



OFFICE OF THE PRINCIPAL
LALIT CHANDRA BHARALI COLLEGE

Maligaon : Guwahati-781 011 : Assam (INDIA)

PHONE : 0361-2950040 (O)

Website : www.lbccollege.co.in :: E-mail : lbccollege.csc@gmail.com

CRITERION IV

HIGHLIGHTED COPY OF INTERNAL AUDIT REPORT

(2016-17 TO 2020-21)

ORANGE COLOR INDICATES 4.2.3

YELLOW COLOR INDICATES 4.4.1



AUDIT REPORT

OF

LALIT CHANDRA BHARALI COLLEGE

MALIGAON, GUWAHATI, ASSAM-781011

For the Financial Year:: 2016/17

PREPARED BY:-

BRIJ GOSWAMI & COMPANY

CHARTERED ACCOUNTANTS

C/O-NATH AND SARMA ASSOCIATES

OFFICE: TRIBENI'S COMMERCIAL COMPLEX, FIRST FLOOR

G.S.ROAD, ULUBARI, GUWAHATI-781 007

☎(0361)2463731, 9864173653(M)

AUDITORS' REPORT

Name of the Organization :: LALIT CHANDRA BHARALI COLLEGE
 Address P.O.: MALIGAON , GUWAHATI
 DIST :: KAMRUP (M) , ASSAM,PIN-781011
 Period of Audit :: 01-04-2016 TO 31-03-2017
 Incumbrancy :: Dr. Adison Ali ., Principal cum Secretary
 Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) UGC Fund
- 3) Library Fund
- 4) Examination Fund
- 5) Building Fund
- 6) NSS Fund
- 7) Student Union Fund
- 8) Science Faculty Fund
- 9) Co-Operative Fund
- 10) BCA Fund
- 11) Subsidiary A/C
- 12) EGTS Fund
- 13) Silver Jubilee Fund

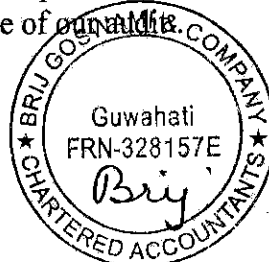
Independent Auditors' Report

We have audited the attached Receipt And Payment Account of **Lalit Chandra Bhali College ,Maligaon, Dist. Kamrup (Metro) , Assam , Pin-781011** as on 31st March , 2017 for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College . Our responsibility is to express an opinion on these Financial Statements based on our audit .

We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis , evidence supporting the amount and disclosures in the 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :

1. We have obtain all information and explanation which to the best of our knowledge and belief where necessary for the purpose of our audit.

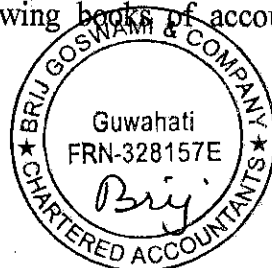


Ali
 Principal & Secretary
 L.C.Bharali College
 Maligaon, Guwahati-781011

2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .
4. In case of following funds no transaction during the audit period we reported the Closing balance of the funds as on 31/03/2017
 - (i) **Women Studies** Fund :: Rs. 12,277.00 transferred to General fund on 15-10-2016 and account is closed.
 - (ii) **EGTS Fund** :: Rs. 17,46,018.00 transferred to General fund on 05-10-2016 and account was closed.
 - (iii) **Silver Jubilee Fund** :: The closing balance amount Rs. 11,62,410.00 transfer to General Fund on 05-10-2016 abd account was closed.
 - (iv) **Project Fund** : The closing balance amount Rs. 55,468.00 transfer to General Fund on 05-10-2016 and account was closed.
 - (v) **IGNOU** : No transaction was made during the Audit Period , Closing Balance as on 31/03/2017 was Rs. 74,649.00
 - (vi) **Scholarship** Fund:: No transaction was made during the Audit Period , Closing Balance as on 31/03/2017 was Rs.2,44,501.90
5. Besides in general fund on amount of Rs. 41,36,067.00 was investment in Term Deposit of auto renewal from and in BCA fund on of Rs. 68,58,615.00 was investment on Term deposit . All Term Depost has been made at State Bank Of India .
- 6.. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, given the information in the manner so required and given a true and fair view conformity with the accounting principles generally accepted in India .
 - a) In the case of Receipt and payment Account of the receipts and payments for the year ended on 31st March , 2017.

Notes and Observations:

1. Disclaimer :
 - i. In few cases it is observed the head of expenditure not enter properly in the appropriate ledger head , so that we have restructuring the / enter in the proper head and it is specifically indicate to the concern official to enter in the future properly .
 - ii. Financial audit only³ is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
 - iii. Procurement audit is not conducted , being kept out of the scope of audit. As such ,matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .
 - iv. In voucher sanction order/Supply oder were not mentioned . In passing bill it should be quoted.
 - v. In some cases no quotation/CS etc was not seen . At least three quotation should be obtained from different vendors/suppliers before giving anu order .
2. Book of accounts:
 - i. The College maintains the following books of accounts along with the periodical statements properly



AA
Principal & Secretary
L.C.Bharali College
Maligaon, Guwahati

- a) Cash book General & Other Subsidiary accounts
- b) Bank reconciliation statements

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::301008E

Brij Goswami
28/10/21

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN::

Place:: Guwahati

Date:: 28th October, 2021



ALS

Principal & Secretary
L.C.Bharali College
Maligaon, Guwahati-11

(Statement I)

EXAMINATION FUND					
Receipts & Payments Account for the year ended 31st March, 2017					
Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By	External	3,943,620.00
	Cash in Hand	782.00	By	Internal	19,982.00
	Cash at Bank	4,278,761.00	By	Printing & Stationery	88,275.00
To	External Examination	4,933,620.00	By	GU IDOL Exam Expenses	348,190.00
To	Examination Grant	640,600.00	By	UPSC Exam Expenses	68,000.00
To	Bank Interest	228,331.00	By	UGC NET Exam. Expenses	96,000.00
To	Transfer A/c From General Fund	380,190.00	By	Bank Charge	2,104.71
	From Zonal Fund	141,880.00		Closing Balance	3,682.00
				Cash	6,034,310.00
				Bank	10,604,164.00
Total		10,604,164.00	Total		10,604,164.00

Bank Reconciliation Statement

6034310.29

Bank balance as per cash book

Add the following Cheque issued but not presented at Bank

Cheque No. 89168 dt. 31-3-15	500.00
Cheque No. 173 dt. 31-3-15	500.00
Cheque No. 180 dt. 31-3-15	500.00
Cheque No. 190 dt. 31-3-15	500.00
Cheque No. 198 dt. 31-3-15	500.00
Cheque No. 206 dt. 31-3-15	500.00
Cheque No. 259634 dt. 16-6-14	900.00
Cheque No. 238464 dt. 4-8-14	500.00
Cheque No. 472 Dt. 4-8-14	250.00
Cheque No. 473 dt. 4-8-14	230.00
Cheque No. 451 dt. 10-7-14	420.00
Cheque No. 660305 Dt. 31-3-17	1,100.00
	6,400.00

6,400.00

7,000.00

Unknown deposit in Account by transfer on 27-7-2016

6,047,710.29

Bank Balance as per Pass Book

(Statement I)

UGC FUND					
Receipts & Payments Account for the year ended 31st March, 2017					
Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By	IQAC	4,431.00
	Cash in Bank	5,195,424.94	By	Furniture & fitting	173,524.00
	Bank Interest	250,314.00	By	Books & Journals	160,262.00
To	MRP	50,000.00	By	Remuneration	85,926.00
				Bank Charge	229.00
				VAT	48,117.00
				Equipment	447,864.00
				Maintenance	39,875.00
				Closing Balance : Cash	Nil
				Bank	4535510.94
Total		5,495,738.94	Total		5,495,738.94

Bank Reconciliation Statement

4535510.44

Bank Balance as per Pass Book

Add : following cheque issue but not presented at Bank :

Cheque No. 118499 dt. 10-2-17

499 Dt. Do

1,500.00

500 Dt. Do

1,750.00

514 Dt. 23-3-17

500.00

515 Dt. Do

1,000.00

512651 Dt. Do

250.00

652 Dt. Do

500.00

653 Dt. Do

1,250.00

634 Dt. Do

1,250.00

635 Dt. Do

1,500.00

636 Dt. Do

1000.00

Bank Balance as per Pass Book

4546510.44



MTK

Principal & Secretary
L.C. Bharali College
Maligaon, Guwahati-11

(Statement I)

LIBRARY FUND					
Receipts & Payments Account for the year ended 31st March, 2017					
Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By	Books Purchases	29,711.00
	Cash in hand	229.00	By	News Paper & Magazine	36,943.00
	Cash in Bank	1,166,187.41	By	Stationery	49,840.00
To	Bank Interest	67,428.00	By	Librarian Day	2,250.00
	Library Fine	15,714.00		Repairs & Renewal	6,168.00
	Transfer A/c- From General	476,900.00		Bank Charge	345.00
	From Library	24,000.00		Bank Transfer to Exam	24,000.00
				Closing Balance	229.00
				Cash	1,600,972.41
				Bank	1,750,458.41
Total		1,750,458.41	Total		1,750,458.41

Bank Reconciliation Statement	1600972.41
Bank bal. As per cash book	(-) 100.10
Less Balance with CBI	1600872.31
Cash at bank	
Add : Following Cheque Issued but not presented at Bank-	
Cheque No. 266623 Dt. 28-5-15	800.00
Cheque No. 266648 Dt. 20-3-16	3,200.00
Cheque No. 78572 Dt. 20-1-17	2,500.00
Cheque No. 785835 Dt. 15-3-17	585.00
	7,085.00
Bank bal. As per cash book	1607957.31

(Statement I)

BUILDING FUND					
Receipts & Payments Account for the year ended 31st March, 2017					
Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By	Wages	449,500.00
	Cash in hand	Nil	By	Electrical fitting ✓	53,884.00
	Cash in Bank	358,255.04	By	Bank Charge	230.00
To	Bank Interest	13,848.00	By	Purchases of Materials	424,284.00
	Transfer A/c- From General	671,700.00		Architect Fees	32,200.00
				Furniture & fitting ✓	66,615.00
				Repairs & Renewal	12,900.00
				Closing Balance-	Nil
				Cash in hand	4,190.04
				Cash at bank	1,043,803.04
Total		1,043,803.04	Total		1,043,803.04

Bank Reconciliation Statement :
Bank Balance as per Pass Book Rs. 4190.04



ML
Principal & Secretary
L.C. Bharali College
Maligaon, Guwahati-11

(Statement I)

SCIENCE FACULTY					
Receipts & Payments Account for the year ended 31st March, 2017					
Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By	Salary	1,916,825.00
	Cash in hand	6,857.00	By	Insurance	29,879.00
	Cash In Bank	751,932.57	By	Remuneration	251,220.00
To	Salary Refund	166,500.00	By	Printing & Stationery	42,700.00
	DOEACC & PGDCA F	13,000.00		Contingency	13,735.00
	Bank Interest	346,956.00		Bank Charge	575.00
				Electrical Bill	35,761.00
				Repairs & Renewal	11,016.00
				Festival Adv.	3,000.00
				Closing Balance	6,857.00
				Cash in Hand	5,741,066.57
				Cash at Bank	8,052,634.57
	Total	8,052,634.57		Total	8,052,634.57

