



OFFICE OF THE PRINCIPAL, U.N. BRAHMA COLLEGE, KAJALGAON

(Affiliated to Bodoland University, recognized by Govt. of Assam & UGC),

P.O.: Kajalgaon, District: Chirang, BTR, Assam, Pin-783386

Phone No. 03664-291824, email: unbcollege88@gmail.com

Ref No:

Date:

Expenditure incurred on maintenance of infrastructure (physical facilities and academic facilities) excluding salary component year wise during the last five years (INR in Lakhs)

year	2021-22	2020-21	2019-20	2018-19	2017-18
INR in Lakhs	8.91	2.41	6.44	2.96	2.43



N. P. Saha
Principal

U.N Brahma College, Kajalgaon

Principal
U. N. Brahma College
Kajalgaon



ROHIT PAREEK & ASSOCIATES
CHARTERED ACCOUNTANTS

Chapaguri Road, North Bongaigaon
P.O. & Dist. Bongaigaon - 783380
Phone : 03664-230342
Mobile : +91-9435312158
e-mail : carohitpareek@gmail.com

Ref. No.

Date

AUDITOR'S REPORT

We have examined the annexed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account For The Period From 01.04.2017 To 31.03.2018 on that date of "U.N.BRAHMA COLLEGE", P.O. KAJALGAON, DIST : CHIRANG (BTAD), ASSAM . These statements are the responsibility of the management of the Auditee. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with the auditing standards 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 disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the 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 audit.
- b) In our opinion, proper books of account have been kept by the Auditee so far, as appears from our examination of such books.
- c) Balance Sheet, Income & Expenditure Account and Receipt & payment Account referred to in this report are in agreement with the books of account.

Place : Bongaigaon

Date : 10/05/2018

FOR : ROHIT PAREEK AND ASSOCIATES.,
CHARTERED ACCOUNTANTS
FIRM REGD. NO. 327752E



Rohit Pareek
(ROHIT KUMAR PAREEK)
PROPRIETOR
MEMBERSHIP NO. 303141

Approved,
[Signature]
President
Governing Body
U.N. Brahma College
Kajalgaon



ROHIT PAREEK & ASSOCIATES
CHARTERED ACCOUNTANTS

Chapaguri Road, North Bongaigaon
P.O. & Dist. Bongaigaon – 783380
Phone : 03664-230342
Mobile : +91-9435312158
e-mail : carohitpareek@gmail.com

Ref. No.

Date

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

BALANCE SHEET AS ON 31.03.2018

General Fund (O/B)	10544452.62		Furniture (O/B)	55984.00	
Less: Excess of Expenditure over Income	<u>732556.00</u>	9811896.62	Less: Depreciation @10%	<u>5598.00</u>	50386.00
			Water Purifier (O/B)	7641.00	
			Less: Depreciation @15%	<u>1146.00</u>	6495.00
			Steel Almirah (O/B)	11227.00	
			Less: Depreciation @10%	<u>1123.00</u>	10104.00
			Plastic Chair & Computer Table	7727.00	
			Less: Depreciation @10%	<u>773.00</u>	6954.00
			U.P.S. (O/B)	1037.00	
			Less: Depreciation @15%	<u>156.00</u>	881.00
			Computer (O/B)	443.00	
			Less: Depreciation @60%	<u>266.00</u>	177.00
			College Building (O/B)	1700176.00	
			Less: Depreciation@10%	<u>170018.00</u>	1530158.00
			Desk, Bench (O/B)	183529.00	
			Less: Depreciation@10%	<u>18353.00</u>	165176.00
			TV Sets (O/B)	18499.00	
			Less: Depreciation@15%	<u>2775.00</u>	15724.00
			Fire Extingulsher (O/B)	3621.00	
			Less: Depreciation@15%	<u>543.00</u>	3078.00
			Class Room cum Adm. Building	6745148.00	
			Less: Depreciation@10%	<u>674515.00</u>	6070633.00
			Water Supply and Boring (O/B)	15526.00	
			Less: Depreciation@15%	<u>2329.00</u>	13197.00
			Electrical Fitting (O/B)	36799.00	
			Less: Depreciation@15%	<u>5520.00</u>	31279.00
			Photostat Machine (O/B)	41986.00	
			Less: Depreciation@15%	<u>6299.00</u>	35697.00
			Boundary wall	40000.00	
			Less: Depreciation@10%	<u>4000.00</u>	36000.00
			LOAN & ADVANCES		
			Advance to Principal		101000.00
			CLOSING BALANCE:		
			Cash in Hand		82825.00
			Cash at Bank		<u>1652132.62</u>
		<u>9811896.62</u>			<u>9811896.62</u>

Place: Bongaigaon
Date: 10/05/2018

Approved

[Signature]
President
Governing Body
U.N. Brahma College

FOR, ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141


U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

COMPOSIT INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2018

To Printing & Stationery	260678.00	By Collection from Students	5291710.00
To T.A. & D.A.	152716.00		
To University Affiliation, Registration, Exam Fee, etc. paid to G.U.	809510.00	By Bank Interest	99334.00
To Registration, Exam Fee, etc. paid to Bodoland University	255270.00		
To Bank Charges	2679.00	By Receipts from Assam Institution of Management for Examination Purpose	8110.00
To Telephone Bill	14873.00		
To Misc. & other expenses	102705.00	By Financial Assistance Receipts from Director of Education, BTC, Kokrajhar for Teaching & Non- Teaching Staff Salary	1139152.00
To Electricity Bill	21142.00		
To Repairing & Maintenance	141420.00		
To College Week Expenses	70500.00		
To Saraswati Puja Expenses	38552.00		
To News Papers & Journals	17874.00		
To Wages	10350.00		
To Library Books	26116.00		
To Inverter Purchase	7970.00		
To Remuneration to Librarian	12000.00		
To Freshers Day Exp.	139998.00		
To Office Exp.	180000.00		
To Invigilator Remuneration	7600.00		
To U.N. Brahma Memorial Day Celebration Exp.	3600.00		
To Misc. Examination & Other exp.	107147.00		
To T.A. & D.A.	50005.00		
To Printing & Stationery	29576.00		
To Postal Charges	41427.00		
To Remuneration to Supervising Officer	330940.00		
To Staff Salary & Advances	2403648.00		
To Staff Salary (Out of F.A. from BTC)	1139152.00		
To Depreciation on Fixed Assets	893414.00	By Excess of expenditure over Income	732556.00
	7270862.00		7270862.00

Place: Bongaigaon
Date: 10/05/2018

Approved


President
Governing Body
U.N. Brahma College
Kajalgaon

FOR, ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)




ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

GENERAL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2018

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Printing & Stationery	260678.00
Cash in Hand	21682.00	By T.A. & D.A.	152716.00
Cash at Bank	<u>937119.00</u>	By University Affiliation, Registration, Exam Fee, etc. paid to G.U.	809510.00
To Collection from Students	5291710.00	By Registration, Exam Fee, etc. paid to Bodoland University	255270.00
To Bank Interest	51722.00	By Bank Charges	1113.00
To Receipts from Assam Institution of Management for Examination Purpose	8110.00	By Telephone Bill	14873.00
To Receipts from Students Union	5000.00	By Misc. & other expenses	102705.00
		By Electricity Bill	21142.00
		By Repairing & Maintenance	141420.00
		By College Week Expenses	70500.00
		By Saraswati Puja Expenses.	38552.00
		By News Papers & Journals	17874.00
		By Wages	10350.00
		By Library Books	26116.00
		By Inverter Purchase	7970.00
		By Remuneration to Librarian	12000.00
		By Freshers Day Exp.	139998.00
		By Amount transferred to Salary Fund	2357300.00
		By Amount transferred to Examination Fund	386400.00
		By Office Exp.	180000.00
		By Invigilator Remuneration	7600.00
		By U.N. Brahma Memorial Day Celebration Exp.	3600.00
		By Advance to Principal for exp. (Net)	51000.00
		By Boundary wall	40000.00
		By Closing Balance	
		Cash in Hand	43553.00
		Cash at Bank	<u>1163103.00</u>
	<u>6315343.00</u>		1206656.00
			<u>6315343.00</u>

FOR, ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

Place: Bongaigaon
Date: 10/05/2018

Approved

President
Governing Body
U.N. Brahma College
Kajalgaon

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

EXAMINATION FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2018

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Misc. Examination & Other exp.	107147.00
Cash in Hand	38369.00	By T.A. & D.A.	50005.00
Cash at Bank	<u>521925.61</u>	By Printing & Stationery	29576.00
To Bank Interest	15884.00	By Postal Charges	41427.00
To Transferred from General Fund	386400.00	By Financial Assistance Paid to Teaching & Non-Teaching Staff	589000.00
To Financial Assistance Receipts from Director of Education, BTC, Kokrajhar for Teaching & Non- Teaching Staff Salary	639152.00	By Amount transferred to Salary Fund	70152.00
		By Remuneration to Supervising Officer	330940.00
		By Closing Balance	
		Cash in Hand	35864.00
		Cash at Bank	<u>367619.61</u>
	<u><u>1601730.61</u></u>		<u><u>1601730.61</u></u>

FOR, ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

Place: Bongaigaon
Date: 10/05/2018

Approved

[Signature]
President
Governing Body
U.N. Brahma College
Kajalgaon

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

STUDENT SCHOLARSHIP FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2018

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Bank Charges	325.00
Cash at Bank (UCO Bank, Dhalgaon A/c. No. 08890200000621)	8599.01	<u>Cash at Bank</u> (UCO Bank, Dhalgaon A/c. No. 08890200000621)	8274.01
	<u>8599.01</u>		<u>8599.01</u>

Place: Bongaigaon
Date: 10/05/2018

FOR, ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

Approved

[Signature]
President
Governing Body
U.N. Brahma College
Kajalgaon

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

SALARY FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2018

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Staff Salary & Advances	2403648.00
Cash in Hand	10528.00	By Staff Salary	
Cash at Bank	<u>121877.00</u>	(Out of F.A. from BTC)	570152.00
		By Bank Charges	1241.00
To Bank Interest	31728.00		
To Financial Assistance receipts from Director of Education, BTC, Kokrajhar for Teaching & Non-Teaching Staff Salary	500000.00		
To Transferred from Examination Fund	70152.00		
To Transferred from General Fund	2357300.00		
		By Closing Balance	
		Cash in Hand	3408.00
		Cash at Bank	<u>113136.00</u>
			116544.00
	<u>3091585.00</u>		<u>3091585.00</u>

FOR, ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

Place: Bongaigaon
Date: 10/05/2018

Approved
[Signature]
President
Governing Body
U.N. Brahma College
Kajalgaon



ROHIT PAREEK & ASSOCIATES
CHARTERED ACCOUNTANTS

Chapaguri Road, North Bongaigaon
P.O. & Dist. Bongaigaon - 783380
Phone : 03664-230342
Mobile : +91-9435312158
e-mail : carohitpareek@gmail.com

Ref. No.

Date

AUDITOR'S REPORT

We have examined the annexed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account For The Period From 01.04.2018 To 31.03.2019 on that date of "U.N.BRAHMA COLLEGE", P.O. KAJALGAON, DIST : CHIRANG (BTAD), ASSAM. These statements are the responsibility of the management of the Auditee. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with the auditing standards 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 disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

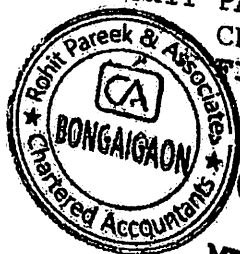
We report that:

- 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 audit.
- b) In our opinion, proper books of account have been kept by the Auditee so far, as appears from our examination of such books.
- c) Balance Sheet, Income & Expenditure Account and Receipt & payment Account referred to in this report are in agreement with the books of account.

Place : Bongaigaon

Date : 30/07/2019

FOR : ROHIT PAREEK AND ASSOCIATES.,
CHARTERED ACCOUNTANTS
FIRM REGD. NO. 327752E



(ROHIT KUMAR PAREEK)
PROPRIETOR
MEMBERSHIP NO. 303141

Approved
[Signature]
President
Governing Body
Brahma College

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

BALANCE SHEET AS ON 31.03.2019

General Fund (O/B)	9811896.62		<u>FIXED ASSETS:</u>	
Less: Excess of Expenditure over Income	<u>282940.00</u>	9528956.62	As per Annexure-I	7294674.00
			<u>LOAN & ADVANCES</u>	
			Advance to Principal (O/B)	51000.00
			<u>CLOSING BALANCE:</u>	
			Cash in Hand	164174.00
			Cash at Bank	2019108.62
		<u>9528956.62</u>		<u>9528956.62</u>

Place: Bongaigaon
Date : 30th July, 2019



FOR: ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)

ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

COMPOSIT INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

To Printing & Stationery	222103.00	By Collection from Students	6509870.00
To T.A. & D.A.	246548.00	By Bank Interest	108722.00
To University Affiliation, Registration, Exam Fee, etc. paid to G.U.	1548330.00	By Donation Receipts	25000.00
To Staff Salary & Advances	2552035.00	By Students Alumni Fee	12000.00
To Bank Charges	3078.50	By Financial Assistance Receipts from Director of Education, BTC, Kokrajhar for Teaching & Non- Teaching Staff Salary	4044000.00
To Telephone Bill	13325.00		
To Misc. & other expenses	133130.00		
To Electricity Bill	12114.00		
To College Week Expenses	102964.00		
To Saraswati Puja Expenses	41902.00		
To News Papers & Journals	19603.50		
To Library Books	13323.00		
To Freshers Day Exp.	115431.00		
To Office Exp.	116876.00		
To U.N. Brahma Memorial Day Celebration exp.	1370.00		
To Wages	31300.00		
To Asstt. Professor Felicitation Programme	6100.00		
To Environmental Studies	58895.00		
To Games & Sports	5121.00		
To Garden Fencing & Maintenance	132533.00		
To Mason Charges	58000.00		
To Exp. on Participation to North East Graduate Congress (NEGC)	30000.00		
To Plumber exp.	7500.00		
To Refreshments	22185.00		
To Repairing & maintenance	163483.00		
To Installation of Three Phase Electric Line	280000.00		
To Misc. Examination & Other exp.	87268.00		
To Postal Charges	29676.00		
To Financial Assistance Paid to Teaching & Non-Teaching Staff	3784000.00		
To Remuneration paid for exam duty	314510.00		
To Bank Charges	314.00		
To Depreciation on Fixed Assets	829514.00	By Excess of Expenditure over Income	282940.00

10982532.00

10982532.00

Place: Bongaigaon
Date: 30th July, 2019



FOR: ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)

ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

GENERAL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Printing & Stationery	201547.00
Cash in Hand	43553.00	By T.A. & D.A.	187258.00
Cash at Bank	<u>1163103.00</u>	By University Affiliation, Registration, Exam Fee, etc. paid to G.U.	1548330.00
To Collection from Students	6509870.00	By Salary to Staff	245000.00
To Bank Interest	53968.00	By Bank Charges	3078.50
To Donation Receipts	25000.00	By Telephone Bill	13325.00
To Student Alumni Fees	12000.00	By Misc. & other expenses	133130.00
To Receipts from Principal (Advance adjusted)	50000.00	By Electricity Bill	12114.00
		By College Week Expenses	102964.00
		By Saraswati Puja Expenses	41902.00
		By News Papers & Journals	19603.50
		By Library Books	13323.00
		By Freshers Day Exp.	115431.00
		By Amount transferred to Salary Fund	2432062.00
		By Amount transferred to Examination Fund	896000.00
		By Office Exp.	116876.00
		By U.N. Brahma Memorial Day Celebration exp.	1370.00
		By Wages	31300.00
		By Asstt. Professor Felicitation Programme	6100.00
		By Environmental Studies	58895.00
		By Games & Sports	5121.00
		By Garden Fencing & Maintenance	132533.00
		By Mason Charges	58000.00
		By Exp. on Participation to North East Graduate Congress (NEGC)	30000.00
		By Plumber exp.	7500.00
		By Refreshments	22185.00
		By Repairing & maintenance	163483.00
		By Steel Almirah	13400.00
		By Trunk	4500.00
		By Water Purifier	11415.00
		By Water Supply	24081.00
		By Installation of Three Phase Electric Line	280000.00
		By Electrical Fittings	67653.00
		By Computer sets	27200.00
		By Closing Balance	
		Cash in Hand	38190.00
		Cash at Bank	<u>792624.00</u>
	<u>7857494.00</u>		830814.00

Place: Bongaigaon
Date : 30th July, 2019



FOR: ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)

ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

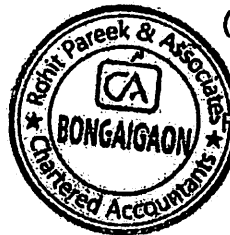
U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

EXAMINATION FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Misc. Examination & Other exp.	87268.00
Cash in Hand	35864.00	By T.A. & D.A.	59290.00
Cash at Bank	<u>367619.61</u>	By Printing & Stationery	20196.00
To Bank Interest	20091.00	By Postal Charges	29676.00
To Amt. transferred from General Fund	896000.00	By Financial Assistance Paid to Teaching & Non-Teaching Staff	3579600.00
To Financial Assistance Receipts from Director of Education, BTC, Kokrajhar for Teaching & Non- Teaching Staff Salary	4044000.00	By Amount transferred to Salary Fund	204400.00
		By Remuneration paid for exam duty	314510.00
		By Bank Charges	29.50
		By Closing Balance	
		Cash in Hand	125984.00
		Cash at Bank	<u>942621.11</u>
	<u>5363574.61</u>		1068605.11
			<u>5363574.61</u>

Place: Bongaigaon
Date : 30th July, 2019



FOR: ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)

ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

STUDENT SCHOLARSHIP FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Bank Charges	220.00
Cash at Bank (UCO Bank, Dhaligaon A/c. No. 08890200000621)	8274.01		
		By Cash at Bank (UCO Bank, Dhaligaon A/c. No. 08890200000621)	8054.01
	<u>8274.01</u>		<u>8274.01</u>

Place: Bongaigaon
Date : 30th July, 2019

FOR: ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)



ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM


SALARY FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Staff Salary & Advances	2307035.00
Cash in Hand	3408.00		
Cash at Bank	<u>113136.00</u>	By Staff Salary (Out of F.A. from BTC)	204400.00
To Bank Interest	34663.00	By Bank Charges	64.50
To Amt. transferred from Examination Fund	204400.00	By Stationery Exp.	360.00
To Amt. transferred from General Fund	2432062.00		
		By Closing Balance	
		Cash in Hand	0.00
		Cash at Bank	<u>275809.50</u>
	<u><u>2787669.00</u></u>		<u><u>2787669.00</u></u>

Place: Bongaigaon
Date : 30th July, 2019

FOR: ROHIT PAREEK & ASSOCIATES,
(Chartered Accountants)



ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

U.N. BRAHMA COLLEGE
P.O. KAJALGAON, DIST. CHIRANG, BTAD, ASSAM

DETAILS OF FIXED ASSETS

Annexure - I

PARTICULARS	O/B ON 01.04.2018	RATE	Addition		Total	Depreciation	C/B 31.03.2019
			Before Sept.	After Sept.			
College Building	1530158.00	10%			1530158.00	153016.00	1377142.00
Class Room cum Adm. Building	6070633.00	10%			6070633.00	607063.00	5463570.00
Boundary wall	36000.00	10%			36000.00	3600.00	32400.00
Furniture	50386.00	10%			50386.00	5039.00	45347.00
Steel Almirah	10104.00	10%	13400.00	0.00	23504.00	2350.00	21154.00
Plastic Chair & Computer Table	6954.00	10%			6954.00	695.00	6259.00
Desk, Bench	165176.00	10%			165176.00	16518.00	148658.00
Aluminium Trunk	0.00	10%	4500.00		4500.00	450.00	4050.00
U.P.S.	881.00	15%			881.00	132.00	749.00
Water Purifier	6495.00	15%	11415.00	0.00	17910.00	2687.00	15223.00
T.V. Sets	15724.00	15%			15724.00	2359.00	13365.00
Fire Extinguisher	3078.00	15%			3078.00	462.00	2616.00
Water Supply	13197.00	15%	24081.00	0.00	37278.00	5592.00	31686.00
Electrical Fitting	31279.00	15%	46394.00	21259.00	98932.00	13245.00	85687.00
Photostat Machine	35697.00	15%			35697.00	5355.00	30342.00
Computer sets	177.00	40%	27200.00	0.00	27377.00	10951.00	16426.00
	7975939.00					829514.00	7294674.00





ROHIT PAREEK & ASSOCIATES
CHARTERED ACCOUNTANTS

Chapaguri Road, North Bongaigaon
P.O. & Dist. Bongaigaon - 783380
Phone : 03664-230342
Mobile : +91-9435312158
e-mail : carohitpareek@gmail.com

Ref. No.

Date

INDEPENDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet of "U.N.BRAHMA COLLEGE", P.O.KAJALGAON, DIST.CHIRANG (BTAD) (ASSAM) as on 31st March 2020 and Receipt & Payment Account and Income & Expenditure for the year ended on those dates.

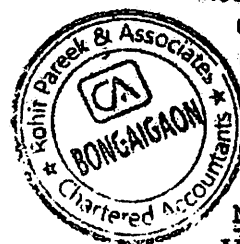
These financial statements are the responsibility of the management of the organization. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. These 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 statement. An audit also includes assessing the accounting principles used and significant estimates made by organization as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion, and we report that:-

- 01.We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the Audit and have found them to be satisfactory.
- 02.The Receipts & payment Account & Income & Expenditure Account and Balance Sheet dealt in this report are in Agreement with books and records produced before us for our verification.

