

AUDIT REPORT

OF

**DHSK COMMERCE COLLEGE
DIBRUGARH , ASSAM**

FOR

THE FINANCIAL YEAR ENDED ON 31ST MARCH 2019



AUDITORS

DHEERAJ PODDAR & ASSOCIATES

Chartered Accountants

Behind PWD Colony,

East Chowkidinghee, Sashan Para

Ph: 09864549387//09706646204

E-mail-dheerajpoddar2010@gmail.com

DIBRUGARH, ASSAM



DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Dial : +91-9864549387 / 9706646204
Email: dheerajpoddar2010@gmail.com

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipts & Payment account of **DHSK COMMERCE COLLEGE [COMMERCE COLLEGE FUND & OTHER FUNDS]**, DIBRUGARH, ASSAM – 786001 as at 31st March, 2019.

The Funds under examination for the period ending 31.03.2019 were-

1. Commerce College Fund
2. Courses Expansion Fund
3. Library Fund
4. Scholarship Fund
5. Union Fund
6. Academic Growth Fund
7. Development Fund
8. Extra Academic Growth Fund
9. Women's Hostel Fund
10. H.S Examination Centre Fund
11. NSS Fund
12. UGC Library Fund
13. Examination Fund

We certify that the Receipts & Payments Account of the above funds are in agreement with the trial balance prepared by the organization.

We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.

The Statement of account deal with this report are in agreement with the books of accounts subject to notes on accounts.

Under the scope of audit we have not verified the physical implementation of the programme activities at the grass root level and hence we are unable to comment on the same. We report that reliance is placed on the registers maintained and the statements provided by the management. The responsibility of correctness lies with the management. Our duty is to express an opinion on the statement produced before us.





DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Dial : +91-9864549387 / 9706646204
Email: dheerajpoddar2010@gmail.com

In our opinion and to the best of our information and belief and according to the said financial statements prepared on basis of above method of accounting policies gives true and fair view in accordance with significant accounting policy adopted by the college.

- i) In case of Receipts and Payments Account of the receipts and payments of the funds during the year ended on that date.

For, **Dheeraj Poddar & Associates**
Chartered Accountants



CA. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E
UDIN-23307690BGVAXQ7857

