

AUDIT REPORT

OF

**DHSK COMMERCE COLLEGE
DIBRUGARH , ASSAM**

FOR

THE FINANCIAL YEAR ENDED ON 31ST MARCH 2020



AUDITORS

DHEERAJ PODDAR & ASSOCIATES

Chartered Accountants

Behind PWD Colony,

East Chowkidinghee, Sashan Para

Ph: 09864549387//09706646204

E-mail-dheerajpoddar2010@gmail.com

DIBRUGARH, ASSAM



INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Receipts & Payment account of **DIISK COMMERCE COLLEGE** {A/c **COMMERCE COLLEGE FUND & OTHER FUNDS**} , **DIBRUGARH, ASSAM – 786001** as at 31st March, 2020.

The Funds under examination for the period ending 31.03.2020.were-

1. Commerce College Fund
2. Library Fund
3. Union Fund
4. Academic Growth Fund
5. Development Fund
6. Women's Hostel Fund
7. H.S Examination Centre Fund
8. NSS Fund
9. UGC Library Fund
10. 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- 23307690BGVAXR3425

Place: Dibrugarh
Date: 28/08/2023

D.R.S.K COMMERCE COLLEGE - DIBRUGARH - ASSAM
A/C COMMERCE COLLEGE FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2019 to 31.03.2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By Opening Balance		To. Function & Programme	64,772.28
Cash in Hand		Electricity Charges	2,63,100.00
Cash at Bank	26,95,286.23	Construction of Women's Hostel	10,98,557.00
Total Fees Collection through Online	1,08,94,829.99	Construction Repairs & Renewals	2,37,821.00
Fees Collection (In-situ Adm Fees)	7,200.00	College Building Extension Work	18,48,928.00
From DHR, Assam for BPL Students	14,54,830.00	Morning Shift Honorarium	11,13,330.00
Venue Rent Received	55,157.00	Printing & Stationery	82,911.00
Gutka Fine	35,000.00	To. Professional Charges	
Govt's Common Room Grant from Govt of Assam	1,00,000.00	Advocate Fees	49,000.00
Emphyseum Grant from Govt of Assam	1,00,000.00	Audit Fees	30,000.00
Bank Grant Received from Govt of Assam	3,00,000.00	Architect Fees	1,62,000.00
		ETDS Work Fees	17,114.00
By Inter Fund Transfer		To. Furniture & Fixtures	
NSS Fund A/C	16,497.00	Furniture & Fixtures	3,76,428.00
Examination Fund (GST Amount)	124.00	Electric Expenses	4,50,877.00
Xerox Charges Received	861.00	B.Com Zonal Expenses	2,61,980.00
Insurance Claims Received	30,000.00	Sitting & Meeting Expenses	53,865.56
From D.U. for B.Com Zone	2,61,980.00	Tea, Food & Refreshment	57,240.00
Bank Interest Received	2,29,352.01	Advertisement Expenses	91,735.00
Transfer Fees Received	51,000.00	Computer & IT Expenses	2,61,106.00
Electricity Charges from D.U. Zone	1,200.00	Generator & Maintenance	39,645.00
Refund of Meeting & Sitting Allowance	2,105.00	Bank Charges	1,762.50
Canteen Rent	4,800.00	UTKARSH	27,280.00
Youth Festival	25,500.00	Girls Common Room Exp by Govt. Grant	1,03,300.00
Application Fees for Assistant Professor	1,59,500.00	Saharia Home Décor	2,700.00
Director of ASTEC for College Soc Club	5,000.00	College Soc Club Exp. (On ASTEC Grant)	5,000.00
Inter College Chess Competition	39,000.00	Refund of Fee to BPL Students	5,60,890.00
ITI Fees	369.00	Enrollment Fees to D.U.	12,930.00
Regn Fees of HS 1st Year Students Received	13,770.00	Annual Affiliation to D.U.	7,000.00
GSLI Premium Received from Employees	18,300.00	Add. Section Fees	5,000.00
UTKARSH Contribution	5,200.00	Sports Affiliation to D.U.	56,965.00
Computer Course Fees	65,000.00	Registration Fee to AHSBC	38,400.00
Advance Refunded by Ms. Dipzomoni Gogoi	8,000.00	GSLI Gate amount paid to Staff	93,800.00
Speciality Fee 2019-20	500.00	GSLI Gate amount paid to Students	30,000.00
From D.U. for NSS Volunteers	5,800.00	Refreshment during student union election	8,000.00
Excess Fee Collection to be Refund Later	8,500.00	Electronic Voting System Expenses	38,874.45
GST Collection	90,852.80	Deposit of 70% Tuition Fees (FY 18-19)	4,84,880.00
TDS Collection	12,192.00	Deposit of 70% Tuition Fees (FY 19-20)	4,09,672.00
		Postal Expenses	2,755.00
		TDS Deposited	32,192.00
		GST Deposited	93,130.00
		Sports Development Expenses	67,056.00
		Mentorships for Students	35,700.00
		Financial Aid to Students	41,850.00
		Inter College Competition	70,455.00
		Municipality Tax	47,932.00
		Memorial Award	4,000.00
		TA & Conveyance	1,36,738.00
		To. Inter Fund Fees Transfer	
		Academic Growth Fund	5,49,160.00
		Development Fund	4,84,330.00
		Examination Fund	1,04,050.00
		Library Fund	4,03,150.00
		Union Fund	3,76,650.00
		To. Inter Fund Transfer-Academic Growth Fund	21,18,340.00
		Library Expenses	3,50,900.00
		Petty Cash	18,600.00
		Educational Tour by Govt. Grant	51,557.00
		NSS Volunteers Survey	1,00,000.00
		GSLI Premium for Staff	5,038.00
		GSLI Premium for Students	18,300.00
		Building Insurance Premium	31,765.00
		Identity Card & CMS	29,713.00
		Telephone & Broadband Charges	2,92,744.90
		Students Capacity Building	37,825.00
		CCTV & Maintenance	48,500.00
		Interview Exp. For Asstt. Prof.	1,68,194.00
			40,000.00
		To. Closing Balance	
		Cash in Hand	
		Cash at Bank	31,75,388.14
			31,75,388.14