Place: BONGAIGAON

Date : 21/01/2021



FOR: ROHIT PAREEK AND ASSOCIATES.,
CHARTERED ACCOUNTANTS
(FIRM.REGD.No.327752E)

Rohit Pareek
ROHIT KUMAR PAREEK)
PROPRIETOR

MEMBERSHIP NO.303141
UDIN: 21303141AAAAED5878

Approved
[Signature]

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

COMPOSIT INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

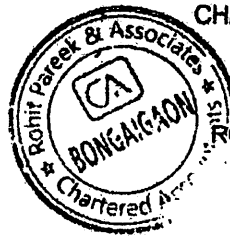
To Printing & Stationery	266566.00	By Collection from Students	4470697.00
To T.A. & D.A.	535038.00		
To University Affiliation, Registration, Exam Fee, etc. paid to G.U.	488460.00	By Bank Interest	97496.00
To Telephone Bill	16762.00	By Disbursement of TET examination exp.	37630.00
To Bank Charges	1914.50		
To Electricity Bill	58304.00	By Student Alumni Fees	16800.00
To Postal Charges	29845.00		
To College Week Expenses	154266.00	By Financial Assistance Receipts from Director of Education, BTC, Kokrajhar for Teaching & Non- Teaching Staff Salary (Net)	17039317.00
To Saraswati Puja Expenses	51234.00		
To News Papers & Journals	17629.00	By Amount Receipts from Construction Committee	24625.00
To Freshers Day Exp.	106380.00		
To Misc. & other expenses	175751.00	By Interest accrued from Fixed Deposit	58115.63
To Tie (Uniform)	40369.00		
To Wages	11500.00		
To Refreshments	53292.00		
To TET Examination Exp.	36000.00		
To Remuneration paid for exam duty	361450.00		
To Repairing & maintenance	562793.00		
To Instrument purchase for examination	24624.00		
To Financial Assistance Paid to Teaching & Non-Teaching Staff (Net)	17039317.00		
To Staff Salary & Advances	2375352.00		
To Depreciation on Fixed Assets	745368.00	By Excess of Expenditure over Income	1407533.87

23152214.50

23152214.50

Date: 30/12/2020
Place: Bongaigaon

FOR, ROHIT PAREEK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 0327762E



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

Approved

[Signature]

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

BALANCE SHEET AS ON 31.03.2020

<u>LIABILITIES & FUND</u>	<u>AMOUNT(Rs.)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs.)</u>
General Fund (O/B)	9528956.62	FIXED ASSETS:	
Add: Fixed Deposit not taken into A/c. earlier now adjusted. (as per annexure-I)	<u>202870.71</u> 9731827.33	As per Annexure-I	6580746.00
Less: Excess of Expenditure over Income	<u>1407533.87</u>	FIXED DEPOSIT:	
	8324293.46	As per Annexure-II	260986.34
		CLOSING BALANCE:	
		Cash in Hand	32269.00
		Cash at Bank	1450292.12
	<u>8324293.46</u>		<u>8324293.46</u>

Date: 30/12/2020
Place: Bongaigaon

FOR, ROHIT PAREEK & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN NO. 0327752E



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

Approved

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

GENERAL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

<u>RECEIPTS</u>	<u>AMOUNT(Rs.)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs.)</u>
To Opening Balance		By Printing & Stationery	224081.00
Cash in Hand	38190.00	By T.A. & D.A.	422861.00
Cash at Bank	<u>792624.00</u>	By University Affiliation, Registration, Exam Fee, etc. paid to G.U.	488460.00
To Collection from Students	4470697.00	By Bank Charges	493.00
To Bank Interest	41561.00	By Telephone Bill	16762.00
To Student Alumni Fees	16800.00	By Misc. & other expenses	82642.00
To Adustment Entry:		By Electricity Bill	58304.00
Advances taken into A/c.	51000.00	By College Week Expenses	154266.00
		By Saraswati Puja Expenses	51234.00
		By News Papers & Journals	17629.00
		By Freshers Day Exp.	106380.00
		By Amount transferred to Salary Fund	1976200.00
		By Amount transferred to Examination Fund	461600.00
		By Tie (Uniform)	40369.00
		By Wages	11500.00
		By Refreshments	53292.00
		By Repairing & maintenance	562793.00
		By Furniture purchase	14695.00
		By Electrical Fittings	16745.00
		By Closing Balance	
		Cash in Hand	0.00
		Cash at Bank	<u>650566.00</u>
	<u>5410872.00</u>		<u>5410872.00</u>

FOR, ROHIT PAREEK & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN NO. 0327752E



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

Date: 30/12/2020
Place: Bongaigaon

Approved

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

SALARY FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

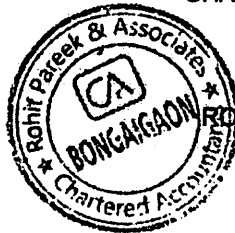
<u>RECEIPTS</u>	<u>AMOUNT(Rs.)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs.)</u>
To Opening Balance		By Staff Salary & Advances	2375352.00
Cash in Hand	0.00		
Cash at Bank	<u>275809.50</u>	By Staff Salary (Out of F.A. from BTC)	180013.00
To Bank Interest	15699.00	By Bank Charges	387.50
To Amt. transferred from Examination Fund	386970.00		
To Amt. transferred from General Fund	1976200.00		
		By Closing Balance	
		Cash in Hand	0.00
		Cash at Bank	<u>98926.00</u>
	<u>2654678.50</u>		<u>2654678.50</u>

FOR, ROHIT PAREEK & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN NO. 0327752E

Date: 30/12/2020
Place: Bongaigaon



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

Approved

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

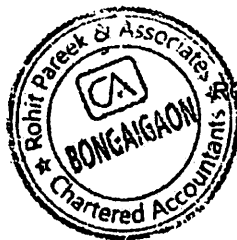
STUDENT SCHOLARSHIP FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

<u>RECEIPTS</u>	<u>AMOUNT(Rs.)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs.)</u>
To Opening Balance		By Bank Charges	380.00
Cash at Bank (UCO Bank, Dhaligaon A/c. No. 08890200000621)	8054.01		
		By Cash at Bank (UCO Bank, Dhaligaon A/c. No. 08890200000621)	7674.01
	<u>8054.01</u>		<u>8054.01</u>

Date: 30/12/2020
Place: Bongaigaon

FOR, ROHIT PAREEK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 0327752E



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

Approved

[Signature]

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

EXAMINATION FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

<u>RECEIPTS</u>	<u>AMOUNT(Rs.)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs.)</u>
To Opening Balance		By Misc. Examination & Other exp.	93109.00
Cash in Hand	125984.00	By T.A. & D.A.	112177.00
Cash at Bank	<u>942621.11</u>	By Instrument purchase for Examination	24624.00
	1088605.11	By Printing & Stationery	42485.00
To Bank Interest	40236.00	By Postal Charges	29845.00
To Amt. transferred from General Fund	461600.00	By Financial Assistance Paid to Teaching & Non-Teaching Staff (Net)	16859304.00
To Financial Assistance Receipts from Director of Education, BTC, Kokrajhar for Teaching & Non-Teaching Staff Salary	17099317.00	By Amount transferred to Salary Fund	386970.00
Less: Return of Excess amount	<u>60000.00</u>	By Remuneration paid for exam duty	381450.00
	17039317.00	By Bank Charges	654.00
To Amount Receipts from Construction Committee (Closing of Bank A/c.)	24625.00	By TET Examination Exp.	36000.00
To Disbursement of TET examination exp.	37630.00		
		By Closing Balance	
		Cash in Hand	32289.00
		Cash at Bank	<u>693126.11</u>
			725395.11
	<u>18672013.11</u>		<u>18672013.11</u>