Place: Dibrugarh
Date: 28/08/2023

D.H.S.K. COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C COMMERCE COLLEGE FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By Opening Balance		To	
Cash in Hand		Function & Programme	39,046.00
Cash at Bank	2,18,872.66	Electricity Charges	2,95,585.00
Total Admission Fees Crd	66,48,610.00	Construction of Women's Hostel	1,22,590.00
From DHE, Assam for NPL Students	24,25,743.00	Repairs & Renewals	3,54,512.99
Fees Collection (In-ven Adm Fees)	12,35,300.00	College Building Extension Work	41,62,669.00
Sale of Prospectus	2,63,412.00	Marsing Shift Honorarium	8,95,297.00
Venue Rent Received	36,440.00	To Printing & Stationery	
Refund from UGC	93,806.00	Printing & Stationery	1,53,523.20
Garika Fine	1,000.00	Printing of Prospectus	49,392.00
Zeros Charges Received	660.00	Printing of News Letter	23,133.00
By Inter Fund Transfer		To Professional Charges	
Extra Acc. Growth Fund	3,30,811.00	Advocate Fees	56,000.00
Course Expansion Fund	1,89,584.00	Audit Fees	47,000.00
Scholarship Fund	1,364.00	Architect Fees	57,700.00
	5,17,759.00	ETDS Work Fees	12,400.00
By GST Amount		To Furniture & Fixtures	
Examination Fund	112.00	Furniture & Fixtures	2,00,207.00
Development Fund	306.00	Electric Expenses	1,06,452.00
NEET Exam Fund from CHC	1,10,821.76	Room Furnishing & Decoration	1,00,449.00
Refund of Morning Shift Honorarium	750.00	Sitting & Meeting Expenses	43,826.00
Bank Interest Received	1,40,400.00	Tea, Food & Refreshment	33,734.00
Transfer Fees Received	14,050.00	Advertisement Expenses	77,423.00
Electricity Charges from D.S. Zone	1,200.00	Computer & IT Expenses	2,75,760.00
Refund of Meeting & Sitting Allowance	2,000.00	Generator & Maintenance	46,802.00
Cartoon Rent	3,000.00	Bank Charges	3,967.00
Gym Fees Received	1,890.00	UTKARSH	28,200.00
Refund of Disputed amount Vivekananda Prize	550.00	Green Initiative	15,200.00
Director of AITEC for College Eco Club	5,000.00	Refund of Fee to SPL Students	54,570.00
FD Maturity	24,00,929.44	Enrollment Fees to D.I.I.	12,780.00
ETI Fees	330.00	Registration Fees to D.I.I.	1,49,100.00
Fee	1,000.00	Annual Affiliation to D.I.I.	7,000.00
GSJ Premium Received from Employee	19,980.00	Adm. Section Fee	5,000.00
UTKARSH Contribution	8,000.00	Sports Affiliation to D.I.I.	41,070.00
Sales of Scrap Items	51,842.00	Registration Fee to AHSBC	33,500.00
Computer Course Fees	2,83,300.00	P.G. Centre Expenses	23,000.00
Duplicate Certificate Fees	180.00	Outside Exam Expenses (NEET Exam)	1,28,129.00
Donation Received	450.00	Treasury Deposits	20,00,000.00
Furniture Rent for NEET Exam	3,100.00	Labour Cost	1,852.00
H.S. 1st year Regs. Fees from C.G. College	2,130.00	TDS Deposited	27,045.00
State Cheques Reversed (prior period)	8,706.00	GST Deposited	3,420.00
State Cheques Reversed (prior period)	86,577.56	Sports Development Expenses	85,240.00
TDS Collection	27,045.00	Water Purifier	2,999.00
GST Collection	4,091.00	Mentorship for Students	28,815.00
		Financial Aid to Students	9,050.00
		Inter College Competition	21,000.00
		Youth Festival Expenses	31,500.00
		Memorial Award	3,900.00
		TA & Conveyance	93,522.00
		Inter Fund Fees Transfer:	
		Union Fund	3,01,250.00
		Academic Growth Fund	4,00,000.00
		Development fund	5,00,000.00
		Library Fund	80,000.00
		Hotel Rent	9,221.00
		Petty Cash	1,31,850.00
		Educational Tour by Govt. Grant	1,80,000.00
		Honorarium for Computer Classes	86,625.00
		GSJ Premium for Staff	19,980.00
		GSJ Premium for Students	31,765.00
		Building Insurance Premium	40,095.00
		Monthly Card & CMS	1,68,316.00
		Telephone & Broadband Charges	39,875.00
		CCTV & Maintenance	64,148.00
		Interview Exp. for JA & LA	14,515.00
		To Closing Balance	
		Cash in Hand	
		Cash at Bank	26,95,286.21
			26,95,286.21
	1,46,09,513.42		1,46,09,513.42

IN TERMS OF OUR REPORT OF EVEN DATE
 For, DHEERAJ PODDAR & ASSOCIATES
 Chartered Accountants
 FRN 329126E

C.A. Dheeraj Poddar
 Proprietor
 Mem. No. 307890
 UOIN: 233076906GVAXQ7857



Sushaganti
 (Principal) Principal
 D.H.S.K. Commerce College
DH.S.K. Commerce College
DIBRUGARH

Date : 28/08/2023
 Place : Dibrugarh

D.H.S.K COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C COMMERCE COLLEGE FUND

BANK RECONCILIATION STATEMENT OF STATE BANK OF INDIA, DIBRUGARH
A/C.NO. 35546151143

<u>Particulars</u>	<u>Cheque No.</u>	<u>Date</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
Bank Balance as per Bank Statement as on 31.03.2019				27,03,036.23
Less: Cheque issued but not presented to bank for payment till 31.03.2019				
	[755309]	22-12-2018	900.00	
	[755347]	13-02-2019	500.00	
	[755391]	25-03-2019	6,350.00	7,750.00
Closing Balance as per Cash Book as on 31.03.2019				<u>26,95,286.23</u>

In Terms of Our Report of Even date
For Dheeraj Poddar & Associates
Chartered Accountants
Firm Regn. No. 329126E



