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প্ৰাগজ্যোতিষ মহাবিদ্যালয়

PRAGJYOTISH COLLEGE

Accredited by NAAC since 2004 (3rd Cycle); Recognised under sections 2(f) and 12(B) of UGC
Affiliated to Gauhati University; ISO 9001:2015 Certified; SDG Accord Certified

Self Study Report (SSR)

2018-2023

4.4.1

**PERCENTAGE EXPENDITURE INCURRED ON MAINTENANCE OF
PHYSICAL FACILITIES AND ACADEMIC SUPPORT FACILITIES
EXCLUDING SALARY COMPONENT, DURING THE LAST FIVE
YEARS**

Submitted to



THE NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL

PRAGJYOTISH COLLEGE
GUWAHATI, ASSAM

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

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 1ST APRIL, 2018 TO 31ST MARCH, 2019

1. The accounts of the College for the period from 1st April, 2018 to 31st 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 31st 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 31st 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	8,16,000.00
Total	<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	45,59,800.00
Total	<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	52,510.00
Total	<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>



12. MISAPPROPRIATION AND EMBEZZLEMENT:

Cases of misappropriation and embezzlements have not been noticed in the accounts during the period under report.

13. GENERAL:

Subject to the observations recorded in the preceding paragraphs, the accounts of the College in general have been properly maintained.

For M. Saquei & Co.,
Chartered Accountants
Firm Regn No.303126E


Aniket Saquei
Partner

Membership No.058118
LICIN - 19058118AAAADM7687)



Guwahati; September 27, 2019


12. MISAPPROPRIATION AND EMBEZZLEMENT:

Cases of misappropriation and embezzlements have not been noticed in the accounts during the period under report.

13. GENERAL:

Subject to the observations recorded in the preceding paragraphs, the accounts of the College in general have been properly maintained.

For M. Saquei & Co.,
Chartered Accountants
Firm Regn No.303126E


Saquei
Partner

Membership No.058118
(UDIN - 19058118AAAADM7687)



Guwahati; September 27, 2019

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		College Magazine	163,720.00
Cash with The Assam Co. op Apex Bank Ltd. Guwahati in SB A/c No.01648	<u>175,688.00</u>	175,888.00	Repairs and Renovation	266,160.00
<u>Fee Collection:</u>			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
			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	<u>8,744.00</u>
				13,240.00



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
				13,240.00
Total		855,020.00	Total	855,020.00



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
2. LIBRARY FUND			
<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
			1,661,031.40
Total	2,145,179.00	Total	2,145,179.00

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
3. SCHOLARSHIP FUND			
<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
Total	3,544,173.73	Total	3,544,173.73



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
4. DEVELOPMENT FUND			
<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
		Furniture	507,805.00
<u>Fees Collection:</u>		Departmental expenses	430,156.00
Development Fees	1,019,750.00	Printing expenses	346,224.00
Laboratory Fees	467,080.00	Printing of Admission form & Prospectus	269,430.00
Furniture	243,900.00	Salary to Security Guard	243,600.00
Security Fees	164,000.00	Laboratory equipments	130,847.00
Computer	67,280.00	Field Study	87,110.00
Casual Admission Fees	64,150.00	Advertisement	78,278.00
GYM Fees	45,600.00	Computer Expenses	53,517.00
Art Sessional Fees	17,700.00	Admission expenses	20,000.00
Canteen Rent	15,000.00	Internet Service	3,505.80
Building Fees	9,750.00	Bank charges	810.00
Art Admission Penalty Fees	9,900.00	Miscellaneous expenses	2,750.00
Centre Fees	1,000.00	Transfer to Union Fund	200,000.00
Late Fine	200.00		
Penalty	1,100.00	<u>Closing Balance:</u>	
		Cash with ICICI Bank, Fancy Bazar Branch	
Transfer from SBI General Fund		in SB A/c No. 664501700928	27,550.00
Receipt from Chief Minister, Assam		Cash with The Assam Co.op Apex Bank	
Financial Assistance for Publish 'CHETANA'	50,000.00	Ltd., Guwahati in SB A/c No.01698	118,251.25
Receipt from Publication Hub	100,000.00		145,801.25
Receipt from Ranjan Bora for Major DRNS Project	89,250.00		
Receipt from Rent of Out Side Examination	59,170.00		
Receipt from DLED	12,000.00		
Receipt from Garbage Removal charges	3,000.00		
Receipt from Library Xerox	450.00		
Miscellaneous Receipt	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>
Total		<u>1,595,502.76</u>	Total	<u>1,595,502.76</u>

RECEIPTS	AMOUNT (₹)		PAYMENTS	AMOUNT (₹)
6. WOMEN HOSTEL FUND				
<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>
Total		<u>1,913,324.00</u>	Total	<u>1,913,324.00</u>



