

AUDIT REPORT

OF

**DHSK COMMERCE COLLEGE
DIBRUGARH , ASSAM**

FOR

THE FINANCIAL YEAR ENDED ON 31ST MARCH 2022



AUDITORS

DHEERAJ PODDAR & ASSOCIATES

Chartered Accountants

Behind PWD Colony,

East Chowkidinghee, Sashan Para

Ph: 09864549387//09706646204

E-mail-dheerajpoddar2010@gmail.com

DIBRUGARH, ASSAM

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2021 to 31.03.2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By Opening Balance		To Refund of Admission Fees	17,760.00
Cash in Hand		Refund of In-sem Fees	2,200.00
Cash at Bank	73,08,594.42	Deposit of 70% Govt Share of Tuition Fees PY 20-21	8,820.00
By Total Fees Collection through Online		Sitting & Meeting Expenses	84,826.00
Admission Fees	61,51,080.00	Printing & Stationery	1,14,496.00
Application Fees	2,14,700.00	CCTV & Maintenance	46,082.00
In-sem Fees	24,75,400.00	Telephone & Broadband Charges	50,871.80
Charge Back Adjustment/Rev by T&P	1,267.60	Electricity Charges	3,22,424.00
From DHE, Assam's Sanitization Grant		Honorarium to Staff	9,95,365.00
By GST Collection through Subsidiary Fund		Furniture, Fixtures & Equipments	3,89,153.00
RHSIA Fund	1,77,216.00	Computer & IT Expenses	4,94,029.00
Examination Fund	407.94	College Gym Expenses	13,265.00
Computer Course Fees	30,500.00	Professional Charges	48,900.00
College Gym Fees	18,950.00	GST Collection Deposited	2,91,474.00
Xerox Charges Received	538.00	To Inter Fund Fees Transfer	
Selling of Masks	180.00	Development Fund	5,46,500.00
GSLI Premium Received from Employee	18,300.00	Library Fund	2,18,600.00
Generator Charges received ICAI	71,000.00	Examination Fund	2,09,480.00
Electricity Charges Received	600.00	Union Fund	4,12,750.00
B.Com Zone Fund received from D.U.	3,12,851.00	To Inter Fund Transfer: Academic Growth Fund	6,00,000.00
Bank Interest Received	2,04,051.00	Identity Card & CMS	1,80,540.00
Contribution for Book	22,443.00	Construction Repairs & Renewals	75,55,650.00
Venue Rent Received	22,461.00	Bank Charges	3,451.74
Duplicate Certificate Fees	300.00	Generator & Maintenance	64,208.00
Selling of Old Scrap	1,48,175.00	D.H. B.Com Zonal Expenses	2,62,500.00
Maturity of FD/TD	83,30,153.00	TDS Collection Deposited	65,753.00
Interest on FD/TD Received	4,99,722.00	IT Department O/s Demand Paid	85,710.00
Transfer Fees	500.00	Covid Protective Items	10,490.00
ASACS for Inter College Competition	36,000.00	UTKASRH Expenses	7,660.00
Canteen Rent	1,200.00	Contributed GSLI Premium to Staff	18,300.00
UTKASRH Contribution	500.00	Building Insurance Premium	39,852.00
Data Charges Received	2,000.00	ICT Annual Membership Fees	20,650.00
Refund of Security Money of Kabaddi Competition	1,000.00	Function & Programme	63,575.00
Late Fine Received	3,600.00	TA/DIA & Conveyance	40,705.00
By Inter Fund Transfer		Term/Fixed Deposit	75,35,000.00
Academic Growth Fund	2,56,869.00	Students Welfare Expenses	42,950.00
Regn Fees of HS 1st Year Students Received	14,730.00	Games & Sports	1,24,622.00
ITI Fees	26.00	D.H. Fees Paid	2,67,875.00
Eco Club	5,000.00	AHSEC Fees Paid	89,700.00
Application Fees for Assistant Professor	1,71,000.00	Electronic Voting System Hire Charges	35,400.00
Stale Cheque Cancelled	25,616.00	Computer Class Expenses	52,525.00
Refund of Excess amount of GH Meeting	530.00	NSS Activities to ASACS Fund	36,000.00
GST Collection	1,48,223.20	HS Practical Exam Expenses	5,650.00
TDS Collection	65,753.00	Advertisement Expenses	21,021.00
		Eco Club Expenses on ASTEC Fund	10,000.00
		Contingency	2,36,294.00
		To Closing Balance	
		Cash in Hand	
		Cash at Bank	50,65,359.62
			50,65,359.62
	2,67,58,437.16		2,67,58,437.16