1,65,56,986.03

1,65,56,986.03

IN TERMS OF OUR REPORT OF EVEN DATE
 For, DHEERA PODDAR & ASSOCIATES
 Chartered Accountants
 FRN 32912EE

C.A. Dheera Poddar
 Proprietor
 Mem. No. 307890
 UDIN: 233078908GVAXR3425




 (Principal)
 D.R.S.K. Commerce College
 Principal
 Date: 28/03/20
 Place: Dibrugarh
 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

Particulars	Cheque. No.	Date	Amount(Rs.)	Amount(Rs.)
Bank Balance as per Bank Statement as on 31.03.2020				37,67,586.14
Less: Cheque issued but not presented to bank for payment till 31.03.2020				
	[151568]	27.02.2020	1,378.00	
	[151589]	17.03.2020	9,950.00	
	[151590]	17.03.2020	7,080.00	
	[151591]	17.03.2020	5,400.00	
	[151599]	17.03.2020	1,500.00	
	[191600]	23.03.2020	12,960.00	
	[151601]	23.03.2020	21,210.00	
	[151602]	23.03.2020	29,090.00	
	[151603]	23.03.2020	56,680.00	
	[151604]	23.03.2020	29,790.00	
	[151605]	23.03.2020	31,680.00	
	[151606]	23.03.2020	38,790.00	
	[151607]	23.03.2020	19,320.00	
	[151608]	23.03.2020	11,070.00	
	[151609]	23.03.2020	25,330.00	
	[151610]	23.03.2020	18,620.00	
	[151611]	23.03.2020	12,370.00	
	[151612]	23.03.2020	72,950.00	
	[151613]	23.03.2020	1,08,300.00	
	[151614]	24.03.2020	11,670.00	
	[151615]	24.03.2020	12,370.00	
	[151616]	24.03.2020	12,370.00	
	[151617]	24.03.2020	8,940.00	
	[151618]	24.03.2020	33,480.00	5,92,198.00
Closing Balance as per Cash Book as on 31.03.2020				31,75,388.14