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



RECEIPTS	AMOUNT (₹)		PAYMENTS	AMOUNT (₹.)
		8. BCA FUND		
<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	2,581,966.00	Salary of Staff	685,466.00
Fee Collection		816,300.00	Computer and Accessories	633,343.00
Receipt from Admission Fees		2,820,000.00	CC TV Installation expenses	570,000.00
Receipt from Examination Fees		724,660.00	Examination expenses	315,291.00
Receipt from Registration Fees		58,950.00	Examination Fees paid to G.U.	146,550.00
Receipt from Migration Fees		9,080.00	Registration Fees paid to G.U.	121,890.00
Receipt from Certificate Fees		1,980.00	Furniture	100,000.00
			Air Conditioner expenses	88,038.00
			NC Fees paid to GU	46,425.00
			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 , Beltoia 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
Total		<u>7,012,936.00</u>	Total	<u>7,012,936.00</u>



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
9. MTM FUND			
<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
Total	<u>4,893,442.95</u>	Total	<u>4,893,442.95</u>



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
10. B. Com. FUND			
<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
		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
		Major Fees	40,000.00
<u>Fee Collection From:</u>		Blazer expenses (PCSU)	26,040.00
Admission Fees	12,573,430.00	Seminar Popular Talk	25,000.00
Casual Admission Fees	44,575.00	Printing expenses	17,000.00
Registration Fees	39,150.00	General Secretary (PCSU)	14,000.00
Migration Fees	4,290.00	Foundation Day	12,000.00
Certificate Fees	3,850.00	Popular Talk	11,055.00
Major Fees	<u>600.00</u>	NCC	10,000.00
		Conveyance	10,000.00
Refund from Ashok Kumar Das Festival Advance	2,500.00	Stationeries	9,308.00
Bank Interest	1,002,287.00	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
Total	<u>18,487,793.00</u>	Total	<u>18,487,793.00</u>



RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
11. NSS FUND			
<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	<u>34,403.00</u>	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
Bank Interest	1,141.00	Conveyance	4,000.00
		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	<u>52,510.00</u>
Total	<u>124,544.00</u>	Total	<u>124,544.00</u>



- 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
<u>Grant-in-aid :</u>		Electricity expenses	220,789.00
From Director of Higher Education against the Free Admission Fees of BPL Student by NEFT	3,055,701.00	Printing expenses	183,193.00
Receipt from BRNS (Department of Atomic Energy) against Major Project of Dr. Ranjan Kumar Bora	1,004,988.00	Internet charges	150,107.00
Receipt from Pollution Control Board for Electricity charges	12,984.00	Legal Fees	147,500.00
From State Government for Seminar through NEFT	10,693.00	Affiliation Fees to GU	109,813.00
From State Government for Seminar/Talk through NEFT	5,000.00	Major fees	83,600.00
	4,089,366.00	Examination Expenses	73,795.00
		Extension Education Programme	71,641.00
		Municipality expenses	59,060.00
		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
			17,249,218.00
	C/F	33,413,475.92	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			<u>Seminar and Meeting</u>	5,000.00
Tuition	1,343,640.00			General expenses	3,500.00
Electricity	663,776.00			<u>World Philosophy Day</u>	3,346.00
Extension Education Programme	328,000.00			<u>World Hypertension Day</u>	3,075.00
Enrollment	310,240.00			<u>World Literacy Day</u>	1,900.00
Registration	238,020.00			Field Study	3,000.00
Major	180,200.00			<u>Affiliation expenses</u>	2,000.00
Examination	164,000.00			Carrying charges	1,700.00
SAF	150,650.00			<u>Computer expenses</u>	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	<u>300.00</u>				
			<u>8,424,741.00</u>	<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		<u>750,000.00</u>		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	<u>575,972.04</u>
					<u>22,016,892.52</u>
Total			<u>42,788,216.92</u>	Total	<u>42,788,216.92</u>



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) Scholarship Fund
- 12) Hostel Fund
- 13) P.G.Assamese Fund
- 14) P.G.Economics Fund
- 15) MTM Programme

Independent Auditors' Report

We have audited the attached Receipt And Payment Account of **Pragjyotish College , Santipur , Bharalumukh , Guwahati, Assam , Pin-781009** as on 31st March , 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. -



(2)

We further report that :