CA Dheeraj Poddar
Proprietor
Membership No. - 307690

S. Subhayanali
(Principal)
D.H.S.K. Commerce College
D.H.S.K. Commerce College
DIBRUGARH

Date : 28/08/2023
Place: Dibrugarh

D.H.S.K. COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C- COURSES EXPANSION FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Inter Fund Transfer	
Cash in Hand	-	Commerce College Fund	1,85,584.00
Cash at Bank	1,82,301.00		
Bank Interest Received	3,283.00		
	1,85,584.00		1,85,584.00

IN TERMS OF OUR REPORT OF EVEN DATE
For, DHEERAJ PODDAR & ASSOCIATES
Chartered Accountants
FRN 329126E

C.A. Dheeraj Poddar
Proprietor
Mem. No. 307690
UDIN: 23307690BGVAXQ7857



Sushaganati
(Principal)
D.H.S.K. Commerce College
D.H.S.K. Commerce College
DIBRUGARH

Date : 28/08/2023
Place : Dibrugarh

**D.H.S.K. COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C LIBRARY FUND**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Furniture & Fixtures	1,77,566.00
Cash in Hand	-	* Repairs & Renewals	49,984.00
Cash at Bank	2,15,909.99	* Books	9,640.00
* Bank Interest Received	1,733.00	* Journal	5,900.00
By, Inter Fund Fees Transfer		* Bank Charges	643.00
Commerce College Fund	30,000.00	To, Closing Balance	
* State Cheques (Prior Period)	10,431.98	Cash in Hand	-
		Cash at Bank	14,341.97
	2,58,074.97		14,341.97
			2,58,074.97

IN TERMS OF OUR REPORT OF EVEN DATE
For, DHEERAJ PODDAR & ASSOCIATES
Chartered Accountants
FRN 329126E

C.A. Dheeraj Poddar
Proprietor
Mem. No. 307690
UDIN: 23307690BGVAXQ7857



Indraganati
(Principal)
D.H.S.K. Commerce College
DIBRUGARH
Date : 28/08/2023
Place : Dibrugarh

D.H.S.K COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C SCHOLARSHIP FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By. Opening Balance		To. Bank Charges	42.48
Cash in Hand		To. Inter Fund Transfer	
Cash at Bank	1,382.40	Closing Balance trf to Commerce College Fund	1,364.00
Bank Interest Received	24.00		
	1,406.48		1,406.48

IN TERMS OF OUR REPORT OF EVEN DATE
 For, DHEERAJ PODDAR & ASSOCIATES
 Chartered Accountants
 FRN 329126E



C.A. Dheeraj Poddar
 Proprietor
 Mem. No. 307690
 UDIN:23307690BGVAXQ7857

Indraganati
 Principal
 D.H.S.K. Commerce College
 DIBRUGARH

Date : 28/08/2023
 Place : Dibrugarh

D.H.S.K COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C UNION FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Music Secretary	20,995.00
Cash in Hand		* Magazine Secretary for Magazine	7,340.00
Cash at Bank	<u>5,05,405.13</u>	* Games Secretary	40,270.00
	5,05,405.13	* Welfare & Cultural Secretary	21,000.00
By, Inter Fund Fees Transfer (Commerce College Fund)		* Union Secretary	36,980.00
Union Fees	1,96,400.00	* Gymnasium Secretary	14,687.00
Magazine Fees	<u>1,04,850.00</u>	* Office & Election Expenses	10,000.00
	3,01,250.00	* Saraswati Puja	13,000.00
* Bank Interest Received	12,747.00	* President	5,440.00
* Stale Cheque Returned (Prior Period)	11,829.00	* Boy's Common Room Secretary	14,100.00
		* Asstt. Union Secretary	2,500.00
		* Girls Common Room Secretary	12,250.00
		* Vice President	4,650.00
		* Sports Equipments	2,30,097.00
		To, Closing Balance	
		Cash in Hand	
		Cash at Bank	<u>3,97,922.13</u>
			3,97,922.13
	8,31,231.13		8,31,231.13

IN TERMS OF OUR REPORT OF EVEN DATE
 For, DHEERAJ PODDAR & ASSOCIATES
 Chartered Accountants
 FRN 329126E



