



Estd. 1954

প্রাগজ্যোতিষ মহাবিদ্যালয়

PRAGJYOTISH COLLEGE

Accredited by NAAC with B Grade (3rd Cycle), under Revised Accreditation Framework (RAF)

DVV Clarification

CRITERIA VI

METRIC 6.2.2

Comment – 6

INSTITUTIONAL EXPENDITURE STATEMENTS FOR THE
HEADS OF E- GOVERNANCE IMPLEMENTATION
REFLECTED IN THE AUDITED STATEMENT

Submitted to





THE NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL

Institutional Expenditure Statements for the Heads of E-Governance Implementation reflected in the audited statement

- ❖ Financial Audit Reports Showing expenditures on E-governances:
- ❖ Website Link: <https://pragjyotishcollege.ac.in/iqac/auditreport>

- **Audit Report 2022-23**

	BRIJ GOSWAMI & COMPANY CHARTERED ACCOUNTANTS B. COM (HONS), FCA Membership No. 305186ASSAM, INDIA	"Roodraksh" FIFTH FLOOR, 551 & 552B, G.D. ROAD BANKAGACHAR, GUWAHATI, 781005 Mobile: 9854173023
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	
Incombrancy	Dr. Manoj Kumar Mahanta, Principal cum Secretary	
Statement enclosed	RECEIPT AND PAYMENT ACCOUNTS	
	1) General Fund 2) General Fund (SBH) 3) UGC Fund 4) Library Fund 5) NSS Fund 6) Student Union Fund 7) BCA Fund 8) B.Com Fund 9) Development Fund 10) Computer Science 11) Hostel Fund 12) P.G. Fund 13) MTM Programme 14) P.G. ASSAMESE Fund	
		

Handwritten Signature
Principal / 14
PRAGJYOTISH COLLEGE
BHARALUMUKH
GUWAHATI - 9

PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUNUKH
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	1,50,880
Cash-in-hand	-	PROFESSIONAL FEE	31,000
		BUILDING INSURANCE CHARGE PAID	36,344
FEES RECEIVED	1,500	OC TV EXPENSES	1,76,188
RECEIVED FROM POLLUTION BOARD	7,306	CLASSROOM MATERIALS	50,815
TRANSFER FROM SBI GENERAL FUND	31,42,859	COMPUTER EXPENSES	12,000
		CONSTRUCTION EXPENSES	1,15,000
		DEPARTMENTAL CONTINGENCY	12,000
		DEPARTMENTAL EXPENSES	3,000
		ELECTRICAL EXPENSES	41,210
		ELECTRIC BILL	6,96,248
		EMERGENCY AID FUND PAID	4,128
		FIELD STUDY EXPENSES	8,500
		FINANCIAL SUPPORT TO TEACHERS	12,000
		FOUNDATION DAY EXPENSES	15,000
		FURNITURE ACCOUNT	36,000
		GENERATOR EXPENSES	4,000
		INTERNET BILL	77,281
		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	27,064



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
Bank of Baroda	40,07,800	BANK CHARGE	1,202
State Bank of India		BUILDING INSURANCE	38,344
FEES RECEIVED	4,700	CARRYING CHARGES	500
EXCESS SALARY PAYMENT RECEIVED	50,000	COST PAID	113
RECEIVED FROM POLLUTION BOARD	6,748	CLEANING EXPENSES	59,000
ADMISSION FEE THROUGH ONLINE A/C	95,09,460	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	2,300
		GARDEN EXPENSES	2,000
		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	89,248
		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


PRINCIPAL
PRAGJYOTISH COLLEGE
BHARALUMUKH
GUWAHATI - 9

• Audit Report 2021-22

GUWAHATI OFFICE Tribeni Complex, 4 th Floor, B-11 G.S. Road, Uubari, Guwahati Assam-781007	N. N. DAS & CO. Chartered Accountants Website : www.nndasandco.com	e-mail : nndasco@gmail.com piyal_1872@yahoo.com
---	---	--

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.O. PRAJANITA 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.

 14

Head Office: Piyali Apartment, 660, Rajaranga Main Road, Kolkata-700107, West Bengal
Contact: 9831002540, 9831417062, 9830884188

Manoj Kumar Mahanta
PRINCIPAL
PRAGJYOTISH COLLEGE
BHARALUMUKH
GUWAHATI - 9

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	1,080
Cash-in-hand	1,080	Cleaning expenses	88,875
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 Poulston 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 expenses	23,000
		Red Cross expenses	400
		Refreshment	4,674
		Payment for 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
		Seminar & 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


 PRINCIPAL
 PRAGJYOTISH COLLEGE
 BHARALUMUKH
 GUWAHATI - 9

• **Audit Report 2020-2021**

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
Incumbency : Dr. Manoj Kumar Mahanta , Principal cum Secretary

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund (SDI)
- 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 . These standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis , evidence supporting the amount and disclosures in the financial statements . An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.