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

11th Floor

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		ADVERTISEMENT	5,000
Bank Accounts	7,293,333	AFFILIATION FEES PAID	298,417
Cash-in-hand	590	AUDIT EXPENSES	24,190
		BANK CHARGE	1,470
FEES RECEIVED	30,935	CARRYING CHARGES	4,600
		CGST PAID	120
CANCEL & RECOVERD CHEQUE	778	CLEANING EXPENSES	15,000
ENERGY CHARGE RECEIVED	600	CONVEYANCE	165,764
INTEREST RECEIVED	416,068	COURT CASE	181,000
RECEIVED FROM POLLUTION BOARD	8,310	ELECTRICAL EXPENSES	303,010
REFUND RECEIVED	35,200	ELECTRIC BILL	927,207
TRANSFER FROM HDFC ONLINE	8,391,110	ENROLLMENT PAID	257,208
		EXAMINATION EXPENSESE	18,500
		FEES REFUND	680
		FUNCTION AND FESTIVAL EXPENSES	12,545
		GENERAL EXPENSES	1,900
		GENERATOR EXPENSES	42,890
		INSURANCE PAID	97,850
		INTERNAL AUDIT FEES	17,700
		INTERNET WIFI BILL	148,799
		MAJOR FEES PAID	126,012
		MISC. EXPENSES	12,900
		NCC EXPENSES	10,005
		OTHER REGISTRATION	400
		POPULAR TALK	30,145
		POSTAGE & COURIER	123
		PRINTING EXPENSES	82,020
		PRINTING OF IDENTITY CARD	60,000
		REFRESHMENT IQAC	10,839
		REFRESHMENT OF DEPARTMENTS	352
		REFRESHMENT OFFICE	4,196
		REGISTRATION PAID	60,013
		REMUNERATION	22,700
		RENT OF CABLE T.V.	2,300
		REPAIRING & RENOVATION EXPENSES	5,960
		SALARY TO NS TEACHING & NS STAFF	7,930,854
		SEMINAR AND MEETING	35,209
		SGST PAID	120
		STATIONERY EXPENSES	286,956
		STUDENT AID FUND PAID	11,000
		TELEPHONE EXPENSES	3,878
		WAGES	2,400
		WORLD LITERACY DAY	2,050
		YOGA DAY EXPENSES	4,126
		YOUTH FESTIVAL EXPENSES	16,900
		F.Deposits	1,000,000
		Temporary Adv	32,000
		Closing Balance	
		Bank Accounts	3,898,536
		Cash-in-hand	1,080
Total	16,176,924	Total	16,176,924

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
SANTIPIUR, 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 BSNL RECEIVED FROM ICICI BANK	120,000	INTER FUND TRANSFER A/C	494,044
CITY CREDIT RECEIVED	2,124,112	N.A.A.T. ASSESSMENT FEES	138,650
RECEIVED FROM ASTED	5,000	REPAIRING & RENOVATION	300,000
		TUTION FEES REFUND TO GOV.	1,975,848
		Closing Balance	
		Bank Accounts	3,318,813
Total	6,427,606	Total	6,427,606

For M/S BRU GOSWAMI & COMPANY:

Chartered Accountants

(S/N: 305186)



(CA BRU RAJ GOSWAMI)

Proprietor

Membership No. 305186

Place: Guwahati

Date: 03/02/2022



PRAGJYOTISH COLLEGE

LAKSHIPUR, BHARALUBURJHI

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	1,500,400	BANK CHARGE	20
		CGST PAID	1
Un-audited In-Bank Ledger	50,154	CGST PAID	1
		Closing Balance	1,730,482
		Bank Accounts	
Total	1,730,542	Total	1,730,542

For, M/S. BRU GOSWAMI & COMPANY

Chartered Accountants

Guwahati

[Signature]

(CA BRU RAJ GOSWAMI)

Proprietor

Membership No. 305286

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
Total	2,099,718	Total	2,099,718

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 NSS Fund as on 31st March , 2020

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			
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
		Closing Balance	
		Bank Accounts	22,262
Total	73,021	Total	73,021

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

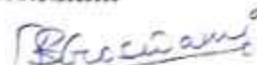
Receipts And Payment Accounts of Union Fund as on 31st March , 2020

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
		PRINTING AND STATIONERY	2,310
		REFRESHMENT EXPENSES	3,230
		SGST PAID	5
		SOCIAL SERVICE SECRETARY	3,000
		SPORTS SECRETARY	9,100
		SWARASWATI PUJA	81,000
		VICE PRESIDENT	7,000
		Closing Balance	
		Bank Accounts	891,554
Total	1,378,494	Total	1,378,494

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO-3010088



(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
EXAMINATION FEES RECEIVED	281,000	CONSTRUCTION	2,087,000
INTEREST RECEIVED	27,938	ENROLLMENT FEES PAID	23,020
TRANSFER FROM HDFC	4,910,600	EXAMINATION EXPENSES	116,750
ONLINE ADMISSION A/C 50100269866		EXAMINATION FEES PAID	128,255
		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
Total	5,954,588	Total	5,954,588



