



## **AUDITOR'S REPORT**

### **Introduction**

We report that we have audited the Balance Sheet of Jagannath Singh College, Udharbond, Cachar, Assam as at 31<sup>st</sup> March, 2022, signed by us under reference to this report and the relative Income and Expenditure Account and Receipts and Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the College.

### **Scope**

These financial statements are the responsibility of the Governing Body of the College. 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. 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 test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

### **Opinion**

In our opinion, the financial statements give a true and fair view of the Sources and Application of funds and the financial position of the Jagannath Singh College, Udharbond, for the year ended 31<sup>st</sup> March, 2022, subject to the following observation:

The accounts have been prepared on Cash basis.

We have physically verified cash in hand and stock of stationery items and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and Income and Expenditure Account give a true and fair view :-

- i. in the case of Balance Sheet, of the state of the affairs of the College as at 31<sup>st</sup> March, 2022,
- ii. in the case of the Income and Expenditure Account, of the net surplus of the College for the year ended on that date, and
- iii. in the case of Receipts and Payments Account, the receipts and payments of the college for the year ended on that date.



Place: Silchar  
Date: 17/01/2023

For J K R C & Associates  
Chartered Accountants  
FRN: 332925E

Partner  
(CA JOYRAJ KAIRI)  
Membership No.: 317162  
UDIN: 23317162BGPFP8193

**JAGANNATH SINGH COLLEGE**  
UDHARBOND, CACHAR, ASSAM - 788030  
PAN: AAAGJ0077M

**Receipts and Payments Account for the year ended 31st March, 2022**

Receipts	Amount	Payments	Amount
To Opening balance b/f		By Establishment Expenses:	
Cash at Bank:		Salary - Assistant Professor	145,008.00
United Bank SB	1,604,721.41	Salary - Office Assistants	81,000.00
State Bank of India CA	83.20	Salary - Library Staff	85,500.00
Cash in hand	-	Salary Grade IV Employee	51,750.00
	1,604,804.61		363,258.00
" Bank Interest	49,454.00	" Audit Fees	6,000.00
" Admission Fees	54,800.00	" Bank Charges	2,468.58
" Tuition Fees	98,880.00	" Electricity Charges	49,540.00
" Establishment Fees	82,200.00	" Legal Fees	400.00
" Electricity Fees	27,400.00	" Conveyance	20,425.00
" Contingency Fees	27,400.00	" Fencing	19,370.00
" Identity Card Fees	6,850.00	" Enrolment Fees	10,480.00
" Development Fees	68,500.00	" Postage	671.00
" Library Fees	27,400.00	" Printing	19,376.00
" Internal Exam Fees	27,400.00	" Refreshments	4,840.00
" NSS Fees	4,110.00	" Stationery	57,980.00
" Magazine Fees	49,350.00	" Telephone Charges	16,616.00
" Game & Sports Fees	32,900.00	" Security Guard Allowance	24,000.00
" Festival Fees	32,900.00	" Library	6,693.00
" Co-curricular Fees	13,650.00	" Painting	29,000.00
" Cultural/ Music Fees	6,850.00	" Felicitation	16,022.00
" Debating/ Literature Fees	6,850.00	" Land Revenue	159.00
" Student Welfare Fees	6,900.00	" Website Fees	20,490.00
" ICT Fees	13,700.00	" Student Uniform	152,795.00
" Youth Festival/ Music Fees	13,700.00	" Affiliation Fees	3,000.00
" Uniform Fees	151,710.00	" Repair of Building	37,266.00
" Loan Received	1,688.00	" Repair of Machinery	47,094.00
" Salary returned of Newly Provincialised Employees	45,600.00	" Building Construction	400,000.00
" Sundry Receipts	400.00	" Furniture	49,500.00
" Donation	115,000.00	" Loan Returned	1,688.00
" DHE	17,000.00	" Miscellaneous	2,640.00
" Festival Advance Returned	148,000.00	" Closing balance c/d	
" Free Admission Grant - Govt of Assam	-	Cash at Bank:	
" Excess Bank Charges debited from Construction A/c due to closure now reversed through DD	1.00	Punjab National Bank SB	1,373,626.03
		State Bank of India CA	-
		Cash in hand	-
			1,373,626.03
	2,735,397.61		2,735,397.61

For JAGANNATH SINGH COLLEGE

In terms of our report of even date

For J K R C & Associates  
Chartered Accountants  
FRN: 332925E

Partner  
(CA JOYRAJ KAIRI)  
Membership No.: 317162  
UDIN:- 23317162BGPFP8193

*Principal*  
Jagannath Singh College  
Udharbond, Cachar.  
Place: Silchar  
Date: 17/01/2023





**JAGANNATH SINGH COLLEGE**  
UDHARBOND, CACHAR, ASSAM - 788030  
PAN: AAAGJ0077M

**Income & Expenditure Account for the year ended 31st March, 2022**

Expenditure		Amount	Income		Amount
To	Establishment Expenses		By	SI Interest	49,454.50
	Salary - Assistant Professor	145,008.00	By	FD Interest	411,871.00
	Salary - Office Assistants	81,000.00	"	Admission Fees	54,800.00
	Salary - Library Staff	85,500.00	"	Tuition Fees	98,880.00
	Salary Grade IV Employee	51,750.00	"	Establishment Fees	82,200.00
		363,258.00	"	Electricity Fees	27,400.00
"	Depreciation	156,429.44	"	Contingency Fees	27,400.00
"	Audit Fees	6,000.00	"	University Fees	-
"	Bank Charges	2,468.58	"	Identity Card Fees	6,850.00
"	Electricity Charges	49,540.00	"	Development Fees	68,500.00
"	Legal Fees	400.00	"	Library Fees	27,400.00
"	Conveyance	20,425.00	"	Internal Exam Fees	27,400.00
"	Fencing	19,370.00	"	NSS Fees	4,110.00
"	Enrolment Fees	10,480.00	"	Magazine Fees	49,350.00
"	Postage	671.00	"	Game & Sports Fees	32,900.00
"	Printing	19,376.00	"	Festival Fees	32,900.00
"	Refreshments	4,840.00	"	Co-curricular Fees	13,650.00
"	Stationery	56,480.00	"	Cultural/ Music Fees	6,850.00
"	Telephone Charges	16,616.00	"	Debating/ Literature Fees	6,850.00
"	Security Guard Allowance	24,000.00	"	Student Welfare Fees	6,900.00
"	Library	6,693.00	"	ICT Fees	13,700.00
"	Painting	29,000.00	"	Youth Festival/ Music Fees	13,700.00
"	Felicitation	16,022.00	"	Uniform Fees	151,710.00
"	Land Revenue	159.00	"	Salary returned of Newly	45,600.00
"	Website Fees	20,490.00	"	Provincialised Employees	400.00
"	Student Uniform	152,795.00	"	Sundry Receipts	115,000.00
"	Affiliation Fees	3,000.00	"	Donation	17,000.00
"	Repair of Building	37,266.00	"	DHE	-
"	Repair of Machinery	47,094.00	"	Free Admission Grant - Govt of	-
"	Miscellaneous	2,640.00	"	Assam	-
"	Surplus - Excess of Income over		"	Excess Bank Charges debited	
	Expenditure (transferred to Capital A/c)	327,263.48		from Construction A/c due to	
				closure now reversed through	
				DD	1.00
		<b>1,392,776.50</b>			<b>1,392,776.50</b>