Bank Reconciliation Statement :

Bank Balance as per Cash Book Rs. 5741066.57

Add :Cheque issued but not presented at Bank-

Cheque No. 785120 Dt. 05-12-17 Rs. 6000.00

Bank Balance as per Pass Book Rs. 5747066.57

(Statement I)

BCA FUND					
Receipts & Payments Account for the year ended 31st March, 2017					
Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By	Salary	2,805,630.00
	Cash in hand	Nil	By	Honourarium	204,410.00
	Cash in Bank	9,325,571.00	By	Telephone	85,410.00
To	Transfer A/c		By	Remuneration	433,200.00
	From General	6,253,870.00		CCTV	73,784.00
	From EGTS to BCA	1,746,018.00		VAT	14,100.00
	Bank Transfer	24,000.00		Bank Charge	690.00
		24,000.00		GU Permission	52,509.00
	Bank Interest	555,856.00		Examination	24,000.00
				Examination	24,000.00
				Closing Balance-	Nil
				Cash in Hand	Nil
				Cash at Bank	14,211,582.00
	Total	17,929,315.00		Total	17,929,315.00

Bank Reconciliation :

Bank Balance as per Pass Book Rs. 14211582.00

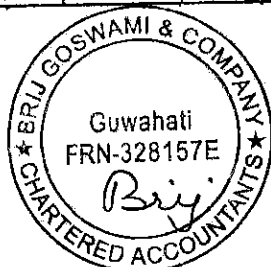
(Statement I)

STUDENTS UNION					
Receipts & Payments Account for the year ended 31st March, 2017					
Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By	SU Expenses	291,702.00
	Cash in hand	297.00	By	Bank Charge	230.00
	Cash in Bank	505,540.96	By	Magazine	70,000.00
To	Bank Interest	28,740.00		Closing Balance	297.00
				Cash in Hand	464,248.98
	Transfer from Gen. Fu	291,900.00		Cash at Bank	826,477.98
	Total	826,477.96		Total	826,477.98

Bank Reconciliation Statement :

Bank Balance as per pass book

464248.98



Principal & Secretary
L.C.Bharali College
Maligaon, Guwahati-11

(Statement I)

EGTS FUND					
Receipts & Payments Account for the year ended 31st March, 2017					
Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By	Salary	204,000.00
	Cash in hand	Nil	By	VAF to DOEACC	8,002.87
	Cash in Bank	1,756,754.11	By	Advertisement	7,480.74
To	Bank Interest	53,997.50		GU Affiliation fees	7,780.00
	Transfer from Gen. Fu	162,500.00		Bank Transfer to BCA fund	1,746,018.00
				Closing Balance-	NIL
				Cash in hand	NIL
				Cash at bank	1,973,251.61
Total		1,973,251.61	Total		1,973,251.61

Bank Reconciliation Statement :
Bank balance as per pass book

NIL

(Statement I)

CO-OPERATIVE FUND					
Receipts & Payments Account for the year ended 31st March, 2017					
Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By	Bank Charge	69.00
	Cash in hand	Nil	By	Refund to BPL Students	26,500.00
	Cash in Bank	338,576.51	By	Closing Balance	NIL
To	Bank Interest	17,478.00		Cash in Hand	368,405.51
	Transfer A/c			Cash at Bank	
	From General Fund	38,920.00			
Total		394,974.51	Total		394,974.51

Bank Reconciliation Statement :
Bank Balance as per Pass Book

368405.51

(Statement I)

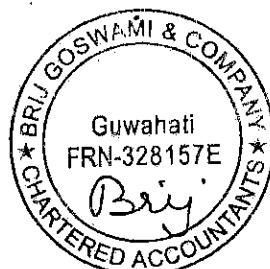
NSS FUND					
Receipts & Payments Account for the year ended 31st March, 2017					
Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By		
	Cash in hand	Nil	By		
	Cash in Bank	203,862.59	By	NSS Expenses	9,905.00
To	Bank interest	11,245.00		Closing Balance	Nil
	Bank Transfer			Cash in Hand	253,852.59
	From General Fund	48,650.00		Cash at Bank	263,757.59
Total		263,757.59	Total		263,757.59

Bank Reconciliation Statement
Bank Balance as per Cash Book
Less balance with CBI

256,852.59
576.10

Bank Balance as per pass book

253,276.49



Principal & Secretary
L.C. Bharali College
Maligaon, Guwahati-11

(Statement I)

SILVER JUBILEE FUND
Receipts & Payments Account for the year ended 31st March, 2017

Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance	Nil	By	Seminar Expenses	54,505.00
	Cash in hand	1,045,938.43	By	Transfer to General Fund	1,162,410.00
	Cash in Bank	33,176.57	By	Closing Balance :	
To	Bank Interest			Cash in Hand	NIL
	Transfer A/c	137,800.00		Cash at Bank	NIL
	From General Fund				
	Total	1,216,915.00		Total	1,216,915.00

Bank Reconciliation Statement :
Bank Balance as per pass book

NIL

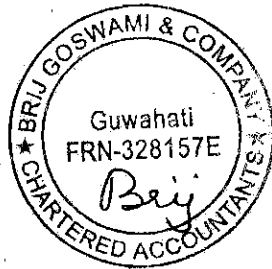


M/S
Principal & Secretary
L.C. Bharali College
Maligaon, Guwahati-11

SUBSIDIARY (SALARY) A/C
For the Year 2016-2017

Receipts		Amount	Payments		Amount
		Rs.			Rs.
To	Opening Balance		By	Salary A/c	46,535,416.00
	Cash in hand	Nil	By	Transfer to STDR A/c No.	
	Cash in Bank	556,784.56	By	36204592125	550,000.00
To	Salary Grants	46,535,416.00		Bank Charge	632.50
				Closing Balance-	
				Cash in hand	NIL
				Cash in Bank	6,152.06
	Total	47,092,200.56		Total	47,092,200.56

Bank Reconciliation Statement :	
Bank Balance as per pass book	6152.06
Less : Balance with CBI	100.00
Bank Balance as per pass book	6052.06



Ala

Principal & Secretary
L.C.Bharali College
Maligaon, Guwahati-11



AUDIT REPORT

OF

LALIT CHANDRA BHARALI COLLEGE

MALIGAON, GUWAHATI, ASSAM-781011

For the Financial Year:: 2017/18

PREPARED BY:-

BRIJ GOSWAMI & COMPANY

CHARTERED ACCOUNTANTS

C/O-NATH AND SARMA ASSOCIATES

OFFICE: TRIBEN'S COMMERCIAL COMPLEX, FIRST FLOOR

G.S.ROAD, ULUBARI, GUWAHATI-781 007

☎(0361)2463731, 9864173653(M)

AUDITORS' REPORT

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 Address P.O.: MALIGAON , GUWAHATI
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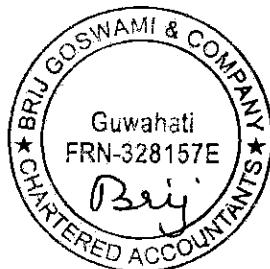
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- 9) Co-Operative Fund
- 10) BCA Fund
- 11) Subsidiary A/C
- 12) EGTS Fund
- 13) Silver Jubilee Fund

Independent Auditors' Report

We have audited the attached Receipt And Payment Account of **Lalit Chandra Bhali College, Maligaon, Dist. Kamrup (Metro), Assam, Pin-781011** as on 31st March, 2018 for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with accounting standards generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

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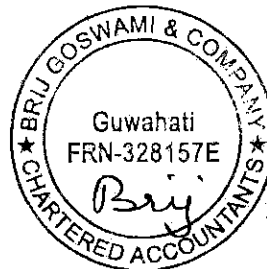
ML
 Principal & Secretary
 L.C. Bharali College
 Maligaon, Guwahati-11

We further report that :

1. We have obtain all information and explanation which to the best of our knowledge and belief where necessary for the purpose of our audit .
2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .
4. Closing Balance of general fund as on 31/03/2018 was as below ::
 - (i)Cash in Hand Rs. 2,493.00
 - (ii)Cash at Bank Rs. 57,40,954.88
 - (iii) Fixed deposit Rs. 1,06,86,067.00 at General Fund
 - (iv) Fixed deposit Rs. 1,17,58,615.00 Fixed deposit fund at Self Finance Course
 - (v) Closing Balance of Subsidiary funds as Cash in Hand is Rs. 10,414.00
(Details as per annexure-I)
 - Cash at Bank Rs. 2,48,21,504.08 (Details as per annexure-I)
5. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, given the information in the manner so required and given a true and fair view conformity with the accounting principles generally accepted in India .
 - a) In the case of Receipt and payment Account of the receipts and payments for the year ended on 31st March , 2018.

Notes and Observations:

1. Disclaimer :
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ML
Principal & Secretary
L.C. Bharali College
Maligaon, Guwahati

Contd.....

2. Book of accounts:

- i. The College maintains the following books of accounts along with the periodical statements properly
 - a) Cash book General & Other Subsidiary accounts
 - b) Bank reconciliation statements

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::301008E

Brij Goswami
17/04/19
(CA BRIJ RAJ GOSWAMI)



Proprietor

Membership No::305186

Place:: Guwahati

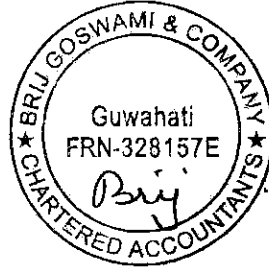
Date:: 17th April , 2019

AA
Principal & Secretary
L.C.Bharali College
Maligaon, Guwahati-11

Annexure-I

DETAILS OF CLOSING BALANCE AS ON 31-03-2018

Sl No.	Fund's Name	Cash in Hand	Cash at Bank As per Cash Book
1	Examination fund	2,971.00	6,678,781.54
2	Building A/C	60.00	946,277.79
3	Student Union	297.00	263,109.98
4	Library fund	229.00	688,933.31
5	NSS	-	330,345.49
6	BCA	-	6,276,731.30
7	Science faculty fund	6,857.00	4,103,161.82
8	U.G.C.Fund	-	4,701,314.44
9	Co Operative fund	-	386,253.51
10	IGNOU	-	77,430.00
11	Scholarship A/C	-	243,952.90
12	Self finance Course	-	125,212.00
	TOTAL	10,414.00	24,821,504.08