**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		CABLE TV EXPENSES	3,500
Cash at Bank	867,966	CARRYING AND LABOUR CHARGE	1,400
CERTIFICATE FEES RECEIVED	1,150	CCTV EXPENSES	103,102
INTEREST RECEIVED FROM BANK	28,253	CLEANING	360,000
NET RETURN	4,100	COMPUTER EXPENSES	79,090
TRANSFER FROM HDFC ONLINE	17,248,350	COMPUTER/INTERNET EXPENSES	26,400
COMMISSION A/C NO 50100268		CONSTRUCTION EXPENSES	5,811,132
		CONVEYANCE	2,000
		DISH TV RENT PAID	798
		ENROLLMENT FEES PAID	84,128
		FEES REFUND	16,000
		FISHERY EXPENSES	48,850
		FRESHERS SOCIAL EXPENSES	101,706
		FURNITURE EXPENSES	461,929
		GARDEN	72,200
		GST PAID	48,812
		INSURENCE PAID	61,950
		MAGAZINE EXPENSES	103,500
		PAINTING EXPENSES	110,000
		POPULAR TALK	1,495
		PRINTING EXPENSES	83,464
		PROFESSIONAL FEES PAID	14,750
		REFRESHMENT EXPENSES	11,992
		REMUNERATION OF OFFICE AND LIBRARY STAFF	76,100
		REMUNERATION PAID	9,650
		REPAIRING AND RENOVATION	928,575
		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
		STATIONERY EXPENSES	244,176
		STUDENT AID FUND PAID	10,000
		Closing Balance	
		Bank Accounts	4,085,973
Total	18,149,819	Total	18,149,819

For, M/S BRIJ GOSWAMI & COMPANY
Chartered Accountants

FRN-301008E

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No.: 305186

Place:: Guwahati

Date:: 03/02/2022



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALIMUKH
GUWAHATI-781009

RECEIPTS AND PAYMENT ACCOUNTS AGN DEVELOPMENT FUND AS ON 31ST MARCH , 2020

Receipts	Amounts(In Rs.)	Payments	Amounts(In Rs.)
Opening Balance		FUND TRANSFER	258,262
Bank Receipts	115,061	GARBAGE REMOVAL CHARGE RECEIVED	5,000
AUDITORSHIP FEE RECEIVED	19,000	ADMISSION EXPENSES	87,500
CANTEN FEE RECEIVED	29,000	BANK CHARGE	503
DONATION RECEIVED	500	CGST EXPENSES	40,250
DUPLICATE ADMIT CARD & MARK SHEET	1,350	CGST PAID	52
DUPLICATE CARD FEES	300	COMPUTER EXPENSES	190,359
DUPLICATE RECEIPT	100	EQUIPMENTS EXPENSES	580,359
ECONOMY'S ACCUMUL RECEIVED	15,000	FIELD STUDY EXPENSES	85,701
GARBAGE REMOVAL CHARGE RECEIVED	7,000	FURNITURE EXPENSES	5,000
IGGL EXAMINATION SEAT RENT	5,000	GARBAGE REMOVAL CHARGE PAID	6,240
INCOME FROM LIBRARY ZEPOR	2,478	GARDENING EXPENSES	29,000
INCOME FROM OUT SIDE EXAMINATION	20,000	INTERNET SERVICE	190,000
KHNSOU EXAM SEAT RENT	9,139	PRINTING	287,177
M.A. EXAM SEAT RENT	1,500	REPAIRING & RENOVATION EXPENSES	178,800
RECEIVED FROM NCC NAVAL UNIT	8,000	SALARY TO SECURITY SERVICE	52
RENT OF OUT SIDE EXAMINATION	167,430	SGST PAID	50,920
SALE OF BOSP	350,267	STATIONERY EXPENSES	500
SALE OF NOMINATION PAPER	6,700	WAGES PAID	16,477
SALE OF SCRAP ITEMS	31,430	WEB SITE DEVELOPMENT CHARGES	189,672
SEAT RENT RECEIVED	4,000	DEPARTMENTAL EXPENSES	
TRANSFER FROM HUGC	2,174,600		
ONLINE ADMISSION A/C 50100260886 FEES RECEIVED	31,455		
PROJECT CONTRIBUTION	69,370	Closing Balance	815,645
		Bank Accounts	
TOTAL	3,070,261	TOTAL	3,070,261



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

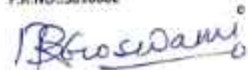
RECEIPTS AND PAYMENTS ACCOUNTS OF HDFC ONLINE ADMISSION FUND
A/C NO. 50100269866353 AS ON 31ST MARCH , 2020

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
Total	41,822,430	Total	41,822,430

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
SANTIPIUR, 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	649
Bank Accounts	3,531,175	BANK CHARGE	
		Closing Balance	1,530,526
		Bank Accounts	
Total	3,531,175	Total	3,531,175



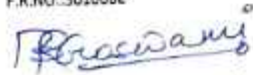
PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

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
FEE 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
Total	1,265,213	Total	1,265,213

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



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
ADML. 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	1,249,260
Total	1,249,260	Total	1,249,260



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
		Reparing % Renovation	110,000
		Salary to Non-Teaching Staff	99,050
		Salary to Teaching Staff	956,080
		Seminar expenses	4,034
		Closing Balance	
		Bank Accounts	-
		State Bank Of India	393,207
		Cash in Hand	-
Total	3,155,417	Total	3,155,417

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

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

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

Independent Auditors' Report

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

We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis , evidence supporting the amount and disclosures in the financial statements. . An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.



