

# **AUDIT REPORT**

**OF**

**DHSK COMMERCE COLLEGE  
DIBRUGARH , ASSAM**

**FOR**

**THE FINANCIAL YEAR ENDED ON 31<sup>ST</sup> MARCH 2023**



**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 01.04.2022 to 31.03.2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By, Opening Balance</b>		<b>To, Sitting &amp; Meeting Expenses</b>	69,308.00
Cash in Hand		Printing & Stationery	4,28,206.00
Cash at Bank	50,65,359.62	CCTV & Maintenance	22,417.00
<b>By, Total Fees Collection through Online</b>		Telephone & Broadband Charges	78,130.00
Admission Fees	69,36,880.00	Electricity Charges	2,89,591.00
Application Fees	1,50,000.00	Honorarium to Staff (827854+1039012)	18,66,866.00
In-sem Fees	17,72,400.00	Electrical Goods	61,150.00
Fine	30,050.00	Computer & IT Expenses	1,44,588.00
Less: Chargeback Charges	-11.80	Professional Charges	1,47,200.00
From DHE, Assam for BPL Students	42,56,948.00	Refreshment	46,763.00
GSLI Premiums Received from Employees	16,620.00	Identity Card & CMS	3,38,521.00
Workshop & Seminar Reg. Fees	7,551.00	Construction Repairs & Renewals (7821753+810450)	79,02,798.00
B.Com Zone Fund received from D.U.	3,20,736.00	Generator & Maintenance	1,08,723.00
games & Sports Refund (PY)	2,590.00	EMS Certification Fees	5,900.00
Data Charges Received	8,000.00	Building Insurance Premium	13,399.00
Canteen Rent	3,000.00	ICT Annual Membership Fees	20,650.00
Electricity & Generator Charges Received	75,000.00	TA/DA & Conveyance	94,885.00
Computer Course Fees	2,16,000.00	Memento	26,650.00
GSLI Claim Received	78,349.00	Students Welfare Expenses	41,000.00
Bank Interest Received	1,32,268.63	Wall Magazine Expenses	1,860.00
Interest on FD/TD Received	1,28,750.00	Games & Sports	1,68,548.00
College Gym Fees	2,480.00	D.U. Fees Paid	3,22,115.00
Selling of Old Scrap & Newspaper	10,900.00	Fire Extinguisher	12,840.00
GCC Card	50.00	Electronic Voting System Hire Charges	35,400.00
Xerox Charges Received	550.00	PDGCA Course Expenses	2,894.00
Firm Filled Up Fees	9,600.00	Advertisement Expenses	67,482.00
Codka Fine	500.00	Land Revenue	5,100.00
ASACS Gurwahati	10,000.00	Post Office Renewal Fees	150.00
Venue Rent Received	10,000.00	Tata Sky Recharge	3,140.00
GIS Contribution of Ms. S. Goswami	1,232.00	Youth Festival	38,714.00
Application Fees for Gr. IV & Lib. Search	5,100.00	Solar Light Expenses	1,87,758.00
Late Fine Received	15,100.00	Festival	29,283.00
State Cheque Cancelled	6,000.00	NCC/NSS/SCOUT	3,768.00
RTI Fees	160.00	Culture & Music	53,512.00
Transfer Fees	12,000.00	Co-curricular	1,03,281.00
GST Collection	1,73,720.00	Debating/Lecturer	10,145.00
TDS Collection	75,929.00	Contingency	1,14,902.00
		Room Furnishing	76,073.00
		Refund of Fees (7500+2400)	9,900.00
		Deposit of 70% Govt Share of Tuition Fees FY 20-21	588.00
		Deposit of 70% Govt Share of Tuition Fees FY 21-22	4,08,748.00
		College Gym Instructor	1,680.00
		<b>To, Inter Fund Fees Transfer</b>	
		Development Fund	6,02,500.00
		Library Fund	2,41,000.00
		Examination Fund	2,37,320.00
		Union Fund	4,19,750.00
			<u>15,00,570.00</u>
		Bank Charges	6,960.46
		D.U. B.Com Zonal Expenses	3,69,843.00
		GTKARSH Expenses	24,784.00
		Contributed GSLI Premium to Staff	16,620.00
		GSLI Claim Benefit Paid	78,349.00
		Computer Classes Expenses	1,08,570.00
		Selection Committee Expenses	55,615.00
		Refund of Interview Fees	2,500.00
		GST Deposit	1,77,734.00
		TDS Deposit & TDS Demand Payment (75929+ 540)	76,449.00
		<b>To, Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	35,47,116.99
			<u>35,47,116.99</u>
	<b>1,95,33,731.45</b>		<b>1,95,33,731.45</b>

