

**AUDIT REPORT
OF
BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM
(PERIOD 01-04-2023 TO 31-03-2024)**

**AUDITED BY
CA Rishi Kumar Agarwal
Akash Padam Jain & Associates
13, Kayal Market, 1st Floor,
T.R. Phookan Road,
Fancy Bazar, Guwahati -1**

AUDITOR'S REPORT

We have audited the attached Income & Expenditure Account of "**BIKALI COLLEGE**", Dhupdara, Goalpara, Assam-783123 as on 31st March, 2024 and also the Receipts & Payment Account for the year ended on that date. 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.

The following are our observations:

- a) The Balance Sheet as on 31.03.2024 could not be audited by us as the same was not made available to us under unavoidable circumstances.

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 that date, and
2. In the case of the Receipts & Payment Account, of the receipts and payments during the year ended on that date.

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

Date- 31.01.2025
Place- Guwahati

CA Rishi Kumar Agarwal, Partner
MRN-311792

BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM

CONSOLIDATE INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement & Newspaper Expenses	97,305.00	By Admission & Exam Fees	10,925,576.00
To Uniform	92,840.00	By Donation received	762,695.28
To Electricity Charges	452,701.00	By Received from Candidates	121,501.00
To Bank Charges	61,622.47	By Nodal Account receipt	1,747.75
To Salary Expenses	4,066,370.00	By Waiver Fees received from Govt.	7,112,050.00
To Purchase of Furniture	511,418.00	By Received from AHSEC	117,000.00
To Printing & Stationary	205,450.00		
To Office Equipments	81,794.00	By Bank Interest	433,012.00
To Office Expenses	239,750.00		
To Development Expenses	3,848,655.00	By, Excess of Expenditure over Income	599,893.44
To College Week	151,000.00		
To Curricular & Cultural Expenses	1,075,246.00		
To Field Study	10,500.00		
To Software	36,580.00		
To Repair & Maintenance	169,715.00		
To Xerox Machine	204,140.00		
To CCTV	101,516.00		
To Books & Library Expenses	198,070.00		
To Travelling Allowance	51,500.00		
To Vermi Compost Project	20,000.00		
To GU Affiliation Process Fee	2,000.00		
To GU Enrollment Fees	1,585,800.00		
To Refreshments	68,235.00		
To Internet & Telephone Expenses	119,733.00		
To Computer equipments	651,950.00		
To Aquarium Expenses	95,885.00		
To Mobile	28,000.00		
To GU Registration & Enrollment Fees	2,745,990.00		
To, Magazine Expenses	189,469.00		
To, Boys Common Room	10,500.00		
To, Girls Common Room	5,000.00		
To, Test Expenses	34,030.00		
To, Meeting Expenses	44,180.00		
To, Interview expenses	154,520.00		
To, Honararium	222,680.00		
To, Sports Equipment	19,000.00		
To, I Card	47,200.00		
To, Exam Fees	1,224,170.00		
To, Lab Equipments	155,991.00		
To, Electricals	25,000.00		
To Hostel Expenses	17,350.00		
To News paper	1,450.00		
To Examination Expenses	949,170.00		
	20,073,475.47		20,073,475.47

Date: 31-01-2025

Place: Guwahati

For, Akash Padam Jain & Associates
Chartered Accountants

FRN 327304E
CA Rishi Kumar Agarwal
MRN-311792

**BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM**

GENERAL FUND

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		By Advertisement & Newspaper Expenses	97,305.00
Cash in Hand	237.00	By Uniform	92,840.00
Cash at Bank	12,868,740.12	By Electricity Charges	243,800.00
		By Bank Charges	52,966.80
To Exam & Admission Fees received	4,141,306.00	By Salary Expenses	1,962,600.00
To Received from Mouza	61,697.64	By Purchase of Furniture	363,468.00
To, Bank Interest	239,211.00	By Printing & Stationary	185,300.00
To Rceived from Candidates	121,501.00	By Office Equipments	81,794.00
To Nodal Account receipt	1,747.75	By Office Expenses	239,750.00
To DHE	7,112,050.00	By Development Expenses	3,500,443.00
		By College Week	151,000.00
		By Curricular & Cultural Expenses	913,706.00
		By Field Study	10,500.00
		By Software	36,580.00
		By Repair & Maintenance	151,015.00
		By Xerox Machine	204,140.00
		By CCTV	49,520.00
		By Books & Library Expenses	100,108.00
		By Travelling Allowance	49,000.00
		By Vermi Compost Project	20,000.00
		By GU Affiliation Process Fee	2,000.00
		By GU Enrollment Fees	1,585,800.00
		By Refreshments	56,620.00
		By Internet & Telephone Expenses	119,733.00
		By Computer equipments	651,950.00
		By Aquarium Expenses	69,690.00
		By Mobile	28,000.00
		By GU Registration & Enrollment Fees	579,620.00
		By, Magazine Expenses	189,469.00
		By, Boys Common Room	10,500.00
		By, Girls Common Room	5,000.00
		By, Test Expenses	34,030.00
		By, Meeting Expenses	44,180.00
		By, Interview expenses	154,520.00
		By, Honararium	58,340.00
		By, Sports Equipment	19,000.00
		By, I Card	47,200.00
		<u>By, Closing Balance</u>	
		Cash at Bank (A/c No.0378010103235)	12,384,365.71
		Cash In Hand	637.00
TOTAL	24,546,490.51	TOTAL	24,546,490.51

