIPTS AND PAYMENT ACCOUNTS OF B.COM FUND AS ON 31ST MARCH , 2023**

<i>Receipts</i>	<i>Amounts(in Rs)</i>	<i>Payments</i>	<i>Amounts(in Rs)</i>
Opening Balance		ARCHITECT FEES OF NEW ARTS BLOCK	54,200
Cash at Bank	15,70,048	FACULTY DEVELOPMENT PROGRAMME	10,000
ADMISSION FEES RECEIVED	8,250	<b>COMPUTER EXPENSES</b>	92,000
INTEREST RECEIVED FROM BANK	22,169	CONSTRUCTION EXPENSES	2,27,548
SALARY RETURN	22,500	CONSTRUCTION EXPENSES OF NEW ARTS BLOCK	33,92,619
ADMISSION FEE THROUGH ONLINE	2,10,21,460	CONSTRUCTION EXPENSES OF RUSA BUILDING	9,90,000
ADMISSION		<b>EXAMINATION EXPENSES</b>	690
		FURNITURE EXPENSES	3,68,100
		GST AND INCOME TAX PAID	55,419
		P.G. STAFF REMUNERATION	16,700
		REFRESHMENT EXPENSES	870
		REMUNERATION PAID	13,500
		REPAIRING AND RENOVATION	1,04,450
		SALARY TO BBA STAFF	2,40,399
		SALARY TO B.COM. OFFICE STAFF	3,08,900
		SALARY TO B.COM. TEACHING STAFF	51,86,965
		WATER TREATMENT EXPENSES	1,30,000
		<i>Closing Balance</i>	
		Cash at Bank	1,14,52,067
<b>Total</b>	<b>2,26,44,427</b>	<b>Total</b>	<b>2,26,44,427</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
13/11/23  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November , 2023





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENT ACCOUNTS AON DEVELOPMENT FUND AS ON 31ST MARCH , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		BANK CHARGE	650
Cash at Bank	3,65,438	CGST PAID	59
AUDITORIUM RENT RECEIVED	5,000	CLEANING EXPENSES	6,00,143
CANTEEN RENT RECEIVED	14,000	COMPUTER EXPENSES	72,360
INTEREST TRANSFER FROM ICICI ONLINE ADMISSION	25,505	ELECTRICAL EXPENSES	1,54,960
KKHSOU EXAM SEAT RENT	8,420	FURNITURE EXPENSES	11,400
M.A. EXAM. SEAT RENT	500	GARDENING EXPENSES	1,11,000
PRAG CONSILIENCE RECEIVED	2,000	GENERAL EXPENSES	8,500
PRIZE MONEY RECEIVED	6,000	GENERATOR EXPENSES	4,400
PROJECT CONTRIBUTION RECEIVED	85,767	LABORATORY EQUIPMENTS	4,24,030
RENT OF OUT SIDE EXAMINATION	75,820	LABORATORY EXPENSES	6,866
SALE OF BELOT PAPER	10,200	PRINTING	5,490
SALE OF BOOK	27,500	REPAIRING & RENOVATION EXPENSES	1,91,429
SALE OF DAMAGED NEWS PAPER	1,470	SALARY TO SECURITY SERVICE	2,19,000
SALE OF TIMBER	20,000	SGST PAID	59
SEAT RENT RECEIVED	500	STATIONERY EXPENSES	22,111
TRANSFER FROM SBI GENERAL FUND	3,31,100	TDS PAID	3,316
TRANSFER FROM HDFC ONLINE ADMISSION	22,25,800	WEB SITE DEVELOPMENT CHARGES	1,08,830
VENUE RENT	17,000	DEPARTMENTAL EXPENSES	5,716
FEES RECEIVED	5,900		
		Closing Balance	
		Cash at Bank	12,77,602
<b>Total</b>	<b>32,27,920</b>	<b>Total</b>	<b>32,27,920</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::301008E

*Brij Goswami*  
13/11/23  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November, 2023