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

Dheeraj Poddar



CA Dheeraj Poddar
Proprietor
Membership No. - 307690

S. Jagannath
(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 LIBRARY FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2019 to 31.03.2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By Opening Balance		To Repairs & Renewals	1,000.00
Cash in Hand		* Bank Charges	307.00
Cash at Bank	14,341.97	* Printing & Stationery	37,411.00
		* Books	1,550.00
* Bank Interest Received	1,694.00	* Newspaper	22,421.00
		* Building Insurance Premium	12,195.00
By Inter Fund Fees Transfer		* Journal	32,800.00
Commerce College Fund	4,02,150.00	* GST Deposit	750.00
		To Closing Balance	
* GST Collection	750.00	Cash in Hand	
		Cash at Bank	3,10,501.97
			<u>3,10,501.97</u>
	<u>4,18,935.97</u>		<u>4,18,935.97</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: 23307690BGVAXR3425



Sudhaganti
 (Principal)
 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

BANK RECONCILIATION STATEMENT OF UCO BANK, DIBRUGARH
A/C.NO. 01830100008271

Particulars	Cheque No.	Date	Amount(Rs.)	Amount(Rs.)
Bank Balance as per Bank Statement as on 31.03.2020				3,32,922.97
Less: Cheque issued but not presented to bank for payment till 31.03.2020				
	[474290]	01.11.2019	22,421.00	22,421.00
Closing Balance as per Cash Book as on 31.03.2020				3,10,501.97

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

Kozlagavati
(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 UNION FUND**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2019 to 31.03.2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Music Secretary	17,500.00
Cash in Hand		Magazine Secretary for Magazine	2,130.00
Cash at Bank	<u>3,97,922.13</u>	Games Secretary	56,443.00
	3,97,922.13	Welfare & Cultural Secretary	24,490.00
By, Inter Fund Fees Transfer (Commerce College Fund)		Union Secretary	35,295.00
Union Fees	2,44,800.00	Gymnasium Secretary	19,035.00
Magazine Fees	<u>1,31,850.00</u>	Office & Election Expenses	17,490.00
	3,76,650.00	Saraswati Puja	15,000.00
Bank Interest Received	17,593.00	President	2,200.00
Sale of Nomination Form	270.00	Boy's Common Room Secretary	15,918.00
Refund of Excess Amount of Saraswati Puja	104.00	Aastt. Union Secretary	7,716.00
		Girls Common Room Secretary	12,362.00
		Vice President	2,436.00
		To, Closing Balance	
		Cash in Hand	
		Cash at Bank	<u>5,64,524.13</u>
			5,64,524.13
	7,92,539.13		7,92,539.13

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: 23307690BGVAXR3425



Singhaganati
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 01.04.2019 to 31.03.2020

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	1,01,454.00
Cash at Bank	<u>1,21,897.86</u>	Office Staff	2,39,451.00
		Grade IV	2,54,072.00
By. Inter Fund Fees Transfer		Sweeper	56,312.00
Commerce College Fund	<u>5,49,160.00</u>	Mali	<u>20,129.00</u>
		* Honorarium to PTO	6,300.00
By. Inter Fund Transfer		To. Closing Balance	
Commerce College Fund	<u>3,50,900.00</u>	Cash in Hand	
		Cash at Bank	<u>3,48,884.86</u>
* Bank Interest Received	4,645.00		
	<u>10,26,602.86</u>		<u>10,26,602.86</u>

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

(Signature)
C.A. Dheeraj Poddar
Proprietor
Mem. No. 307890
UDIN: 23307690BGVAXR3425



