

**AUDIT REPORT**

**OF**

**DHSK COMMERCE COLLEGE  
DIBRUGARH , ASSAM**

**FOR**

**THE FINANCIAL YEAR ENDED ON 31<sup>ST</sup> MARCH 2021**



**AUDITORS**

**DHEERAJ PODDAR & ASSOCIATES**

**Chartered Accountants**

Behind PWD Colony,

East Chowkidinghee, Sashan Para

Ph: 09864549387//09706646204

E-mail-dheerajpoddar2010@gmail.com

**DIBRUGARH, ASSAM**

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

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2020 to 31.03.2021**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To. Generator &amp; Maintenance</b>	40,860.00
Cash in Hand		Morning Shift Honorarium	6,55,650.00
Cash at Bank	31,75,388.14	Telephone & Broadband Charges	49,408.74
<b>By. Total Fees Collection through Online</b>		Refund of Morning Shift Fees	1,02,000.00
Admission Fees	87,250.00	Refund of Application Fees	6,900.00
Application Fees	10,500.00	Identity Card & CMS	2,77,890.00
Morning Shift Fees	1,02,000.00	Petty Cash	1,11,839.00
Transfer Fees	6,200.00	Airtel TV Recharge	3,267.00
H.S. Exam Fees	1,73,992.76	Electricity Charges	1,83,388.00
H.S. Regn Enhanced Fees	4,019.64	GST Deposited	77,172.00
Miscellaneous fees	1,400.00	Tea, Food & Refreshment	12,212.00
From DHE, Assam for BPL Students	66,16,283.00	Construction Repairs & Renewals	1,94,679.00
Security Deposit against Tender (RUSA)	34,000.00	Bank Charges	936.50
<b>By. GST Collection through Subsidiary Fund</b>		Renew of College Website 5 Years	3,788.00
RUSA Fund	18,830.00	Covid Protective Items	33,940.00
Development Fund	4,914.00	Contributed GSLI Premium to Staff	18,300.00
Examination Fund	612.00	TA & Conveyance	45,438.00
GSLI Premium Received from Employer	18,300.00	Sitting & Meeting Expenses	30,348.00
Application Fees for Assistant Professor	57,600.00	CCTV & Maintenance	11,100.00
Venue Rent Received	49,310.00	Hotel Charges	8,600.00
Refund of Excess paid to Saharia Décor	2,700.00	B.Com 6th Sem Zonal Expenses	90,000.00
Selling of Old Newspaper	630.00	<b>To. Professional Charges</b>	
Duplicate Certificate Fees	100.00	Audit Fees	25,500.00
From D.U. for B.Com 6th Sem Zone	90,000.00	ETDS Work Fees	22,500.00
Contribution for Bliexer by S. Union(14-20)	5,500.00	Honorarium to IQAC & RUSA Co-ordinator	53,000.00
Generator Charges received ICAI	30,000.00	Printing & Stationery	42,665.00
Refund of unspent amount of Vishwakarma Puja	500.00	Computer & IT Expenses	79,749.88
Electricity Charges from D.U. Zone	600.00	ICT Membership Fees	20,650.00
<b>By. Subsidiary Fund against Payment</b>		Advertisement Expenses	69,842.00
Exam Fund	8,600.00	Building Insurance Premium	26,221.00
Development Fund	78,719.00	Land Revenue Payment	3,306.00
Gutka Fine	1,000.00	<b>To. Inter Fund Transfer</b>	
Selling of Face Masks	128.00	Academic Growth Fund	3,50,000.00
Bank Interest Received	86,206.00	<b>To. Furniture &amp; Fixtures</b>	
Regn Fees of H5 1st Year Students Received	8,250.00	Furniture & Fixtures	2,59,606.00
Received unspent amount of Saraswati Puja	365.00	Electric Expenses	3,18,395.00
Xerox Charges Received	485.00	Annual Affiliation to D.U.	7,000.00
ASTEC, Assam for Eco Club	5,000.00	Addl. Section Fees	5,000.00
Adjustment of Saharia Décor (Previous Year)	400.00	Enrollment Fees to D.U.	12,300.00
GST Collection	18,052.00	Registration Fees to AHSEC	29,500.00
		Interview Exp. For Asstt. Prof.	35,869.00
		<b>To. Expenses for Union Fund</b>	
		Maa Saraswati Puja	10,000.00
		Coll. Magazine for Union	4,000.00
		Function & Programme Expenses	25,120.00
		Games & Sports	8,900.00
		Refund of H.S. Exam Fees against Double	2,400.00
		<b>To. Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	73,08,594.42
			73,08,594.42
	1,06,97,834.54		1,06,97,834.54