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments on COMPUTER SCIENCE as on 31st March , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			
Cash at Bank	5,26,100	REMUNERATION PAID	2,000
		SALARY TO TEACHING STAFF	6,96,000
Admission fee received through online	21,79,250		
		Closing Balance	
		Cash at Bank	20,07,350
<b>Total</b>	<b>27,05,350</b>	<b>Total</b>	<b>27,05,350</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

F.R.NO::301008E

*Brij Goswami*  
13/11/23  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November , 2023



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of Hostel Fund as on 31st March , 2023**

Receipts	Amounts(in Rs.)	Payments	Amounts(in Rs.)
Opening Balance		BANK CHARGE	290
Cash at Bank	6,51,210	CAUTION MONEY REFUND	25,000
HOSTEL SEAT RENT RECEIVED	13,000	CGST PAID	26
INTEREST RECEIVED FROM BANK	21,892	<b>CLEANING EXPENSES</b>	83,176
ADMISSION FEE THROUGH ONLINE	12,15,400	ELECTRICAL GOODS EXPENSES	11,165
		NEWS PAPER	6,038
		<b>PRINTING AND STATIONERY</b>	6,970
		REPAIRING AND RENOVATION	43,700
		SALARY TO HOSTEL STAFF	4,90,350
		SGST PAID	26
		TDS PAID	2,371
		Closing Balance	
		Cash at Bank	12,32,390
<b>Total</b>	<b>19,01,502</b>	<b>Total</b>	<b>19,01,502</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November, 2023



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

Receipts and Payments of P.G. Fund (Education, Geography, Geology, Zoology) as on 31st March , 2023

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		ADMISSION EXPENSES	3,000
Cash at Bank	25,00,711	ADVERTISEMENT EXPENSES	16,170
		COMPUTER EXPENSES	2,35,980
		DEPARTMENT CONTINGENCY	4,000
ADMISSION FEES RECEIVED	44,000	ELECTRICAL EXPENSES	1,70,192
CERTIFICATE FEES RECEIVED	200	EXAMINATION FEES PAID	1,13,320
INTEREST RECEIVED FROM BANK	55,971	EXTERNAL MUNERATION	3,000
NC FEES RECEIVED	500	FEES REFUND	10,000
Amount received Online Admision	90,71,274	FIELD STUDY EXPENSES	10,400
		FINANCIAL ASSISTANCE	5,000
		FURNITURE EXPENSES	2,17,600
		LABORATORY EXPENSES	13,440
		LABORATORY MATERIAL EXPENSES	49,942
		MATERIALS & EQUIPMENTS	70,040
		MEETING & FUNCTION	2,500
		PG CO-ORDINATOR REMUNERATION	82,500
		PRACTICAL EXAM. EXPENSES	2,500
		REMUNERATION TEANHING STAFF	1,49,100
		REMUNERATION TO STAFF	76,500
		REPAIRING AND RENOVATION	46,775
		SALARY TO OFFICE STAFF	1,17,800
		SALARY TO TEACHING STAFF	21,33,091
		SALARY TO TEACHING STAFF (CLASS WISE)	67,200
		STUDENT AID PAID	2,000
		Closing Balance	
		Cash at Bank	80,70,606
<b>Total</b>	<b>1,16,72,656</b>	<b>Total</b>	<b>1,16,72,656</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
13/11/23  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November, 2023





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of MTM Programme (M) fund as on 31st March , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Closing Balance	-	EXAMINATION EXPENSES	17,300
Bank Accounts	-	FIELD STUDY EXPENSES	4,500
State Bank Of India	5,99,630	MISC. EXPENSES	2,090
Cash in Hand	-	PRINTING & STATIONERY	1,127
Amount received from online admission	20,31,250	REFRESHMENT EXPENSES	3,005
Certificate fee	100	SALARY TO NON TEACHING STAFF	1,85,315
		SALARY TO TEACHING STAFF	9,05,865
		MISC. EXPENSES	100
		Closing Balance	
		Cash at Bank	15,11,678
		Cash in Hand	-
<b>Total</b>	<b>26,30,980</b>	<b>Total</b>	<b>26,30,980</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
13/11/23  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 13th November, 2023