(2)

We further report that :

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

Notes and Observations:

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



Chartered Accountants

F.R.NO::301008E

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	Amount (in Rs.)	Payments	Amount (in Rs.)
Opening Balance			
Bank Accounts	3,898,535	AFFILIATION FEES PAID	1,17,447
Cash-in-hand	1,080	CARRYING CHARGES	2,200
		CLEANING EXPENSES	2,200
FEES RECEIVED	16,400	CONVEYANCE	43,600
NET COLLEGE BN.	10,332	ELECTRICAL EXPENSES	34,724
REFUNDS RECEIVED	30,710	ELECTRIC BILL	644,831
TRANSFER FROM MHR C ONLINE ADMISSION	822,330	INTERNET WIFI BILL	1,27,933
ALUMNI DONATION NO 50100209		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	6,634
		Closing Balance	
		Bank Accounts	375,783
		Cash-in-hand	1,080
Total	6,679,387	Total	6,679,387

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

Char. No. 301001

Brij Goswami

(CA BRIJ RAI GOSWAMI)

Proprietor

Membership No.: 305186

Place: Guwahati

Date: 01/02/2022



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 EXPENSES	10,782
		Closing Balance	
		Bank Accounts	8,616,809
Total	16,362,499	Total	16,362,499

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.: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 LIBRARY FUND AS ON 31ST MARCH , 2021

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

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R. NO.:301008E

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
Total	1,740,563	Total	1,740,563



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

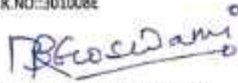
Receipts and Payments of NSS Fund as on 31st March , 2021

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

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.:301008E



(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No.:305186

Place:: Guwahati

Date:: 03/02/2022



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

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

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



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI-781009

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

Receipts	Amounts(In Rs)	Payments	Amounts(In Rs)
Opening Balance		ASSTT. GENERAL SECRETARY	11,500
Bank Accounts	8,764	ASSTT. GENERAL SECRETARY (GIRLS)	2,500
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
		PRINTING AND STATIONERY	2,310
		REFRESHMENT EXPENSES	3,230
		SGST PAID	5
		SOCIAL SERVICE SECRETARY	3,000
		SPORTS SECRETARY	9,100
		SWARASWATI PUJA	81,000
		VICE PRESIDENT	7,000
		Closing Balance	
		Bank Accounts	891,554
Total	1,378,494	Total	1,378,494

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.:301008E

Brij Goswami

(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
		Closing Balance	793502
		Bank Accounts	
Total	1010954	Total	1010954



PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI

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

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

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

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
KAKHSOU 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	
Total	1,437,955	Total	1,437,955

For, M/S BRU GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.: 301008E

Bruswami

(CA BRU RAJ GOSWAMI)

Proprietor

Membership No.: 305186

Place: Guwahati

Date: 03/02/2022



PRAGJYOTISH COLLEGE

SANTIPUR, DIARAI UMILPU

GUWAHATI-781009

RECEIPTS AND PAYMENTS ACCOUNTS OF HDFC ONLINE ADMISSION FUND

A/C NO. 50100299866353 AS ON 31ST MARCH, 2021

Receipts	Amounts (in Rs)	Payments	Amounts (in Rs)
Opening Balance		ARCHITECT FEES	50,000
Bank Accounts	447,300	CLEANING EXPENSES	15,000
		COMPUTER SOFTWARE & REPAIRING	111,505
		FEES REFUND	10,000
	50	FRESH STUDY (PHOTOGRAPH)	3,000
	14,921,417	FURNITURE EXPENSES	75,732
	99,000	GARDEN EXPENSES	15,000
	1	LABORATORY EXPENSES	95,000
		MEETING AND FUNCTION	15,000
		MISC. WORK	91,010
		NAAC RELATED EXPENSES	94,244
		PERMANENT TALK	2,000
		PRINTING EXPENSES	37,000
		PUBLICATION EXPENSES	24,000
		RETIREMENT EXPENSES	9,375
		REGISTRATION FEES PAID	200
		REMUNERATION PAID	39,000
		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 37614	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 30068912313	1,260,000
		TRANSFER TO HDFC B.COM. FUND A/C 501002752	7,776,050
		TRANSFER TO MTM FUND SBI A/C NO. 1004422691	712,500
		TRANSFER TO NSS FUND UBI A/C 0004010180313	1,770
		TRANSFER TO P.G. ASSAMESE ADVISORY COMM	948,000
		TRANSFER TO P.G. ECONOMICS FUND HDFC A/C	624,000
		Closing Balance	
		Bank Accounts	1,521,978
Total	15,508,702	Total	15,508,702