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

Date : 28/06/2023
Place : Dibrugarh

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2019 to 31.03.2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Repairs & Renewals	72,440.00
Cash in Hand		M.Com Affiliation Fees	15,075.00
Cash at Bank	<u>8,74,858.03</u>	Bank Charges	128.45
Bank Interest Received	31,044.00	GST Deposited to Bank	820.00
		Conveyance Charges	17,500.00
		Generator & Maintenance	4,680.00
By, Inter Fund Transfer		To, Closing Balance	
Commerce College Fund (Fees)	6,85,510.00	Cash in Hand	
Commerce College Fund (GST)	<u>820.00</u>	Cash at Bank	<u>14,81,588.58</u>
	6,86,330.00		
	<u>15,92,232.03</u>		<u>15,92,232.03</u>

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

(Signature)



C.A. Dheeraj Poddar
 Proprietor
 Mem. No. 307690
 UDIN: 23307690BGVAXR3425

(Signature)

(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 01.04.2019 to 31.03.2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Salary/Allowance for Women's Hostel	
Cash in Hand		Warden	12,000.00
Cash at Bank	<u>1,60,197.00</u>	Matron	45,000.00
	1,60,197.00	Grade IV	24,000.00
* MIDR/FDR Bank Interest	2,604.00	Sweeper	42,000.00
* Seat Rent & Caution Money	1,96,370.00	Cook	<u>18,000.00</u>
			1,41,000.00
* Bank Interest Received	5,415.00	* Refill Charges of Cylinder	13,747.00
		* Refund of Security Money	4,000.00
		* Cleaning Items	677.00
		* Petty Cash Expenses	1,044.00
		* Repairs & Renewals	6,825.00
		To, Closing Balance	
		Cash in Hand	
		Cash at Bank	<u>1,97,293.00</u>
			1,97,293.00
	<u>3,64,586.00</u>		<u>3,64,586.00</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: 23307690BGVAXR3425

S. Gaganathi
 (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.H.S. EXAMINATION CENTRE FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2019 to 31.03.2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By. Opening Balance		To. H.S. 1st Year Zone 16	19,176.00
Cash in Hand		* Remuneration Paid	40,020.00
Cash at Bank	<u>8,69,455.82</u>	* Tea & Refreshment	2,325.00
* Bank Interest Received	12,467.00	* CCTV & Maintenance	5,454.00
* GST Collection	92.00	Bank Charges	141.60
		To. Inter Fund Transfer	
		Closing Bal Transferred to Examination Fund	8,14,898.22
	8,82,014.82		8,82,014.82

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: 23307690BGVAXR3425

K. S. Gogoi
 (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 01.04.2019 to 31.03.2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Bank Charges	0.46
- Cash in Hand			
- Cash at Bank	16,365.46	To, Inter Fund Transfer	
- Bank Interest Received		Closing Balance trf to Commerce College Fund	16,497.00
	16,497.46		16,497.46

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

Dheeraj Poddar



C.A. Dheeraj Poddar
 Proprietor
 Mem. No. 307690
 UDIN: 23307690BGVAXR3425

K. Lagunati
 (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 01.04.2019 to 31.03.2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Bank Charges	79.00
Cash in Hand			
Cash at Bank	<u>4,53,310.04</u>		
Bank Interest Received	16,214.00	To, Closing Balance	
		Cash in Hand	
By, National Seminar		Cash at Bank	<u>4,96,445.04</u>
N. Seminar (Eng. Dept.)	<u>27,000.00</u>		
	4,96,524.04		4,96,524.04