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of P.G.ASSAMESE Fund as on 31st March , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
<b>Opening Balance</b>		ADMISSION EXPENSES	1400
Cash at Bank	21,76,956	ADMISSION FEES REFUND	12000
		BANK CHARGE	907
		FIELD STUDY EXPENSES	14000
		FOUNDATION DAY EXPENSES	25000
Intt. on Bank deposit	86586	NET/SLET TRAINING EXPENSES	36000
Fee through Online Admission	2575850	PG CO ORDINATOR REMUNERATION	6000
		REPAIRING & RENOVATION EXPENSES	47900
		SALARY OF P.G. STAFF (ASSAMEASE)	650102
		SEMINER & MEETING EXPENSES	8750
		Closing Balance	
		Cash at Bank	40,37,333
<b>Total</b>	<b>48,39,392</b>	<b>Total</b>	<b>48,39,392</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.:301008E

*Brij Raj Goswami*

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No.:305186

Place:: Guwahati

Date:: 13th November , 2023





**BRIJ GOSWAMI & COMPANY**  
CHARTERED ACCOUNTANT  
B.COM(HONS),FCA  
Membership No. 305186

ROODRAKSH  
5<sup>th</sup> FLOOR, 501 & 502B, G.S. ROAD  
BHANGAGARH, GUWAHATI - 05  
ASSAM, INDIA

## AUDITORS' REPORT

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

Period of Audit : 01-04-2023 To 30-09-2023  
Incumbency : 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) Computer Science
- 9) B.Com Fund
- 10) Development Fund
- 11) Hostel Fund
- 12) P.G. Assamese Fund
- 13) P.G. Fund ( Education, Geography, Geology, Zoology, Economics)
- 14) MTM Programme

*M. K. S.*  
**PRINCIPAL  
PRAGJYOTISH COLLEGE  
BHARALUMUKH  
GUWAHATI - 9**

### Independent Auditors' Report

We have audited the attached (i) Receipt And Payment Account of general fund of Pragjyotish College, P.O: Santipur, Bharalumukh, Guwahati-781009 (Assam) for the period from 01-04-2023 to 30-09-2023. 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 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.



Contd... 1/4

**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENT ACCOUNTS GENERAL FUND(SBI) AS ON 30 TH SEPTEMBER , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		Insurance & Reg. Charges of Govt. Scooter	5,46,140
Cash at Bank	83,23,478	Fund transfer to ::	
		Development Fund ( Apex)	13,14,550
ATM Rent received from ICICI Bank	79,200	General Fund ( Apex)	31,42,859
		Library Fund ( Apex)	2,01,200
		NSS Fund ( PNB)	10,060
		Closing Balance	
		Cash at Bank	31,87,869
<b>Total</b>	<b>84,02,678</b>	<b>Total</b>	<b>84,02,678</b>

As per our report of even date attached  
For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
14/3/24  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 14/03/2024





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI

**RECEIPTS AND PAYMENT ACCOUNTS OF GENERAL FUND AS ON 30TH SEPTEMBER , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		ADVOCATE FEES	19,500
Cash at Bank	52,54,352	AFFILIATION & PERMISSION FEES PAID	1,50,980
Cash-in-hand	-	PROFESSIONAL FEE	31,000
		BUILDING INSURANCE CHARGE PAID	36,344
FEES RECEIVED	1,500	CC TV EXPENSES	1,76,188
RECEIVED FROM POLLUTION BOARD	7,308	CLASSROOM MATERIALS	59,615
TRANSFER FROM SBI GENERAL FUND	31,42,859	COMPUTER EXPENSES	12,000
		CONSTRUCTION EXPENSES	1,15,000
		DEPARTMENTAL CONTINGENCY	12,000
		DEPARTMENTAL EXPENSES	3,000
		ELECTRICAL EXPENSES	41,210
		ELECTRIC BILL	6,96,248
		EMERGENCY AID FUND PAID	4,128
		FIELD STUDY EXPENSES	8,500
		FINANCIAL SUPPORT TO TEACHERS	12,000
		FOUNDATION DAY EXPENSES	15,000
		FURNITURE ACCOUNT	36,000
		GENERATOR EXPENSES	4,000
		INTERNET BILL	77,261
		IQAC CO-ORDINATOR REMUNERATION	6,000
		MOBILE BILL PRINCIPAL	3,872
		NCC EXPENSES	2,300
		NCC PAID	3,000
		POPULAR TALK	20,900
		PRINTING EXPENSES	1,94,530
		REGISTRATION CORRECTION FEES PAID	900
		REMUNERATION	22,400
		REMUNERATION TO WEB SITE ADMINISTRATOR	8,000
		REPAIRING & RENOVATION EXPENSES	27,054