For, M/S BIRU GOSWAMI & COMPANY

Chartered Accountants

FIR No.: 101001

Biraj Goswami

(CA BIRU RAJ 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
HOSTEL SEAT RENT RECEIVED	76,600	CLEANING EXPENSES	44,583
Transfer from HDFC Online Admission fund	502,100	ELECTRICAL GOODS EXPENSES	2,500
A/C NO. 50100269886		HOSTEL YOGA	10,000
		NEWS PAPER	3,289
		REPAIRING AND RENOVATION	22,025
		SALARY TO HOSTEL STAFF	407,525
		STATIONERY	4,700
		Closing Balance	
		Bank Accounts	486,147
Total	1,007,269	Total	1,007,269

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::301008E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

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		AFFILIATION FEES PAID	8,529
Bank Accounts	823,586	BANK CHARGE	410
		CLEANING EXPENSES	21,000
		COLLEGE ANTHEM EXPENSES	34,965
		NAAC RELATED EXPENSES	8,104
INTEREST RECEIVED FROM BANK	5	REPAIRING & RENOVATION EXPENSES	7,780
TRANSFER FROM HDFC ONLINE	948,000	SALARY OF P.G. STAFF (ASSAMESE)	377,700
ADMI. A/C NO. 66353		SEMINER & MEETING EXPENSES	1,000
Misc received	3,000		
		Closing Balance	1,350,760
		Bank Accounts	1,810,248
Total	1,774,586	Total	1,810,248

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

C.A. NO. 3010001

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 ADM. A/C NO. 50100269866	624,000	FURNITURE EXPENSES	16,000
		MEETING & SEMINER	1,500
		REMUNERATION PAID	10,000
		SALARY OF TEACHING AND OFFICE STAFF	241,093
		Closing Balance	
		Bank Accounts	492,189
Total	1,246,043	Total	1,246,043



PRAGJYOTISH COLLEGE
SAHEBPO, BEJAPALIMURH
GUWAHATI 781009

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

Receipts	Amount(in Rs)	Payments	Amount(in Rs)
Opening Balance		Closing Balance	
Bank Accounts	3,530,626	Bank Accounts	3,530,626
Total	3,530,626	Total	3,530,626



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
DFC Online Admission A/C	712,500	Salary to Non-Teaching Staff	642,480
Interest received	22,172	Salary to Teaching Staff	5,200
		Seminar expenses	3,400
		Misc. expenses	
		Closing Balance	
		State Bank Of India	112,205
		Cash in Hand	
Total	1,127,879	Total	1,127,879

For, M/S BRIJ GOSWAMI & COMPANY
Chartered Accountants
F.S. NO-3010058

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





AUDIT REPORT

OF

PRAGJYOTISH COLLEGE

SANTIPUR, BHARALUMUKH
GUWAHATI, ASSAM- 781009

FOR THE FINANCIAL YEAR:: 2021-2022

AUDITED BY::-

N.N.DAS & CO,
CHARTERED ACCOUNTANTS
C/O-NATH AND SARMA ASSOCIATES

INCOME TAX ,SALES TAX & PROJECT CONSULTANTS
CITY OFFICE: TRIBEN'S COMMERCIAL , FIRST FLOOR

G.S.ROAD, ULUBARI , GUWAHATI-781 007

☎(0361)2463731, 9864139390(M)

A.O: HAJO ROAD,NALBARI ,ASSAM-781 335

☎ (03624)221596 (O),222564(FAX),9435028388(M)

E-mail . nathandsarma@yahoo.co.in

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 .



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 **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 maintainance of international 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

Missatements 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 31st March , 2022 as mention hereabve.



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: 05th 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	21,42,785
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
Total	88,98,721	Total	88,98,721

As per our report of even date attached

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO.:301008E



(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)
Opening Balance		Salary	24,000
Cash at Bank	3,75,783	Bank Charges	1,090
Cash-in-hand	1,080	Cleaning expenses	88,675
Fee received	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
		Closing Balance	-
		Cash at Bank	40,07,801
		Cash-in-hand	-
Total	1,13,15,806	Total	1,13,15,806

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 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	17,40,583	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
Total	18,51,837	Total	18,51,778

As per our report of even date attached

For,

N.N.DAS & Co.

CHARTERED ACCOUNTANTS

F.R.NO::301008E

(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
Total	25,40,735	Total	25,40,735

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)
Opening Balance			
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		
		Closing Balance	
		Cash at Bank	1,04,230
Total	1,30,685	Total	1,30,685

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 PSCU	5530
		Printing and Stationary	5485
		Saraswati Puja Expenses	23600
		Students Travelling Expenses	1400
		Closing Balance	
		Bank Accounts	2229911
Total	2369252	Total	2369193

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	Reparing & 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
Total	29,05,426	Total	29,05,426

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	2,90,600
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	48,23,606
		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
Total	1,63,40,377	Total	1,63,40,377

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
Total	24,57,835	Total	24,57,835

