

2018-2019 (A)

Info Augmentation CA

Maintenance

01-9864270510

0361-2491613



ajoydeep.das@gmail.com

INTERNAL AUDITORS' REPORT

We have audited the attached Receipts & Payments Account and Income & Expenditure Account of BIKALI COLLEGE, Dhupdhara, District: Goalpara, PIN- 783123 for the year ended on 31st March 2019. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The following are our observations:

- (a) The Balance Sheet as on 31-03-2019, could not be audited by us as the same was not made available to us under unavoidable circumstances.
- (b) Details of grant received & its utilization have not been made available to us. The same have not been incorporated in the Receipts & Payments Account & Income & Expenditure Account.

Subject to the aforementioned observations, we report that:

- (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of accounts have been kept by the Institution so far as appears from our examination of such books.
- (c) The Receipts & Payments Account & Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (i) In the case of Income & Expenditure Account, of the excess of income over expenditure for the year ended on 31st March, 2019;

AND

- (ii) In the case of the Receipts & Payments Account, of the balance of cash in hand & cash at bank as on 31st March, 2019.

For Ajoydeep & Associates
Chartered Accountants

CA. Ajoydeep Das
Proprietor
UDIN 20068906AAAA
Guwahati, 25th April, 2020



25.04.2020.

18/05/20

BIKALI COLLEGE
A NAAC ACCREDITED GRADE B INSTITUTION
P.O.- DHUPDHARA, DIST : GOALPARA
ASSAM. PIN- 783123

RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31-03-2019

RECEIPTS	AMT (Rs.)	PAYMENTS	AMT (Rs.)
OPENING BALANCE:		GENERAL FUND:	
BANK:		Fixed Assets	
General Fund 1,278,360.82		Building construction expenses 950,987.00	
(A/c No- 103235)		Electrical Fittings 47,949.00	
Library Fund 9,240.50		Furniture & Fixtures 73,652.00	
(A/c No- 102360)		Current Assets	
Examination Fund 488,626.25		Library Fund 200,000.00	
(A/c No- 102433)		NSS UNIT FUND 1,000.00	
Students' Union Fund 45,793.00		Student union fund 300,000.00	
(A/c No- 102435)		Indirect Expenses	
Establishment Fund 47,204.50		Admission Fee Refund to Student 676,400.00	
(A/c No- 102432)		Arrear Salary Paid 16,145,143.00	
College Aid Fund 17,463.75		Bank Charges 5,170.50	
(A/c No- 102436)		Contingency 57,710.00	
Magazine Fund 84,659.25		Electricity 219,346.00	
(A/c No- 103555)		Environmental study expenses 15,972.00	
Scholarship Fund 522,130.00		Field work expenses 13,000.00	
(A/c No- 103324)		Fuel & Lubricants 25,930.00	
	2,491,478.07	GPF Paid 533,283.00	
CASH:		Inspection Expenses 79,520.00	
General Fund -		Labour Payment 25,400.00	
Library Fund -		Leave encashment benefit paid 528,697.00	
Examination Fund 2.00		Meeting expenses 39,026.00	
Students' Union Fund -		Miscellaneous expenses 11,150.00	
Establishment Fund -		Paid to AHSEC for registration & enrollment 85,300.00	
College Aid Fund -		Paid to GU as renewal affiliation/ annual/ En 360,527.00	
Magazine Fund -		Printing & Stationery 183,715.00	
Scholarship Fund -		Professional Fee 79,560.00	
	2.00	Refreshment 31,604.00	
GENERAL FUND:		Repairs & Maintenance 98,290.00	
Indirect Incomes		Salary Fixed Pay Staff 442,800.00	
Arrear received 16,145,143.00		Salary (NPS Staff) 4,575,742.00	
Bank Interest 33,200.00		Salary (Teaching & Non Teaching Staff) 31,893,948.00	
Fee Received 3,377,190.00		Salary to part time lecturer/office Staff 482,318.00	
Free Admission Fees Received from Govt 3,327,559.00		Science Practical Materials 150,012.00	
GPF Received 533,283.00		Telephone/Internet Exp 77,916.00	
Leave Encashment Received 528,697.00		Travelling & Conveyance 47,110.00	
Proceeds for Salary (NPS Staff) 4,575,742.00		Tuition Fee Return to Govt 1,039,416.00	
Proceeds for Salary (Teaching & Non Teaching Staff) 31,893,948.00			
Receipt from Mouza U. Samitree 127,800.00		LIBRARY FUND:	
Salary Received for Fixed pay staff 405,200.00		Books Purchase 76,479.00	
Current Assets		Paper & Periodicals 11,072.00	
Science preparation fund 40,000.00		Bank Charges 4.00	
		Annual Membership/ Subscription Fee Paid 18,728.00	
LIBRARY FUND:			
Bank Interest Received 4,409.00		EXAMINATION FUND:	
Received From General Fund 200,000.00		Bank Charges 9.50	
		Paid to AHSEC for Registration 342,950.00	
EXAMINATION FUND:		Enrollment and Certificate	
Bank Interest Received 18,032.00		Paid to GU for Registration 1,642,927.00	
Exam Fee Received 1,706,970.00		Enrollment, Exam fees etc. 37,162.00	
		Contingency 650.00	
		Printing & Stationery 1,500.00	
		Travelling & Conveyance 1,406.00	
		Refreshment	
STUDENTS UNION FUND:		STUDENTS UNION FUND:	
Interest Received 2,134.00			