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: 23307690BGVAXT3890



S. S. Gaganathi
Principal
D.J.S.K. Commerce College
DIBRUGARH

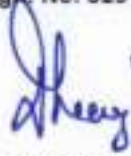
Date : 28/08/2023
Place : Dibrugarh

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 31.03.2022				58,73,749.62
Less: Cheque issued but not presented to bank for payment till 31.03.2022				
	[308829]	04.03.2022	5,650.00	
	[308833]	04.03.2022	10,000.00	
	[308845]	12.03.2022	1,390.00	
	[308848]	12.03.2022	350.00	
	[308873]	31.03.2022	31,100.00	
	[308871]	31.03.2022	2,18,600.00	
	[308872]	31.03.2022	5,46,500.00	8,13,590.00
Add: Cheque deposited but not credited to bank till 31.03.2022				
	[190596]	31.03.2022	5,200.00	5,200.00
Closing Balance as per Cash Book as on 31.03.2022				50,65,359.62

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
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 01.04.2021 to 31.03.2023

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By. Opening Balance		To, Construction, Repairs & Renewals	13,450.00
Cash in Hand	-	Bank Charges	54.55
Cash at Bank	<u>1,56,259.42</u>	Remuneration for Data Entry	19,003.00
Bank Interest Received	3,938.00	Books	3,570.00
Sale of Scrap Books & Paper	50,492.00	Newspaper & Magazines	38,391.00
By. Inter Fund Fees Transfer		Building Insurance Premium	20,220.00
Commerce College Fund	<u>2,18,600.00</u>	Journal	7,150.00
		Telephone & Broadband	14,349.00
		Furniture, Fixture & Equipments	59,000.00
		Computer & IT Expenses	38,300.00
		Printing & Stationery	24,020.00
		To, Closing Balance ,	
		Cash in Hand	-
		Cash at Bank	<u>1,91,781.87</u>
	<u>4,29,289.42</u>		<u>4,29,289.42</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: 23307690BGVAXT3850



S. S. S. S. S.
 (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

<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 31.03.2022				6,662.87
Less: Cheque issued but not presented to bank for payment till 31.03.2022				
	[455328]	09.08.2021	1,060.00	
	[455340]	28.03.2022	32,421.00	33,481.00
Add: Cheque deposited but not credited at bank till 31.03.2022				
	[308871]	31.03.2022	2,18,600.00	2,18,600.00
Closing Balance as per Cash Book as on 31.03.2022				1,91,781.87

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

Sunilaganathi
(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 01.04.2021 to 31.03.2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By Opening Balance		To Fresher's Social	26,000.00
Cash in Hand		* Magazine Secretary (19-20)	1,22,640.00
Cash at Bank	5,42,206.13	* Magazine Secretary (21-22)	17,274.00
		* Union Election	24,106.00
* Bank Interest Received	17,117.00	* Games Secretary	37,500.00
		* Union Secretary	11,200.00
By Inter Fund Fees Transfer		* Gymnasium Secretary	12,290.00
Commerce College Fund	4,12,750.00	* Arvt. Union Secretary	2,040.00
		* Boy's Common Room Secretary	10,820.00
* Refund of Fresher's Social Fund	13,000.00	* Welfare & Cultural Secretary	16,400.00
* GST Collection	2,190.00	* Music Secretary	11,100.00
		* Girls Common Room Secretary	7,130.00
		* Vice President	1,500.00
		* Saraswati Puja Expenses	11,520.00
		* President	4,800.00
		To Closing Balance	
		Cash in Hand	
		Cash at Bank	6,70,943.13
			6,70,943.13
	9,87,263.13		9,87,263.13

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: 23307690BGVAXT3850



Srislaganathi
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 01.04.2021 to 31.03.2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By. Opening Balance		To. Honorarium to Contractual Teaching & Non Teaching Staff of Day Shift	
Cash in Hand		NAAC Coordinator	8,000.00
Cash at Bank	99,020.86	PIO	8,000.00
		RUSA Coordinator	5,000.00
By. Inter Fund Transfer		Teaching Staff	66,000.00
Commerce College Fund	6,00,000.00	Office Staff	1,30,242.00
		Grade IV	1,80,742.00
Bank Interest Received	7,541.14	Sweeper	35,757.00
		Mali	11,952.00
			4,45,693.00
		To. Inter Fund Transfer	
		Closing Bal Transferred to College Fund	2,56,869.00
	7,02,562.00		7,02,562.00

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: 23307690BGVAXT3850




(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 01.04.2021 to 31.03.2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By. Opening Balance		To. Construction, Repairs & Renewals	55,800.00
Cash in Hand	-	* Bank Charges	16.05
Cash at Bank	<u>8,66,375.12</u>		
	8,66,375.12	To. Closing Balance	
* Bank Interest Received	21,420.00	Cash in Hand	-
By. Inter Fund Fees Transfer		Cash at Bank	<u>13,78,479.07</u>
Commerce College Fund	<u>5,46,500.00</u>		13,78,479.07
	5,46,500.00		
	14,34,295.12		14,34,295.12