Date: 31-01-2025

Place: Guwahati

For, Akash Padam Jain & Associates
Chartered Accountants

FRM327304E

CA Rishi Kumar Agarwal
MRN-311792

**BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM**

GENERAL FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement & Newspaper Expenses	97,305.00	By Exam & Admission Fees received	4,141,306.00
To Uniform	92,840.00	By Received from Mouza	61,697.64
To Electricity Charges	243,800.00	By Bank Interest	239,211.00
To Bank Charges	52,966.80	By Rceieved from Candidates	121,501.00
To Salary Expenses	1,962,600.00	By Nodal Account receipt	1,747.75
To Purchase of Furniture	363,468.00	By DHE	7,112,050.00
To Printing & Stationary	185,300.00		
To Office Equipments	81,794.00		
To Office Expenses	239,750.00		
To Development Expenses	3,500,443.00		
To College Week	151,000.00		
To Curricular & Cultural Expenses	913,706.00		
To Field Study	10,500.00		
To Software	36,580.00		
To Repair & Maintenance	151,015.00		
To Xerox Machine	204,140.00		
To CCTV	49,520.00		
To Books & Library Expenses	100,108.00		
To Travelling Allowance	49,000.00		
To Vermi Compost Project	20,000.00		
To GU Affiliation Process Fee	2,000.00		
To GU Enrollment Fees	1,585,800.00		
To Refreshments	56,620.00		
To Internet & Telephone Expenses	119,733.00		
To Computer equipments	651,950.00		
To Aquarium Expenses	69,690.00		
To Mobile	28,000.00		
To GU Registration & Enrollment Fees	579,620.00		
To Magazine Expenses	189,469.00		
To Boys Common Room	10,500.00		
To Girls Common Room	5,000.00		
To Test Expenses	34,030.00		
To Meeting Expenses	44,180.00		
To Interview expenses	154,520.00		
To Honararium	58,340.00		
To Sports Equipment	19,000.00		
To I Card	47,200.00		
To Excess of Income over Expenditure/Surplus	-483,974.41		
TOTAL	11,677,513.39	TOTAL	11,677,513.39

Date: 31-01-2025

Place: Guwahati

**For, Akash Padam Jain & Associates
Chartered Accountants**

FRM327304E

**CA Rishi Kumar Agarwal
MRN-311792**

**BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM**

P.G. FUND

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>To, Opening Balance</u>		By Bank Charges	311.00
Cash in Hand	-	By Salary Expenses	455,970.00
Cash at Bank	1,061,204.50	By Purchase of Furniture	5,500.00
		By Refreshments	9,980.00
To, Admission Fees received	1,432,280.00	By Examination Fees to GU	195,950.00
To Received from Mouza	90,997.64	By Curricular & Cultural Expenses	101,540.00
To, Bank Interest	32,211.00		
		By Books purchased	26,750.00
		By Repair & Maintenance	9,000.00
		To Development Expenses	87,915.00
		By Affiliation & Enrolment GU	209,040.00
		By Honararium	164,340.00
		<u>By, Closing Balance</u>	
		Cash at Bank (A/c No.7305010053817)	1,350,397.14
		Cash In Hand	-
TOTAL	2,616,693.14	TOTAL	2,616,693.14