from General Fund	300,000.00	Repairs & maintenance	2,800 00
		Refreshment	1,690 00
		College Week	86,310 00
ESTABLISHMENT FUND:		General election expenses	13,500 00
Bank Interest Received	1,672.00	Students union uniforms	34,300 00
		Seminar Exp	24,660 00
COLLEGE AID FUND:		Bank Charges	6 50
Bank Interest Received	619.00	Saraswati Puja expenses	32,000 00
		Freshment Social Exp	103,500 00
MAGAZINE FUND:		ESTABLISHMENT FUND:	
Bank Interest Received	1,724.00	Bank Charges	121 00
SCHOLARSHIP FUND:		COLLEGE AID FUND:	
Bank Interest Received	18,484.00	Bank Charges	0 50
		MAGAZINE FUND:	
		Bank charges	0 50
		Printing & Stationery	75,400 00
		SCHOLARSHIP FUND:	
		Bank Charge	91 00
		CLOSING BALANCE	
		BANK:	
		General Fund	2,839,876 32
		(A/c No- 103235)	107,366 50
		Library Fund	187,025 75
		(A/c No- 102360)	49,160 50
		Examination Fund	48,755 50
		(A/c No- 102433)	18,082 25
		Students' Union Fund	10,982 75
		(A/c No- 102435)	540,523 00
		Establishment Fund	3,801,772 57
		(A/c No- 102432)	
		College Aid Fund	
		(A/c No- 102436)	
		Magazine Fund	
		(A/c No- 103555)	
		Scholarship Fund	
		(A/c No- 103324)	
		CASH:	
		General Fund	3 00
		Library Fund	-
		Examination Fund	-
		Students' Union Fund	-
		Establishment Fund	-
		College Aid Fund	-
		Magazine Fund	-
		Scholarship Fund	-
			3 00
TOTAL	65,806,636.07	TOTAL	65,806,636.07