C.A. Dheeraj Poddar
 Proprietor
 Mem. No. 307690
 UDIN: 23307690BGVAXQ7857

S. Shagavati
 Principal
 D.H.S.K. Commerce College
 DIBRUGARH

Date : 28/08/2023
 Place : Dibrugarh

D.H.S.K COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C ACADEMIC GROWTH FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By. Opening Balance		To. Honorarium to Contractual Teaching & Non Teaching Staff of Day Shift	
Cash in Hand	-	Teaching Staff	1,94,359.00
Cash at Bank	24,201.50	Office Staff	2,49,709.00
		Grade IV	2,45,549.00
By. Inter Fund Fees Transfer		Sweeper	65,555.00
Commerce College Fund	4,00,000.00	Mail	18,000.00
		Honorarium to PIO	7,700.00
* Bank Interest Received	4,62,164.86	* Prior period Adjustment	4,209.50
* Term Deposit Interest	10,153.00	To. Closing Balance	
* Stale Cheque (prior period)	10,460.00	Cash in Hand	-
		Cash at Bank	1,21,897.86
			1,21,897.86
	9,06,979.36		9,06,979.36

IN TERMS OF OUR REPORT OF EVEN DATE
 For, DHEERAJ PODDAR & ASSOCIATES
 Chartered Accountants
 FRN 329126E

Dheeraj



C.A. Dheeraj Poddar
 Proprietor
 Mem. No. 307690
 UDIN: 23307690BGVAXQ7857

S. Jagawati
 (Principal)

D.H.S.K. Commerce College

**D.H.S.K. Commerce College
 DIBRUGARH**

Date : 28/08/2023
 Place : Dibrugarh

**D.H.S.K COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C DEVELOPMENT FUND**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Repairs & Renewals	70,925.00
Cash in Hand	-	Computer & IT Expenses	7,904.00
Cash at Bank	<u>9,52,638.03</u>	Bank Charges	832.00
		Labour Cess	68.00
Bank Interest Received	29,824.00	To, NAAC Expenses	
By, Inter Fund Fees Transfer		NAAC Fees	2,51,880.00
Commerce College Fund	<u>5,00,000.00</u>	Food & Refreshment	1,10,744.00
		Function & Programmes	86,340.00
Refund Received from NAAC	32,967.00	Felicitation Expenses	52,770.00
Stale Cheque returned (Prior Period)	2,360.00	Printing & Stationery	24,689.00
Stale Cheque returned (Prior Period)	24,035.00	Book	495.00
		Travelling & Conveyance	<u>18,593.00</u>
			5,45,511.00
		To, Inter Fund Transfer	
		GST Amount Trf. To Commerce College Fund	306.00
		To, Furniture & Fixtures	41,420.00
		To, Closing Balance	
		Cash in Hand	
		Cash at Bank	<u>8,74,858.03</u>
			8,74,858.03
	<u>15,41,824.03</u>		<u>15,41,824.03</u>

IN TERMS OF OUR REPORT OF EVEN DATE
For, DHEERAJ PODDAR & ASSOCIATES
Chartered Accountants
FRN 329126E

C.A. Dheeraj Poddar
Proprietor
Mem. No. 307690
UDIN: 23307690BGVAXQ7857



S. Golaganati
(Principal)
D.H.S.K. Commerce College
Principal
D.H.S.K. Commerce College
DIBRUGARH

Date : 28/08/2023
Place : Dibrugarh

D.H.S.K. COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C EXTRA ACADEMIC GROWTH FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Previous Year Adjustments	71,835.65
Cash in Hand			
Cash at Bank	3,55,230.65	To, Inter Fund Transfer	
	3,55,230.65	Closing Balance trf to Commerce College Fund	3,30,811.00
* Bank Interest Received	5,854.00		
* Stale Cheque	41,562.00		
	4,02,646.65		4,02,646.65

IN TERMS OF OUR REPORT OF EVEN DATE
For, DHEERAJ PODDAR & ASSOCIATES
Chartered Accountants
FRN 329126E