ML
Principal & Secretary
L.C.Bharati College
Maligaon, Guwahati-11



Principal
L.C. Bharali
Maligaon, Guwahati

**RECEIPT AND PAYMENT ACCOUNTS OF GENERAL FUND, L.C. B. COLLEGE FOR
THE YEAR 2017-2018**

SI No		Receipt		SI No		Payment	
			Amount				Amount
1	Opening Balance			1	By Printing of Book (Miscellany)		
	Cash in hand		3317.00	2	G.U. IDOL practical Classes		81,000.00
	Cash at bank		19203443.00	3	G.U. IDOL other course exam.		90,500.00
2	To, Admission fees		4,44,000.00	4	Fees refund		88,395.00
3	tuition fees		6,33,600.00	5	Salary		7,180.00
4	Internal Exam Fees		1,77,600.00	6	R. Memorial Award		7,56,770.00
5	Library Fees		4,25,400.00	7	Hostel Expenditure		15,000.00
6	Co-Curricular activities fees		1,77,600.00	8	Gen Administrative Exp.		2,15,970.00
7	Development fees		6,03,000.00	9	Repairs & Renewal		3,24,780.00
8	Identitycard fees		44,400.00	10	Printing & stationery		2,72,688.00
9	Youth Program fees		44,400.00	11	Pipe fitting equipment		2,09,075.00
10	IQAC		44,400.00	12	Other equipment		1,01,034.00
11	Students Aid Fee		35,520.00	13	Fixed Deposit		60,00,000.00
12	Faculty Development Fees		88,800.00	14	Tuition fees refund to Govt.		4,44,108.00
13	Electricity		7,39,200.00	15	Electrical charges		4,87,577.00
14	Laboratory fees		2,59,000.00	16	Foundation Day		4,400.00
15	Laboratorycaution fees		95,000.00	17	Deep Tubewell		2,20,275.00
16	Regd. & Enrolment fees		3,38,560.00	18	Furniture & fittings		1,84,235.00
17	Affiliation fees		2,38,500.00	19	Wage&remuneration		37,305.00
18	Students Union fees		3,08,900.00	20	Electric& fittings		2,61,400.00
19	Major Fees		8,85,300.00	21	Permission & Affiliation fees		66,890.00
20	EVS fees		34,350.00	22	Red Ribbon Club		4,000.00
21	Form Fees		11,180.00	23	Legal expenses		19,100.00
22	Casual Admission fees		21,000.00				



Principal & Secretary
L.C.Bharali College
Maligaon, Guwahati-11

21	Hybrid fees	11,900.00	24	CGIIS Meeting	19,170.00
24	Hostel fees	4,41,750.00	25	Advertisement	19,878.00
28	Certificate fees	17,480.00	26	Swanher	20,170.00
26	CGIIPDOL course fees	1,48,910.00	27	Regal Reimbursement for fee (G.I)	40,44,144.00
27	Misc. fees	2,10,980.00	28	CGIIPDOL, exp.	52,825.00
28	Duplicate receipt fees	2,500.00	29	Printing Expenditure	6,000.00
29	Library Late Fine	2,025.00	30	Fees refund to BPL students	1,24,612.00
30	B.C.A.C course fees	15,77,520.00	31	BPL% Adjustment	9,569.00
31	B.C.A.C course fees	24,51,650.00	32	Bank charges	15,082.50
32	B.P.A.C course fees	1,22,740.00	33	Exam. Exp.	4,25,900.00
33	B.Sc.IT course fees	1,24,40,910.00	34	Transfer to Library fund	1,77,889.00
34	PCDD A course fee	1,75,000.00	35	Transfer to Exam. fund	6,13,790.00
35	Salary refund	89,000.00	36	Transfer to building fund	2,56,700.00
36	BRS Adjustment	39,430.00	37	Transfer to Students union	35,560.00
37	Outside Examination	1,06,850.00	38	Transfer to Co-OP fund	44,450.00
38	Interest on Fixed Deposit	2,01,737.00	39	Transfer to NSS	71,91,230.00
39	Excursion grant	2,00,000.00	40	Transfer to B.C.A fund	3,000.00
40	W.F.T Grant	50,000.00	41	Festival advances	2,495.00
41	Equipment Grant	1,50,000.00	42	Closing Balance	63,24,510.88
42	Reimbursement of fees	19,45,551.00		Cash	2,50,96,673.67
43	Sales proceed of prospectus	3,64,800.00		At Bank	2,50,96,673.67
	Total	112,60,96,673.00		Total	112,60,96,673.00



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L.C.Bharali College
Maligaon, Guwahati-11

RECEIPT		PAYMENT	
To Opening Balance	3682.00	By Transfer from Faculty A/C	7,200.00
Cash in hand	6034310.29	External Exam	30,33,209.00
Cash at Bank	33,05,299.00	G.U.I.D.O.L Exam	1,38,350.00
By External Examination fee	2,31,715.00	SLET Exam	60,000.00
Bank Interest	2,68,600.00	Secretariate Exam	65,000.00
G.U.I.D.O.L Exam Grant	60,000.00	Internal Exam	73,240.00
Outside Exam SLET	65,800.00	Printing & Stationery	1,02,684.00
Secretariate Exam	1,77,800.00	Remuneration	1,050.00
Transfer from General	16,600.00	Bank Charge	1,320.75
Misc. Received		Closing Balance	
		Cash in hand	2,971.00
		Cash at bank	66,78,781.54
	1,01,63,806.29		1,01,63,806.29

Bank Reconciliation Statement	
Bank balance as per cash book	66,78,781.54
Add	
Issued cheque not yet encashed	
Ch. No. 358215 dt. 3.2.2018	36,585.00
Ch. No. 358216 dt. 31.3.2018	10,080.00
Total as per bank passbook	67,25,446.54



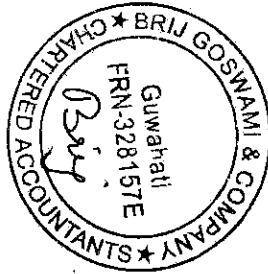
AKS
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L.C. Bharali College
Maligaon, Guwahati-11

RECEIPT		IGNOU/ACC	
Opening Balance		Payment	
Cash in hand	Nil	Cash in hand	Nil
Cash at bank	73,349.00	Closing Balance	
To Hall rent	2,781.00	Cash in hand	Nil
Misc. Receipt (BRS adjust)	1,300.00	Cash at Bank	77,430.00
Total-	77,430.00		77,430.00

N S S Fund 2017-2018			
Receipt		Payment	
By Opening Balance		By N.S.S. special camp	21,970.00
Cash in hand	Nil	Miscellaneous	576.10
Cash at Bank	2,53,853.59	Transfer to Examination	1,04,310.00
Bank Interest	10,089.00	Closing Balance	
Transfer from General fund	1,48,760.00	Cash in hand	Nil
Grant from G.U.	44,500.00	Cash at Bank	3,50,345.49
Total	4,57,201.59	Total	4,57,201.59

AA

Principal & Secretary
L.C.Bharali College
Maligaon, Guwahati-11



Co-Operative fund 2017-2018	
Receipt	
Opening Balance	
Cash in hand	nil
cash at bank	<input type="checkbox"/> 3,68,405.51
Bank Interest	<input type="checkbox"/> 14,288.00
Transfer from general	<input type="checkbox"/> 35,560.00
Total	<input type="checkbox"/> 4,18,253.51
Payment	
Stipend to B.P.L. Students	<input type="checkbox"/> 32,000.00
Closing balance	
Cash in hand	nil
Cash at Bank	<input type="checkbox"/> 3,86,253.51
Total	<input type="checkbox"/> 4,18,253.51

Bank Reconciliation Statement	
Bank balance as per Cash Book	<input type="checkbox"/> 3,86,253.51
ADD	
Cheque issued but not encashed	
ch. No. 498435 dt. 15.2.18	
ch. no. 498436 dt. 15.2.18	3,500.00
Ch. no. 498442 dt. 15.2.18	3,500.00
Tgtal	<input type="checkbox"/> 3,96,253.51



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Maligaon, Guwahati-781011

B.C.A.FUND		2017-2018	
Receipt (Bank)		Payment	
Opening Balance		Salary	24,54,400.00
Cash in Hand	Nil	Remuneration	2,91,000.00
Cash at Bank	₹ 1,42,11,582.00	Honorarium	2,05,450.00
Fee collection	₹ 71,91,230.00	Transfer to building A/C	₹ 40,00,000.00
Bank Interest	₹ 4,01,294.00	Transfer to ICICI Bank (Fix Deposit)	₹ 50,00,000.00
Miscellaneous	₹ 6,000.00	Bank Charges	₹ 1,320.75
		Digital College Library Dev.	₹ 10,03,476.00
		VAT	₹ 1,50,521.00
		Furniture & Fittings	₹ 5,46,739.00
		Advertisement	₹ 4,132.95
		Construction of Conference hall	₹ 12,52,616.00
		Wages ✓	₹ 49,420.00
		Telephone	₹ 1,50,759.00
		Equipment	₹ 3,63,325.00
		Affiliation Fee & Permission	₹ 60,215.00
		Closing Balance	
		Cash in hand	Nil
		Cash at Bank	₹ 62,76,731.30
Total	₹ 18,10,106.00	Total	₹ 18,10,106.00

Scholarship A/c 2017-18	
Receipt	Payment
To Opening Balance	By Bank Charges
Cash in hand	By Misc. Exp.
Cash at Bank	Closing Balance
To Misc. Receipt (BRS adjusted)	Cash in hand
	Cash at Bank
Total-	Total-

Nil
 242071.90
 2830.00
 244901.90

649.00
 300.00
 Nil
 243952.90.00
 244901.90

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 L.C. Bharali College
 Maligaon, Guwahati

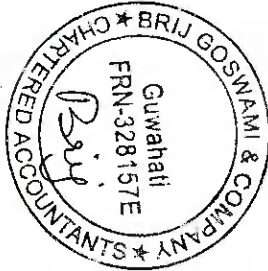




Principal & Secretary
L.C. Bharali College
Maligaon, Guwahati-11

Science Faculty 2017-18	
Receipt	
Opening Balance	
Cash in hand	₹ 6857.00
Cash at Bank	₹ 5741066.57
Bank Interest	₹ 1,81,282.00
Transfer from General	₹ 7,200.00
Total	₹ 59,36,405.57
Payment	
Bank Charges	
Salary	₹ 612.75
Insurance	₹ 15,85,445.00
Electrical Fittings	₹ 30,659.00
Examination	₹ 2,02,470.00
Closing Balance	₹ 7,200.00
Cash in hand	₹ 6,857.00
Cash at Bank	₹ 41,03,161.82
Total	₹ 59,36,405.57

U.G.C. 2017-2018	
Receipt	
Opening Balance	
Cash in hand	Nil
Cash at Bank	₹ 45,35,510.44
Bank Interest	₹ 11,65,804.00
Total	₹ 47,01,314.44
Payment	
Remuneration	₹ 4,750.00
I.O.A.C	₹ 44,490.00
M.R.P.	₹ 82,000.00
Closing Balance	
Cash in hand	Nil
Cash at Bank	₹ 44,7004.44
Total	₹ 47,01,314.44



M.S.
Principal & Secretary
L.C. Bharali College
Maligaon, Guwahati-11

Self Finance Course A/c 2017-18		ICICI Bank	
Receipt		Payment	
By Opening Balance	Nil	By Fixed Deposit	₹ 4900000.00
Book Tr. From BCA fund	₹ 5000000.00	Closing Balance	
To Bank Int.	₹ 25212.00	Cash at Bank	₹ 125212.00
Total-	₹ 5025212.00	Total-	5025212.00



AUDIT REPORT

OF

LALIT CHANDRA BHARALI COLLEGE
MALIGAON, GUWAHATI, ASSAM-781011

For the Financial Year:: 2018/19

PREPARED BY::-

BRIJ GOSWAMI & COMPANY

CHARTERED ACCOUNTANTS

C/O-NATH AND SARMA ASSOCIATES

OFFICE: TRIBENI'S COMMERCIAL COMPLEX, FIRST FLOOR

G.S.ROAD, ULUBARI, GUWAHATI-781 007

☎(0361)2463731, 9864173653(M)

AUDITORS' REPORT

Name of the Organization :: LALIT CHANDRA BHARALI COLLEGE
Address P.O.: MALIGAON , GUWAHATI
DIST :: KAMRUP (M) , ASSAM, PIN-781011
Period of Audit :: 01-04-2018 TO 31-03-2019
Incumbrancy :: Dr. Adison Ali ., Principal cum Secretary
Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) BCA Fund
- 3) Examination Fund
- 4) Library fund
- 5) Building Fund
- 6) Science Faculty Fund
- 7) NSS Fund
- 8) Self Finance Fund
- 9) Co-Operative Fund
- 10) IGNOU Fund
- 11) UGC Fund
- 12) Scholarship Fund


Independent Auditors' Report

We have audited the attached Receipt And Payment Account of **Lalit Chandra Bhali College , Maligaon, Dist. Kamrup (Metro) , Assam , Pin-781011** as on 31st March , 2019 for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College . Our responsibility is to express an opinion on these Financial Statements based on our audit .