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: 23307690BGVAXS3322



  
 (Principal)  
 D.H.S.K. Commerce College  
 D.H.S.K. Commerce College  
 Dibrugarh  
 Date : 28/08/2021  
 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

Particulars	Cheque. No.	Date	Amount(Rs.)	Amount(Rs.)
Bank Balance as per Bank Statement as on 31.03.2021				73,38,691.42
Less: Cheque issued but not presented to bank for payment till 31.03.2021				
	[054174]	08.12.2020	23,447.00	
	[503466]	15.03.2021	3,000.00	
	[503471]	23.03.2021	1,200.00	
	[503472]	23.03.2021	1,200.00	
	[503475]	23.03.2021	1,250.00	30,097.00
Closing Balance as per Cash Book as on 31.03.2021				73,08,594.42

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. Saganati*  
(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 01.04.2020 to 31.03.2021**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By, Opening Balance</b>		<b>To, Repairs &amp; Renewals</b>	24,337.00
Cash in Hand		* Bank Charges	384.55
Cash at Bank	<u>3,10,501.97</u>	* Remuneration for Data Entry	32,439.00
	3,10,501.97	* Books	5,557.00
* Bank Interest Received	8,782.00	* Newspaper	8,548.00
		* Building Insurance Premium	20,225.00
		* Journal	26,044.00
		* Computer & IT Expenses	45,490.00
		<b>To, Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	<u>1,56,259.42</u>
			<b>1,56,259.42</b>
	<u>3,19,283.97</u>		<u>3,19,283.97</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: 23307690BGVAXS3322



  
 (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 UNION FUND**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2020 to 31.03.2021**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To. Vice President (19-20)</b>	3,000.00
Cash in Hand		Union Secretary (19-20)	7,073.00
Cash at Bank	<u>5,64,524.13</u>	Gymnasium Secretary (19-20)	2,018.00
	5,64,524.13	President (19-20)	4,700.00
Bank Interest Received	17,881.00	Boy's Common Room Secretary (19-20)	2,465.00
		Girls Common Room Secretary (19-20)	1,310.00
		Music Secretary (19-20)	1,995.00
		Gams Secretary (19-20)	3,800.00
		Welfare & Cultural Secretary (19-20)	270.00
		Magazine Secretary (19-20)	60.00
		Asstt. Union Secretary (19-20)	500.00
		Fresher's Social	13,000.00
		<b>To. Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	<u>5,42,206.13</u>
			5,42,206.13
	<u>5,82,405.13</u>		<u>5,82,405.13</u>

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

*Dheeraj*



C.A. Dheeraj Poddar  
 Proprietor  
 Mem. No. 307890  
 UDIN: 23307690BGVAXS3322

*Prof. Ganati*  
 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 01.04.2020 to 31.03.2021**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To Honorarium to Contractual Teaching &amp; Non Teaching Staff of Day Shift</b>	
Cash in Hand		Teaching Staff	65,226.00
Cash at Bank	<u>3,48,884.86</u>	Office Staff	2,15,725.00
		Grade IV	2,46,000.00
<b>By. Inter Fund Transfer</b>		Sweeper	48,000.00
Commerce College Fund	<u>3,50,000.00</u>	Mali	<u>18,000.00</u>
		Honorarium to PIO	11,000.00
Bank Interest Received	4,087.00	<b>To. Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	<u>99,020.86</u>
			<b>99,020.86</b>
	<b>7,02,971.86</b>		<b>7,02,971.86</b>

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: 23307690BGVAXS3322

*S. Lakshmi*  
 (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 01.04.2020 to 31.03.2021**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By, Opening Balance</b>		<b>To, Repairs &amp; Renewals</b>	19,130.00
Cash in Hand	-	* Electric Expenses	5,000.00
Cash at Bank	<u>14,81,588.58</u>	* Labour Cess	132.00
	14,81,588.58	* Construction of Gym Room	6,29,863.00
* Bank Interest Received	39,152.00	* Bank Charges	240.46
* GST Collected	4,914.00	<b>To, Inter Fund Transfer</b>	
		GST Amount Trf. To Commerce College Fund	4,914.00
		<b>To, Closing Balance</b>	
		Cash in Hand	-
		Cash at Bank	<u>8,66,375.12</u>
			8,66,375.12
	<u>15,25,654.58</u>		<u>15,25,654.58</u>