C.A. Dheeraj Poddar
Proprietor
Mem. No. 307690
UDIN: 23307690BGVAXQ7857

S. Shaganati
(Principal)

D.H.S.K. Commerce College
Principal
D.H.S.K. Commerce College
DIBRUGARH

Date : 28/08/2023
Place : Dibrugarh

D.H.S.K COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C WOMEN'S HOSTEL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By: Opening Balance		To: Salary & Allowance	1,41,000.00
Cash in Hand	-	LPG Cylinder Refilled	13,514.00
Cash at Bank	<u>1,15,712.00</u>	Caution Money	9,000.00
* MIDR/PDR Bank Interest	2,628.00	Printing & Stationery	745.00
* Caution Money	10,000.00	To: Closing Balance	
* Seat Rent	1,91,850.00	Cash in Hand	-
* Bank Interest Received	4,266.00	Cash at Bank	<u>1,60,197.00</u>
			1,60,197.00
	3,24,456.00		3,24,456.00

IN TERMS OF OUR REPORT OF EVEN DATE
 For, DHEERAJ PODDAR & ASSOCIATES
 Chartered Accountants
 FRN 329126E

C.A. Dheeraj Poddar
 Proprietor
 Mem. No. 307690
 UDIN: 23307690BGVAXQ7857



Srislaganati
 (Principal)
 D.H.S.K Commerce College
 Principal
 D.H.S.K. Commerce College
 DIBRUGARH

Date : 28/08/2023
 Place : Dibrugarh

D.H.S.K. COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C H.S. EXAMINATION CENTRE FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Examination Fees Paid for H.S. Final Year	60,900.00
Cash in Hand		Examination Fees Paid for H.S. 1st Year	28,600.00
Cash at Bank	8,22,786.99	H.S. 1st Year Zone 16	16,000.00
Fees Collection (H.S. 1st Year)	1,14,600.00	Remuneration Paid	95,240.00
Fees Collection (H.S. Final Year)	1,43,000.00	Tea & Refreshment	8,138.00
From AHSEC for IPL Students Exam Fees	20,700.00	AHSEC Recognition Fees	8,000.00
Bank Interest Received	32,330.17	Bank Charges	192.34
Refund of Bank Charges	59.00	Printing & Stationery	32,144.00
		Postal Charges	8,006.00
		Transportation Charges	6,800.00
		To, Closing Balance	
		Cash in Hand	
		Cash at Bank	8,69,455.82
			8,69,455.82
	11,33,476.16		11,33,476.16

IN TERMS OF OUR REPORT OF EVEN DATE
 For, DHEERAJ PODDAR & ASSOCIATES
 Chartered Accountants
 FRN 329126E

Dheeraj



C.A. Dheeraj Poddar
 Proprietor
 Mem. No. 307690
 UDIN: 23307690BGVAXQ7857

S. S. Lagani
 (Principal)

D.H.S.K. Commerce College
 Principal
 D.H.S.K. Commerce College
 DIBRUGARH


Date : 28/08/2023
 Place : Dibrugarh

D.H.S.K COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C NSS FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, NSS Programme for Blood Donation Camp	4,000.00
Cash in Hand	-		
Cash at Bank	<u>15,360.15</u>	To, Closing Balance	
	15,360.15	Cash in Hand	-
* Bank Interest Received	573.00	Cash at Bank	<u>16,365.46</u>
* Assam Aid's Control Society	4,000.00		16,365.46
* Stale Cheque (Prior Year Adjustment)	432.31		
	<u>20,365.46</u>		<u>20,365.46</u>

IN TERMS OF OUR REPORT OF EVEN DATE
For, DHEERAJ PODDAR & ASSOCIATES
Chartered Accountants
FRN 329126E


C.A. Dheeraj Poddar
Proprietor
Mem. No. 307690
UDIN: 23307690BGVAXQ7857




(Principal)
D.H.S.K. Commerce College
D.H.S.K. Commerce College
DIBRUGARH

Date : 28/08/2023
Place : Dibrugarh

D.H.S.K. COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C U.G.C. LIBRARY FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By. Opening Balance		To. IQAC Expenditure	
Cash in Hand	-	Honorarium	2,000.00
Cash at Bank	<u>5,27,299.28</u>	To. GDA Expenditure	
	5,27,299.28	Refund of Excess GDA Grant	34,000.00
Bank Interest Received	17,071.00	To. National Seminar	
		N. Seminar (Marketing Dept.)	27,500.00
		N. Seminar (Eng. Dept.)	<u>27,325.00</u>
		Previous Year Adjustment	235.24
		To. Closing Balance	
		Cash in Hand	-
		Cash at Bank	<u>4,53,310.04</u>
			4,53,310.04
	<u>5,44,370.28</u>		<u>5,44,370.28</u>