Contd ....Page 1/2



		SALARY TO N.S. OFFICE STAFF	14,44,700
		SALARY TO NS TEACHING STAFF	10,58,091
		SEMINER AND MEETING	20,700
		STATIONERY EXPENSES	70,113
		STUDENT AID PAID	22,500
		WORLD ENVIRONMENTAL DAY	600
		Closing Balance	
		Cash at Bank	39,90,385
		Cash-in-hand	
	<b>TOTAL</b>		<b>84,06,019</b>
		<b>TOTAL</b>	<b>84,06,019</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
14/3/24

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 14/03/2024





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENT ACCOUNTS OF LIBRARY FUND AS ON 30TH SEPTEMBER, 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		Books & Journals	8,620
Cash at Bank	24,05,451	Electricity expenses	19,750
		Library expenses	2,500
Library Card fee ( For Duplicate Card)	150	News paper	15,838
Library Fine	1,180	Printig expenses	25,016
Transfer from General Fund (SBI)	2,01,200		
		Closing Balance	
		Cash in Hand	950
		Cash at Bank	25,35,307
<b>Total</b>	<b>26,07,981</b>	<b>Total</b>	<b>26,07,981</b>

As per our report of even date attached  
For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants  
F.R.NO.:328157E

*Brij Goswami*  
14/3/24  
(CA BRIJ RAJ GOSWAMI)  
Proprietor  
Membership No::305186  
Place:: Guwahati  
Date:: 14/03/2024



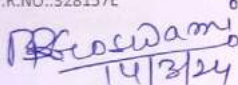
PRAGJYOTISH COLLEGE  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

Receipts and Payments of NSS Fund as on 30th September , 2023

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		Expenses on Regular Activities	7,615
Cash at Bank	1,10,504		
Fund transfer from General Fund	10,060		
		Closing Balance	
		Cash at Bank	1,12,949
<b>Total</b>	<b>1,20,564</b>	<b>Total</b>	<b>1,20,564</b>

As per our report of even date attached  
For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

F.R.NO::328157E

  
14/3/24  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 14/03/2024





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts And Payment Accounts of Students Union Fund As on 30th September, 2023**

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Amount paid to Asstt General Secretary	8,000
Cash at Bank	31,58,873	Exp. in connection with Boys Common Room	12,000
		Cultural expenses	1,788
		Debating expenses	10,500
		Freshers Social expenses	1,61,000
		Amount paid to General Secretary for exp. of activities	1,55,308
		Girls Common Room related expenses	12,000
		Gymnasium expenses	29,350
		Magazine expenses	1,53,880
		Amount paid to Magazine secretary for expenses	12,738
		Minor Games Secretary	20,000
		Exp. in connection with Music Secretary	40,000
		President PCSU	17,000
		Social Services Secretary	7,000
		Vice President	7,000
		Closing Balance	
		Cash at Bank	25,11,309
<b>Total</b>	<b>31,58,873</b>	<b>Total</b>	<b>31,58,873</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO:328157E

*Brij Goswami*  
14/3/24  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 14/03/2024



PRAGJYOTISH COLLEGE  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

Receipts and Payments on BCA Fund as on 30th September , 2023

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			
Cash at Bank	51,60,691	Construction expenses	1,00,000
		Electical expenses	1,10,000
		Remuneratation	20,400
		Salary to Office Staff	78,000
		Salary to Teaching Staff	3,67,500
		Closing Balance	
		Cash at Bank	44,84,791
<b>Total</b>	<b>51,60,691</b>	<b>Total</b>	<b>51,60,691</b>