We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis , evidence supporting the amount and disclosures in the 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :

1. We have obtain all information and explanation which to the best of our knowledge and belief where necessary for the purpose of our audit .

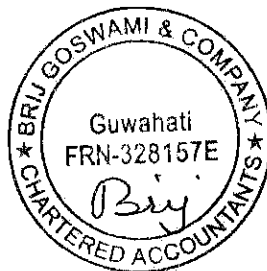

Principal & Secretary
L.C. Bharali College
Maligaon, Guwahati



2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .
4. (i)Fixed Deposit : In the closing balance of general fund , an amount of Rs. 5,83,656.00 was shown as fixed deposit , but on physical verification of fixed deposit receipt/certificate it is noticed that Rs.1,01,02,411.00 another fixed deposit is available in the auto renewal mode(Total 11 Nos) with State Bank Of India which was made from General Fund . The total fixed deposit was Rs. 1,06,86,067.00.
(ii) Moreover Rs. 1,17,58,615.00 fixed deposit was made from Self Finance Course fund (Rs. 68,58,615.00 at State Bank Of India & Rs. 49,00,000.00 at ICICI Bank)
5. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, given the information in the manner so required and given a true and fair view conformity with the accounting principles generally accepted in India .
 - a) In the case of Receipt and payment Account of the receipts and payments for the year ended on 31st March , 2019.

Notes and Observations:

1. Disclaimer :
 - i. In few cases it is observed the head of expenditure not enter properly in the appropriate ledger head , so that we have restructuring the / enter in the proper head and it is specifically indicate to the concern official to enter in the future properly .
 - ii. Financial audit only is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
 - iii. Procurement audit is not conducted , being kept out of the scope of audit. As such ,matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .
 - iv. In voucher sanction order/Supply oder were not mentioned . In passing bill it should be quoted.
 - v. In some cases no quotation/CS etc was not seen . At least three quotation should be obtained from different vendors/suppliers before giving anu order .
2. Book of accounts:
 - i. The College maintains the following books of accounts along with the periodical statements properly
 - a) Cash book General & Other Subsidiary accounts
 - b) Bank reconciliation statements



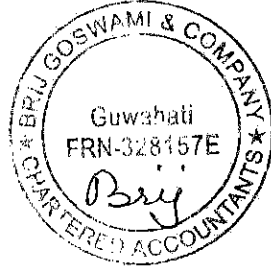
ML
Principal & Secretary
L.C.Bharali College
Maligaon, Guwahati 781 111

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::301008E

Brij Goswami
27/8/19
(CA BRIJ RAJ GOSWAMI)



Proprietor

Membership No::305186

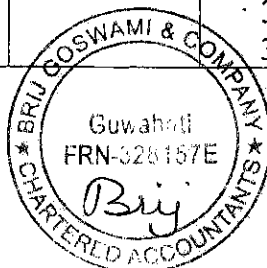
Place:: Guwahati

Date:: 27th August , 2019

AK
Principal & Secretary
L.C.Bharati College
Maligaon, Guwahati-11

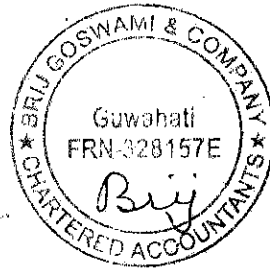
General Fund : LC Bharali College
Receipt & Payment accounts of General Fund for the year 2018-19

Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening balance :		1. Salary	1275245.00
Cash :	2493.00	2. Hostel Expn	323151.00
Bank :	6324610.88	3. General Expn	329786.00
2. Certificate fee	27390.00	4. Electric Charge	561032.00
3. Sales of Admission Form	278600.00	5. Addl. Load security to APDCL	47032.00
4. Fee Collection		6. Repairs & Renewal	284325.00
1) Admission fee	369000.00	7. Printing & Stationeries	236520.00
2) Tuition fee	511800.00	8. Bank Charge	2891.00
3) Internal Exam fee	147600.00	9. RB Memorial Award	15000.00
4) Library fee	349800.00	10. Equipment	1671443.00
5) Co-curricular activities fee	147600.00	11. Remuneration	111752.00
6) Development fee	497400.00	12. Wages	69300.00
7) Identity card fee	43100.00	13. Seminar	82545.00
8) Youth programme fee	43100.00	14. GB meeting	31596.00
9) IQAC fee	42040.00	15. GU IDOL	61200.00
10) Students' aid fund	35540.00	16. IQAC	30680.00
11) Faculty Dev. Fee	147600.00	17. Electricity & Fittings	150014.00
12) Electricity fee	580600.00	18. Furniture & fittings	222886.00
13) Laboratory fee	156000.00	19. Advertisement	69384.00
14) Lab caution money	75000.00	20. Foundation	16320.00
15) Registration & Enrolment fee	265240.00	21. Book Transfer to	
16) Affiliation fee	192600.00	a) Library fund	545500.00
17) Student Uniform fee	295200.00	b) Exam. Fund	231000.00
18) Major fee	705000.00	c) Building fund	776700.00
19) EVS fee	28350.00	d) Co-op fund	47310.00
20) Late payment fine	9860.00	e) Student union	449200.00
21) Hostel fee	523100.00	f) Self finance	1705000.00
22) SU fee from BPL student	185600.00	g) NSS	57750.00
23) Casual Admin. Fee	46000.00	h) BCA	939250.00
24) Self Finance Course Fee		i) Science Faculty	1334350.00
BCA & B.Sc.IT :	1975600.00	22. Excursion Expns.	200000.00
PGDCA :	500640.00	23. Insurance	10061.00
B.Com :	766930.00	24. GU Registration	250260.00
		25. Affiliation & permission fee	82800.00
		26. Fee redunded to BPL student	10590.00
		27. Legal Expn.	23900.00
		28. Festival Adv.	16000.00
		29. Pipe fitting	48824.00
		30. Maintenance	26295.00
		31. Travel Expn.	25457.00
		32. Misc. Expn.	9200.00



Principal & Secretary
L.C. Bharali College

		33. BSNL Circuit for internet connection	236000.00
5. GUIDOL	69000.00	34. Closing Balance	
6. Eligibility fee	2400.00	Cash :	3202.00
7. College Development Grant	5000000.00	Bank :	9974637.88
8. Reimbursement of Fee	2091098.00	Total :	22595388.88
9. Miscellaneous fees	159497.00		
Total :	22595388.88		



AM
Principal & Secretary
L.C. Bharali College
Maligaon, Guwahati-781017

BCA Fund : LC Bharali College

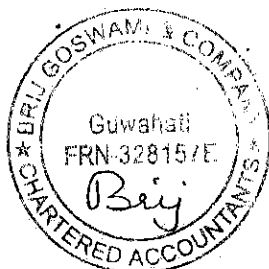
Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance :		1. Salary	1776400.00
Cash :	Nil	2. Remuneration	373400.00
In Bank	62767371.30	3. Honorarium	192850.00
2. Book transfer from		4. Transfer to Building	3200000.00
general fund	939250.00	5. Bank Charge	1327.50
3. Bank interest	118461.00	6. Registration & Enrolment	129830.00
		7. Affiliation	60000.00
		8. Fee refund	8500.00
		9. Closing balanc :	
		Cash :	Nil
		Bank :	1592134.80
Total :	7334442.30	Total :	7334442.50


Reconciliation :

Closing Balance as per Cash Book :		Rs.	1592134.80
Cheque issued but not encashed :			
Ch. No. 422270 Dt. 07-03-2019	:	Rs.	2000.00
Ch. No. 422271 Dt. 07-03-2019	:	Rs.	1500.00
Ch. No. 422273 Dt. 07-03-2019	:	Rs.	500.00
		Rs.	4000.00
Balance as on 31-03-2019 as per Pass Book :		Rs.	1596134.80

Examination Fund : LC Bharali College

Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance :		1. Transfer to building fund	3000000.00
Cash :	2971.00	2. External exam expn.	3296642.00
Bank :	6678781.54	3. Internal Exam expn.	3990.00
2. External Exam fee	5379210.00	4. Printing & Stationary	64987.00
3. Transfer from Gen. Fund	231000.00	5. Bank Charge	265.50
4. Bank interest	252855.00	6. GU IDOL Exam expn.	107290.00
5. Misc. Receipt	7000.00	7. Closing balance :	
		Cash	85588.00
		Bank	5993055.04
Total :	12551817.54	Total :	12551817.54




 Principal & Secretary
 L.C. Bharali College
 Maligaon, Guwahati


Library Fund : LC Bharali College

Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance :		1. Newspaper & Megazine	49808.00
Cash :	229.00	2. Book purchase	144446.00
In Bank	688933.31	3. Printing & Stationery	4378.00
2. Transfer from Gen. Fund	545500.00	4. Remuneration	40000.00
3. Bank interest	25076.00	5. Equipment	35550.00
		6. Repairs & renewal	12900.00
		7. Bank Charge	383.50
		8. Closing balance :	
		Cash	229.00
		Bank	972043.81
Total :	1259738.31	Total :	1259738.31

Reconciliation :

Closing Balance as per Cash Book :		Rs.	972043.81
Cheque issued but not encashed :			
Ch. No. 785297 Dt. 12-05-2018	: Rs.	6000.00	
Ch. No. 785304 Dt. 21-07-2018	: Rs.	9755.00	
Ch. No. 811417 Dt. 15-11-2018	: Rs.	360.00	
	Rs.	16095.00	Rs. 16095.00
Balance as on 31-03-2019 as per Pass Book :			Rs. 988138.81