For JAGANNATH SINGH COLLEGE

*Principal*  
**Jagannath Singh College**  
Udharbond, Cachar.

Place: Silchar  
Date: 17/01/2023



In terms of our report of even date

For J K R C & Associates  
Chartered Accountants  
FRN: 332925E

*Partner*  
Partner  
(CA JOYRAJ KAIRI)  
Membership No.: 317162  
UDIN:- 23317162BGPFP8193

**JAGANNATH SINGH COLLEGE**  
**UDHARBOND, CACHAR, ASSAM - 788030**  
**PAN: AAAGJ0077M**  
**Balance Sheet as at 31st March, 2022**

Liabilities	Amount	Assets	Amount
<b><u>CAPITAL ACCOUNT:</u></b>		<b><u>FIXED ASSETS:</u></b>	
Capital Fund - Opening Balance	5,099,746.03	As per Note-1 Annexed	2,815,315.48
Add: Excess of Income over Expenditure transferred from Income & Expenditure A/c	327,263.48		
	5,427,009.51	<b><u>CURRENT ASSETS:-</u></b>	
		Festival Advance Receivable	5,000.00
		FD with Punjab National Bank	1,231,568.00
		Closing Stock of Stationery Items	1,500.00
		<b><u>Cash at Bank:</u></b>	
		Punjab National Bank SB A/c (A/c No. 0443010107700)	1,373,626.03
		Cash in hand	-
	<b>5,427,009.51</b>		<b>5,427,009.51</b>

For JAGANNATH SINGH COLLEGE

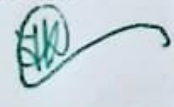
  
Principal  
Jagannath Singh College  
Udharbond, Cachar.

Place: Silchar  
Date: 17/01/2023



In terms of our report of even date

For J K R C & Associates  
Chartered Accountants  
FRN: 332925E

  
Partner  
(CA JOYRAJ KAIRI)  
Membership No.: 317162  
UDIN:- 23317162BGPFP8193

Notes Annexed to and Forming part of Balance Sheet as at 31st March, 2022

I Fixed Assets:

Particulars	Rate	Balance on 1.04.2021	Addition	Sales	Depreciation	Balance on 31.03.2022
Land at Dayapur Part II, Cachar (including Registration & Development)	0%	723,485.00	-	-	-	723,485.00
Building	5%	1,272,148.00	400,000.00	-	83,607.40	1,588,540.60
		1,995,633.00	400,000.00	-	83,607.40	2,312,025.60
Furniture	10%	230,854.00	49,500.00	-	28,035.40	252,318.60
Electrical Fittings	10%	3,231.00	-	-	323.10	2,907.90
		234,085.00	49,500.00	-	28,358.50	255,226.50
Inverter Battery	15%	4,007.00	-	-	601.05	3,405.95
Type Writer	15%	1,965.00	-	-	294.75	1,670.25
Library Books	15%	192,830.92	-	-	28,924.64	163,906.28
Stabilizer	15%	1,632.00	-	-	244.80	1,387.20
Fire Extinguisher	15%	4,936.00	-	-	740.40	4,195.60
Xerox Machine	15%	31,289.00	-	-	4,693.35	26,595.65
CC Camera	15%	53,529.00	-	-	8,029.35	45,499.65
Water Plant	15%	-	-	-	-	-
		290,188.92	-	-	43,528.34	246,660.58
Software	40%	1,778.00	-	-	711.20	1,066.80
Computer	40%	560.00	-	-	224.00	336.00
		2,338.00	-	-	935.20	1,402.80
		2,522,244.92	449,500.00	-	156,429.44	2,815,315.48





**AUDITORS' REPORT****Introduction :**

We report that we have audited the Balance sheet of Jagannath Singh College, Udharbond, Cachar, Assam as at 31st March, 2021, signed by us under reference to this report and the relative Income and Expenditure Account and Receipts and Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the College.

**Scope :**

These financial statements are the responsibility of the Governing Body of the College. 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. Those financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for opinion.

**Opinion :**

In our opinion, the financial statements give a true and fair view of the Sources and Application of funds and the financial position of the Jagannath Singh College, Udharbond, for the year ended 31st March, 2021.

We report the following observations :

1. We have not physically verified the cash-in-hand and stock of books as on 31st March, 2021.

2. The accounts have been prepared on cash basis

Subject to above :

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and the Income and Expenditure Account give a true and fair view : --

i. in the case of the Balance Sheet, of the state of the affairs of the College as at 31st March, 2021 and

ii. in the case of the Income and Expenditure Account, of the net surplus of the College for the year ended on that date.

iii. in the case of the Receipts and Payments Account, the receipts and payments of the College for the year ended on that date.