As per our report of even date attached  
For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
14/3/24

(CA BRIJ RAJ GOSWAMI)  
Proprietor  
Membership No::305186  
Place:: Guwahati  
Date:: 14/03/2024



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments on COMPUTER SCIENCE as on 30th September , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			
Cash at Bank	20,07,350	Salary to Teaching Staff	3,48,000
Interest on deposit	14,444		
		Closing Balance	
		Cash at Bank	16,73,794
<b>Total</b>	<b>20,21,794</b>	<b>Total</b>	<b>20,21,794</b>

*As per our report of even date attached*  
For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
14/3/24  
(CA BRIJ RAJ GOSWAMI)  
Proprietor  
Membership No::305186  
Place:: Guwahati  
Date:: 14/03/2024



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI

**RECEIPTS AND PAYMENT ACCOUNTS OF B.COM FUND AS ON 30TH SEPTEMBER , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			
Cash at Bank	1,14,52,067	Salary advance to Mukunda Kalita	50,000
		Affiliation fee	46,650
Interest on bank Deposit	85,050	BBA Staff Remuneratation	3,200
		Construction Exp. of New Arts Block	15,00,000
		Furniture Purchase	2,16,540
		Games & Sports Expenses	2,400
		Membership Fee paid	500
		Printing & Stationery expenses	39,427
		Remuneratation paid to Office & Library Staff	25,700
		Salary to BBA Staff	90,800
		Salary to B.Com Office Staff	1,26,500
		Salary to B.Com Teaching Staff	25,75,136
		Closing Balance	
		Cash at Bank	68,60,264
<b>Total</b>	<b>1,15,37,117</b>	<b>Total</b>	<b>1,15,37,117</b>

-As per our report of even date attached  
For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
14/3/24

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 14th March , 2024





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**RECEIPTS AND PAYMENT ACCOUNTS AON DEVELOPMENT FUND AS ON 30TH SEPTEMBER , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		<b>CLEANING EXPENSES</b>	<b>396170.00</b>
Cash at Bank	12,77,602	COMPUTER EXPENSES	139270.00
AUDITORIUM RENT RECEIVED	4000.00	CONSTRUCTION EXPENSES	60000.00
CANTEEN RENT RECEIVED	28000.00	CONST. OF MINI CONFERENCE HALL	1000000.00
IGNOU CENTRE RENT RECEIVED	9320.00	<b>DEPARTMENTAL MATERIALS</b>	<b>28926.00</b>
KKHSOU EXAM SEAT RENT	5440.00	<b>ELECTRICAL EXPENSES</b>	<b>17710.00</b>
M.A. EXAM. SEAT RENT	500.00	FURNITURE & FIXTURES EXPENSES	332436.00
RENT OF OUT SIDE EXAMINATION	49000.00	<b>GARDENING EXPENSES</b>	<b>40000.00</b>
SALE OF CFL LIGHTS	7470.00	<b>GENERATOR EXPENSES</b>	<b>4500.00</b>
SALE OF SCRAP ITEMS	23000.00	<b>INNOVATION &amp; INCUBATION CENTRE</b>	<b>10000.00</b>
TRANSFER FROM SBI GENERAL FUND	1314550.00	<b>INTERNET SERVICE</b>	<b>6187.00</b>
TRANSFER FROM HDFC ONLINE ADMISSION FUND A/C NO. 50	1678000.00	<b>LABORATORY EQUIPMENTS/MATERIALS</b>	<b>181011.00</b>
VENUE RENT	6000.00	<b>LABORATORY EXPENSES</b>	<b>7160.00</b>
		<b>MANUFACTURING EXPENSES</b>	<b>5000.00</b>
		MANUFACTURING LED BULB EXPENSES	6500.00
		NAAC RELATED EXPENSES	10000.00
		<b>OFFICE RENOVATION EXPENSES</b>	<b>346000.00</b>
		<b>PRINTING EXPENSES</b>	<b>29000.00</b>
		PROFESSIONAL CHARGES PAID	4720.00
		<b>REPAIRING &amp; RENOVATION EXPENSES</b>	<b>331574.00</b>
		SALARY TO SECURITY SERVICE	150000.00
		SECURITY REMUNERATION	16000.00
		<b>STATIONERY EXPENSES</b>	<b>23713.00</b>
		Closing Balance	
		Cash at Bank	12,57,005
<b>Total</b>	<b>44,02,882</b>	<b>Total</b>	<b>44,02,882</b>