 Principal & Secretary
 L.C. Bharali College
 Maligaon, Guwahati-781 011

Building Fund : LC Bharali College

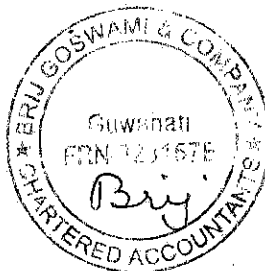
Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance :		1. Building wage	3585469.00
Cash :	60.00	2. Building material	4136887.00
In Bank	946277.71	3. Dismalting & carry out debris	204000.00
2. Transfer from- BCA Fund .	3200000.00	4. Remuneration for supervising works	48000.00
Self financé	4000000.00	5. Sand, Chip, Brick	
Exam fund	3000000.00	Cement	3071581.00
General fund	776700.00	6. Bank Charge	737.50
3. Bank interest	20328.0		
		Total :	11046674.50
		Cash	60.00
		Bank	896631.29
Total :	11943365.79	Total :	11943365.79


Reconciliation :

Closing Balance as per Cash Book :		Rs.	896631.29
Cheque issued but not encashed :			
Ch. No. 656147 Dt. 30-03-2019	: Rs.	2330.00	
Ch. No. 656148 Dt. 30-03-2019	: Rs.	2190.00	
	Rs.	4520.00	Rs. 4520.00
Balance as on 31-03-2019 as per Pass Book :		Rs.	901151.29

Science Faculty Fund : LC Bharali College

Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance :		1. Salary	1420300.00
Cash	6857.00	2. Bank Charge	383.50
Bank	4103161.82	Total :	1420683.50
2. Transfer from Gen. Fund	1334350.00	Closing Balance-	
3. Bank interest	147296.00	Cash	6857.00
4. Miscellaneous	6000.00	Bank	4170124.32
Total :	5597664.82	Total :	5597664.82




 Principal & Secretary
 L.C. Bharali College
 Maligoon, Guwahati-1

NSS Fund : LC Bharali College

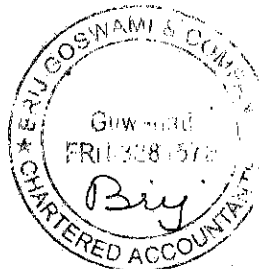
Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance :		1. NSS camp expn	65550.00
Cash	Nil	2. Bank Charge	118.00
Bank	330345.49	Total :	65668.00
2. Grant from GU	89000.00	Closing Balance-	
3. Transfer from Gen. Fund	57750.0	Cash	Nil
4. Bank interest	12600.00	Bank	424027.49
Total :	489695.49	Total :	489695.49


Self Finance Fund : LC Bharali College

Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance :		1. Transfer to Building fund	4000000.00
Cash	Nil	2. Closing balance	
Bank	128986.00	Cash :	Nil
2. Admission fees	3100500.00	Bank :	987748.00
3. Transfer from Gen. Fund	1705000.00		
4. Bank interest	53262.00		
Total :	4987748.00	Total :	4987748.000

Co-Operative Fund : LC Bharali College

Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance :		Bank Charge	118.00
Cash	Nil	Closing Balance	
Bank	386253.51	Cash :	Nil
2. Transfer from Gen. Fund	47310.00	Bank :	447713.51
3. Bank interest	14268.00		
Total :	447831.51	Total :	447831.51




 Principal & Secretary
 L.C. Bharali College
 Maligaon, Guwahati-11

Students' Union Fund : LC Bharali College

Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance :		Union Exp.	362523.00
Cash	297.00	Printing & Stationery	119980.00
Bank	263109.98	Festival	40000.00
2. Transfer from Gen. Fund	449200.00	Bank Charg	383.50
3. Bank interest	11632.00	Closing Balance :	
		Cash :	297.00
		Bank :	201055.48
Total :	724238.98	Total :	724238.98

IGNOU Fund : LC Bharali College

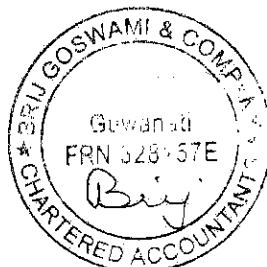
Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance	77430.00	Closing Balance	80176.00
2. Bank Interest	2746.00		
Total :	80176.00	Total :	80176.00


UGC Fund : LC Bharali College

Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance	4570074.44	IQAC	5000.00
2. Bank Interest	161913.00	Bank Charge	118.00
		Closing Balance :	4726869.44
Total :	4731987.44	Total :	4731987.44

Scholarship Fund : LC Bharali College

Receipt		Payment	
Particulars	Amount	Particulars	Amount
1. Opening Balance		Bank Charge	649.00
Cash-	Nil	BRS Adjustment :	100.00
Bank	243952.90	Closing Balance-	
		Cash-	Nil
		Bank-	243203.90
Total :	243952.90	Total :	243952.90




 Principal & Secretary
 L.C. Bharali College
 Maligaon, Guwahati-11



AUDIT REPORT

OF

LALIT CHANDRA BHARALI COLLEGE

MALIGAON, GUWAHATI, ASSAM-781011

For the Financial Year:: 2019/20

PREPARED BY::-

BRIJ GOSWAMI & COMPANY

CHARTERED ACCOUNTANTS

C/O-NATH AND SARMA ASSOCIATES

OFFICE: TRIBENI'S COMMERCIAL COMPLEX, FIRST FLOOR

G.S.ROAD, ULUBARI, GUWAHATI-781 007

☎(0361)2463731, 9864173653(M)

AUDITORS' REPORT

Name of the Organization :: LALIT CHANDRA BHARALI COLLEGE
 Address P.O.: MALIGAON , GUWAHATI
 DIST :: KAMRUP (M) , ASSAM, PIN-781011
 Period of Audit :: 01-04-2019 TO 31-03-2020
 Incumbrancy :: Dr. Adison Ali ., Principal cum Secretary
 Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) Science Faculty Fund
- 3) BCA Fund
- 4) Students Union Fund
- 5) NSS Fund
- 6) Scholarship Fund
- 7) IGNOU Fund
- 8) UGC Fund
- 9) Examination Fund
- 10) Library Fund
- 11) Building Fund
- 12) Self Finance Course
- 13) Co Operative Fund
- 14) Details of fixed deposits
- 15) Bank reconcilisation statements
- 16) Schedule-A (Details of Purchase of fixed assets)
- 17) Schedule-B (Details of fund transfer)

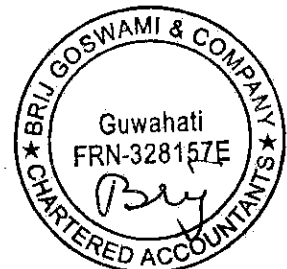
Independent Auditors' Report

We have audited the attached Receipt And Payment Account of **Lalit Chandra Bharali College , Maligaon, Dist. Kamrup (Metro) , Assam , Pin-781011** as on 31st March , 2020 for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College . Our responsibility is to express an opinion on these Financial Statements based on our audit .

We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis , evidence supporting the amount and disclosures in the 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :

AAV
 Principal
 L.C. Bharali College
 Maligaon, Guwahati-11



2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the book of accounts subject to the notes and observations furnished herein below .
4. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, given the information in the manner so required and given a true and fair view conformity with the accounting principles generally accepted in India .
 - a) In the case of Receipt and payment Account of the receipts and payments for the year ended on 31st March , 2020.

Notes and Observations:

1. Disclaimer :

- i. In few cases it is observed the head of expenditure not enter properly in the appropriate ledger head , so that we have restructuring the / enter in the proper head and it is specifically indicate to the concern official to enter in the future properly .
- ii. Financial audit only is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
- iii. Procurement audit is not conducted , being kept out of the scope of audit. As such matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .

2. Book of accounts:

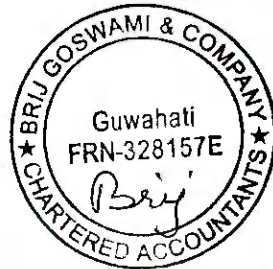
- i. The College maintains the following books of accounts along with the periodical statements properly
 - a) Cash book General & Other Subsidiary accounts
 - b) Bank reconciliation statements

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami
12/11/21
(CA BRIJ RAJ GOSWAMI)



Proprietor

Membership No::305186

UDIN:: 21305186AAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021

AL
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE

MALIGAON:: GUWAHATI

ASSAM-781011

GENERAL FUND ACCOUNT (SBI ACCOUNT NO.:: 36281902091)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH, 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Salary	1,178,315
Cash at Bank	9,974,638	Electricals and repairing ✓	179,300
Cash in Hand	3,202	Printing & Stationery	282,048
		Uniform	397,708
		Id Card Cost	36,750
		APDCL Bill paid	573,079
		BSNL Bill paid	317,702
Admission fee received	303,700	Remuneration	41,000
Tuition fee	599,100	Tuition fee	774,354
Establishment fee	682,400	Enrolment fees	10,500
Electricity fees	455,500	Affiliation and admission fee paid	82,740
Contingency	303,200	Admission fee of BPL Student refund	107,481
Id card fees	37,950	Insurance premium	10,806
Development fee	379,700	Wages ✓	236,837
Library fee	152,100	Seminar	36,200
Examination fee	147,480	Workshop	28,798
NSS/NCC/Scouts fees	22,740	Laboratory expenses	89,330
Magazine fee	150,000	Advertisement	110,574
Student Union fees	500,400	Travelling Allowances	28,190
Co-Curricular fees	76,000	GMC Charges	32,760
Student Welfare fees	37,950	Internet Charges	71,446
IQAC fee	75,850	Fuel expenses	152,367
University and Council fee	223,330	Festival	54,390
Laboratory fees	193,800	Refreshment	74,821
Uniform fees	367,200	TDS	11,826
Late fine	6,000	Ratneswar Memorial Award	20,000
Casual admission fees	20,000	Excursion	100,000
Hostel fees	656,294	Remuneration	25,000
P.G.D.C.A admission fee	196,000	Security audit	6,750
Certificate fees	27,820	Postage Charges	214
B.Com admission fee	270,520	Bank Charges	2,828
Prospectus fees	180,400	IQAC expenses	8,000
BPL Students fee reimbursment by the Govt.	1,176,710	Fixed deposit	5,000,000
Govt. Grants	640,000	Purchase of Fixed Assets (As per Schedule-A) ✓	2,113,814
Bank interest	38,462	Fund transfer to Subsidiary fund ✓	1,793,810
Transfer from examination fund	4,540	(As per Schedule-B)	
Misc fees	68,032	Contingency	287,140
Misc received	12,650		
		Closing Balance	
		Cash at Bank	3,706,177
		Cash in Hand	613
TOTAL	17,983,668	TOTAL	17,983,668

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO.:328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No.:305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



M.L.S.

Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE

MALIGAON:: GUWAHATI

ASSAM-781011

SCIENCE FACULTY FUND (SBI ACCOUNT NO::10044226773)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Salary	1,522,860
Cash at Bank	4,170,124	Transfer to Building fund	2,700,000
Cash in Hand	6,857		
Bank interest	92,826		
		Closing Balance	
		Cash at Bank	40,090
		Cash in Hand	6,857
TOTAL	4,269,807	TOTAL	4,269,807

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



Principal

Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

B.C.A.FUND (SBIACCOUNT NO:: 30078977119)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Salary	1,385,400
Cash at Bank	1,592,135	Honorarium	162,850
Cash in Hand	-	Remuneration	185,500
		Affiliation & Permissiom fee paid	60,235
Bank interest	18,283	Bank Charges	443
Transfer from General Fund	196,000		
		Closing Balance	
		Cash at Bank	11,990
		Cash in Hand	-
TOTAL	1,806,418	TOTAL	1,806,418

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

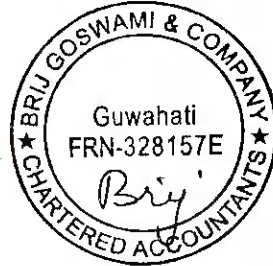
Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



ALS
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

STUDENT UNION FUND (BANK ACCOUNT NO. SBI:: 10044226525)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		College Week expenses	204,380
Cash at Bank	201,055	Bihu	4,760
Cash in Hand	297	Farewell	79,312
		Quiz	2,500
Bank interest	10,873	Freshman Social day	36,475
Transfer from General Fund	648,050	Debate Competation exp	57,700
		Saraswati Puja expenses	58,000
		Printing expenses	7,500
		Cost of Blazer Purchase	33,000
		Closing Balance	
		Cash at Bank	376,351
		Cash in Hand	297
TOTAL	860,275	TOTAL	860,275

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



Principal
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

N.S.S.FUND(BANK ACCOUNT NO. , SBI :: 10044226944)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Camp & activities expenses	44,500
Cash at Bank	424,027		
Cash in Hand	-		
Bank Interest	13,091		
Transfer from General Fund	9,970		
		Closing Balance	
		Cash at Bank	402,588
		Cash in Hand	-
TOTAL	447,088	TOTAL	447,088

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

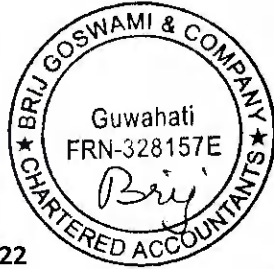
Proprietor

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Place:: Guwahati

Date:: 12th November, 2021



Principal
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

SCHOLARSHIP FUND (BANK ACCOUNT SBI :: 10044225102)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH, 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Bank Charges	649
Cash at Bank	243,204		
Cash in Hand			
		Closing Balance	
		Cash at Bank	242,555
		Cash in Hand	
TOTAL	243,204	TOTAL	243,204

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

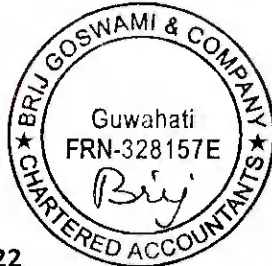
Proprietor

Membership No::305186

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Place:: Guwahati

Date:: 12th November, 2021



ML
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

IGNOU FUND (BANK ACCOUNT WITH SBI A/C NO:: 30487342957)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance			
Cash at Bank	80,176		
Cash in Hand	-		
Bank interest	2,760		
		Closing Balance	
		Cash at Bank	82,936
		Cash in Hand	-
TOTAL	82,936	TOTAL	82,936

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

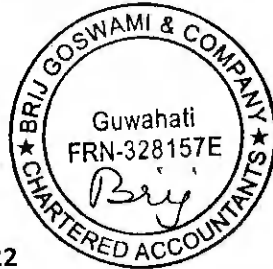
Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



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L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

U.G.C.FUND (BANK ACCOUNT WITH SBI A/C NO::10044226536)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance			
Cash at Bank	4,726,869		
Cash in Hand	-		
Bank interest	148,421		
		Closing Balance	
		Cash at Bank	4,875,290
		Cash in Hand	-
TOTAL	4,875,290	TOTAL	4,875,290

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

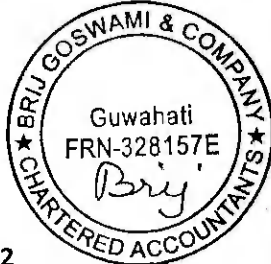
Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



Principal
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

EXAMINATION FUND (BANK ACCOUNT WITH SBI A/C NO:: 30924971232)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH, 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Transfer to Building Fund	5,000,000
Cash at Bank	5,993,055	Transfer to General Fund	4,540
Cash in Hand	85,588	A.H.S.E.C fee paid	67,362
External examination fee received	1,707,390	Remuneration	860,295
Bank interest	48,053	Contingency	212,402
Misc. receipt	10,335	Fee paid to Gauhati University	858,355
Fund transfer from General Fund	192,040	Printing & Stationery	56,452
		Center fees	18,600
		Refreshment	764
		Bank Charges	265
		Closing Balance	
		Cash at Bank	956,552
		Cash in Hand	874
TOTAL	8,036,461	TOTAL	8,036,461

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



ML
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

LIBRARY FUND (BANK ACCOUNT WITH SBI A/C NO:: 10044226514)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Newspaper & Magazine	48,777
Cash at Bank	972,044	Books purchase	80,942
Cash in Hand	229	Repairing & Maintainapce	48,900
		Contingency	1,192
		Printing & Stationery	6,490
Bank interest	30,861	Software & installation Charges	107,100
Fund transfer from General Fund	199,400	Computer Accessories	7,600
Return of Cheque	16,095		
		Closing Balance	
		Cash at Bank	917,399
		Cash in Hand	229
TOTAL	1,218,629	TOTAL	1,218,629

Bank Reconciliation Statement::

AMOUNTS(₹)

Closing Balance as per Cash Book

917,398.81

Add::

Cheque issued but not encashed

1,192.00

Cheque issued but not encashed Cq No.811472 dt 30.03.20

Balance ass per Bank Pass book on 31.03.2020

918,590.81

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

FILNO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

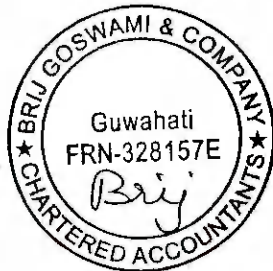
Proprietor

Membership No::305186

UDIN:: 21305186AAAkJ7022

Place:: Guwahati

Date:: 12th November, 2021



Principal
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

BUILDING FUND (BANK ACCOUNT WITH SBI A/C NO:: 10044226490)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Hardware materials	6,014,674
Cash at Bank	896,631	Fabrication works	94,200
Cash in Hand	60	Timber Purchase	83,995
		Electrical goods purchase	163,508
		J.C.B.Charges	10,100
Bank interest	17,552	Painting ✓	292,995
Fund transfer from General Fund	498,500	Soil	117,000
Fund transfer from Examination fund	5,000,000	Remuneration for Supervising works	488,619
Fund transfer from Science faculty fund	2,700,000	Glass purchase for Window	354,726
Fund transfer from Self finance fund	2,000,000	Rent /Hire Charges for Mixture machine	25,600
		Generator Charges	23,500
		False Ceiling making cost	406,503
		Roof trust & drain construction cost	32,006
		Labour Charges	2,365,742
		Closing Balance	
		Cash at Bank	639,515
		Cash in Hand	60
TOTAL	11,112,743	TOTAL	11,112,743

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

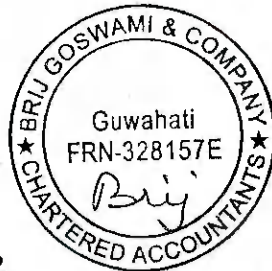
Proprietor

Membership No::305186

UDIN:: 21305186AAAkJ7022

Place:: Guwahati

Date:: 12th November, 2021



ML
Principal
L.C. Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

SELF FINANCE COURSE (BANK ACCOUNT WITH ICICI BANK A/C NO::664501700843)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Salary/Remuneration paid to Teacher's(Contra	431,500
Cash at Bank	987,748	Honorarim	20,000
Cash in Hand		Furniture Purchase	341,120
Admission fees	4,898,525	Transfer to Building fund	2,000,000
Bank interest	112,080	Bank Charges	118
		Closing Balance	
		Cash at Bank	3,205,615
		Cash in Hand	-
TOTAL	5,998,353	TOTAL	5,998,353

Bank Reconciliation Statement::

Closing Balance as per Cash Book

AMOUNTS(₹)
3,205,615.00

Add::

Cheque issued but not encashed

Cheque issued but not encashed Cq No.018 dt 18.03.20

15,750.00

Cheque issued but not encashed Cq No.019 dt 18.03.20

13,000.00

28,750.00

Balance as per Bank Pass book on 31.03.2020

3,234,365.00

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

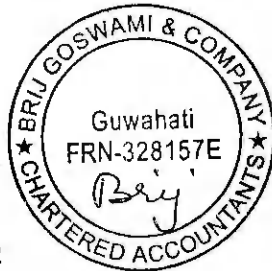
Proprietor

Membership No::305186

UDIN:: 21305186AAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



M. L. C.
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

CO OPERATIVE ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2020

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Stipend to BPL Students	60,500
Cash at Bank	447,714		
Cash in Hand	-		
Bank interest	14,208		
Transfer from General Fund	49,850		
		Closing Balance	
		Cash at Bank	451,272
		Cash in Hand	-
TOTAL	511,772	TOTAL	511,772

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

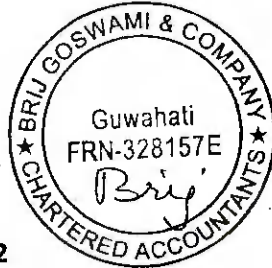
Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



Principal
Principal
L.C.Bharali College
Maligaon, Guwahati-11

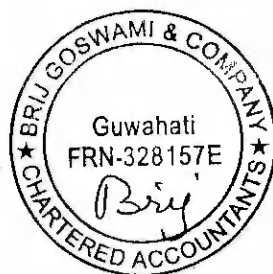
DETAILS OF FIXED DEPOSITS (As on 31/03/2020)

A. The following Fixed Deposits are found in General fund during this audit as well as the previous fixed deposits as per fixed deposit register is Rs.15686067.00

Sl No.	Bank Accounts No of SBI	Date of Investment	Nature	Capital Value of FD (in Rs)
1	31613843796	30-10-2013	Auto renewed	393645.00
2	316138511694	30-10-2013	Auto renewed	190011.00
3	35573320348	15-02-2016	Auto renewed	400000.00
4	36783044053	19-04-2017	Auto renewed	1500000.00
5	36783044100	19-04-2017	Auto renewed	1500000.00
6	36783014709	19-04-2017	Auto renewed	1500000.00
7	36783044188	19-04-2017	Auto renewed	1500000.00
8	36204572125	25-10-2016	Auto renewed	550000.00
9	31759340998	25-10-2016	Auto renewed	632068.00
10	31759337237	25-10-2016	Auto renewed	703477.00
11	3175351365	25-10-2016	Auto renewed	581820.00
12	31759344315	25-10-2016	Auto renewed	653226.00
13	31759349662	25-10-2016	Auto renewed	581820.00
14	38375694579	25-10-2016	Auto renewed	2000000.00
15	38375695618	25-10-2016	Auto renewed	2000000.00
16	38375693723	25-10-2016	Auto renewed	1000000.00
TOTAL				15686067.00