Date: 31-01-2025

Place: Guwahati

**For, Akash Padam Jain & Associates
Chartered Accountants**


FRN 327304E
CA Rishi Kumar Agarwal
MRN-311792

**BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM**

P.G. FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charges	311.00	By Admission Fees received	1,432,280.00
To Salary Expenses	455,970.00	By Received from Mouza	90,997.64
To Purchase of Furniture	5,500.00	By Bank Interest	32,211.00
To Refreshments	9,980.00		
To Examination Fees to GU	195,950.00		
To Curricular & Cultural Expenses	101,540.00		
To Books purchased	26,750.00		
To Repair & Maintenance	9,000.00		
To Development Expenses	87,915.00		
To Affiliation & Enrolment GU	209,040.00		
To Honararium	164,340.00		
To Excess of Income over Expenditure/Surplus	289,192.64		
TOTAL	1,555,488.64		1,555,488.64

Date: 31-01-2025

Place: Guwahati

**For, Akash Padam Jain & Associates
Chartered Accountants**


FRN 327304E
CA Rishi Kumar Agarwal
MRN-311792

**BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM**

CENTRE FUND
RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>To, Opening Balance</u>		By Bank Charges	2,972.42
Cash in Hand	-	By Examination Expenses	949,170.00
Cash at Bank	3,454,270.62	By Refreshments	-
		By CC Camera	-
To, Bank Interest	90,055.00	By Printing & Stationery	-
To Examination Fees received	981,390.00	By Development Expenses	14,000.00
To Received from AHSEC	117,000.00	By, Books Purchased	69,192.00
		<u>By, Closing Balance</u>	
		Cash at Bank (A/c No.0378010104521)	3,607,381.20
		Cash In Hand	-
TOTAL	4,642,715.62	TOTAL	4,642,715.62

Date: 31-01-2025

Place: Guwahati

For, Akash Padam Jain & Associates

Chartered Accountants

FRN 327304E

CA Rishi Kumar Agarwal

MRN-311792

**BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM**

CENTRE FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charges	2,972.42	By Bank Interest	90,055.00
To Examination Expenses	949,170.00	By Examination Fees received	981,390.00
To Development Expenses	14,000.00	By Received from AHSEC	117,000.00
To Books Purchased	69,192.00		
To Excess of Income over Expenditure/Surplus	153,110.58		
TOTAL	1,188,445.00	TOTAL	1,188,445.00

Date: 31-01-2025

Place: Guwahati

**For, Akash Padam Jain & Associates
Chartered Accountants**


FRN 327304E
CA Rishi Kumar Agarwal
MRN-311792

**BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM**

**SCIENCE PREPARATION COMMITTEE
RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>To, Opening Balance</u>		By Bank Charges	485.00
Cash in Hand	335.00	By Lab Equipments	155,991.00
Cash at Bank	1,773,520.00	By Curricular & Cultural Expenses	30,000.00
		By Aquarium House	26,195.00
To Admission Fees received	954,570.00	By Salary Expenses	1,432,100.00
To Donation received	610,000.00	By Electriclals	25,000.00
To, Bank Interest	45,246.00	By Registration Fees	69,130.00
To, Exam fees Received	241,340.00	By Examination Fees	223,550.00
		By Affiliation Fee	110,960.00
		By Refreshments	1,635.00
		<u>By, Closing Balance</u>	
		Cash at Bank (A/c No.7305010073608)	1,549,630.00
		Cash In Hand	335.00
TOTAL	3,625,011.00	TOTAL	3,625,011.00

Date: 31-01-2025

Place: Guwahati

For, Akash Padam Jain & Associates

Chartered Accountants

FRN 327304E

CA Rishi Kumar Agarwal

MRN-311792

BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM

SCIENCE PREPARATION COMMITTEE

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charges	485.00	By Admission & Exam Fees received	1,195,910.00
To Lab Equipments	155,991.00	By Donation received	610,000.00
To Curricular & Cultural Expenses	30,000.00	By Bank Interest	45,246.00
To Aquarium House	26,195.00		
To Salary Expenses	1,432,100.00		
To Elecricals	25,000.00		
To Registration Fees	69,130.00		
To Examination Fees	223,550.00		
To Affiliation fees	110,960.00		
To Refreshments	1,635.00		
To Excess of Income over Expenditure/Surplus	-223,890.00		
TOTAL	1,851,156.00	TOTAL	1,851,156.00

Date: 31-01-2025

Place: Guwahati

For, Akash Padam Jain & Associates
Chartered Accountants


CA Rishi Kumar Agarwal
MRN-311792

BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM

HOSTEL FUND

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>To, Opening Balance</u>		By Bank Charges	1,630.46
Cash in Hand	-	By Salary Expenses	215,700.00
Cash at Bank	286,134.42	By Electricity Expenses	208,901.00
		By Development Expenses	246,297.00
To Admission & Exam Fees received	1,078,000.00	By Hostel Expenses	17,350.00
To, Bank Interest	16,728.00	By Hostel Equipments & Furniture	136,250.00
		<u>By, Closing Balance</u>	
		Cash at Bank (A/c No.0378010593113)	554,733.96
		Cash In Hand	-
TOTAL	1,380,862.42	TOTAL	1,380,862.42