For R S A & Co.,  
Chartered Accountants

*Anind Tewari*

[ No. 061968 ]

Partner

Silchar, September 04, 2021

UDIN : 21061968AAAAAMV5360

UDIN : 21061968AAAAAMV5360

**JAGANNATH SINGH COLLEGE**  
**UDARBOND; CACHAR; ASSAM-788030**  
**Balance Sheet as at 31<sup>st</sup> March, 2021**

**LIABILITIES :**

**Capital Fund :**

As per last account	₹	52,67,286.71	₹
Add-Net surplus transferred from Income and Expenditure Account		<u>1,50,913.32</u>	
		54,18,200.03	
Less - Trf to Building Fund		<u>3,18,454.00</u>	50,99,746.03

**Unsecured Loan :**

Asish Deb B/f.	5,000.00
Less : Repayment	<u>5,000.00</u>

50,99,746.03

**ASSETS :**

**Fixed assets :**

As per Note-1 Annexed	₹	25,22,244.92	₹
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**Current assets :**

Festival Advance B/f. - Receivable	1,61,000	
Less : Received	<u>8,000</u>	1,53,000.00

United Bank of India F.D. 8,19,696.50

Inv. on	Maturing	Principal
21-02-18		75,000
13-02-18		1,60,000
03-10-16	03-10-17	5,74,697
03-09-16	03-09-17	<u>10,000</u>

State Bank of India CA 35012221553 83.20

United Bank of India SB 0443010107700 16,04,721.41

Cash-in-hand

50,99,746.03

For JAGANNATH SINGH COLLEGE

*[Signature]*  
Principal  
Principal

**Jagannath Singh College**

Udharbond, Cachar.

Vide our report of even date

For R S A & Co.

Chartered Accountants



*[Signature]*  
Partner

Silchar, September 04, 2021



**JAGANNATH SINGH COLLEGE**  
**UDARBOND; CACHAR; ASSAM-788030**

[illegible]

For JAGANNATH SINGH COLLEGE

  
Principal  
Jagannath Singh College  
Udharbond, Cachar.



**For R S A & Co.**

Arvind Tewari  
Partner

### Partner

Silchar, September 04, 2021



**JAGANNATH SINGH COLLEGE**  
**UDARBOND; CACHAR; ASSAM-788030**

**Receipts and Payments Account for the year ending 31<sup>st</sup> March, 2021**

Dr.		Cr.	
To	₹	By	₹
Opening balance B/f.		Establishment Expenses -	
Bank		Salary - Principal	1,15,500.00
United Bank SB	12,83,065.11	Salary - Lecturers	5,00,100.00
State Bank of India C.A	2,49,776.20	Salary - Office Assistants	50,400.00
Cash	15,32,841.31	Salary - Library Staff	44,903.00
		Salary Grade IV Employees	27,000.00
			7,37,903.00
" Bank Interest	26,556.00	Audit fee	6,000.00
		Bank charges	1,499.70
		Electric charges	81,406.00
		Conveyance	25,900.00
		Enrolment Fees	9,100.00
		Miscellaneous	20,054.00
		Postage	328.00
		Printing	6,263.00
		Refreshments	1,159.00
		Stationeries	7,341.00
		Repairs- Building	5,300.00
		Repairs- Others	57,984.00
		Telephone charges	23,881.00
		Prospectus	3,885.00
		Affiliation fee	3,000.00
		Security Guard Allowance	24,000.00
		Software - Admission Expenses	41,300.00
		Library	2,619.00
		Water Tax	1,140.00
		Legal Fees	2,000.00
		Website fee	13,216.00
			3,37,375.70
" Free Admission Grant- Govt of Assam	16,56,388.00	Transferred to Building Fund	3,18,454.00
" Festival Advance Received	8,000.00	Fees returned to Govt of Assam	2,20,248.00
		Unsecured loan -Repayment	5,000.00
		Closing balance C/f.	
		United Bank SB	16,04,721.41
		State Bank of India C.A	83.20
		Cash-in-hand	16,04,804.61
	32,23,785.31		32,23,785.31

For JAGANNATH SINGH COLLEGE

*[Signature]*  
Principal  
Jagannath Singh College

**Jagannath Singh College**  
Udharbond, Cachar,



Vide our report of even date

**For R S A & Co.**  
Chartered Accountants

*[Signature]*  
Partner

Silchar, September 04, 2021

**JAGANNATH SINGH COLLEGE**  
**UDARBOND; CACHAR; ASSAM-788030**

Notes Annexed to and Forming part of Balance Sheet as at 31st March, 2021

**1 Details of Fixed assets :**

	Rate	Balance 01-04-20	Additions 2020 - 2021	Sales 2020 - 2021	Depreciation 2020 - 2021	Balance 31-03-21
		₹	₹	₹	₹	₹
Land At Dayapur Part II, Cacha (Including Registration & Development)	0%	7,23,485.00	-	-	-	7,23,485.00
Building - under construction	0%	12,72,148.00	-	-	-	12,72,148.00
		19,95,633.00	-	-	-	19,95,633.00
Furniture	10%	2,56,504.00	-	-	25,650.00	2,30,854.00
Electric Fittings	10%	3,590.00	-	-	359.00	3,231.00
		2,60,094.00	-	-	26,009.00	2,34,085.00
Inverter Battery	15%	4,714.00	-	-	707.00	4,007.00
Type Writer	15%	2,312.00	-	-	347.00	1,965.00
Library Books	15%	2,26,859.90	-	-	34,028.99	1,92,830.92
Stabilizer	15%	1,920.00	-	-	288.00	1,632.00
Fire Extinguisher	15%	5,807.00	-	-	871.00	4,936.00
Xerox Machine	15%	33,826.00	-	-	2,537.00	31,289.00
CC Camera	15%	57,869.00	-	-	4,340.00	53,529.00
Water Plant	15%	1,65,818.00	-	-	1,65,818.00	-
		4,99,125.90	-	-	2,08,936.99	2,90,188.92
Software	40%	2,963.00	-	-	1,185.00	1,778.00
Computer	40%	933.00	-	-	373.00	560.00
		3,896.00	-	-	1,558.00	2,338.00
		27,58,748.90	-	-	2,36,503.99	25,22,244.92

Arind Tewari





**AUDITORS' REPORT****Introduction :**

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2. The accounts have been prepared on cash basis

Subject to above :

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- i. in the case of the Balance Sheet, of the state of the affairs of the College as at 31st March, 2020 and
- ii. in the case of the Income and Expenditure Account, of the net surplus of the College for the year ended on that date.
- iii. in the case of the Receipts and Payments Account, the receipts and payments of the College for the year ended on that date.