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

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

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		<i>Caution money refund</i>	30,000
Cash at Bank	4,86,147	<i>Clearing Expenses</i>	78,925
Fees Received	6,000	<i>Conveyance</i>	700
<i>Seat Rent Received</i>	19,200	<i>Electrical Goods Expenses</i>	4,180
<i>Amount through HDFC Online Admission</i>	7,91,000	<i>Medical Aid</i>	1,500
		<i>Misc. Expenses</i>	1,000
		<i>News Paper</i>	952
		<i>Repairing and Renovation</i>	87,760
		<i>Salary To Hostel Staff</i>	4,60,550
		<i>Stationary</i>	5,570
		Closing Balance	
		<i>Cash at Bank</i>	6,51,210
Total	13,02,347	Total	13,02,347

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)
Opening Balance		<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
		Closing Balance	
		Bank Accounts	21,76,956
Total	29,35,998	Total	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)
Opening Balance		<i>Advertisement Expenses</i>	8,085
Cash at Bank	4,92,189	<i>Contingency Expenses</i>	4,000
		<i>Co-ordinator Remuneration</i>	3,000
<i>Interest Received From Bank</i>	6,760	<i>Field Study Expenses</i>	4,000
<i>Suspense Received</i>	25,764	<i>NAAC Visit Expenses</i>	4,056
<i>Admission fee through online admission</i>	12,01,200	<i>Printing & Stationary</i>	7,504
		<i>Refreshment Expenses</i>	1,000
		<i>Salary of Teaching And Office Staff</i>	3,75,344
		Closing Balance	
		Cash at Bank	13,18,924
Total	17,25,913	Total	17,25,913

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

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)
Closing Balance		<i>Construction expenses</i>	
<i>Bank Accounts</i>	-	<i>Examination exoenses</i>	11,695
State Bank Of India	6,28,376	<i>Printing & 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
		Closing Balance	
		<i>Cash at Bank</i>	5,99,630
		<i>Cash in Hand</i>	
Total	17,90,776	Total	17,90,776

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



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 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.

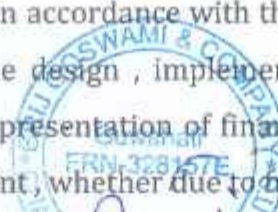
We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatements. An audit includes examining on a test basis, 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 Changed 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 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, given the information in the manner so required and given 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 31st 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 : 23305186BGQQUO2544

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



		B/F	75,46,201
		STATIONERY EXPENSES	42,578
		STUDENT AID FUND PAID	7,860
		STUYDENTS INSURANCE PREMIUM	1,00,000
		TDS PAID	2,061
		TEACHERS DAY EXPENSES	44,920
		TELEPHONE EXPENSES	1,919
		TUITION FEE REFUND TO GOVT.	19,00,206
		WAGES	1,500
		YOGA DAY EXPENSES	4,497
		REG FEE PAID TO AHSEC	1,58,200
		Closing Balance	
		Cash at Bank	52,54,352
		Cash-in-hand	
TOTAL	1,50,64,294	TOTAL	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
BANK 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
Total	1,90,14,433	Total	1,90,14,433

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.A. 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
Total	8,67,764	Total	8,67,705

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

FR 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	ELECTRICAL EXPENSES	1,14,878
LIBRARY FEES RECEIVED	200	LIBRARY RENEWAL FEES PAID	5,900
LIBRARY FINE RECEIVED	4,600	NEWS PAPER	11,053
ADMISSION FEE FROM ONLINE ADMI	2,91,240	PRINTING EXPENSES	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
		STATIONERY EXPENSES	1,483
		Closing Balance	
		Cash at Bank	24,05,451
Total	27,42,869	Total	27,42,869

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.A. 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 NSS Fund as on 31st March , 2023

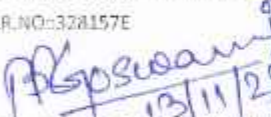
Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		BANK CHARGE	37
Cash at Bank	1,04,230	REGULAR ACTIVITY	12,802
GRANT-IN-AID	44,500	SPECIAL CAMP	45,760
INTEREST RECEIVED	2,883		
AMOUNT FROM THROUGH ONLINE ADMISSION	14,000		
TRANSFER FROM SBI GENERAL FUND	3,490		
		Closing Balance	
		Cash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

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO:328157E


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 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	17,20,200	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 CHARGE	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	31,56,873
Total	39,58,111	Total	39,56,111

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

Chartered Accountants

FRN: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
Total	69,93,011	Total	69,93,011

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

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

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		ARCHITECT FEES OF NEW ARTS BLOCK	54,200
Cash at Bank	15,70,048	FACULTY DEVELOPMENT PROGRAMME	10,000
ADMISSION FEES RECEIVED	8,260	COMPUTER EXPENSES	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		EXAMINATION EXPENSES	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
Total	2,26,44,427	Total	2,26,44,427

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

FRN-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 FOR 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	8,000	GENERATOR EXPENSES	4,400
PROJECT CONTRIBUTION RECEIVED	85,767	LABORATORY EQUIPMENTS	4,24,030
RENT OF OUT SIDE EXAMINATION	75,820	LABORATORY EXPENSES	8,866
SALE OF BELDT 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
Total	32,27,920	Total	32,27,920