FOR, ROHIT PAREEK & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN NO. 0327752E



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

Date: 30/12/2020
Place: Bongaigaon

Approved

[Signature]

**U.N. BRAHMA COLLEGE
P.O. KAJALGAON, DIST. CHIRANG, BTAD, ASSAM**

Annexure - I


DETAILS OF FIXED ASSETS

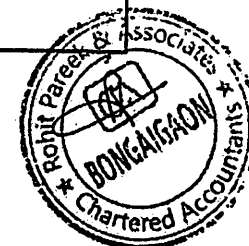
PARTICULARS	O/B ON 01.04.2019	RATE	Addition		Depreciation	C/B 31.03.2020
			Before Sept.	After Sept.		
College Building	1377142.00	10%			137714.00	1239428.00
Class Room cum Adm. Building	5463570.00	10%			546357.00	4917213.00
Boundary wall	32400.00	10%			3240.00	29160.00
Furniture	45347.00	10%		14695.00	5270.00	54772.00
Steel Almirah	21154.00	10%			2115.00	19039.00
Plastic Chair & Computer Table	6259.00	10%			626.00	5633.00
Desk, Bench	148658.00	10%			14866.00	133792.00
Alumunium Trunk	4050.00	10%			405.00	3645.00
U.P.S.	749.00	15%			112.00	637.00
Water Purifier	15223.00	15%			2283.00	12940.00
T.V. Sets	13365.00	15%			2005.00	11360.00
Fire Extinguisher	2616.00	15%			392.00	2224.00
Water Supply	31686.00	15%			4753.00	26933.00
Eleectrical Fitting	85687.00	15%		16745.00	14109.00	88323.00
Photostat Machine	30342.00	15%			4551.00	25791.00
Computer sets	16426.00	40%			6570.00	9856.00
	7294674.00				745368.00	6580746.00

DETAILS OF FIXED DEPOSITS

Annexure - II

PARTICULARS	FACE VALUE	O/B ON 01.04.2019	DOD	DOM	INT. RATE	AMOUNT	C/B 31.03.2020
F.D. A/C. NO. 0585100403044 MV-298698.31, MD-05/08/22	202870.71	0	05/08/2016	05/08/2022	6.5% (Int. taken into A/c. from 05.08.16 to 31.03.2020)	58115.63	260986.34

Approved





DETAILS OF FIXED ASSETS

PARTICULARS	O/B ON 01.04.2019	RATE
College Building	1377142.00	10%
Class Room cum Adm. Building	5463570.00	10%
Boundary wall	32400.00	10%
Furniture	45347.00	10%
Steel Almirah	21154.00	10%
Plastic Chair & Computer Table	6259.00	10%
Desk, Bench	148658.00	10%
Alumunium Trunk	4050.00	10%
U.P.S.	749.00	15%
Water Purifier	15223.00	15%
T.V. Sets	13365.00	15%
Fire Extinguisher	2616.00	15%
Water Supply	31686.00	15%
Electrical Fitting	85687.00	15%
Photostat Machine	30342.00	15%
Computer sets	16426.00	40%
	7294674.00	

DETAILS OF FIXED DEPOSITS

PARTICULARS	FACE VALUE	O/B ON 01.04.2019
F.D. A/C. NO. 0585100403044 MV-298698.31, MD-05/08/22	202870.71	0

Approved




ROHIT PAREEK & ASSOCIATES
CHARTERED ACCOUNTANTS

Chapaguri Road, North Bongaigaon
P.O. & Dist. Bongaigaon - 783380
Phone : 03664-230342
Mobile : +91-9435312158
e-mail : carohitpareek@gmail.com

Ref. No.

Date

INDEPENDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet of "U.N.BRAHMA COLLEGE ", P.O.KAJALGAON, DIST.CHIRANG (BTAD) (ASSAM) as on 31st March 2021 and Receipt & Payment Account and Income & Expenditure for the year ended on those dates.

These financial statements are the responsibility of the management of the organization. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. These 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 statement. An audit also includes assessing the accounting principles used and significant estimates made by organization as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion, and we report that:-

01. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the Audit and have found them to be satisfactory.

02. The Receipts & payment Account & Income & Expenditure Account and Balance Sheet dealt in this report are in Agreement with books and records produced before us for our verification.

Place: BONGAIGAON

Date : 28/09/2021

FOR: ROHIT PAREEK AND ASSOCIATES.,
CHARTERED ACCOUNTANTS
FIRM, REGD.No. 327752E)
Rohit Pareek
ROHIT KUMAR PAREEK)
PROPRIETOR
MEMBERSHIP NO. 303141
UDIN: 21303141AAABBJ7794

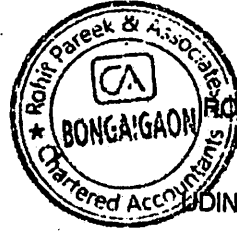
U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

BALANCE SHEET AS ON 31.03.2021

General Fund (O/B)	8324293.46		FIXED ASSETS:	
Add: Excess of Income over expenditure	<u>287077.12</u>	8611370.58	As per Annexure-I	6320786.00
<u>CURRENT LIABILITIES</u>			FIXED DEPOSIT:	
F.A. for teaching & non-teaching staff Payable		9696800.00	As per Annexure-II	277950.34
			<u>SUNDRY ADVANCES</u>	
			Advance for expenses	191000.00
			CLOSING BALANCE:	
			Cash in Hand	24778.00
			Cash at Bank	11493656.24
		<u>18308170.58</u>		<u>18308170.58</u>

Date: 28/09/2021

Place: Bongaigaon



FOR, ROHIT PAREEK AND ASSOCIATES,

CHARTERED ACCOUNTANTS,

FRN No. 327752e,

Rohit Pareek

ROHIT KUMAR PAREEK

PROPRIETOR

M.No. 303141

UDIN: 21303141AAABBJ7794

**U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM**

COMPOSIT INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

To Printing & Stationery	197847.00	By Collection from Students	4689460.00
To T.A. & D.A.	338825.00		
To University Affiliation, Registration, Exam Fee, etc. paid to G.U.	119896.00	By Bank Interest	83847.14
To Bank Charges	3857.02	By Student Alumni Fees	9400.00
To Telephone Bill	7450.00		
To Misc. & other expenses	90127.00	By Disbursement of Electricity Bill by D.C. Office, Chirang.	20063.00
To Electricity Bill	26705.00		
To Saraswati Puja Expenses	78086.00	By Other Receipts	17348.00
To News Papers & Journals	9510.00		
To Tie (Uniform)	42900.00	By Disbursement of TET examination exp.	27600.00
To Wages	36900.00	By Interest accrued from Fixed Deposit	16964.00
To Repairing & maintenance	93901.00	By F.A. Receipts from BTC for Teaching & Non-Teaching Staff	370000.00
To I. Card	53690.00		
To Room Rent (Covid purpose)	10545.00		
To Soil filling	35000.00		
To Misc. Examination & Other exp.	71566.00		
To Remuneration paid for exam duty	56125.00		
To Library Books	4050.00		
To Postal Charges	4515.00		
To Financial Assistance Paid to Teaching & Non-Teaching Staff (Net)	370000.00		
To Staff Salary & Advances	2588700.00		
To Depreciation on Fixed Assets	707210.00		
To Excess of Income over expenditure (i.e. Surplus)	287077.12		