IN TERMS OF OUR REPORT OF EVEN DATE
 For, DHEERAJ PODDAR & ASSOCIATES
 Chartered Accountants
 FRN 329126E



C.A. Dheeraj Poddar
 Proprietor
 Mem. No. 307690
 UDIN: 23307690BGVAXQ7857

Sushagawati
 (Principal)

D.H.S.K. Commerce College
 Principal
 D.H.S.K. Commerce College
 DIBRUGARH

Date : 28/08/2023
 Place : Dibrugarh

D.H.S.K COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C.U.G.C. LIBRARY FUND

BANK RECONCILIATION STATEMENT OF INDIAN BANK, DIBRUGARH
A/C.NO. 20695020753

<u>Particulars</u>	<u>Cheque. No.</u>	<u>Date</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
Bank Balance as per Bank Statement as on 31.03.2019				4,55,310.04
Less: Cheque issued but not presented to bank for payment till 31.03.2019				
	[065450]	04.05.2018	2,000.00	2,000.00
Closing Balance as per Cash Book as on 31.03.2019				4,53,310.04

In Terms of Our Report of Even date
For Dheeraj Poddar & Associates
Chartered Accountants
Firm Regn. No. 329126E



CA Dheeraj Poddar
Proprietor
Membership No. - 307690


(Principal)
D.H.S.K Commerce College
Principal
D.H.S.K. Commerce College
DIBRUGARH

Date : 28/08/2023
Place: Dibrugarh

D.H.S.K COMMERCE COLLEGE :: DIBRUGARH :: ASSAM
A/C EXAMINATION FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Examination Fees Paid	9,18,850.00
Cash in Hand		Bank Charges	5,511.78
Cash at Bank	25,91,542.96	Tea & Refreshment	22,360.00
Fees Collection	32,67,600.00	Furniture & Fixtures	10,61,844.00
Bank Interest Received	75,969.00	Remuneration Paid	4,64,250.00
By, Received from D.I. For		Postage Expenses	21,835.00
B.Com 6th Sem Zone	1,70,000.00	Transporting Expenses	16,800.00
B.Com 1st Sem Zone	1,50,000.00	B.Com 6th Sem Zone Expenses	1,70,000.00
Misc Receipt	1.38	Printing & Stationery	10,550.00
GST at Source	112.00	Repairs & Renewals	4,280.00
Stale Cheque (Previous Year)	650.00	Generator & Maintenance	3,000.00
		B.Com 1st Sem Zone Expenses	1,50,000.00
		GST Collection trf. to Commerce College Fund	112.00
		Previous Year Adjustment	11,442.09
		To, Closing Balance	
		Cash in Hand	
		Cash at Bank	33,95,040.47
	62,55,875.34		33,95,040.47
			62,55,875.34

IN TERMS OF OUR REPORT OF EVEN DATE
For, DHEERAJ PODDAR & ASSOCIATES
Chartered Accountants
FRN 329126E



C.A. Dheeraj Poddar
Proprietor
Mem. No. 307690
UDIN: 23307690BGVAXQ7857

Senslaganathi
Principal
D.H.S.K. Commerce College
DIBRUGARH

Date : 28/08/2023
Place : Dibrugarh



NOTES ON ACCOUNT

1. COMMERCE COLLEGE FUND:-

The Closing Balance of the Fund as per cash book was Rs. 26,95,286.23 as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	26,95,286.23

The Closing bank balance as on 31.03.2019 as per bank statement is Rs. 27,03,036.23. The difference is reconciled by the Bank reconciliation statement.

Old BRS Items Settled as per the Management Decision:- There were some cheques issued since many year back and where not presented for payment by the parties . So, these stale cheques were reversed during the year under audit and the sum total amounting to Rs. 94,283.56 were taken as receipts.