B. Self Finance course Fixed Deposit Rs.11758615.00

Sl No.	Bank Accounts No	Date of Investment	Nature	Capital Value of FD (in Rs)
1	31929714874(SBI Bank)	15-02-2016	Auto renewed	1371723.00
2	31929713245(SBI Bank)	15-02-2016	Auto renewed	1371723.00
3	31929711034(SBI Bank)	15-02-2016	Auto renewed	1371723.00
4	31929707899(SBI Bank)	15-02-2016	Auto renewed	1371723.00
5	31929709885(SBI Bank)	15-02-2016	Auto renewed	1371723.00
6	11937490 (ICICI Bank)	14-01-2018	Auto renewed	1000000.00
7	11937491 (ICICI Bank)	14-01-2018	Auto renewed	1000000.00
8	11937492 (ICICI Bank)	14-01-2018	Auto renewed	1000000.00
9	11937493 (ICICI Bank)	14-01-2018	Auto renewed	1000000.00
10	11937494 (ICICI Bank)	14-01-2018	Auto renewed	900000.00
TOTAL				11758615.00



AMS
Principal
L.C. Bharali College
Maligaon, Guwahati-11

**LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011**

BANK RECONCILIATION STATEMENT AS ON 31-03-2020

AMOUNT(₹)

Dr. 3,706,177
Cr 583656

Bank Balance as per Cash Book
Add deposits
Less:
Cheque issued but not clear/debited

<u>Cheque No</u>	<u>Date</u>	<u>AMOUNT(₹)</u>
642262	1/18/2020	30,196.00
642999	3/3/2020	7,000.00
642303	3/3/2020	6,250.00
642304	3/3/2020	6,250.00
642326	3/7/2020	4,200.00
642328	3/7/2020	1,675.00

Dr 55,571
Dr 3,178,092

BANK BALANCE AS PER BANK STATEMENT



MT
Principal
L.C. Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

Schedule-A
For the financial year 2019-20

DETAILS OF PURCHASE OF FIXED ASSETS

HEAD OF ACCOUNTS

Furniture
Computer
C.C. Camera
Printer
ATMS Swipe machine
Modular machine
Power Pannel
Panel Board
Cable purchase
Water Cooler

AMOUNTS

229248 ✓
356840 ✓
610394 ✓
43800 ✓
16986
47750 ✓
220600 ✓
266680 ✓
86916 ✓
234600 ✓

Total

2113814



ML
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L.C. Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE

MALIGAON:: GUWAHATI

ASSAM-781011

Schedule-B

For the financial year 2019-20

DETAILS OF FUND TRANSFER TO SUBSIDIARY FUNDS

KIND OF ACCOUNTS

Transfer to Building fund
NCA fund
Examination fund
Library fund
Cooperative fund
Student union fund
N.S.S. fund

AMOUNTS

498,500.00
196,000.00
192,040.00
199,400.00
49,850.00
648,050.00
9,970.00

Total

1,793,810.00



AAK
Principal
L.C. Bharali College
Maligaon, Guwahati-11



AUDIT REPORT

OF

LALIT CHANDRA BHARALI COLLEGE
MALIGAON, GUWAHATI, ASSAM-781011

For the Financial Year:: 2020/21

PREPARED BY:-

BRIJ GOSWAMI & COMPANY

CHARTERED ACCOUNTANTS

C/O-NATH AND SARMA ASSOCIATES

OFFICE: TRIBENI'S COMMERCIAL COMPLEX, FIRST FLOOR

G.S.ROAD, ULUBARI, GUWAHATI-781 007

☎(0361)2463731, 9864173653(M)

AUDITORS' REPORT

Name of the Organization :: LALIT CHANDRA BHARALI COLLEGE
Address P.O.: MALIGAON , GUWAHATI
DIST :: KAMRUP (M) , ASSAM, PIN-781011
Period of Audit :: 01-04-2020 TO 31-03-2021
Incumbrancy :: Dr. Adison Ali ., Principal cum Secretary
Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) Science Faculty Fund
- 3) BCA Fund
- 4) Students Union Fund
- 5) NSS Fund
- 6) Scholarship Fund
- 7) IGNOU Fund
- 8) UGC Fund
- 9) Examination Fund
- 10) Library Fund
- 11) Building Fund
- 12) Self Finance Course
- 13) Co Operative Fund
- 14) Details of fixed deposits
- 15) Bank reconcilisation statements
- 16) Schedule-A (Details of Purchase of fixed assets)
- 17) Schedule-B (Details of fund transfer)

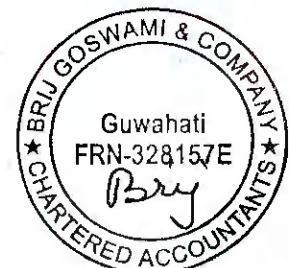
Independent Auditors' Report

We have audited the attached Receipt And Payment Account of **Lalit Chandra Bharali College , Maligaon, Dist. Kamrup (Metro) , Assam , Pin-781011** as on 31st March , 2021 for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College . Our responsibility is to express an opinion on these Financial Statements based on our audit .

We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis , evidence supporting the amount and disclosures in the 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :

ALC
Principal
L.C. Bharali College
Maligaon, Guwahati-11



2. In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .
3. The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .
4. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, given the information in the manner so required and given a true and fair view conformity with the accounting principles generally accepted in India .
- a) In the case of Receipt and payment Account of the receipts and payments for the year ended on 31st March , 2021.

Notes and Observations:

1. Disclaimer :
- i. In few cases it is observed the head of expenditure not enter properly in the appropriate ledger head , so that we have restructuring the / enter in the proper head and it is specifically indicate to the concern official to enter in the future properly .
- ii. Financial audit only is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
- iii. Procurement audit is not conducted , being kept out of the scope of audit. As such ,matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .
2. Book of accounts:
- i. The College maintains the following books of accounts along with the periodical statements properly
- a) Cash book General & Other Subsidiary accounts
- b) Bank reconciliation statements

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami
12/11/21

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



ALS
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE

MALIGAON:: GUWAHATI

ASSAM-781011

GENERAL FUND ACCOUNT(SBI ACCOUNT NO:: 36281902091)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH, 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Salary	1,719,540
Cash at Bank	3,706,177	Salary to Hostel Staff	185,170
Cash in Hand	613	Office Stationery ✓	103,988
Fee reimbursement from Govt. Of Assam	4,509,914	GPRS/Swip Machine Rent	19,431
		Fuel Expenses	51,900
		APDCL Bill paid	366,705
		BSNL Bill paid	12,948
Admission fee received	90,316	Professional fee & Remuneration	73,414
Tuition fee		AMC of Generator	14,160
Registration fee	14,500	Computer repairs & maintainance ✓	18,300
Majot Subject fee	1,080	AMC of Computer	38,763
Library Books Fine	50	Legal fee paid	46,000
Certificate fees	25,619	Insurance premium ✓	14,911
Venue Charges	43,305	Wages ✓	183,300
Sales of Old unuse goods	7,590	Seminar	52,649
Casual admission fees	43,483	Electrical equipments & Fitting Charges ✓	633,712
Hostel fees	186,203	General/Office maintainance expenses ✓	85,280
P.G.D.C.A admission fee	42,149	Advertisement	5,040
Misc received	1,400	Travelling Allowances	14,143
FUND TRANSFER FROM		Renewal of Office Automation software ✓	40,000
NSS fund	408,115	Wages paid to Security Guard	49,706
Co Operative fund	470,138	Diseal Purchase	20,000
B.C.A.fund	5,337	Repairs & Maintainance of Generator ✓	40,230
Scholarship fund	241,906	Curtains Purchase ✓	43,017
IGNOU fund	84,075	Printing Charges	84,790
Science faculty fund	1,483	Stipend to BPL Students	4,000
		Equipments ✓	127,445
Term Deposit Maturity	12,828,250	Software purchase ✓	284,050
Cheque return	13,810	Electrical & Fitting expenses ✓	633,712
		Remuneration for GU IDOL Course	20,500
		Bank Charges	3,216
		Tution fee refund to Govt.of Assam	3,276
		Honorarium	4,200
		Dip tubewell instalation ✓	464,912
		Registration fee paid to AHSEC	13,200
		Painting & Renovation works expenses ✓	21,624
		Refreshment & meeting expenses	18,822
		Advance for Transformer ✓	100,000
		Building materials & Labour charges	285,202
		Advance for Construction of College Main Gate ✓	90,000
		Hostel Security refund	6,750
		Purchase of Fixed Assets (As per Schedule-A) ✓	2,155,970
		Fund transfer to Subsidiary fund	
		(As per Schedule-B)	11,084,000
		Contingency	48,912
		Closing Balance	
		Cash at Bank	3,438,626
		Cash in Hand	
TOTAL	22,725,514	TOTAL	22,725,514

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

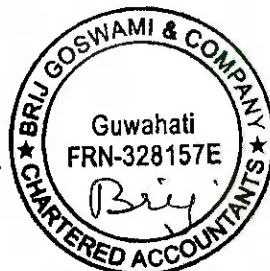
Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



ML
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE

MALIGAON:: GUWAHATI

ASSAM-781011

SCIENCE FACULTY FUND (SBI ACCOUNT NO::10044226773)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Salary	39,000
Cash at Bank	40,090	Transfer to Building fund	1,483
Cash in Hand	6,857		
Bank interest	393		
		Closing Balance	
		Cash at Bank	-
		Cash in Hand	6,857
TOTAL	47,340	TOTAL	47,340

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAANKI7022

Place:: Guwahati

Date:: 12th November, 2021



MLC
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

B.C.A.FUND (SBI ACCOUNT NO:: 30078977119)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Wages	6,800
Cash at Bank	11,990	Bank Charges	0
Cash in Hand	-	Transfer to General fund	5,337
Bank interest	147		
		Closing Balance	
		Cash at Bank	-
		Cash in Hand	-
TOTAL	12,137	TOTAL	12,137

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



Principal
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

STUDENT UNION FUND (BANK ACCOUNT NO , SBI :: 10044226525)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		College Week expenses	13,960
Cash at Bank	376,351	Quiz Competition exp.	3,000
Cash in Hand	297	Freshman Social day	50,150
Bank interest	10,133		
		Closing Balance	
		Cash at Bank	319,374
		Cash in Hand	297
TOTAL	386,781	TOTAL	386,781

BANK RECONCILIATION STATEMENT AS ON 31-03-2021

Bank Balance as per Cash Book
ADD:
Cheque issued but not clear/debited

Amounts(in Rs)
319374

<u>Cheque No</u>	<u>Date</u>		
811610	1/25/2020		3,000.00
		Bank balance as per Bank Pass book	322,374.00

For, M/S BRIJ GOSWAMI & COMPANY
Chartered Accountants
F.R.NO::328157E

Brij Goswami
(CA BRIJ RAJ GOSWAMI)
Proprietor
Membership No::305186
UDIN:: 21305186AAAAKJ7022
Place:: Guwahati
Date:: 12th November, 2021



ML
Principal
L.C.Bharali College
Maligaon, Guwahati-1

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

N.S.S.FUND(BANK ACCOUNT NO. , SBI :: 10044226944)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Bank Charges	0
Cash at Bank	402,588	Transfer to General fund	408,115
Cash in Hand	-		
Bank interest	5,527		
		Closing Balance	
		Cash at Bank	-
		Cash in Hand	-
TOTAL	408,115	TOTAL	408,115