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

C.A. Dheeraj Poddar  
Proprietor  
Mem. No. 307890  
UDIN: 23307890BGVAXU8595



*S. S. Saganati*  
(Principal)  
D.H.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 31.03.2023				43,93,166.99
Less: Cheque issued but not presented to bank for payment till 31.03.2023				
	[372591]	27.03.2023	1,200.00	
	[372593]	28.03.2023	650.00	
	[372595]	28.03.2023	650.00	
	[372602]	30.03.2023	6,02,500.00	
	[372603]	30.03.2023	2,41,000.00	8,46,000.00
Closing Balance as per Cash Book as on 31.03.2023				35,47,166.99

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. G. G. G.*  
(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 01.04.2022 to 31.03.2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To, Digital Library System</b>	35,400.00
Cash in Hand		* Library Soul 3.0 Upgradation	1,180.00
Cash at Bank	1,91,781.87	* Books	11,610.00
* Bank Interest Received	2,792.00	* Computer & IT Expenses	30,208.00
* Xerox Charges	600.00	* Newspaper & Magazines	63,890.00
		* Journals	36,950.00
<b>By. Inter Fund Fees Transfer</b>		* GST Deposited	600.00
Commerce College Fund	2,41,000.00	* Bank Charges	204.00
* GST Collection	600.00	<b>To. Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	2,56,731.79
	<b>4,36,773.87</b>		<b>2,56,731.79</b>
			<b>4,36,773.87</b>

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: 23307690BGVAXU8595



*Indogavati*  
 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 31.03.2023				22,481.79
Less: Cheque issued but not presented to bank for payment till 31.03.2023				
	[485357]	20.10.2022	6,750.00	6,750.00
Add: Cheque deposited but not credited to bank till 31.03.2023				
			2,41,000.00	2,41,000.00
<hr/>				
Closing Balance as per Cash Book as on 31.03.2023				2,56,731.79

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. Logamani*  
(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 01.04.2022 to 31.03.2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To. Fresher's Social (21-22)</b>	8,700.00
Cash in Hand		* Magazine Secretary (21-22 & 22-23)	12,935.00
Cash at Bank	<u>6,70,943.13</u>	* Union Election (21-22)	14,785.00
* Bank Interest Received	18,997.00	* Games Secretary (21-22 & 22-23)	63,228.00
		* Union Secretary (22-23)	18,220.00
<b>By. Inter Fund Fees Transfer</b>		* Gymnasium Secretary (22-23)	12,450.00
Commerce College Fund	<u>4,19,750.00</u>	* Asstt. Union Secretary (21-22 & 22-23)	3,700.00
* Refunded by Games Secretary (21-22)	1,000.00	* Boy's Common Room Secretary (21-22 & 22-23)	10,830.00
* Refunded by Games Secretary (22-23)	1,060.00	* Welfare & Cultural Secretary (22-23)	15,000.00
		* Music Secretary (21-22 & 22-23)	14,530.00
		* Girls Common Room Secretary (21-22 & 22-23)	9,370.00
		* Vice President (21-22 & 22-23)	2,280.00
		* Saraswati Puja Expenses (22-23)	12,825.00
		* Teacher's Day (21-22)	1,100.00
		* President (22-23)	4,960.00
		* Bank Charges	94.40
		<b>To. Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	<u>9,06,742.73</u>
	<b>11,11,750.13</b>		<b>11,11,750.13</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: 23307690BGVAXU8595