5234682.14

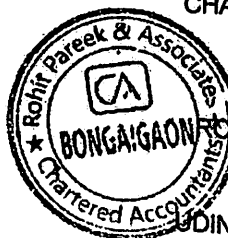
5234682.14

Date: 28/09/2021

Place: Bongaigaon

**FOR, ROHIT PAREEK AND ASSOCIATES,
CHARTERED ACCOUNTANTS,**

FRN No. 327752e,



Rohit Pareek

ROHIT KUMAR PAREEK

PROPRIETOR

M.No. 303141

UDIN: 21303141AAABBJ7794

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

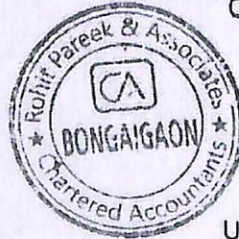
GENERAL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Printing & Stationery	197847.00
Cash in Hand	0.00	By T.A. & D.A.	328325.00
Cash at Bank	<u>650566.00</u>	By University Affiliation, Registration, Exam Fee, etc. paid to G.U.	54816.00
To Collection from Students	4689460.00	By Bank Charges	1834.22
To Bank Interest	51463.00	By Telephone Bill	7450.00
To Student Alumni Fees	9400.00	By Misc. & other expenses	90127.00
To Disbursement of Electricity Bill by D.C. Office, Chirang.	20063.00	By Electricity Bill	26705.00
To Other Receipts	14648.00	By Saraswati Puja Expenses	78086.00
		By News Papers & Journals	9510.00
		By Amount transferred to Salary Fund	2181400.00
		By Amount transferred to Examination Fund	210000.00
		By Tie (Uniform)	42900.00
		By Wages	36900.00
		By Repairing & maintenance	93901.00
		By I. Card	53890.00
		By Room Rent (Covid purpose)	10545.00
		By Soil filling	35000.00
		By Advance for expenses	191000.00
		By Installation of CC Camera	270000.00
		By Computer sets	57700.00
		By Construction of Girls Common Room	119550.00
		By Library Books	4050.00
		By Closing Balance	
		Cash in Hand	9257.00
		Cash at Bank	<u>1324806.78</u>
	<u>5435600.00</u>		<u>1334063.78</u>
			<u>5435600.00</u>

Date: 28/09/2021

Place: Bongaigaon



FOR, ROHIT PAREEK AND ASSOCIATES,

CHARTERED ACCOUNTANTS,

FRN No. 327752e,

Rohit Pareek

ROHIT KUMAR PAREEK

PROPRIETOR

M.No. 303141

UDIN: 21303141AAABBJ7794

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

EXAMINATION FUND

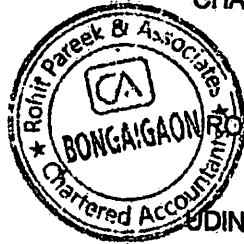
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Misc. Examination & Other exp.	71566.00
Cash in Hand	32269.00		
Cash at Bank	<u>693126.11</u>	By T.A. & D.A.	10500.00
		By Examination fee, etc. paid to Ghy. University	65080.00
To Bank Interest	11879.14	By Postal Charges	4515.00
To Amount transferred from General Fund	210000.00	By Financial Assistance Paid to Teaching & Non-Teaching Staff (Net)	330000.00
To Financial Assistance Receipts from Director of Education, BTC, Kokrajhar for Teaching & Non-Teaching Staff Salary	10066800.00	By Transferred to Salary fund	720700.00
To Other Receipts	2700.00	By Remuneration paid for exam duty	56125.00
To Disbursement of TET examination exp.	27600.00	By Bank Charges	325.00
		By Closing Balance	
		Cash in Hand	2621.00
		Cash at Bank	<u>9782942.25</u>
	<u>11044374.25</u>		<u>9785563.25</u>
			<u>11044374.25</u>

Date: 28/09/2021

Place: Bongaigaon

FOR, ROHIT PAREEK AND ASSOCIATES,
CHARTERED ACCOUNTANTS,
FRN No. 327752e,



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.No. 303141
UDIN: 21303141AAABBJ7794

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

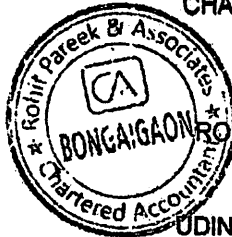
SALARY FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Staff Salary & Advances	2588700.00
Cash in Hand	0.00		
Cash at Bank	<u>98926.00</u>	By Staff Salary (Out of F.A. from BTC)	40000.00
To Bank Interest	20505.00	By Bank Charges	1697.80
To Amt. transferred from Examination Fund	720700.00		
To Amt. transferred from General Fund	2181400.00		
		By Closing Balance	
		Cash in Hand	12900.00
		Cash at Bank	<u>378233.20</u>
			391133.20
	<u>3021531.00</u>		<u>3021531.00</u>

FOR, ROHIT PAREEK AND ASSOCIATES,
CHARTERED ACCOUNTANTS,

FRN No. 327752e,



Rohit Pareek

ROHIT KUMAR PAREEK
PROPRIETOR
M.No. 303141

UDIN: 21303141AAABBJ7794

Date: 28/09/2021

Place: Bongaigaon

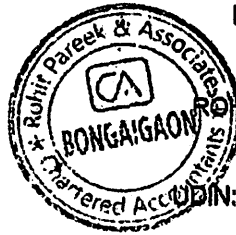
U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

STUDENT SCHOLARSHIP FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		No Transaction	0.00
Cash at Bank (UCO Bank, Dhaligaon A/c. No. 08890200000621)	7674.01		
		By Cash at Bank (UCO Bank, Dhaligaon A/c. No. 08890200000621)	7674.01
	<u>7674.01</u>		<u>7674.01</u>

FOR, ROHIT PAREEK AND ASSOCIATES,
CHARTERED ACCOUNTANTS,
FRN No. 327752e,



Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.No. 303141
DIN: 21303141AAABBJ7794

Date: 28/09/2021

Place: Bongaigaon

**U.N. BRAHMA COLLEGE
P.O. KAJALGAON, DIST. CHIRANG, BTAD, ASSAM**

Annexure - I

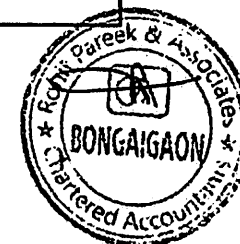
DETAILS OF FIXED ASSETS

PARTICULARS	O/B ON 01.04.2020	RATE	Addition		Depreciation	C/B 31.03.2021
			Before Sept.	After Sept.		
College Building	1239428.00	10%			123943.00	1115485.00
Class Room cum Adm. Building	4917213.00	10%			491721.00	4425492.00
Boundary wall	29160.00	10%			2916.00	26244.00
Furniture	54772.00	10%			5477.00	49295.00
Steel Almirah	19039.00	10%			1904.00	17135.00
Plastic Chair & Computer Table	5633.00	10%			563.00	5070.00
Desk, Bench	133792.00	10%			13379.00	120413.00
Alumunium Trunk	3645.00	10%			365.00	3280.00
U.P.S.	637.00	15%			96.00	541.00
Water Purifier	12940.00	15%			1941.00	10999.00
T.V. Sets	11360.00	15%			1704.00	9656.00
Fire Extinguisher	2224.00	15%			334.00	1890.00
Water Supply	26933.00	15%			4040.00	22893.00
Eleectrical Fitting	88323.00	15%			13248.00	75075.00
Photostat Machine	25791.00	15%			3869.00	21922.00
Computer sets	9856.00	40%		57700.00	15482.00	52074.00
Installation of CC Camera	0.00	15%		270000.00	20250.00	249750.00
Girls Common Room	0.00	10%		119550.00	5978.00	113572.00
	6580746.00			447250.00	707210.00	6320786.00