**For R S A & Co.,**  
Chartered Accountants



*Anirudh Tewari*  
[ No. 061968 ]  
Partner  
Silchar, February 23, 2021

UDIN : 21061968AAAAFW6654

**JAGANNATH SINGH COLLEGE**  
**UDARBOND; CACHAR; ASSAM-788030**  
**Balance Sheet as at 31<sup>st</sup> March, 2020**

**LIABILITIES :**

	₹	₹
<b>Capital Fund :</b>		
As per last account	52,40,315.61	
Add-Net surplus transferred from Income and Expenditure Accou	<u>7,08,334.10</u>	
	59,48,649.71	
Less - Net deficit transferred from Income and Expenditure Account		
Tf to Building F	<u>6,81,363.00</u>	52,67,286.71

**Unsecured Loan :**

Asish Deb B/f		5,000.00
Loan- Exam Fund B/f	17,500.00	
Less : Repayment	<u>17,500.00</u>	-

52,72,286.71

**ASSETS :**

	₹	₹
<b>Fixed assets :</b>		
As per Note-1 Annexed		27,58,748.90

**Current assets :**

Festival Advance B/f - Receivable		1,61,000.00
United Bank of India F.D.		8,19,696.50
Inv. on	Maturing	Principal
21-02-18		75,000
13-02-18		1,60,000
03-10-16	03-10-17	5,74,697
03-09-16	03-09-17	<u>10,000</u>
State Bank of India CA 35012221553		2,49,776.20
United Bank of India SB 0443010107700		12,83,065.11
Cash-in-hand		-

52,72,286.71

For JAGANNATH SINGH COLLEGE

*[Signature]*  
 Principal  
**Jagannath Singh College**

Udharbond, Cachar.



Vide our report of even date.

For R S A &amp; Co.

Chartered Accountants

*[Signature]*

Partner

Silchar, February 23, 2021



**JAGANNATH SINGH COLLEGE**  
**UDARBOND; CACHAR; ASSAM-788030**

**Income & Expenditure Account for the year ending 31<sup>st</sup> March, 2020**

Dr.		Cr.	
To	₹	By	₹
Establishment Expenses -		Admission fee	1,30,000.00
" Salary - Principal	1,26,000.00	" Contingency Fee	65,000.00
" Salary - Lecturers	5,51,754.00	" University fee	25,420.00
" Salary - Office Assistants	50,400.00	" Development fee	1,62,500.00
" Salary - Library Staff	53,250.00	" Electricity fee	65,000.00
" Salary Grade IV Employee	26,124.00	" Establishment fee	1,95,000.00
	8,07,528.00	" Co-Curricular fee	32,500.00
" Audit fee	7,000.00	" Examination fee	65,000.00
" Bank charges	1,037.90	" Cultural/Music Fees	48,750.00
" Electric charges	53,422.00	" Student Welfare fees	2,050.00
" Legal Fees	17,160.00	" Identity card fees	21,360.00
" Conveyance	62,647.00	" Debating/Literature Fees	16,250.00
" Fencing	5,950.00	" ICT Fees	32,500.00
" Enrolment Fees	10,200.00	" Sports Fee	35,500.00
" Miscellaneous	10,770.00	" Library Fees	65,000.00
" Postage	535.00	" Magazine fee	53,250.00
" Printing	54,861.00	" Library Books fee	2,00,000.00
" Refreshments	3,210.00	" Bank Interest	35,079.00
" Stationeries	26,398.00	" Social Festival Fee	35,500.00
" Festival- College Foundation	10,674.00	" Tuition fee	2,34,000.00
" Repairs- Others	40,930.00	" NSS fee	1,230.00
" Telephone charges	52,125.00	" Uniform Fee	1,05,170.00
" Sports	11,540.00	" Late fee	2,300.00
" Equipments	38,600.00	" College Certificate Fee	5,900.00
" Affiliation fee	3,000.00	" Sale of Prospectus	52,000.00
" Security Guard Allowance	18,750.00		16,86,259.00
" Loan -Repayment	17,500.00		
" Scholarship	5,168.00		
" Library	89,319.00		
" Uniform	1,06,702.00		
" Legal Fees	6,750.00		
" Website fee	2,700.00		
" GST	67,749.90		
" Income Tax -TDS and late fee	1,00,876.00		
" Depreciation	1,10,832.10		
	9,36,406.90		
" Fees returned to Govt of Assam	-	Free Admission Grant- Govt of Assam	7,15,210.00
" Net surplus - excess of income over expenditure	7,08,334.10	Interest from savings bank	35,079.00
		Accrued interest - United Bank FD	15,721.00
		Net deficit - excess of expenditure over income	-
	24,52,269.00		24,52,269.00

For JAGANNATH SINGH COLLEGE

Principal

Jagannath Singh College

Udharbond, Cachar.



Vide our report of even date

For R S A &amp; Co.