2. COURSES EXPANSION FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. Nil as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	NIL

The Fund is closed during the year 2018-2019 and the balance at bank Rs. 1,85,584.00 was transferred to the Commerce College Fund.

3. LIBRARY FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 14,341.97 as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	14,341.97

Old BRS Items Settled as per the Management Decision:- There were some cheques issued since many year back and where not presented for payment by the parties . So, these stale cheques were reversed during the year under audit and the sum total amounting to Rs. 10,431.98 were taken under receipts.





DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Dial : +91-9864549387 / 9706646204
Email: dheerajpoddar2010@gmail.com

4. SCHOLARSHIP FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. Nil as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	NIL

The Fund is closed during the year 2018-2019 and the balance at bank Rs. 1,364.00 was transferred to the Commerce College Fund.

5. UNION FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 3,97,922.13 as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	3,97,922.13

Old BRS Items Settled as per the Management Decision:- There were some cheques issued since many year back and where not presented for payment by the parties . So, these stale cheques were reversed during the year under audit and the sum total amounting to Rs. 11,829 were taken under receipts.

6. ACADEMIC GROWTH FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 1,21,897.86 as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	1,21,897.86

Old BRS Items Settled as per the Management Decision:- There were some cheques issued since many year back and where not presented for payment by the parties . So, these stale cheques were reversed during the year under audit and the sum total amounting to Rs. 10,460.00 were taken under receipts. Also some payments were not recorded during period years for which prior period adjustments amounting to Rs. 4,209.50 was made during the year.

7. DEVELOPMENT FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 8,74,858.03 as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	8,74,858.03





DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Dial : +91-9864549387 / 9706646204
Email: dheerajpoddar2010@gmail.com

Old BRS Items Settled as per the Management Decision:- There were some cheques issued since many year back and where not presented for payment by the parties . So, these stale cheques were reversed during the year under audit and the sum total amounting to Rs. 26,395.00 were taken under receipts.

8. EXTRA ACADEMIC GROWTH FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. Nil as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	NIL

The Fund is closed during the year 2018-2019 and the balance at bank Rs. 3,30,811.00 was transferred to the Commerce College Fund.

9. WOMEN'S HOSTEL FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 1,60,197.00 as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	1,60,197.00

10. H.S. EXAMINATION CENTRE FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 8,69,455.82 as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	8,69,455.82

11. NSS FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 16,365.46 as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	16,365.46

Old BRS Items Settled as per the Management Decision:- There were some cheques issued since many year back and where not presented for payment by the parties . So, these stale cheques were reversed during the year under audit and the sum total amounting to Rs. 432.31 were taken under receipts.





DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Dial : +91-9864549387 / 9706646204
Email: dheerajpoddar2010@gmail.com

12. U.G.C. LIBRARY FUND:-

The Closing Balance of the Fund as per cash book was Rs. 4,53,310.04 as on 31-03-2019. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	4,53,310.04

The Closing bank balance as on 31.03.2019 as per bank statement is Rs. 4,55,310.04. The difference is reconciled by the Bank reconciliation statement.

13. EXAMINATION FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 33,95,040.47 as on 31-03-2019. The bifurcation is below :

(iii)	Cash in hand	Rs.	NIL
(iv)	Cash At bank	Rs.	33,95,040.47

Old BRS Items Settled as per the Management Decision:- There were some cheques issued since many year back and where not presented for payment by the parties . So, these stale cheques were reversed during the year under audit and the sum total amounting to Rs. 650.00 were taken under receipts. Also some payments were not recorded during period years for which prior period adjustments amounting to Rs. 11,442.09 was made during the year.





DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Dial : +91-9864549387 / 9706646204
Email: dheerajpoddar2010@gmail.com

ACCOUNTING POLICIES AND OBSERVATIONS

- a) The receipts have been taken from the receipt register as maintained and produced before us.
- b) We have examined on test basis, evidences supporting the amounts and disclosure in the financial statements.
- c) Cash in hand & Bank has been taken valued & certified by Management and are subjected to reconciliation.

For, **Dheeraj Poddar & Associates**
Chartered Accountants



CA. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E

Place: Dibrugarh
Date: 28/08/2023