DETAILS OF FIXED ASSETS

Annexure - II

PARTICULARS	FACE VALUE	O/B ON 01.04.2020	DOD	DOM	INT. RATE	AMOUNT	C/B 31.03.2021
F.D. A/C. NO. 0585100403044 MV-298698.31, MD-05/08/22	202870.71	260986.34	05/08/2016	05/08/2022	6.5%	16964.00	277950.34



U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

GENERAL FUND

BANK RECONCILIATION STATEMENT AS ON 31/03/2021

PUNJAB NATIONAL BANK, KAJALGAON A/C. NO. 15980110014100.

Bank Balance as per receipts & payments account as on 31.03.2021			1284878.73	1284878.73
Add: Cheque issued but not presented for payments till date				
	Date	Cheque no.	Amount	
	30.03.2021	911335	4050.00	
	31.03.2021	311337	<u>57700.00</u>	61750.00
Bank Balance as per Pass Book as on 31.03.2021			<u>1346628.73</u>	

PUNJAB NATIONAL BANK A/C. NO 0585010106941

Bank balance as per pass book			39928.05	
Bank Balance as per Receipts & payments A/c.			<u>39928.05</u>	39928.05
Total Bank Balance as per Receipts & Payments A/c. as on 31/03/2021				<u><u>1324806.78</u></u>





ROHIT PAREEK & ASSOCIATES
CHARTERED ACCOUNTANTS

Chapaguri Road, North Bongaigaon
P.O. & Dist. Bongaigaon – 783380
Phone : 03664-230342
Mobile : +91-9435312158
e-mail : carohitpareek@gmail.com

Ref. No.

Date

INDEPENDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet of "U.N.BRAHMA COLLEGE ", P.O.KAJALGAON, DIST.CHIRANG (BTAD) (ASSAM) as on 31st March 2022 and Receipt & Payment Account and Income & Expenditure for the year ended on those dates.

These financial statements are the responsibility of the management of the organization. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. These 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 statement. An audit also includes assessing the accounting principles used and significant estimates made by organization as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion, and we report that:-

- 01.We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the Audit and have found them to be satisfactory.
- 02.The Receipts & payment Account & Income & Expenditure Account and Balance Sheet dealt in this report are in Agreement with books and records produced before us for our verification.

Place: BONGAIGAON

Date : 13-06-2022



FOR: ROHIT PAREEK AND ASSOCIATES.,
CHARTERED ACCOUNTANTS
(FIRM.REGD.No. 327752E)

Rohit Pareek
(ROHIT KUMAR PAREEK)
PROPRIETOR
MEMBERSHIP NO. 303141
UDIN: 21303141AAABBJ7794

Date : 13-06-2022



MEM. REGD. NO. 527132E)

Rohit Kumar Pareek
(ROHIT KUMAR PAREEK)
PROPRIETOR

MEMBERSHIP NO. 303141
UDIN: 21303141AAABBJ7794

U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

BALANCE SHEET AS ON 31.03.2022

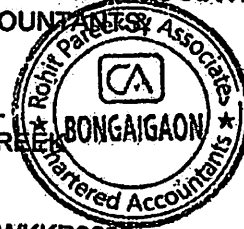
General Fund (O/B)	8611370.58		FIXED ASSETS:	
Add: Excess of income over exp.	<u>1065420.66</u>	9676791.24	As per Annexure-I	6539401.00
			FIXED DEPOSIT:	
			As per Annexure-II	296017.34
			CLOSING BALANCE:	
			Cash in Hand	106043.00
			Cash at Bank	2735329.90
		<u>9676791.24</u>		<u>9676791.24</u>

Date: 13/06/2022

Place: Bongaigaon

FOR, ROHIT PAREEK & ASSOCIATES,
CHARTERED ACCOUNTANTS
FRN No. 327752E

Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141
UDIN: 22303141AKWKKR3628



U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

COMPOSIT INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

To Printing & Stationery	286409.00	By Collection from Students	6099040.00
To T.A. & D.A.	344345.00	By Bank Interest	79747.79
To University Affiliation, Registration, Exam Fee, etc. paid to G.U.	1250740.00	By Student Alumni Fees	27400.00
To Bank Charges	2914.13	By Receipts of TET Examination exp.	39740.00
To Telephone Bill	49322.00	By Other Receipts	2300.00
To Misc. & other expenses	160685.00	By Interest accrued on Fixed Deposit	18067.00
To Electricity Bill	67140.00		
To Saraswati Puja Expenses	84148.00		
To News Papers & Journals	14824.00		
To TET examination exp.	39000.00		
To Repairing & maintenance	401203.00		
To Trekking camp	47194.00		
To College Week exp.	169048.00		
To Freshers Day celebration exp.	120993.00		
To Games & Sports	33901.00		
To Earth Filling	44400.00		
To Labour charges	58900.00		
To Meeting expenses	74594.00		
To Plantation exp.	22869.00		
To Refreshments	41100.00		
To Womens Day Celebration exp.	7346.00		
To Postal Charges	8777.00		
To Staff Salary & Advances	849800.00		
To Remuneration paid for exam duty	222275.00		
To Depreciation on Fixed Assets	798947.00		
To Excess of Income over expenditure	1065420.66		
	<u>6266294.79</u>		<u>6266294.79</u>

Date: 13/06/2022

Place: Bongaigaon

FOR, ROHIT PAREEK & ASSOCIATES,
CHARTERED ACCOUNTANTS
FRN No. 327752E

Rohit Pareek

ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141
UDIN: 22303141AKWKKR3022



U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

GENERAL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Printing & Stationery	231495.00
Cash in Hand	9257.00	By T.A. & D.A.	301815.00
Cash at Bank	<u>1324806.78</u>	By University Affiliation, Registration, Exam Fee, etc. paid to G.U.	1244180.00
To Collection from Students	6099040.00	By Bank Charges	820.10
To Bank Interest	31573.79	By Telephone Bill	49322.00
To Student Alumni Fees	27400.00	By Misc. & other expenses	135656.00
To Receipts of TET Examination exp.	39740.00	By Electricity Bill	67140.00
To Other Receipts	2300.00	By Saraswati Puja Expenses	84148.00
To Advance adjusted for expenses (Previous year advance)	191000.00	By News Papers & Journals	14824.00
		By Amount transferred to Salary Fund	2419310.00
		By Amount transferred to Examination Fund	724400.00
		By TET examination exp.	39000.00
		By Repairing & maintenance	401203.00
		By Trekking camp	47194.00
		By College Week exp.	169048.00
		By Freshers Day celebration exp.	120993.00
		By Games & Sports	33901.00
		By Earth Filling	44400.00
		By Labour charges	58900.00
		By Meeting expenses	74594.00
		By Plantation exp.	22869.00
		By Refreshments	41100.00
		By Womens Day Celebration exp.	7346.00
		By Furniture purchase	179971.00
		By Inverter Purchase	21600.00
		By Computer sets	57000.00
		By Construction of Girls Common Room	320513.00
		By Construction of College Canteen	134202.00
		By Library software & Equipements	226076.00
		By Currency counting Machine	6200.00
		By Photostat Machine	72000.00
		By Closing Balance	
		Cash in Hand	63697.00
		Cash at Bank	<u>310200.47</u>
	<u>7725117.57</u>		<u>7725117.57</u>