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: 23307690BGVAXT3850

S. Jaganathi
 (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 DEVELOPMENT FUND

BANK RECONCILIATION STATEMENT OF UCO BANK, DIBRUGARH
A/C.NO.01830100008270

<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 31.03.2022				8,31,979.07
Add: Cheque deposited but not credited to bank till 31.03.2022				
		31.03.2022	5,46,500.00	5,46,500.00
Closing Balance as per Cash Book as on 31.03.2022				13,78,479.07

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. S. S. S.
(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 01.04.2021 to 31.03.2022

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>1,49,662.00</u>	Matron	47,379.00
	1,49,662.00	Grade IV (Chowkidaar)	26,435.00
* MIDR/FDR Bank Interest	1,962.00	Sweeper	20,452.00
* Seat Rent & Caution Money	2,27,400.00	Cook	<u>67,052.00</u>
			1,73,318.00
* Bank Interest Received	3,612.00	* Cooking Gas Charges	32,956.00
* Stale Cheque returned	1,000.00	* Refund of Security Money	9,000.00
		* Petty Cash Expenses	2,675.00
		* Repairs & Renewals	2,500.00
		To, Closing Balance	
		Cash in Hand	
		Cash at Bank	<u>1,63,187.00</u>
			1,63,187.00
	<u>3,83,636.00</u>		<u>3,83,636.00</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: 23307690BGVAXT3850

Indraganati
 (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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2021 to 31.03.2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Bank Charges	
* Cash in Hand		To, Closing Balance	
* Cash at Bank	<u>5,13,138.04</u>	Cash in Hand	
	5,13,138.04	Cash at Bank	<u>5,28,181.04</u>
* Bank Interest Received	15,043.00		5,28,181.04
	<u>5,28,181.04</u>		<u>5,28,181.04</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: 23307690BGVAXT3850

Sankaraganti
 (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 01.04.2021 to 31.03.2022

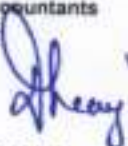
RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By. Opening Balance		To. Construction & Renovation	94,62,218.00
Cash in Hand		Bank Charges	497.00
Cash at Bank	<u>1,03,03,125.50</u>	TDS Collection Deposited	98,569.00
RUSA Grant	40,00,000.00	To. Inter Fund Transfer	
Bank Interest Received	2,39,547.00	GST Collection trf. To Commerce College Fund	1,77,216.00
Refund From Chandra Enterprise	856.00	GST Collection Deposited	1,09,080.00
GST Collection	1,95,566.00	Purchase of Books	31,500.00
Tax Collection	98,569.00	Labour Cess	63,227.00
L. Cess Collection	63,227.00	RUSA SNA Ac No - 110013246400, Dispur, Ghy	46,16,135.00
F.R Collection	18,452.00	Forest Royalty	18,452.00
		To. Closing Balance	
		Cash in Hand	
		Cash at Bank	<u>3,42,448.50</u>
	<u>1,49,19,342.50</u>		<u>3,42,448.50</u>
			<u>1,49,19,342.50</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: 23307690BGVAXT3850

K. Kaganati
(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 SNA FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2021 to 31.03.2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By, Opening Balance		To, Construction & Renovation	23,66,258.00
Cash in Hand	-	TDS Collection Deposited	41,596.00
Cash at Bank	-	GST Collection Deposited	78,154.00
Fund Released	24,86,008.00	To, Closing Balance	
		Cash in Hand	-
		Cash at Bank	-
	24,86,008.00		24,86,008.00

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: 23307690BGVAXT3850




(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 01.04.2021 to 31.03.2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
By. Opening Balance		To. Tea & Refreshment	22,082.00
Cash in Hand		Remuneration Paid	9,47,752.00
Cash at Bank	20,18,955.25	Computer & IT Expenses	24,068.00
Fees Collection	35,64,300.00	Printing & Stationery	43,063.00
Bank Interest Received	62,100.00	GST Collection Trf. To Commerce College Fund	407.94
By. Inter Fund Fees Transfer		H.S. Exam Fees Paid	94,000.00
Commerce College Fund	2,09,480.00	Bank Charges	5,758.30
AHSEC, Guwahati	18,000.00	Postal Expenses	17,144.00
GST Collection	407.94	Transporting Expenses	19,500.00
		Sessional Exam Fees	7,169.00
		UG Examination Fees Paid to D.U.	18,28,560.00
		Repairs & Renewals	3,900.00
		Refund of Exam Fees	3,000.00
		To. Closing Balance	
		Cash in Hand	-
		Cash at Bank	28,56,838.95
	58,73,243.19		58,73,243.19

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: 23307690BGVAXT3850




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 31.03.2022				28,60,638.95
Less: Cheque issued but not presented to bank for payment till 31.03.2022				
	[057852]	09.09.2021	1,200.00	
	[857084]	31.03.2022	1,300.00	
	[857085]	31.03.2022	1,300.00	3,800.00
Closing Balance as per Cash Book as on 31.03.2022				28,56,838.95

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