Manoj Kumar Mahanta
PRINCIPAL
PRAGJYOTISH COLLEGE
BHARALUMUKH
GUWAHATI - 9

PRAGJYOTISH COLLEGE
SANTIPUR, BHARALUMUKH
GUWAHATI

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

Receipts	Amounts(in Rs)	Payments	Amounts(in Rs)
Opening Balance			
Bank Accounts	3,898,535	AFFILIATION FEES PAID ✓	137,447
Cash-in-hand	1,080	CARRYING CHARGES	2,200
		CLEANING EXPENSES	3,000
FEES RECEIVED	16,400	CONVEYANCE	43,600
NCC (C.O. BN.)	10,332	ELECTRICAL EXPENSES	34,194
REFUND RECEIVED	30,710	ELECTRIC BILL	644,831
TRANSFER FROM HDFC ONLINE ADMISSION	822,330	INTERNET WIFI BILL	137,933
ADMISSION A/C NO.50100269		MAJOR FEES PAID	5,000
TRANSFER FROM SBI GENERAL FUND	1,900,000	MISC. EXPENSES	500
		MUNICIPALITY TAX	59,060
		NCC EXPENSES	18,200
		PRINTING EXPENSES	7,650
		REGISTRATION PAID	89,300
		REMUNERATION	29,000
		SALARY TO NS TEACHING & NS STAFF	5,063,403
		SEMINER AND MEETING	3,000
		STATIONERY EXPENSES	17,372
		TELEPHONE EXPENSES	6,834
		Closing Balance	
		Bank Accounts	375,783
		Cash-in-hand	1,080
Total	6,679,387	Total	6,679,387

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

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



63,02,524

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	50,835
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
		MAAC 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.: 303008E

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			
Bank Accounts	815,645	CLEANING EXPENSES	429,190
CHATEEN RENT RECEIVED	10,500	COMPUTER EXPENSES	69,100
GARBAGE REMOVAL CHARGE RECEIVED	2,000	EQUIPMENTS EXPENSES	12,000
AKHROV EXAM SEAT RENT	850	FIELD STUDY EXPENSES	7,400
RENT OF OUTSIDE EXAMINATION	17,870	GARBAGE REMOVAL CHARGE PAID	5,000
SALE OF BOOK	69,990	GARDENING EXPENSES	42,000
SALE OF DAMAGED NEWS PAPER	1,200	INTERNET SERVICE	40,000
TRANSFER FROM SB GENERAL FUND	300,000	LABORATORY EQUIPMENTS	3,823
TRANSFER FROM HOPC	210,100	PRINTING	37,990
ONLINE ADMISSION A/C 51100269866		REPAIRING & RENOVATION EXPENSES	61,675
FEES RECEIVED	9,700	SALARY TO SECURITY SERVICE	276,652
		STATIONERY EXPENSES	16,920
		DEPARTMENTAL EXPENSES	120,940
		Closing Balance	314,965
		Bank Accounts	1,437,955
Total	1,437,955	Total	1,437,955

For: M/S BRU GOSWAMI & COMPANY

Chartered Accountants

F.No. 102001

Bru Goswami

(CA BRU RAJ GOSWAMI)

Proprietor

Membership No. 305186

Place: Guwahati

Date: 03/02/2022



Mudd
PRINCIPAL
PRAGJYOTISH COLLEGE
BHARALUMUKH
GUWAHATI - 9

• **Audit Report 2019-20**

AUDITORS' REPORT

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

Period of Audit :: 01-04-2019 TO 31-03-2020
Incumbency :: Dr. Manoj Kumar Mahanta, Principal cum Secretary

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

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



Handwritten signature
PRINCIPAL
PRAGJYOTISH COLLEGE
BHARALUMUKH
GUWAHATI - 9

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
CANCEL & RECOVERD CHEQUE	778	CGST PAID	120
ENERGY CHARGE RECEIVED	600	CLEANING EXPENSES	15,000
INTEREST RECEIVED	416,088	CONVEYANCE	165,764
RECEIVED FROM POLLUTION BOARD	8,310	COURT CASE	181,000
REFUND RECEIVED	35,200	ELECTRICAL EXPENSES	303,010
TRANSFER FROM HDFC ONLINE	8,391,110	ELECTRIC BILL	927,207
		ENROLLMENT PAID	257,208
		EXAMINATION EXPENSESE	18,500
		FEES REFUND	680
		FUNCTION AND FESTIVAL EXPENSES	12,545
		GENERAL EXPENSES	1,900
		GENERATOR EXPENSES	42,880
		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	4,198
		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
		SEMINER AND MEETING	35,209
		SGST PAID	120
		STATIONERY EXPENSES	286,996
		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
			1,000,000