*Sankhyanati*  
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**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2022 to 31.03.2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By, Opening Balance</b>		<b>To, Construction, Repairs &amp; Renewals</b>	3,85,844.00
Cash in Hand		" Bank Charges	125.00
Cash at Bank	13,78,479.07	" GST Deposited	1,404.00
" Bank Interest Received	31,815.00	<b>To, Closing Balance</b>	
<b>By, Inter Fund Fees Transfer</b>		Cash in Hand	
Commerce College Fund	6,02,500.00	Cash at Bank	16,26,825.07
" GST Collected	1,404.00		
	<b>20,14,198.07</b>		<b>20,14,198.07</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: 23307690BGVAXU8595

*S. K. Gaganati*  
 (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

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 31.03.2023				10,64,325.07
Less: Cheque issued but not presented to bank for payment till 31.03.2023				
	[000008]	05.12.2022	2,200.00	
	[000017]	31.03.2023	37,800.00	40,000.00
Add: Cheque deposited but not credited to bank till 31.03.2023				
	[372802]	31.03.2023	6,02,500.00	6,02,500.00
<b>Closing Balance as per Cash Book as on 31.03.2023</b>				<b>16,26,825.07</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. Lakshminati*  
(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 01.04.2022 to 31.03.2023**

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>1,63,187.00</u>	Matron	50,588.00
* MIDR/FDR Bank Interest	2,108.00	Grade IV (Chowkidar)	29,758.00
* Seat Rent & Caution Money	5,63,320.00	Sweeper	23,806.00
		Cook	<u>86,892.00</u>
* Bank Interest Received	3,594.00		2,03,044.00
* Electricity Charges Received	3,000.00	* Furniture & Fixtures	1,14,749.00
* GST Collection	1,944.00	* GST Deposit	1,944.00
		* Cooking Gas Charges	62,373.00
		* Electricity Charges	74,423.00
		* Repairs & Renewals	17,295.00
		* Bank Charges	112.10
		* Refund of Security Money	11,000.00
		* Purchase of Inverter	59,400.00
		* Purchase of Water Pump	12,880.00
		* Fire Extinguisher	4,407.00
		* Contingency Expenses	4,390.00
		* Building Insurance	8,732.00
		<b>To. Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	<u>1,62,403.90</u>
			1,62,403.90
	<u>7,37,153.00</u>		<u>7,37,153.00</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: 23307690BGVAXU8595



*Senslaganti*  
 (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 HOLDING FUND**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2022 to 31.03.2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To. GST</b>	1,50,966.00
Cash in Hand		- Forest Royalty	35,226.00
Cash at Bank	-	- Labour Cess	34,983.00
		- TDS	76,381.00
<b>By. Inter Fund Transfer</b>		<b>To. Closing Balance</b>	
- Rusa Holding Fund (GST)	1,50,966.00	Cash in Hand	
- Rusa Holding Fund (Forest Royalty)	35,226.00	Cash at Bank	1,74,913.00
- Rusa Holding Fund (Labour Cess)	34,983.00		
- Rusa Holding Fund (TDS)	76,381.00		
- Rusa Holding Fund (Security Deposit)	1,74,913.00		
	4,72,469.00		
	<b>4,72,469.00</b>		<b>4,72,469.00</b>

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: 23307690BGVAXU8595



*Englaganati*  
(Principal)