Chartered Accountants

Anirudh Tazari

Partner

Silchar, February 23, 2021

**JAGANNATH SINGH COLLEGE**  
**UDARBOND; CACHAR; ASSAM-788030**

**Receipts and Payments Account for the year ending 31<sup>st</sup> March, 2020**

Dr.	₹	₹	Cr.	₹	₹
To Opening balance B/L			By Establishment Expenses -		
Bank			" Salary - Principal	1,26,000.00	
United Bank SB	6,70,209.11		" Salary - Lecturers	5,51,754.00	
State Bank of India CA	10,85,319.00		" Salary - Office Assistants	50,400.00	
Cash		17,55,618.11	" Salary - Library Staff	53,250.00	
			" Salary Grade IV Employee	26,124.00	8,07,528.00
" Admission fee	1,30,000.00		" Audit fee	7,000.00	
" Contingency Fee	65,000.00		" Bank charges	1,037.90	
" University fee	25,420.00		" Electric charges	53,422.00	
" Development fee	1,62,500.00		" Legal Fees	17,160.00	
" Electricity fee	65,000.00		" Conveyance	62,647.00	
" Establishment fee	1,95,000.00		" Fencing	5,950.00	
" Co-Curricular fee	32,500.00		" Enrolment Fees	10,200.00	
" Examination fee	65,000.00		" Miscellaneous	10,770.00	
" Cultural/Music Fees	48,750.00		" Postage	535.00	
" Student Welfare fees	2,050.00		" Printing	54,861.00	
" Identity card fees	21,360.00		" Refreshments	3,210.00	
" Debating/Literature Fees	16,250.00		" Stationeries	26,398.00	
" ICT Fees	32,500.00		" Festival- College Foundation	10,674.00	
" Sports Fee	35,500.00		" Repairs- Others	40,930.00	
" Library Fees	65,000.00		" Telephone charges	52,125.00	
" Magazine fee	53,250.00		" Sports	11,540.00	
" Library Books fee	2,00,000.00		" Equipments	38,600.00	
" Bank Interest	35,079.00		" Affiliation fee	3,000.00	
" Social Festival Fee	35,500.00		" Security Guard Allowance	18,750.00	
" Tuition fee	2,34,000.00		" Loan -Repayment	17,500.00	
" NSS fee	1,230.00		" Scholarship	5,168.00	
" Uniform Fee	1,05,170.00		" Library	89,319.00	
" Late fee	2,300.00		" Uniform	1,06,702.00	
" College Certificate Fee	5,900.00		" Legal Fees	6,750.00	
" Sale of Prospectus	52,000.00	16,86,259.00	" Website fee	2,700.00	
			" GST	67,749.90	
			" Income Tax -TDS and late fi	1,00,876.00	8,25,574.80
" Excursion Grant - Govt of Assam	1,00,000.00		" Water Plant		1,95,080.00
" Free Admission Grant- Govt of Assam	7,15,210.00		" Festival Advance Staff		1,48,000.00
" Girls Common Room Grant - Govt of Assam	1,00,000.00		" Transferred to Building Fund		6,81,363.00
" Received from Exam Fund	39,300.00		" Transferred to Excursion Fund		2,00,000.00
			" Transferred to Girls Common Room Fund		30,000.00
" Donation - M. Deb Mazumdar	14,000.00		" Closing balance C/L		
" Transferred from Other Bank	10,000.00		United Bank SB	12,83,065.11	
			State Bank of India CA	2,49,776.20	
			Cash-in-hand		15,32,841.31
		44,20,387.11			44,20,387.11

For JAGANNATH SINGH COLLEGE

*[Signature]*  
 Principal  
 Jagannath Singh College  
 Udharbond, Cachar.



Vide our report of even date.

For R S A & Co.  
Chartered Accountants*[Signature]*

Partner

Silchar, February 23, 2021



**JAGANNATH SINGH COLLEGE**  
**UDARBOND; CACHAR; ASSAM-788030**  
**Notes Annexed to and Forming part of Balance Sheet as at 31st March, 2020**

**1 Details of Fixed assets :**

	Rate	Balance 01-04-19 ₹	Additions 2019 - 2020 ₹	Sales 2019 - 2020 ₹	Depreciation 2019 - 2020 ₹	Balance 31-03-20 ₹
Land At Dayapur Part II, Cachar (Including Registration & Development)	0%	7,23,485.00	-	-	-	7,23,485.00
* Building - under construction	0%	12,72,148.00	-	-	-	12,72,148.00
		19,95,633.00	-	-	-	19,95,633.00
* Furniture	10%	2,85,004.00	-	-	28,500.00	2,56,504.00
Electric Fittings	10%	3,989.00	-	-	399.00	3,590.00
		2,88,993.00	-	-	28,899.00	2,60,094.00
Inverter Battery	15%	5,546.00	-	-	832.00	4,714.00
Type Writer	15%	2,720.00	-	-	408.00	2,312.00
Library Books	15%	2,66,894.00	-	-	40,034.10	2,26,859.90
Stabilizer	15%	2,259.00	-	-	339.00	1,920.00
Fire Extinguisher	15%	6,832.00	-	-	1,025.00	5,807.00
Xerox Machine	15%	36,569.00	-	-	2,743.00	33,826.00
* CC Camera	15%	62,561.00	-	-	4,692.00	57,869.00
Water Plant	15%	-	1,95,080.00	-	29,262.00	1,65,818.00
		3,83,381.00	1,95,080.00	-	79,335.10	4,99,125.90
Software	40%	4,939.00	-	-	1,976.00	2,963.00
Computer	40%	1,555.00	-	-	622.00	933.00
		6,494.00	-	-	2,598.00	3,896.00
		26,74,501.00	1,95,080.00	-	1,10,832.10	27,58,748.90



Arind Tewari

## AUDITORS' REPORT

## Introduction :

We report that we have audited the Balance sheet of Jagannath Singh College, Udharbond, Cachar, Assam as at 31st March, 2019, signed by us under reference to this report and the relative Income and Expenditure Account and Receipts and Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the College.

## Scope :

These financial statements are the responsibility of the Governing Body of the College. 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. 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 test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for opinion.

## Opinion :

In our opinion, the financial statements give a true and fair view of the Sources and Application of funds and the financial position of the Jagannath Singh College, Udharbond, for the year ended 31st March, 2019.

We report the following observations :

1. We have not physically verified the cash-in-hand and stock of books as on 31st March, 2019.
2. The accounts have been prepared on cash basis

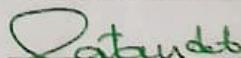
Subject to above :

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and the Income and Expenditure Account give a true and fair view : --

- i. in the case of the Balance Sheet, of the state of the affairs of the College as at 31st March, 2019 and
- ii. in the case of the Income and Expenditure Account, of the net surplus of the College for the year ended on that date.
- iii. in the case of the Receipts and Payments Account, the receipts and payments of the College for the year ended on that date.



For R S A & Co.,  
Chartered Accountants

  
[ No. 050872 ]

Partner

Silchar, November 25, 2019



**JAGANNATH SINGH COLLEGE  
UDARBOND; CACHAR; ASSAM.**

**Balance Sheet as at 31<sup>st</sup> March, 2019**

**LIABILITIES :**

**Capital Fund :**

As per last account	1,36,99,345.26	
Add-Net surplus transferred from Income and Expenditure Acco	<u>2,14,617.35</u>	
	1,39,13,962.61	
Less - Net deficit transferred from Income and Expenditure Account		
Trf to Building I	<u>86,73,647.00</u>	52,40,315.61

**Unsecured Loan :**

Asish Deb B/f.	5,000.00	
Loan- Exam Fund	<u>17,500.00</u>	22,500.00

52,62,815.61

**ASSETS :**

**Fixed assets :**

As per Note-1 Annexed	26,74,501.00
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**Current assets :**