In terms of our report of even date

For, Ajoydeep Das & Associates
Chartered Accountants



Ajoydeep Das
CA AJOYDEEP DAS
Proprietor
M. No: 068906

Datta
25-04-2020
Place: Guwahati
Date: 25/04/2020

General fund

BIKALI COLLEGE
A NAAC ACCREDITED GRADE B INSTITUTION
P.O. - DHUPDHARA, DIST: GOALPARA
ASSAM, PIN- 783123

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31-03-2019

EXPENDITURE	AMT (Rs.)	INCOME	AMT (Rs.)
To GENERAL FUND:		By GENERAL FUND:	
Indirect Expenses	876,400.00	Indirect Incomes	16,145,143.00
Admission Fee Refund to Student	16,145,143.00	Arrear received	33,200.00
Arrear Salary Paid	5,170.50	Bank Interest	3,377,190.00
Bank Charges	57,710.00	Fee Received	3,327,559.00
Contingency	219,346.00	Free Admission Fees Received from G	533,283.00
Electricity	15,972.00	GPF Received	528,697.00
Environmental study expenses	13,000.00	Leave Encashment Received	4,575,742.00
Field work expenses	25,930.00	Proceeds for Salary (NPS Staff)	31,967,298.00
Fuel & Lubricants	533,283.00	Proceeds for Salary (Teaching & Non	127,800.00
GPF Paid	79,520.00	Receipt from Mouza U. Samittee	405,200.00
Inspection Expenses	25,400.00	Salary Received for Fixed pay staff	
Labour Payment	528,697.00		
Leave encashment benefit paid	39,026.00		
Meeting expenses	11,150.00	By LIBRARY FUND:	4,409.00
Miscellaneous expenses	85,300.00	Bank Interest Received	
Paid to AHSEC for registration & enrollment	360,527.00		
Paid to GU as renewal affiliation/ annual/ Enr	183,715.00	By EXAMINATION FUND:	18,032.00
Printing & Stationery	79,560.00	Bank Interest Received	1,706,970.00
Professional Fee	31,604.00	Exam Fee Received	
Refreshment	98,290.00		
Repairs & Maintenance	442,600.00	By STUDENTS UNION FUND:	2,134.00
Salary Fixed Pay Staff	4,575,742.00	Interest Received	
Salary (NPS Staff)	31,893,948.00		
Salary (Teaching & Non Teaching Staff)	482,318.00	By ESTABLISHMENT FUND:	1,672.00
Salary to part time lecturer/office Staff	150,012.00	Bank Interest Received	
Science Practical Materials	77,816.00	By COLLEGE AID FUND:	619.00
Telephone/Internet Exp	47,110.00	Bank Interest Received	
Travelling & Conveyance	1,039,416.00	By MAGAZINE FUND:	1,724.00
Tuition Fee Return to Govt		Bank Interest Received	
		By SCHOLARSHIP FUND:	18,484.00
		Bank Interest Received	
To LIBRARY FUND:	76,479.00		
Books Purchase	11,072.00		
Paper & Periodicals	4.00		
Bank Charges	18,728.00		
Annual Membership/ Subscription Fee Paid			
To EXAMINATION FUND:	9.50		
Bank Charges			
Paid to AHSEC for Registration	342,950.00		
Enrollment and Certificate			
Paid to GU for Registration	1,642,927.00		
Enrollment, Exam fees etc.	37,162.00		
Contingency	650.00		
Printing & Stationery	1,500.00		
Travelling & Conveyance	1,406.00		
Refreshment			
To STUDENTS UNION FUND:	2,800.00		
Repairs & maintenance	1,690.00		
Refreshment	86,310.00		
College Week	13,500.00		
General election expenses	34,300.00		
Students union uniforms	24,660.00		
Seminar Exp	6.50		
Bank Charges	32,000.00		
Saraswati Puja expenses	103,500.00		
Freshment Social Exp			
To ESTABLISHMENT FUND:	121.00		
Bank Charges			
To COLLEGE AID FUND:			



PRINCIPAL
BIKALI COLLEGE
DHUPDHARA

Bank Charges	0.50		
To MAGAZINE FUND:			
Bank charges	0.50		
Printing & Stationery	75,400.00		
To SCHOLARSHIP FUND			
Bank Charge	91.00		
To Excess of Income over Expenditure	2,343,883.50		
TOTAL	62,775,156.00	TOTAL	62,775,156.00

[Signature]
PRINCIPAL
BIKALI CUL. EGE
DHUPDHARA

[Signature]
25-04-2020.
Place: Guwahati
Date: 25/04/2020



In terms of our report of even date

For, Ajoydeep Das & Associates
Chartered Accountants

[Signature]
CA AJOYDEEP DAS
Proprietor
M. No: 068906

AJOYDEEP & ASSOCIATES

Chartered Accountants

H No.10, Geeta Path, Odalbakra, Guwahati-34



+91-9864270510

0361-2491613

ajoydeep.das@gmail.com

INTERNAL AUDITORS' REPORT

We have audited the attached Receipts & Payments Account and Income & Expenditure Account of PG Fund of BIKALI COLLEGE, Dhupdhara, District: Goalpara, PIN- 783123 for the year ended on 31st March 2019. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The following are our observations:

- (a) The Balance Sheet as on 31-03-2019 could not be audited by us as the same was not made available to us under unavoidable circumstances.

Subject to the aforementioned observations, we report that:

- (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of accounts have been kept by the Institution so far as appears from our examination of such books.
- (c) The Receipts & Payments Account & Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
- (i) In the case of Income & Expenditure Account, of the excess of income over expenditure for the year ended on 31st March, 2019;

AND

- (ii) In the case of the Receipts & Payments Account, of the balance of cash in hand & cash at bank as on 31st March, 2019.