Date: 31-01-2025

Place: Guwahati

For, Akash Padam Jain & Associates
Chartered Accountants

ERN 327304E

CA Rishi Kumar Agarwal
MRN-311792

BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM

HOSTEL FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charges	1,630.46	By Admission & Exam Fees received	1,078,000.00
To Salary Expenses	215,700.00	By Bank Interest	16,728.00
To Electricity Expenses	208,901.00		
To Development Expenses	246,297.00		
To Hostel Expenses	17,350.00		
To Hostel Equipments & Furniture	136,250.00		
To Excess of Income over Expenditure/Surplus	268,599.54		
TOTAL	1,094,728.00	TOTAL	1,094,728.00

Date: 31-01-2025

Place: Guwahati

For, Akash Padam Jain & Associates
Chartered Accountants

FRN 327304E

CA Rishi Kumar Agarwal
MRN-311792

**BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM**

EXAM FUND
RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>To, Opening Balance</u>		By Bank Charges	2,578.89
Cash in Hand	40.00	By AHSEC	528,600.00
Cash at Bank	990,305.93	By Exam Expenses	14,500.00
		By CCTV	51,996.00
To Admission & Exam Fees received	2,046,690.00	By GU Registrar	1,248,640.00
To, Bank Interest	7,006.00	By GU Controller of Exams	790,170.00
		By Curricular & Cultural Expenses	30,000.00
		By, Furniture	6,200.00
		<u>By, Closing Balance</u>	
		Cash at Bank (A/c No.0378010661034)	371,317.04
		Cash In Hand	40.00
TOTAL	3,044,041.93	TOTAL	3,044,041.93

Date: 31-01-2025

Place: Guwahati

For, Akash Padam Jain & Associates

Chartered Accountants

MRN 327304E

CA Rishi Kumar Agarwal

MRN-311792

**BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM**

EXAM FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charges	2,578.89	By Admission & Exam Fees received	2,046,690.00
To AHSEC	528,600.00	By Bank Interest	7,006.00
To Exam Expenses	14,500.00		
To CCTV	51,996.00		
To GU Registrar	1,248,640.00		
To GU Controller of Exams	790,170.00		
To Curricular & Cultural Expenses	30,000.00		
To Furniture	6,200.00		
To Excess of Income over Expenditure/Surplus	-618,988.89		
TOTAL	2,053,696.00	TOTAL	2,053,696.00

Date: 31-01-2025

Place: Guwahati

For, Akash Padam Jain & Associates
Chartered Accountants

FRN 327304E

CA Rishi Kumar Agarwal
MRN-311792

**BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM**

LIBRARY FUND

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>To, Opening Balance</u>		By Bank Charges	677.90
Cash in Hand	-	By Repair & Maintenance	9,700.00
Cash at Bank	76,592.12	By Printing & Stationery	20,150.00
		By Books Purchase	2,020.00
To Admission & Exam Fees received	50,000.00	By Travelling Allowance	2,500.00
To, Bank Interest	2,555.00	By News paper	1,450.00
		By Curricular & Cultural Expenses	
		By, Furniture	
		<u>By, Closing Balance</u>	
		Cash at Bank (A/c)	92,649.22
		Cash In Hand	-
TOTAL	129,147.12	TOTAL	129,147.12

Date: 31-01-2025

Place: Guwahati

**For, Akash Padam Jain & Associates
Chartered Accountants**

ERN 327304E

CA Rishi Kumar Agarwal

MRN-311792

BIKALI COLLEGE
DHUPDHARA, GOALPARA, ASSAM

LIBRARY FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charges	677.90	By Admission & Exam Fees received	50,000.00
To Repair & Maintenance	9,700.00	By Bank Interest	2,555.00
To Printing & Stationery	20,150.00		
To Books Purchase	2,020.00		
To Travelling Allowance	2,500.00		
To News paper	1,450.00		
To Excess of Income over Expenditure/Surplus	16,057.10		
TOTAL	52,555.00	TOTAL	52,555.00

Date: 31-01-2025

Place: Guwahati

For, Akash Padam Jain & Associates
Chartered Accountants

FRN 327304E

CA Rishi Kumar Agarwal
MRN-311792