Festival Advance B/f. - Receivable	13,000.00
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United Bank of India F.D.	8,19,696.50
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Inv. on	Maturing	Principal
21-02-18		75,000
13-02-18		1,60,000
03-10-16	03-10-17	5,74,697
03-09-16	03-09-17	<u>10,000</u>

State Bank of India CA 35012221553	10,85,319.00
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United Bank of India SB 0443010107700	6,70,299.11
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Cash-in-hand	0.00
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52,62,815.61

For JAGANNATH SINGH COLLEGE

*[Signature]*  
Principal  
Jagannath Singh College  
Udharbond, Cachar



Vide our report of even date.  
For R S A & Co.  
Chartered Accountants

*[Signature]*  
Partner  
Silchar, November 25, 2019

**JAGANNATH SINGH COLLEGE  
UDARBOND; CACHAR; ASSAM.**

**Income & Expenditure Account for the year ending 31<sup>st</sup> March, 2019**

Dr.	₹	₹	Cr.	₹	₹
To Establishment Expenses -			By Admission fee	28,200.00	
" Salary - Principal	1,47,000.00		" Affiliation fee	28,200.00	
" Salary - Lecturers	6,59,400.00		" Land and other asset Maintena	14,100.00	
" Salary - Office Assistants	58,800.00		" Development fee	29,610.00	
" Salary - Library Staff	58,645.00		" Electricity fee	28,200.00	
" Salary Grade IV Employees	31,500.00	9,55,345.00	" Establishment fee	28,200.00	
" Audit fee	7,000.00		" Enrolment fee	2,820.00	
" Bank charges	844.00		" Examination fee	14,100.00	
" Electric charges	46,364.00		" ICGC & Placement Fees	2,820.00	
" Library	9,680.00		" Student Welfare fee	2,820.00	
" Conveyance	3,850.00		" Identity card fee	2,820.00	
" Fencing	11,980.00		" Seminar Fee	4,230.00	
" Enrolment Fees	12,400.00		" Internal Quality Management I	14,100.00	
" Miscellaneous	1,470.00		" Sports Fee	12,300.00	
" Postage	985.00		" Library Receipts	16,920.00	
" Printing	55,032.00		" Magazine fee	28,700.00	
" Refreshments	4,604.00		" Extension Education fee	14,100.00	
" Stationeries	39,736.00		" Registration fee	22,500.00	
" Advertisement	3,150.00		" Social Festival Fee	20,500.00	
" Registration fee	82,500.00		" Tuition fee	1,01,520.00	
" Repairs- Others	24,080.00		" Faculty Development Fees	14,100.00	
" Telephone charges	43,898.00		" Teacher Parent Communicatio	1,410.00	
" Water supply	3,720.00		" Quiz Debate Competition Fee	1,410.00	
" Painting	1,800.00		" Academic Fees	7,050.00	
" Affiliation fee	3,000.00		" NSS fee	1,410.00	
" Security Guard Allowance	7,000.00		" College Website Fee	5,640.00	
" Scholarship	750.00		" Insurance Fee	2,820.00	
" Soil Testing Charges	17,500.00		" Environmental Fee	5,250.00	
" Labour shed	9,950.00		" Sale of Prospectus	66,350.00	
" Uniform charges	1,13,000.00		" Uniform fee	1,49,600.00	
" Website	2,700.00		" Students research fees	2,250.00	
" Equipments	1,350.00		" Late fine	3,000.00	
" Depreciation	81,304.00	5,91,647.00	" College certificate fee	8,850.00	6,85,900.00
			" Free Admission Grant- Govt of Assam		10,58,722.00
" Fees returned to Govt of Assam			" Interest from savings bank		4,545.00
			" Accrued interest - United Bank FD		12,442.35
" Net surplus - excess of income over expenditure		2,14,617.35	" Net deficit - excess of expenditure over income		
		17,61,609.35			17,61,609.35

JAGANNATH SINGH COLLEGE

*[Signature]*  
Principal  
Jagannath Singh College  
Udharbond, Cachar

Vide our report of even date.

For R S A & Co.

Chartered Accountants



*[Signature]*  
Partner

Silchar, November 25, 2019



**JAGANNATH SINGH COLLEGE  
UDARBOND; CACHAR; ASSAM.**

**Receipts and Payments Account for the year ending 31<sup>st</sup> March, 2019**

Dr.	₹	₹	Cr.
To Opening balance B/f.			
Bank			
United Bank SB	2,17,628.76		
State Bank of India CA	97,59,615.00		
Cash	-	99,77,243.76	
Admission fee	28,200.00		
Affiliation fee	28,200.00		
Land and other asset Mainten	14,100.00		
Development fee	29,610.00		
Electricity fee	28,200.00		
Establishment fee	28,200.00		
Enrolment fee	2,820.00		
Examination fee	14,100.00		
ICGC & Placement Fees	2,820.00		
Student Welfare fee	2,820.00		
Identity card fee	2,820.00		
Seminar Fee	4,230.00		
Internal Quality Management	14,100.00		
Sports Fee	12,300.00		
Library Fees	16,920.00		
Magazine fee	28,700.00		
Extension Education fee	14,100.00		
Registration fee	22,500.00		
Social Festival Fee	20,500.00		
Tuition fee	1,01,520.00		
Faculty Development Fees	14,100.00		
Teacher Parent Communicati	1,410.00		
Quiz Debate Competition Fe	1,410.00		
Academic Fees	7,050.00		
NSS fee	1,410.00		
College Website Fee	5,640.00		
Insurance Fee	2,820.00		
Environmental Fee	5,250.00		
Uniform Fee	1,49,600.00		
Student Research Fee	2,250.00		
Late fee	3,000.00		
College Certificate Fee	8,850.00		
Loan	17,500.00		
Sale of Prospectus	66,350.00	7,03,400.00	
Excursion Grant - Govt of Assam			
Free Admission Grant- Govt of Assam		10,58,722.00	
Donation - M. Deb Mazumdar			
F D encashed		1,50,000.00	
Interest from savings bank		4,545.00	
Interest TD		12,442.35	
		1,19,06,353.11	
By Establishment Expenses -			
" Salary - Principal	1,47,000.00		
" Salary - Lecturers	6,59,400.00		
" Salary - Office Assistants	58,800.00		
" Salary - Library Staff	58,645.00		
" Salary Grade IV Employee	31,500.00	9,55,345.00	
" Audit fee	7,000.00		
" Bank charges	844.00		
" Electric charges	46,364.00		
" Papers & periodicals	-		
" Conveyance	3,850.00		
" Fencing	11,980.00		
" Enrolment Fees	12,400.00		
" Miscellaneous	1,470.00		
" Postage	985.00		
" Printing	55,032.00		
" Refreshments	4,604.00		
" Stationeries	39,736.00		
" Registration fee	82,500.00		
" Repairs- Others	35,830.00		
" Telephone charges	43,898.00		
" Equipments	1,350.00		
" Affiliation fee	3,000.00		
" Security Guard Allowance	7,000.00		
" Loan -Repayment	-		
" Scholarship	750.00		
" Soil	17,500.00		
" Library	9,680.00		
" Advertisement	3,150.00		
" Uniform	1,13,000.00		
" Water Supply	3,720.00		
" Website fee	2,700.00	5,08,343.00	
" Furniture			13,400.00
" Transferred to Building Fund			86,73,647.00
" Closing balance C/f.			
United Bank SB	6,70,299.11		
State Bank of India CA	10,85,319.00		
Cash in-hand	-	17,55,618.11	
			1,19,06,353.11