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

Receipts	Amounts(in Rs)		Amounts(in Rs)
Opening Balance		BANK CHARGE	265
Bank Accounts	735,050	CC TV EXPENSES	53,430
		CONSTRUCTION	2,087,000
EXAMINATION FEES RECEIVED	281,000	ENROLLMENT FEES PAID	23,620
INTEREST RECEIVED	27,938	EXAMINATION EXPENSES	116,750
TRANSFER FROM HDFC	4,910,600	EXAMINATION FEES PAID	128,255
ONLINE ADMISSION A/C 50100269866		FUNCTION AND FESTIVAL EXPENSES	2,000
		FURNITURE	15,000
		GST DEPOSIT	22,204
		PRINTING & STATIONERY	1,600
		REMUNERATION	12,000
		REPAIRING & RENOVATION	1,093,788
		SALARY TO OFFICE STAFF	15,000
		SALARY TO TEACHING STAFF	738,250
		Closing Balance	
		Bank Accounts	1,645,426
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	887,968	CARRYING AND LABOUR CHARGE	1,400
		CCTV EXPENSES ✓	103,102 ✓
CERTIFICATE FEES RECEIVED	1,150	CLEANING ✓	380,000 ✓
INTEREST RECEIVED FROM BANK	28,253	COMPUTER EXPENSES ✓	78,080 ✓
NEFT RETURN	4,100	COMPUTER / INTERNET EXPENSES ✓	26,400 ✓
TRANSFER FROM HDFC ONLINE	17,248,350	CONSTRUCTION EXPENSES ✓	5,811,132 ✓
ADMISSION A/C NO 50100288		CONVEYANCE	2,000
		DISH TV RENT PAID ✓	798 ✓
		ENROLLMENT FEES PAID	84,128
		FEES REFUND ✓	16,000 ✓
		FISHERY EXPENSES ✓	48,850 ✓
		FRESHERS SOCIAL EXPENSES	101,788
		FURNITURE EXPENSES ✓	481,929 ✓
		GARDEN ✓	72,200 ✓
		GST PAID	48,812
		INSURANCE 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	11,982
		REMUNERATION OF OFFICE AND LIBRARY STAFF ✓	78,100 ✓
		REMUNERATION PAID ✓	9,650 ✓
		REPAIRING AND RENOVATION ✓	828,575 ✓
		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	4,065,973
Total	18,149,819	Total	18,149,819

For, M/S BRU GOSWAMI & COMPANY

Chartered Accountants

I.L.NO-328157E

Bru Goswami
28/12/21

(CA BRU RAJ GOSWAMI)

Proprietor

Membership No::305186

Place:: Guwahati

Date:: 28th December, 2021



Neeloo
PRINCIPAL
PRAGJYOTISH COLLEGE
BHARALUMUKH
GUWAHATI - 9

• **Audit Report 2018-19**

M. SAQUEI & CO.
CHARTERED ACCOUNTANTS

M. SAQUEI HOUSE
48, DIGHALPURPURU EAST
GUWAHATI - 781 001
TEL: 21 31239
FAX: 25-45881

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:

Particulars	Amount (₹)
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	22,016,892.52

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.



Handwritten signature
PRINCIPAL
PRAGJYOTISH COLLEGE
BHARALUMUKH
GUWAHATI - 9

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
<u>Fees Collection:</u>		Furniture	507,805.00
Development Fees	1,019,750.00	Departmental expenses	430,156.00
Laboratory Fees	467,080.00	Printing expenses	346,224.00
Furniture	243,900.00	Printing of Admission form & Prospectus	269,430.00
Security Fees	164,000.00	Salary to Security Guard	243,600.00
Computer	67,280.00	Laboratory equipments	130,847.00
Casual Admission Fees	64,150.00	Field Study	87,110.00
GYM Fees	45,600.00	Advertisement	78,278.00
Art Sessional Fees	17,700.00	Computer Expenses	53,517.00
Canteen Rent	15,000.00	Admission expenses	20,000.00
Building Fees	9,750.00	Internet Service	3,505.80
Art Admission Penalty Fees	9,900.00	Bank charges	810.00
Centre Fees	1,000.00	Miscellaneous expenses	2,750.00
Late Fine	200.00	Transfer to Union Fund	200,000.00
Penalty	1,100.00		
	2,126,410.00	<u>Closing Balance:</u>	
Transfer from SBI General Fund	3,355,800.00	Cash with ICICI Bank, Fancy Bazar Branch	
Receipt from Chief Minister, Assam		in SB A/c No. 664501700928	27,550.00
Financial Assistance for Publish 'CHETANA'	50,000.00	Cash with The Assam Co.op Apex Bank 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



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