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	CLEANING EXPENSES	83,178
ADMISSION FEE THROUGH ONLINE	12,15,400	ELECTRICAL GOODS EXPENSES	11,165
		NEWS PAPER	6,038
		PRINTING AND STATIONERY	6,970
		REPAIRING AND RENOVATION	43,700
		SALARY TO HOSTEL STAFF	4,90,360
		SGST PAID	26
		TDS PAID	2,371
		Closing Balance	
		Cash at Bank	12,32,390
Total	19,01,502	Total	19,01,502

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
Total	1,16,72,656	Total	1,16,72,656

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.:326157E

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	-
Total	26,30,980	Total	26,30,980

As per our report of even date attached

For, M/S BRU GOSWAMI & COMPANY

Chartered Accountants

F.R.NO:328157E

B. Goswami
13/11/23
(CA BRU 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

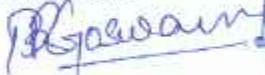
Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance		ADMISSION EXPENSES	1400
Cash at Bank	21,76,956	ADMISSION FEES REFUND	12000
		BANK CHARGE	907
		FIELD STUDY EXPENSES	14000
		FOUNDATION DAY EXPENSES	25000
Intl. on Bank deposit	85586	NET/SLET TRAINING EXPENSES	36000
Fee through Online Admission	2575850	PG CO ORDINATOR REMUNERATION	6000
		REPAIRING & RENOVATION EXPENSES	47900
		SALARY OF P.G. STAFF (ASSAMESE)	650102
		SEMINER & MEETING EXPENSES	8750
		Closing Balance	
		Cash at Bank	40,37,333
Total	48,39,392	Total	48,39,392

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





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.



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
Total	84,02,678	Total	84,02,678

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	69,615
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	8,96,248
		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



ContdPage 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	
	TOTAL		84,06,019
		TOTAL	84,06,019

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 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
Total	8,67,705	Total	8,67,705

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	16,838
Library Fine	1,180	Printing expenses	25,016
Transfer from General Fund (SBI)	2,01,200		
		Closing Balance	
		Cash in Hand	950
		Cash at Bank	25,35,307
Total	26,07,981	Total	26,07,981

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	7,616
Cash at Bank	1,10,504		
Fund transfer from General Fund	10,060		
		Closing Balance	
		Cash at Bank	1,12,949
Total	1,20,564	Total	1,20,564

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 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	1,53,680
		Amount paid to Magazine secretary for expenses	12,758
		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
Total	31,58,873	Total	31,58,873

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
Total	51,60,691	Total	51,60,691

As per our report of even date attached

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

FR.NO-328157E

Brij Goswami
19/3/24

(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
Total	20,21,794	Total	20,21,794

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

<i>Receipts</i>	<i>Amounts(in Rs)</i>	<i>Payments</i>	<i>Amounts(in Rs)</i>
Opening Balance			
Cash at Bank	1,14,52,067	Salary advance to Mukunda Kalita	50,000
		Affiliation fee	46,650
Interest on bank Deposit	65,050	BBA Staff Remuneration	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
		Remuneration 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
Total	1,15,37,117	Total	1,15,37,117

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
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	DEPARTMENTAL MATERIALS	28926.00
NKHSOU EXAM SEAT RENT	5440.00	ELECTRICAL EXPENSES	17710.00
M.A. EXAM. SEAT RENT	500.00	FURNITURE & FIXTURES EXPENSES	332436.00
RENT OF OUT SIDE EXAMINATION	49000.00	GARDENING EXPENSES	40000.00
SALE OF CFL LIGHTS	7470.00	GENERATOR EXPENSES	45000.00
SALE OF SCRAP ITEMS	23000.00	INNOVATION & INCUBATION CENTRE	10000.00
TRANSFER FROM SBI GENERAL FUND	1314550.00	INTERNET SERVICE	6187.00
TRANSFER FROM HDFC ONLINE ADMISSION FUND A/C NO. 50	1678000.00	LABORATORY EQUIPMENTS/MATERIALS	181011.00
VENUE RENT	6000.00	LABORATORY EXPENSES	7160.00
		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
Total	44,02,882	Total	44,02,882

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 Renovation	51,170
		Salary to Hostel Staff	2,19,300
		Printing & Stationery	1,610
		Closing Balance	
		Cash at Bank	8,50,325
Total	12,34,890	Total	12,34,890

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 fees paid	27120
		NETSLET Training Expenses	21022
		Professional fee paid to Advocate	50000
		Salary of P.G.Staff	384600
Intt. on Bank deposit		Seminar & Meeting expenses	4600
Fee through Online Admission			
		Closing Balance	
		Cash at Bank	35,49,991
Total	40,37,333	Total	40,37,333

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

F.R.NO.:328157E

Brij Goswami
14/2/24
(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. 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	60,70,606	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
Total	81,38,074	Total	81,38,074

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	-
Total	15,11,678	Total	15,11,678

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