JAGANNATH SINGH COLLEGE

Principal

Jagannath Singh College

Udharbond, Cachar.



Vide our report of even date

For R S A & Co.

Chartered Accountants

Partner

Silchar, November 25, 2019

**JAGANNATH SINGH COLLEGE  
UDARBOND; CACHAR; ASSAM.**

Notes Annexed to and Forming part of Balance Sheet as at 31st March, 2019

**/ Details of Fixed assets :**

	Rate	Balance 01-04-18 ₹	Additions 2018 - 2019 ₹	Sales 2018 - 2019 ₹	Depreciation 2018 - 2019 ₹	Balance 31-03-19 ₹
Land At Dayapur Part II, Cachar (Including Registration & Development)	0%	7,23,485.00	-	-	-	7,23,485.00
* Building - under construction	0%	12,72,148.00	-	-	-	12,72,148.00
		19,95,633.00	-	-	-	19,95,633.00
* Furniture	10%	3,03,271.00	13,400.00	-	31,667.00	2,85,004.00
Electric Fittings	10%	4,432.00	-	-	443.00	3,989.00
		3,07,703.00	13,400.00	-	32,110.00	2,88,993.00
Inverter Battery	15%	6,525.00	-	-	979.00	5,546.00
Type Writer	15%	3,200.00	-	-	480.00	2,720.00
Library Books	15%	3,02,657.00	-	-	35,763.00	2,66,894.00
Stabilizer	15%	2,658.00	-	-	399.00	2,259.00
Fire Extinguisher	15%	8,038.00	-	-	1,206.00	6,832.00
Xerox Machine	15%	39,534.00	-	-	2,965.00	36,569.00
* CC Camera	15%	67,634.00	-	-	5,073.00	62,561.00
		4,30,246.00	-	-	46,865.00	3,83,381.00
Software	40%	8,232.00	-	-	3,293.00	4,939.00
Computer	40%	2,591.00	-	-	1,036.00	1,555.00
		10,823.00	-	-	4,329.00	6,494.00
		27,44,405.00	13,400.00	-	83,304.00	26,74,501.00

\* Furniture purchased on 26-07-18





## AUDITORS' REPORT

### Introduction :

We report that we have audited the Balance sheet of Jagannath Singh College, Udharbond, Cachar, Assam as at 31st March, 2018, signed by us under reference to this report and the relative Income and Expenditure Account and Receipts and Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the College.

### Scope :

These financial statements are the responsibility of the Governing Body of the College. 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. 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 test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for opinion.

### Opinion :

In our opinion, the financial statements give a true and fair view of the Sources and Application of funds and the financial position of the Jagannath Singh College, Udharbond, for the year ended 31st March, 2018.

### We report the following observations :

1. We have not physically verified the cash-in-hand and stock of books as on 31st March, 2018.
2. The accounts have been prepared on cash basis

### Subject to above :

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and the Income and Expenditure Account give a true and fair view : --

- i. in the case of the Balance Sheet, of the state of the affairs of the College as at 31st March, 2018 and
- ii. in the case of the Income and Expenditure Account, of the net surplus of the College for the year ended on that date.
- iii. in the case of the Receipts and Payments Account, the receipts and payments of the College for the year ended on that date.

For R S A & Co.,

Chartered Accountants



*[Signature]*  
[No. US0872]

Partner

Silchar, May 02, 2018

**JAGANNATH SINGH COLLEGE  
UDARBOND; CACHAR; ASSAM.**

**Balance Sheet as at 31<sup>st</sup> March, 2018**

**LIABILITIES :**

**Capital Fund :**

As per last account	1,33,56,589.86	
Add-Net surplus transferred from Income and Expenditure Account	<u>3,42,755.40</u>	
	1,36,99,345.26	
Less - Net deficit transferred from Income and Expenditure Account	<u>-</u>	1,36,99,345.26

**Unsecured Loan :**

Asish Deb B/f.	5,000.00
----------------	----------

1,37,04,345.26

**ASSETS :**

**Fixed assets :**

As per Note-1 Annexed	27,44,405.00
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**Current assets :**

Festival Advance B/f. - Receivable	13,000.00
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United Bank of India F.D.	9,69,696.50
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Inv. on	Maturing	Principal
21-02-18		75,000
13-02-18		1,60,000
03-10-16	03-10-17	5,74,697
03-09-16	03-09-17	10,000
21-01-17	21-01-18	<u>1,50,000</u>

State Bank of India CA 35012221553	97,59,615.00
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United Bank of India SB 0443010107700	2,17,628.76
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Cash-in-hand	0.00
--------------	------

1,37,04,345.26

**For JAGANNATH SINGH COLLEGE**

*S. R. Sanyal*  
**Jagannath Singh College**  
Udharbond, Cachar.



Vide our report of even date.