Date: 13/06/2022

Place: Bongaigaon

FOR, ROHIT PAREEK & ASSOCIATES,
CHARTERED ACCOUNTANTS,
FRN No. 327752E

Rohit Pareek

ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

UDIN: 22303141AKWKKR3628



U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

EXAMINATION FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Misc. Examination & Other exp.	25029.00
Cash in Hand	2621.00	By T.A. & D.A.	42530.00
Cash at Bank	<u>9782942.25</u>	By Examination fee, etc. paid to Ghy. University	6560.00
To Bank Interest	23342.00	By Postal Charges	8777.00
To Amount transferred from General Fund	724400.00	By Financial Assistance Paid to Teaching & Non-Teaching Staff (Net)	9612700.00
To Financial Assistance Receipts from Director of Education, BTC, Kokrajhar for Teaching & Non-Teaching Staff Salary	600000.00	By Amount transferred to Salary fund	214100.00
		By Remuneration paid for exam duty	222275.00
		By Bank Charges	103.84
		By Printing & Stationery	54914.00
		By Closing Balance	
		Cash in Hand	41646.00
		Cash at Bank	<u>904670.41</u>
	<u>11133305.25</u>		<u>946316.41</u>
			<u>11133305.25</u>

Date: 13/06/2022

Place: Bongaigaon

FOR, ROHIT PAREEK & ASSOCIATES,
CHARTERED ACCOUNTANTS
FRN No. 327752E

Rohit Pareek

ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141

UDIN: 22303141AKWKKR3628



U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

SALARY FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Staff Salary & Advances	849800.00
Cash in Hand	12900.00		
Cash at Bank	<u>378233.20</u>	By Staff Salary (Out of F.A. from BTC)	684100.00
To Bank Interest	24832.00	By Bank Charges	829.94
To Amt. transferred from Examination Fund	214100.00		
To Amt. transferred from General Fund	2419310.00		
		By Closing Balance	
		Cash in Hand	700.00
		Cash at Bank	<u>1513945.26</u>
			1514645.26
	<u><u>3049375.20</u></u>		<u><u>3049375.20</u></u>

Date: 13/06/2022

Place: Bongaigaon

FOR, ROHIT PAREEK & ASSOCIATES,
CHARTERED ACCOUNTANTS
FRN No. 327752E

Rohit Pareek
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141
UDIN: 22303141AKWKKR3628



U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

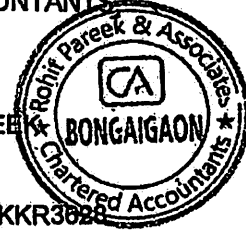
STUDENT SCHOLARSHIP FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Bank Charges	1160.25
Cash at Bank (UCO Bank, Dhaligaon A/c. No. 08890200000621)	7674.01		
		By Cash at Bank (UCO Bank, Dhaligaon A/c. No. 08890200000621)	6513.76
	<u>7674.01</u>		<u>7674.01</u>

FOR, ROHIT PAREEK & ASSOCIATES,
CHARTERED ACCOUNTANTS
FRN No. 327752E

Rohit Pareek...
ROHIT KUMAR PAREEK
PROPRIETOR
M.NO. 303141
UDIN: 22303141AKWKKR392



Date: 13/06/2022

Place: Bongaigaon

**U.N. BRAHMA COLLEGE
P.O. KAJALGAON, DIST. CHIRANG, BTAD, ASSAM**

Annexure - I

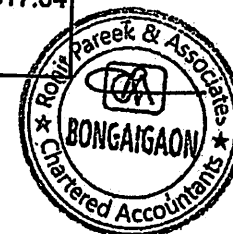
DETAILS OF FIXED ASSETS

PARTICULARS	O/B ON 01.04.2021	RATE	Addition		Depreciation	C/B 31.03.2022
			Before Sept.	After Sept.		
College Building	1115485.00	10%			111549.00	1003936.00
Class Room cum Adm. Building	4425492.00	10%			442549.00	3982943.00
Boundary wall	26244.00	10%			2624.00	23620.00
Girls Common Room	113572.00	10%	320513.00		43409.00	390676.00
Construction of College Canteen	0.00	10%		134202.00	6710.00	127492.00
Furniture	49295.00	10%	166971.00	13000.00	22277.00	206989.00
Steel Almirah	17135.00	10%			1714.00	15421.00
Plastic Chair & Computer Table	5070.00	10%			507.00	4563.00
Desk, Bench	120413.00	10%			12041.00	108372.00
Aluminium Trunk	3280.00	10%			328.00	2952.00
U.P.S.	541.00	15%			81.00	460.00
Water Purifier	10999.00	15%			1650.00	9349.00
T.V. Sets	9656.00	15%			1448.00	8208.00
Fire Extinguisher	1890.00	15%			284.00	1606.00
Water Supply	22893.00	15%			3434.00	19459.00
Electrical Fitting	75075.00	15%			11261.00	63814.00
Photostat Machine	21922.00	15%		72000.00	8688.00	85234.00
Computer sets	52074.00	40%	57000.00		43630.00	65444.00
Installation of CC Camera	249750.00	15%			37463.00	212287.00
Inverter	0.00	15%		21600.00	1620.00	19980.00
Currency counting Machine	0.00	15%		6200.00	465.00	5735.00
Library software & Equipments	0.00	40%		226076.00	45215.00	180861.00
	6320786.00		544484.00	473078.00	798947.00	6539401.00

DETAILS OF FIXED DEPOSIT:

Annexure - II

PARTICULARS	FACE VALUE	O/B ON 01.04.2021	DOD	DOM	INT. RATE	AMOUNT	C/B 31.03.2022
F.D. A/C. NO. 0585100403044 MV-298698.31, MD-05/08/22	202870.71	277950.34	05-08-2016	05-08-2022	6.5%	18067.00	296017.34



U.N. BRAHMA COLLEGE
KAJALGAON, DIST. CHIRANG
BTAD, ASSAM

GENERAL FUND

BANK RECONCILIATION STATEMENT AS ON 31/03/2022

PUNJAB NATIONAL BANK, KAJALGAON A/C. NO. 15980110014100.

Bank Balance as per receipts & payments account as on 31.03.2022	<u>201580.24</u>
Bank Balance as per Pass Book as on 31.03.2022	201580.24

PUNJAB NATIONAL BANK A/C. NO 0585010106941

Bank Balance as per receipts & payments account as on 31.03.2022	108620.23	
Add: Cheque issued but not presented for paymnets till date		
Date Cheque no.	Amount	
24.03.2022 927569	<u>3802.00</u>	<u>3802.00</u>
Bank Balance as per Pass Book as on 31.03.2022	<u>112422.23</u>	112422.23
Total Bank Balance as per Bank Pass Book as on 31/03/2022		<u><u>314002.47</u></u>