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: 23307690BGVAXR3426

S. S. Sanyal
 (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 EXAMINATION FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2019 to 31.03.2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Examination Fees Paid	16,66,197.00
Cash in Hand		Bank Charges	8,244.94
Cash at Bank	33,95,040.47	Tea & Refreshment	21,366.00
		Term Deposit	20,00,000.00
* Fees Collection	16,94,238.00	Remuneration Paid	6,86,976.00
* Bank Interest Received	74,427.00	Postal Expenses	11,252.00
By, Received from D.U. For		Transporting Expenses	11,640.00
B.Com 4th Sem Zone	1,00,000.00	Refund of Exam Fees	450.00
		B.Com 4th Sem Zone Expenses	1,00,000.00
By, Inter Fund Transfer		Printing & Stationery	1,58,690.00
Closing Bal. trf from H.S. Exam Centre	8,14,898.22	Repairs & Renewals	4,897.00
Commerce College Fund- Fees	1,04,050.00	Generator & Maintenance	6,000.00
* Refund of Bank Charges		* GST Collection trf. to Commerce College Fund	124.00
* GST Collection			
		To, Closing Balance	
		Cash in Hand	-
		Cash at Bank	15,09,002.25
	61,84,839.19		61,84,839.19

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: 23307690BGVAXR3426



S. S. Sanyal
 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

BANK RECONCILIATION STATEMENT OF STATE BANK OF INDIA, DIBRUGARH
A/C NO. 38635489805

<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 31.03.2020				15,45,256.25
Less: Cheque issued but not presented to bank for payment till 31.03.2020				
	[057808]	11.03.2020	35,804.00	
	[057812]	31.03.2020	450.00	36,254.00
Closing Balance as per Cash Book as on 31.03.2020				15,09,002.25

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
DIBRUGARH

Date : 28/08/2023
Place: Dibrugarh



NOTES ON ACCOUNT

1. A/c COMMERCE COLLEGE FUND:-

The Closing Balance of the Fund as per cash book was Rs. 31,75,388.14 as on 31-03-2020. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	31,75,388.14

The Closing bank balance as on 31.03.2020 as per bank statement is Rs. 37,67,586.14. The difference is reconciled by the Bank reconciliation statement.

2. LIBRARY FUND:-

The Closing Balance of the Fund as per cash book was Rs. 3,10,501.97 as on 31-03-2020. The bifurcation is below :

(iii)	Cash in hand	Rs.	NIL
(iv)	Cash At bank	Rs.	3,10,501.97

The Closing bank balance as on 31.03.2020 as per bank statement is Rs. 3,32,922.97. The difference is reconciled by the Bank reconciliation statement.

3. UNION FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 5,64,524.13 as on 31-03-2020. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	5,64,524.13

4. ACADEMIC GROWTH FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 3,48,884.86 as on 31-03-2020. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	3,48,884.86





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

5. DEVELOPMENT FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 14,81,588.58 as on 31-03-2020. The bifurcation is below:

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	14,81,588.58

6. WOMEN'S HOSTEL FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 1,97,293.00 as on 31-03-2020. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	1,97,293.00

7. H.S. EXAMINATION CENTRE FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. Nil as on 31-03-2020. The bifurcation is below :

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

The Fund is closed during the year 2019-2020 and the balance at bank Rs. 8,14,898.22 was transferred to the Commerce College Fund.

8. NSS FUND:-

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. Nil as on 31-03-2020. The bifurcation is below :

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

The Fund is closed during the year 2019-2020 and the balance at bank Rs. 16,497.00 was transferred to the Commerce College Fund.

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

The Closing Balance of the Fund as per cash book and as per Bank statement was Rs. 4,96,445.04 as on 31-03-2020. The bifurcation is below :

(i)	Cash in hand	Rs.	NIL
(ii)	Cash At bank	Rs.	4,96,445.04





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

10. EXAMINATION FUND:-

The Closing Balance of the Fund as per cash book was Rs. 15,09,002.25 as on 31-03-2020. The bifurcation is below :

(v) Cash in hand	Rs.	NIL
(vi) Cash At bank	Rs.	15,09,002.25

The Closing bank balance as on 31.03.2020 as per bank statement is Rs. 15,45,256.25. The difference is reconciled by the Bank reconciliation statement.





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