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: 23307690BGVAXS3322

*S. S. Saganati*  
 (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 WOMEN'S HOSTEL FUND**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2020 to 31.03.2021**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To. Salary/Allowance for Women's Hostel</b>	
Cash in Hand		Warden	12,000.00
Cash at Bank	<u>1,97,293.00</u>	Matron	45,000.00
		Grade IV	24,000.00
* MIDR/FDR Bank Interest	2,396.00	Sweeper	18,000.00
* Seat Rent & Caution Money	1,88,500.00	Cook	<u>45,974.00</u>
* Bank Interest Received	4,956.00		1,44,974.00
		* Refill Charges of Cylinder	4,033.00
		* Refund of Security Money	10,000.00
		* Petty Cash Expenses	13,616.00
		* Repairs & Renewals	11,450.00
		* Pipe Gas Connection Expenses	59,410.00
		<b>To. Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	<u>1,49,662.00</u>
			1,49,662.00
	<u>3,93,145.00</u>		<u>3,93,145.00</u>

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: 23307690BGVAXS3322



*Sanjogwati*  
 (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 WOMENS HOSTEL FUND

BANK RECONCILIATION STATEMENT OF CENTRAL BANK OF INDIA, DIBRUGARH  
A/C.NO. 3514696218

<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 31.03.2021				1,50,662.00
Less: Cheque issued but not presented to bank for payment till 31.03.2021				
	[077709]	11.02.2021	1,000.00	1,000.00
Closing Balance as per Cash Book as on 31.03.2021				<u>1,49,662.00</u>

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

*Dheeraj*



CA Dheeraj Poddar  
Proprietor  
Membership No. - 307690

*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.U.G.C. LIBRARY FUND**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2020 to 31.03.2021**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To. Bank Charges</b>	26.00
Cash in Hand			
Cash at Bank	<u>4,96,445.04</u>	UGC Travel Grant Paid	1,65,708.00
* Bank Interest Received	16,719.00	<b>To. Closing Balance</b>	
		Cash in Hand	
<b>By. UGC Grant</b>		Cash at Bank	<u>5,13,138.04</u>
Travel Grant	<u>1,65,708.00</u>		
	<u>6,78,872.04</u>		<u>6,78,872.04</u>

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: 23307690BGVAXS3322



*Sushaganti*  
 (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 RUSA FUND**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2020 to 31.03.2021**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To. Computer &amp; IT</b>	19,20,450.00
Cash in Hand		* Books	1,37,879.00
Cash at Bank		* Construction & Renovation	29,08,956.00
		* Library Software IBMSPSS	11,11,022.00
* Amount Rcvd From RUSA, Assam vide letter No.ARUSA/PIM/405/2020/B/3481 Dated 30.05.2020	1,60,00,000.00	<b>To. Inter Fund Transfer</b>	
* Bank Interest Received	2,90,968.00	* GST Collection trf. To Commerce College Fund	18,830.00
* GST Collection	1,09,560.00	* Income Tax	56,159.00
* Tax Collection	56,159.00	* Bank Charges	265.50
		<b>To. Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	1,03,03,125.50
			<b>1,03,03,125.50</b>
	<b>1,64,56,687.00</b>		<b>1,64,56,687.00</b>

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: 23307690BGVAXS3322



*Sushovanati*  
(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 01.04.2020 to 31.03.2021**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By, Opening Balance</b>		<b>To, Tea &amp; Refreshment</b>	4,055.00
Cash in Hand		Remuneration Paid (152567-1200)	1,51,367.00
Cash at Bank	15,09,002.25	Computer & IT Expenses	77,450.00
		Printing & Stationery	84,816.00
* Fees Collection	11,41,950.00	* GST Collection Trf. To Commerce College Fund	612.00
* Bank Interest Received	41,868.00	* H.S. Exam Fees Paid	1,93,000.00
* GST Collection	2,826.00	* Bank Charges	949.00
		* Postal Expenses (1650-500)	1,142.00
		* Transporting Expenses	2,700.00
		* Sessional Exam Fees (10960-3466)	7,494.00
		* H.S. Registration Fees	8,600.00
		* Registration Fees Trf. To Commerce College Fu	8,600.00
		* UG Examination Fees Paid to D.U.	1,18,700.00
		* H.S. Test Exam 2021 Expenses (5000-130)	4,870.00
		* Repairs & Renewals	21,436.00
		* Refund of Exam Fees	900.00
		<b>To, Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	20,18,955.25
			<b>20,18,955.25</b>
	<b>26,95,646.25</b>		<b>26,95,646.25</b>

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: 23307690BGVAXS3322



*Sunshaganati*  
 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 31.03.2021				20,19,855.25
Less: Cheque issued but not presented to bank for payment till 31.03.2021				
	[057841]	23.03.21	900.00	900.00
<b>Closing Balance as per Cash Book as on 31.03.2021</b>				<b>20,18,955.25</b>

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

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

Date : 28/08/2023  
Place: Dibrugarh