As per our report of even date attached  
For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

F.R.NO.:328157E

*Brij Goswami*  
14/3/24  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No.:305186

Place:: Guwahati

Date:: 14/03/2024



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of Hostel Fund as of 30th September , 2023**

Receipts	Amounts(in Rs.)	Payments	Amounts(in Rs.)
Opening Balance		Salary advance	5,000
Cash at Bank	12,32,390	Caution Money Refund	16,200
		Cleaning expenses	58,000
Salary advance refund	2,500	Electrical goods expenses	30,075
		Newspaper	3,210
		Repairing and Renovatation	51,170
		Salary to Hostel Staff	2,19,300
		Printing & Stationery	1,610
		Closing Balance	
		Cash at Bank	8,50,325
<b>Total</b>	<b>12,34,890</b>	<b>Total</b>	<b>12,34,890</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
14/3/24  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 14/03/2024



**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of P.G.ASSAMESE Fund as on 30 th September, 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			
Cash at Bank	40,37,333	Affiliation fee paid	27120
		NET/SLET Training Expenses	21022
		Professional; fee paid to Advocate	50000
		Salary of P.G.Staff	384600
Intt. on Bank deposit		Seminer & Meeting expenses	4600
Fee through Online Admission			
		Closing Balance	
		Cash at Bank	35,49,991
<b>Total</b>	<b>40,37,333</b>	<b>Total</b>	<b>40,37,333</b>

As per our report of even date attached  
For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

F.R.NO::328157E

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 14/03/2024





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

Receipts and Payments of P.G. Fund (Education, Geography, Geology, Zoology) as on 30th September, 2023

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		Advertisement expenses	45,360.00
Cash at Bank	80,70,606	Affiliation & Permission fee paid	1,06,480.00
		Departmental Expenses	5,000.00
		Exposure Tour Expenses	3,880.00
Interest on Bank Deposit	67,468.00	Furniture Purchase	3,61,080.00
		Late fine paid	1,000.00
		PG Co ordinator remuneration paid	24,000.00
		Printing & Stationery	2,020.00
		Remuneration paid to Teaching Staff	2,67,400.00
		Remuneration to Staff	1,15,700.00
		Repairs & Renovation	5,33,180.00
		Salary to Teaching Staff	8,59,677.00
		Seminar & Meeting expenses	2,000.00
		Closing Balance	
		Cash at Bank	58,11,297
<b>Total</b>	<b>81,38,074</b>	<b>Total</b>	<b>81,38,074</b>

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.:328157E

*Brij Goswami*  
14/3/24

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No.:305186

Place:: Guwahati

Date:: 14/03/2024





**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**Receipts and Payments of MTM Programme (M) fund as on 30th September , 2023**

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Closing Balance		Field Study expenses	19,525
Bank Accounts	-	Remuneration to Guest Faculty	18,500
State Bank Of India	15,11,678	Salary to Non Teaching Staff	74,400
Cash in Hand	-	Salary to Teaching Staff	4,72,890
		Closing Balance	
		Cash at Bank	9,26,363
		Cash in Hand	-
<b>Total</b>	<b>15,11,678</b>	<b>Total</b>	<b>15,11,678</b>

As per our report of even date attached  
For, M/S BRIJ GOSWAMI & COMPANY  
Chartered Accountants

F.R.NO::328157E

*Brij Goswami*  
14/3/24  
(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 14/03/2024