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

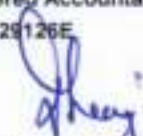
Date : 28/08/2023  
Place : Dibrugarh

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

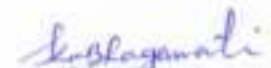
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2022 to 31.03.2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		* Bank Charges	
* Cash in Hand	-		
* Cash at Bank	<u>5,28,181.04</u>	<b>To. Closing Balance</b>	
	5,28,181.04	Cash in Hand	-
* Bank Interest Received	14,675.00	Cash at Bank	<u>5,42,856.04</u>
			5,42,856.04
	<u>5,42,856.04</u>		<u>5,42,856.04</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: 23307890BGVAXU8595



  
(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 01.04.2022 to 31.03.2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By Opening Balance</b>		<b>To Closing Balance</b>	
Cash in Hand		Cash in Hand	
Cash at Bank	3,42,448.50	Cash at Bank	8,74,075.50
Bank Interest Received	18,012.00		
Security Deposit	5,13,615.00		
	<b>8,74,075.50</b>		<b>8,74,075.50</b>

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

  
C.A. Dheeraj Poddar  
Proprietor  
Mem. No. 307890  
UDIN: 23307890BGVAXU8595



  
(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 01.04.2022 to 31.03.2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To. New Construction/Renovation</b>	79,82,120.00
* Cash in Hand		* GST	3,474.00
* Cash at Bank		* Forest Royalty (21-22)	98,770.00
		* Labour Cess (21-22)	1,02,723.00
		* TDS	1,737.00
		* Security Deposit (21-22)	5,13,615.00
		* Gym Goods	4,68,686.00
		* Books	6,92,606.00
<b>By. Fund Received from RUSA</b>		<b>To. Inter Fund Transfer</b>	
* New Construction/Renovation	79,82,120.00	Rusa Holding Fund (GST)	1,50,966.00
* GST	1,54,440.00	Rusa Holding Fund (Forest Royalty)	35,226.00
* Forest Royalty (21-22)	98,770.00	Rusa Holding Fund (Labour Cess)	34,983.00
* Forest Royalty (22-23)	35,226.00	Rusa Holding Fund (TDS)	76,381.00
* Labour Cess (21-22)	1,02,723.00	Rusa Holding Fund (Security Deposit)	1,74,913.00
* Labour Cess (22-23)	34,983.00		
* TDS	78,118.00		
* Security Deposit (21-22)	5,13,615.00		
* Security Deposit (22-23)	1,74,913.00		
* Gym Goods	4,68,686.00		
* Books	6,92,606.00		
	1,03,36,200.00	<b>To. Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	
	<b>1,03,36,200.00</b>		<b>1,03,36,200.00</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: 23307690BGVAXU8695



*Sankaganati*  
 (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 01.04.2022 to 31.03.2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>By. Opening Balance</b>		<b>To. Exam Fees Paid AHSEC</b>	1,07,950.00
Cash in Hand		Printing & Stationery	2,37,784.00
Cash at Bank	28,56,838.95	Furniture & Fixtures	4,67,541.00
Fees Collection	47,20,350.00	LED Touch Smart Panel	2,96,947.00
AHSEC as Centre Fees of BPL	27,900.00	B.Com Examination Expenses	9,61,371.00
Bank Interest Received	69,450.00	H.S. Examination Expenses	1,98,929.00
Fine	300.00	GST Deposit	21,818.00
Unspent amount of H.S. Practical Exam	800.00	Solar Panel	3,61,008.00
		Exam Fees Paid to DAI	27,21,400.00
<b>By. Inter Fund Fees Transfer</b>		Repairs & Renewals	17,572.00
Commerce College Fund	2,37,320.00	Sessinnal Exam & HS Test Expenses	8,790.00
State Cheque	2,500.00	Bank Charges	13,877.88
GST Collection	21,818.00	<b>To. Closing Balance</b>	
		Cash in Hand	
		Cash at Bank	25,22,289.07
	<b>79,37,276.95</b>		<b>25,22,289.07</b>
			<b>79,37,276.95</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: 23307690BGVAXU8595



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

Date : 28/08/2023  
Place : Dibrugarh