For Ajoydeep & Associates
Chartered Accountants

CA. Ajoydeep Das
Proprietor

Guwahati, 28th May, 2020



UDIN 20068906 AAAA6473

28.05.2020
PRINCIPAL
BIKALI COLLEGE,
DHUPDHARA.

30/05/2020

President

BIKALI COLLEGE

Dhupdhara, Goalpara
Assam-783123

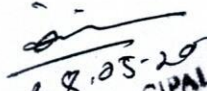
**INCOME & EXPENDITURE ACCOUNT FOR P.G FUND
FOR THE YEAR ENDED 31-03-2019**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Bank Charge	1,063.00	By Fee Received	11,05,640.00
✓ Contingency	7,856.00	" Receipt from Mouza	46,000.00
" Electricity Exp	1,736.00	" Bank Interest	35,426.00
" Enrollment Fee	5,759.00		
" Examination Fee Paid To G.U	1,18,825.00		
" Printing & Stationery	5,500.00		
" Refershment	8,968.00		
" Renewal / Affiliation Fee	1,84,054.00		
✓ Repair & Maintainces	10,000.00		
" Salary	2,58,713.50		
" Travelling Exp	9,410.00		
" Wages	1,220.00		
" Depreciation	57,604.00		
To Excess of Income over Expenditure	5,16,357.50		
TOTAL	11,87,066.00	TOTAL	11,87,066.00

In terms of our report of even date

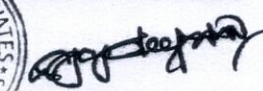

PRINCIPAL
BIKALI COL. GOE
DHUPDHARA

Place: Guwahati
Date: 28/05/2020


28.05.2020
PRINCIPAL
BIKALI COLLEGE
DHUPDHARA



For, Ajoydeep Das & Associates
Chartered Accountants



CA AJAYDEEP DAS
Proprietor
M. No: 068906

BIKALI COLLEGE

Dhupdhara, Goalpara

Assam-783123

ASSAM, PIN- 783123

**RECEIPTS & PAYMENTS ACCOUNT FOR P.G FUND
FOR THE YEAR ENDED 31-03-2019**

RECEIPTS	AMT (Rs.)	PAYMENTS	AMT (Rs.)
Opening Balance		Fixed Assets	
Cash-at-Bank	6,61,308.00	Building Construction ✓	25,000.00
Cash-in-Hand	212.00	Furniture & Fixture ✓	2,10,290.00
Indirect Incomes			
Fee Received	11,05,640.00		
Receipt from Mouza	46,000.00	Indirect Expenses	
Bank Interest	35,426.00	Bank Charge	1,063.00
		Contingency	7,856.00
		Electricity Exp	1,736.00
		Enrollment Fee	5,759.00
		Examination Fee Paid To G.U	1,18,825.00
		Printing & Stationery	5,500.00
		Refershment	8,968.00
		Renewal / Affiliation Fee	1,84,054.00
		Repair & Maintainces	10,000.00
		Salary	2,58,713.50
		Travelling Exp	9,410.00
		Wages	1,220.00
		Closing Balance	
		Cash-at-Bank	10,00,191.50
		Cash-in-Hand	-
TOTAL	18,48,586.00	TOTAL	18,48,586.00

In terms of our report of even date

[Signature]
PRINCIPAL
BIKALI COLLEGE
DHUPDHARA

Place: Guwahati
Date: 28/05/2020

[Signature]
28.05.2020
PRINCIPAL
BIKALI COLLEGE
DHUPDHARA



For, Ajoydeep Das & Associates
Chartered Accountants

[Signature]
CA AJOYDEEP DAS

Proprietor
M. No: 068906

INTERNAL AUDITOR'S REPORT

We have audited the attached Receipts & Payments Account and the Income & Expenditure Account of **Science Preparation Committee & RUSA Fund of "BIKALI COLLEGE"**, Dhupdhara, Kamrup Assam for the year ended on 31st March, 2019. These financial statements are the responsibility of the association's management based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

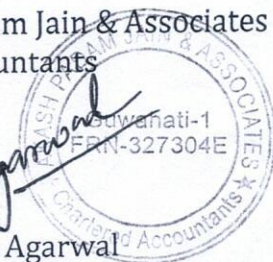
We report that:

- a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b) In our opinion, proper books of account have been kept by the association, so far as appears from our examination of those books.
- c) The statement of account dealt with by this report is in agreement with the books of account.
- d) In our opinion and to the best of our information and according to the explanations given to us the said accounts as given in the annexure give a true and fair view:-
 1. In the case of Income & Expenditure Account, of the excess in come over expenditure for the year ended on 31st March, 2019, and
 2. In the case of the Receipts & Payment Account, of the receipts and payments during the year ended on that date

Date- 18.07.2024
Place- Guwahati
UDIN- 24311792BKAKTR5010

For, Akash Padam Jain & Associates
Chartered Accountants
FRN-327304E

CA Rishi Kumar Agarwal
MRN-311792



**BIKALI COLLEGE
DHUPDHARA, KAMRUP, ASSAM**

**SCIENCE PREPARATION COMMITTEE
RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD 01/04/2018 TO 31/03/2019**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		By Affiliation Fee	66,000.00
Cash in Hand	870.00	By Bank Charges	1,759.00
Cash at Bank	1,29,174.00	By Salary Expenses	7,31,620.00
		By Furniture purchased	-
To Admission Fee	6,47,245.00	By Travelling Allowance	6,170.00
To Donation received	14,06,000.00	By Electricity Bill	2,137.00
To Loan from 4521 fund	6,66,000.00	By Construction	14,57,124.00
		By Inspection Charges	24,690.00
To, Transfer from General Fund	5,000.00	By Printing & Stationery	5,429.00
To, Bank Interest	6,595.00	By, Closing Balance	
		Cash at Bank (A/c No.7305010073608)	5,25,450.00
		Cash In Hand	40,505.00
TOTAL	28,60,884.00	TOTAL	28,60,884.00

Date: 18-07-2024

Place: Guwahati

(Signature)
**PRINCIPAL
BIKALI COL. SOE
DHUPDHARA**

For, Akash Padam Jain & Associates
Chartered Accountants
FRN 327304E



**CA Rishi Kumar Agarwal
MRN-311792**

**BIKALI COLLEGE
DHUPDHARA, KAMRUP, ASSAM**

RUSA 1.0 GRANT

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD 01/04/2018 TO 31/03/2019

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		By Bank Charges	492.00
Cash in Hand	-	By Salary Expenses	
Cash at Bank	1,60,149.75	By Electricity Expenses	
		By Development Expenses	38,24,824.00
To Grant	50,00,000.00	By Gym Equipments	10,00,000.00
To, Bank Interest	61,081.00	By electrical Fitings	75,176.00
		By Books	1,00,000.00
		By, Closing Balance	
To, Bank Interest		Cash at Bank (A/c No.0378010661034)	-
		Cash In Hand	2,20,738.75
TOTAL	52,21,230.75	TOTAL	52,21,230.75

Date: 18-07-2024

Place: Guwahati

For, Akash Padam Jain & Associates

Chartered Accountants

FRN 327304E



CA Rishi Kumar Agarwal

MRN-311792

Agarwal
PRINCIPAL
BIKALI COLLEGE
DHUPDHARA

BIKALI COLLEGE
DHUPDHARA, KAMRUP, ASSAM

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charges	2,251.00	By Admission Fee	6,47,245.00
To Salary Expenses	7,31,620.00	By Donation received	14,06,000.00
To Affiliation Fee	66,000.00	By Grant	50,00,000.00
To Electrical Fittings ✓	75,176.00	By Bank Interest	67,676.00
To Electricity Expenses	2,137.00		
To Printing & Stationary	5,429.00		
To Development Expenses	52,81,948.00		
To Books & Library Expenses ✓	1,00,000.00		
To Travelling Allowance	6,170.00		
To Gym Equipments	10,00,000.00		
To Inspection Charges	24,690.00		
To Surplus transferred to General Fund A/c	-1,74,500.00		
TOTAL	71,20,921.00	TOTAL	71,20,921.00

Date: 18-07-2024

Place: Guwahati

For, Akash Padam Jain & Associates
Chartered Accountants
FRN 327304E



CA Rishi Kumar Agarwal
MRN-311792

(Signature)
PRINCIPAL
BIKALI COLLEGE
DHUPDHARA