



## **AUDITORS' REPORT**

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

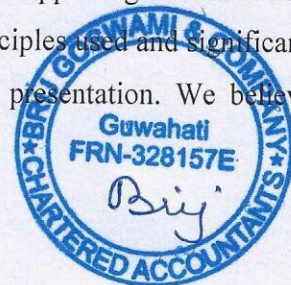
Period of Audit :: 01-04-2023 To 30-09-2023  
Incumbrancy :: Dr. Manoj Kumar Mahanta ., Principal cum Secretary  
Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund (SBI)
- 2) General Fund
- 3) UGC Fund
- 4) Library Fund
- 5) NSS Fund
- 6) Student Union Fund
- 7) BCA Fund
- 8) 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

### **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 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 **Pragjyotish 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 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 .



(3)

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 the period ended 30<sup>th</sup> September, 2023 as mention hereabve.



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(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. In some cases when fund received through RTGS/NEFT the purpose of the fund received not specifically mention in the cash book.
3. Bank reconcilisation not done regularly .

*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

UDIN:: 24305186BKBNFF2658



**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 POLUTION 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



		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

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14/3/24

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Membership No::305186

Place:: Guwahati

Date:: 14/03/2024



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

**Receipts and Payments of U.G.C.Fund as on 30th September , 2023**

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance			
Cash at Bank	8,67,705		
		Closing Balance	
		Cash at Bank	8,67,705
<b>Total</b>	<b>8,67,705</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

  
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		
		<b>Closing Balance</b>	
		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



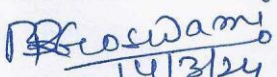
**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**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**

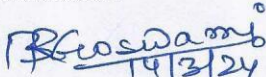
RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Amount paid to Asstt General Secretary	8,000
Cash at Bank	31,58,873	Exp. in connection with Boys Common Room	12,000
		Cultural expenses	1,788
		Debating expenses	10,500
		Freshers Social expenses	1,61,000
		Amount paid to General Secretary 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 &amp; 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 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



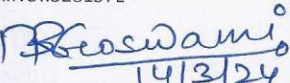
**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**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

  
14/3/24  
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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
		<b>Closing Balance</b>	
		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		CLEANING EXPENSES	396170.00
Cast at Bank	12,77,602	COMPUTER EXPENSES	139270.00
		CONSTRUCTION EXPENSES	60000.00
AUDITORIUM RENT RECEIVED	4000.00	CONST. OF MINI CONFERENCE HALL	1000000.00
CANTEEN RENT RECEIVED	28000.00	DEPARTMENTAL MATERIALS	28926.00
IGNOU CENTRE RENT RECEIVED	9320.00	ELECTRICAL EXPENSES	17710.00
KKHSOU EXAM SEAT RENT	5440.00	FURNIRURE & FIXTURES EXPENSES	332436.00
M.A. EXAM. SEAT RENT	500.00	GARDENING EXPENSES	40000.00
RENT OF OUT SIDE EXAMINATION	49000.00	GENERATOR EXPENSES	4500.00
SALE OF CFL LIGHTS	7470.00	INNOVATION & INCUBATION CENTRE	10000.00
SALE OF SCRAP ITEMS	23000.00	INTERNET SERVICE	6187.00
TRANSFER FROM SBI GENERAL FUND	1314550.00	LABORATORY EQUIPMENTS/MATERIALS	181011.00
TRANSFER FROM HDFC ONLINE ADMISSION FUND A/C NO. 50	1678000.00	LABORATORY EXPENSES	7160.00
VENUE RENT	6000.00	MANUFACTURING EXPENSES	5000.00
		MANUFACTURING LED BULB EXPENSES	6500.00
		NAAC RELATED EXPENSES	10000.00
		OFFICE RENOVATION EXPENSES	346000.00
		PRINTING EXPENSES	29000.00
		PROFESSIONAL CHARGES PAID	4720.00
		REPAIRING & RENOVATION EXPENSES	331574.00
		SALARY TO SECURITY SERVICE	150000.00
		SECURITY REMUNERATION	16000.00
		STATIONERY EXPENSES	23713.00
		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)  
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Membership No::305186  
Place:: Guwahati  
Date:: 14/03/2024



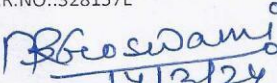
**PRAGJYOTISH COLLEGE**  
SANTIPUR, BHARALUMUKH  
GUWAHATI-781009

**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
		Reparing 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

  
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

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*Brij Goswami*  
14/3/24  
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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 & Renovatation	5,33,180.00
		Salary to Teaching Staff	8,59,677.00
		Seminar & Meeting expenses	2,000.00
		<b>Closing Balance</b>	
		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)
<b>Closing Balance</b>		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
		<b>Closing Balance</b>	
		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

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