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



Alu
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE

MALIGAON:: GUWAHATI

ASSAM-781011

SCHOLARSHIP FUND (BANK ACCOUNT SBI :: 10044225102)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Bank Charges	649
Cash at Bank	242,555		
Cash in Hand	-	Fund transfer to General fund	241,906
		Closing Balance	
		Cash at Bank	-
		Cash in Hand	-
TOTAL	242,555	TOTAL	242,555

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

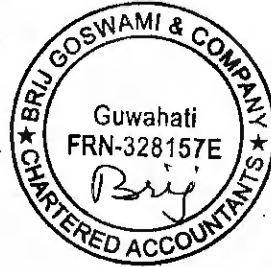
Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



M.L.
Principal
L.C. Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

IGNOU FUND (BANK ACCOUNT WITH SBI A/C NO:: 30487342957)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Fund transfer to General fund	84,075
Cash at Bank	82,936		
Cash in Hand	-		
Bank interest	1,139		
		Closing Balance	
		Cash at Bank	-
		Cash in Hand	-
TOTAL	84,075	TOTAL	84,075

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

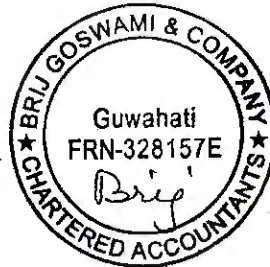
Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



Principal
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

U.G.C.FUND (BANK ACCOUNT WITH SBI A/C NO::10044226536)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance			
Cash at Bank	4,875,290		
Cash in Hand	-		
Bank interest	133,954		
		Closing Balance	
		Cash at Bank	5,009,244
		Cash in Hand	-
TOTAL	5,009,244	TOTAL	5,009,244

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



MLC
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

EXAMINATION FUND (BANK ACCOUNT WITH SBI A/C NO:: 30924971232)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Exp. in connection with Examination	115,000
Cash at Bank	956,552	Fee paid to Gauhati University	114,752
Cash in Hand	874	A.H.S.E.C fee paid	50,300
External examination fee received	416,290	Diesel Purchase	10,000
Bank interest	26,776	Saraswati Puja expenditure	60,000
Misc. receipt	3,360	Traveling & Conveyance	7,205
Fund transfer from General Fund	-	Printing & Stationery	35,475
		Exp. in connection with Freshman Social & Other activities	75,000
		Closing Balance	
		Cash at Bank	923,646
		Cash in Hand	12,474
TOTAL	1,403,852	TOTAL	1,403,852

Bank Reconciliation Statement::

Closing Balance as per Cash Book

AMOUNTS(₹)

923,645.54

Add:-

Cheque issued but not cleared

Cheque issued but not encashed Cq No. 764032 dt 06.03.21

1,030.00

1,030.00

Balance as per Bank Pass book on 31.03.2021

924,675.54

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



Principal
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011

LIBRARY FUND (BANK ACCOUNT WITH SBI A/C NO:: 10044226514)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Newspaper & Magazine	29,103
Cash at Bank	917,399	Books purchase	21,674
Cash in Hand	229	Exp. in connection with Interenet services	116,700
		Exp. for Digitation of Library	42,000
		Printing & Stationery	1,800
Bank interest	23,496	Equipments purchase	5,425
Fund transfer from General Fund	84,000	Computer Accessories	10,575
Return of Cheque	-	Miscellaneous expenditure	7,590
		Closing Balance	
		Cash at Bank	790,028
		Cash in Hand	229
TOTAL	1,025,124	TOTAL	1,025,124

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

FR.NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



ML
Principal
L.C.Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
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BUILDING FUND (BANK ACCOUNT WITH SBI A/C NO:: 10044226490)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Chips Purchases	523,950
Cash at Bank	639,515	Timber Purchase	243,078
Cash in Hand	60	Electrical goods purchase	175,604
		TMT Rod Purchase	4,496,289
		Painting (M)	264,380
Bank interest	23,578	Sand , Bricks & Cement purchase	2,569,870
Fund transfer from General Fund	11,000,000	Plumber works	36,350
Fund transfer from Self finance fund	3,000,000	Cost of Grill making	92,284
Misc received	600	Tiles , Granits Slab	1,134,996
Nett transfer	50,345	Remuneration paid to Supervicing Chages	471,008
		Pipe & Fitting Charges	45,156
		Hardware items including Plywood	257,134
		Mason Charges	2,465,929
		Gyp board	118,585
		Wages for Painting works (M)	506,858
		Bamboo	70,320
		TGC Sheet	59,284
		Materials for falls Chiling	202,686
		Fitting Charges of Tails	248,825
		Plywood items	288,660
		Advance payment for College Gate	150,000
		CC Camera	41,088
		Hiring Charges f Mixer Machine	60,000
		Bank Charges	177
		Closing Balance	
		Cash at Bank	191,528
		Cash in Hand	60
TOTAL	14,714,099	TOTAL	14,714,099

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

FRN NO::328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



M.L.S.
Principal
L.C. Bharali College
Maligaon, Guwahati-11

LALIT CHANDRA BHARALI COLLEGE

MALIGAON:: GUWAHATI

ASSAM-781011

SELF FINANCE COURSE (BANK ACCOUNT WITH ICICI BANK A/C NO::664501700843)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Salary/Remuneration paid to Teacher's(Contract)	1,836,740
Cash at Bank	3,205,615	Honorarium	204,850
Cash in Hand		Advertisement	4,130
Admission fees	4,434,825	Fund transfer to Building Fund	3,000,000
Bank interest	62,937	Term Deposit	2,000,000
		Closing Balance	
		Cash at Bank	657,657
		Cash in Hand	-
TOTAL	7,703,377	TOTAL	7,703,377

Bank Reconciliation Statement::

Closing Balance as per Cash Book

AMOUNTS(₹)

657,657.00

Add:

Cheque issued but not cleared

Cheque issued but not encashed Cq No.0126dt 06.03.21

4,750.00

Cheque issued but not encashed Cq No.0128 dt 31.03.21

10,000.00

14,750.00

Fund transfer to the concern Staff as per Cash book Page No. 44

dated 30/03/2021 but not reflected at Bank Pass book for an amount of

144,450.00

Balance as per Bank Pass book on 31.03.2021

816,857.00

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

FRN-328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



Mh
- Principal
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LALIT CHANDRA BHARALI COLLEGE
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CO OPERATIVE ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH , 2021

RECEIPTS	AMOUNTS(₹)	PAYMENTS	AMOUNTS(₹)
Opening Balance		Transfer to General fund	470,138
Cash at Bank	451,272		
Cash in Hand	-		
Bank interest	6,366		
Divid. received	12,500		
		Closing Balance	
		Cash at Bank	-
		Cash in Hand	-
TOTAL	470,138	TOTAL	470,138

For, M/S BRIJ GOSWAMI & COMPANY

Chartered Accountants

FRN NO: 328157E

Brij Goswami

(CA BRIJ RAJ GOSWAMI)

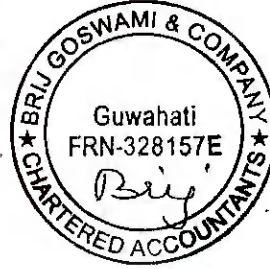
Proprietor

Membership No::305186

UDIN:: 21305186AAAAKJ7022

Place:: Guwahati

Date:: 12th November, 2021



Alb
Principal
L.C.Bharali College
Maligaon, Guwahati-11

DETAILS OF FIXED DEPOSITS (As on 31/03/2021)

A. The following Fixed Deposits are found in General fund during this audit as well as the previous fixed deposits as per fixed deposit register is Rs. 4686067.00

Sl No.	Bank Accounts No of SBI	Date of Investment	Nature	Capital Value of FD (in Rs)
1	31613843796	30-10-2013	Auto renewed	393645.00
2	316138511694	30-10-2013	Auto renewed	190011.00
3	35573320348	15-02-2016	Auto renewed	400000.00
4	36204572125	25-10-2016	Auto renewed	550000.00
5	31759340998	25-10-2016	Auto renewed	632068.00
6	31759337237	25-10-2016	Auto renewed	703477.00
7	3175351365	25-10-2016	Auto renewed	581820.00
8	31759344315	25-10-2016	Auto renewed	653226.00
9	31759349662	25-10-2016	Auto renewed	581820.00
TOTAL				4686067.00

B. Self Finance course Fixed Deposit Rs.11758615.00

Sl No.	Bank Accounts No	Date of Investment	Nature	Capital Value of FD (in Rs)
1	31929714874(SBI Bank)	15-02-2016	Auto renewed	1371723.00
2	31929713245(SBI Bank)	15-02-2016	Auto renewed	1371723.00
3	31929711034(SBI Bank)	15-02-2016	Auto renewed	1371723.00
4	31929707899(SBI Bank)	15-02-2016	Auto renewed	1371723.00
5	31929709885(SBI Bank)	15-02-2016	Auto renewed	1371723.00
6	11937490 (ICICI Bank)	14-01-2018	Auto renewed	1000000.00
7	11937491 (ICICI Bank)	14-01-2018	Auto renewed	1000000.00
8	11937492 (ICICI Bank)	14-01-2018	Auto renewed	1000000.00
9	11937493 (ICICI Bank)	14-01-2018	Auto renewed	1000000.00
10	11937494 (ICICI Bank)	14-01-2018	Auto renewed	900000.00
TOTAL				11758615.00



ALI
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**LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
ASSAM-781011**

BANK RECONCILIATION STATEMENT AS ON 31-03-2021

	<u>AMOUNT(₹)</u>
Bank Balance as per Cash Book	Dr. 3,438,626
LESS:	
Fixed deposits	Cr 583,656
ADD::	
Cheque issued but not clear/debited	

<u>Cheque No</u>	<u>Date</u>	<u>AMOUNT(₹)</u>
642326	3/17/2020	4,200.00
131066	5/13/2020	12,500.00
520091	10/9/2020	500,000.00
520112	10/20/2020	750.00
560879	11/4/2020	7,000.00
669740	2/2/2021	1,500.00
094297	3/4/2021	750.00
094296	3/5/2021	2,000.00
094311	3/19/2021	1,000.00
094312	3/19/2021	1,000.00
094326	3/26/2021	1,013.00
094327	3/26/2021	77,704.00
094328	3/27/2021	38,852.00

BANK BALANCE AS PER BANK STATEMENT

LESS:

Fee Collected and enter in the Cash Book but not reflected at

Bank statement

Bank balance as per Bank Statement

Dr 648,269

Dr 3,503,239

Cr 1,220
3502020



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LALIT CHANDRA BHARALI COLLEGE
MALIGAON:: GUWAHATI
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Schedule-B
For the financial year 2020-21

DETAILS OF FUND TRANSFER TO SUBSIDIARY FUNDS

HEAD OF ACCOUNTS

Transfer to Building fund
Library fund

AMOUNTS

11,000,000.00
84,000.00

Total

11,084,000.00



M.L.
Principal
L.C. Bharali College
Maligaon, Guwahati-11