**For R S A & Co.**

*Chartered Accountants*

*S. R. Sanyal*

**Partner**

Silchar, May 02, 2018



**JAGANNATH SINGH COLLEGE**  
**UDARBOND; CACHAR; ASSAM.**

**Income & Expenditure Account for the year ending 31<sup>st</sup> March, 2018**

Dr.		Cr.	
	₹		₹
To Establishment Expenses -		By Admission fee	42,000.00
" Salary - Principal	1,05,000.00	" Affiliation fee	40,100.00
" Salary - Lecturers	4,60,064.00	" Land and other asset Maintena	20,900.00
" Salary - Office Assistants	42,000.00	" Development fee	43,885.00
" Salary - Library Staff	45,000.00	" Electricity fee	41,910.00
" Salary Grade IV Employees	22,500.00	" Establishment fee	40,100.00
	6,74,564.00	" Enrolment fee	4,190.00
" Audit fee	6,000.00	" Examination fee	20,900.00
" Bank charges	1,076.75	" ICGC & Placement Fees	4,270.00
" Electric charges	16,855.00	" Student Welfare fee	4,180.00
" Papers & periodicals	7,577.00	" Identity card fee	4,190.00
" Conveyance	43,690.00	" Seminar Fee	6,275.00
" Fencing	15,410.00	" Internal Quality Management I	20,050.00
" Enrolment Fees	10,380.00	" Sports Fee	10,585.00
" Miscellaneous	6,739.27	" Library Receipts	25,110.00
" Postage	677.00	" Magazine fee	24,555.00
" Printing	21,012.00	" Extension Education fee	19,980.00
" Refreshments	6,109.00	" Registration fee	14,700.00
" Stationeries	33,564.00	" Social Festival Fee	17,105.00
" Land revenue	31.00	" Tuition fee	1,51,200.00
" Registration fee	65,400.00	" Faculty Development Fees	20,050.00
" Repairs- Others	29,429.00	" Teacher Parent Communicatio	2,135.00
" Telephone charges	12,910.00	" Quiz Debate Competition Fee	2,095.00
" Excursion Expenses	1,00,000.00	" Academic Fees	10,435.00
" Sports Fest	2,500.00	" NSS fee	2,285.00
" Affiliation fee	3,000.00	" College Website Fee	8,440.00
" Security Guard Allowance	5,000.00	" Insurance Fee	4,210.00
" Scholarship	659.00	" Environmental Fee	6,225.00
" Renewal of Software	9,500.00	" Sale of Prospectus	37,700.00
" Website charges	2,700.00		6,49,760.00
" Depreciation	89,459.00		
	4,89,678.02	" Excursion Grant - Govt of Assam	2,00,000.00
" Fees returned to Govt of Assam	3,15,000.00	" Free Admission Grant- Govt of Assam	7,31,380.00
		" Wi-Fi Grant - Govt. of Assam	50,000.00
		" Donation - M. Deb Mazumdar	75,000.00
		" Interest from savings bank	6,784.00
		" Sale of Tender papers	3,500.00
		" Accrued interest - United Bank FD	65,573.42
		" Liability Reversed -2017	40,000.00
" Net surplus - excess of income over expenditure	3,42,755.40	" Net deficit - excess of expenditure over income	
	18,21,997.42		18,21,997.42

For JAGANNATH SINGH COLLEGE

*Principal*  
**Jagannath Singh College**  
Udharbond, Cachar

Vide our report of even date.

For R S A & Co.

Chartered Accountants



*Partner*  
**Partner**

Silchar, May 02, 2018



# JAGANNATH SINGH COLLEGE UDARBOND; CACHAR; ASSAM.

## Receipts and Payments Account for the year ending 31<sup>st</sup> March, 2018

Dr.	₹	₹	Cr.
To Opening balance B/L			
Bank			
United Bank SB	25,563.43		
State Bank of India CA	99,58,452.50		
Cash		99,84,015.93	
" Admission fee	42,000.00		
" Affiliation fee	40,100.00		
" Land and other asset Maintena	20,900.00		
" Development fee	43,885.00		
" Electricity fee	41,910.00		
" Establishment fee	40,100.00		
" Enrolment fee	4,190.00		
" Examination fee	20,900.00		
" ICGC & Placement Fees	4,270.00		
" Student Welfare fee	4,180.00		
" Identity card fee	4,190.00		
" Seminar Fee	6,275.00		
" Internal Quality Management F	20,050.00		
" Sports Fee	10,585.00		
" Library Fees	25,110.00		
" Magazine fee	24,555.00		
" Extension Education fee	19,980.00		
" Registration fee	14,700.00		
" Social Festival Fee	17,105.00		
" Tuition fee	1,51,200.00		
" Faculty Development Fees	20,050.00		
" Teacher Parent Communication	2,135.00		
" Quiz Debate Competition Fee	2,095.00		
" Academic Fees	10,435.00		
" NSS fee	2,285.00		
" College Website Fee	8,440.00		
" Insurance Fee	4,210.00		
" Environmental Fee	6,225.00		
" Loan	2,57,300.00		
" Sale of Prospectus	37,700.00	9,07,060.00	
" Excursion Grant - Govt of Assam		2,00,000.00	
" Free Admission Grant- Govt of Assam		7,31,380.00	
" Wi-Fi Grant - Govt. of Assam		50,000.00	
" Sale of Tender papers		3,500.00	
" Donation - M. Deb Mazumdar		75,000.00	
" F D encashed		3,79,883.43	
" Interest from savings bank		6,784.00	
" Interest TD		65,573.42	
		1,24,03,196.78	
By Establishment Expenses -			
" Salary - Principal	1,05,000.00		
" Salary - Lecturers	4,60,064.00		
" Salary - Office Assistants	42,000.00		
" Salary - Library Staff	45,000.00		
" Salary Grade IV Employee	22,500.00	6,74,564.00	
" Audit fee	6,000.00		
" Bank charges	1,076.75		
" Electric charges	16,855.00		
" Papers & periodicals	7,577.00		
" Conveyance	43,690.00		
" Equipment			
" Fencing	15,410.00		
" Enrolment Fees	10,380.00		
" Miscellaneous	6,739.27		
" Postage	677.00		
" Printing	21,012.00		
" Refreshments	6,109.00		
" Stationeries	33,564.00		
" Land revenue	31.00		
" Registration fee	65,400.00		
" Repairs- Others	29,429.00		
" Telephone charges	12,910.00		
" Excursion Expenses	1,00,000.00		
" Sports Fest	2,500.00		
" Affiliation fee	3,000.00		
" Security Guard Allowance	5,000.00		
" Loan -Repayment	2,57,300.00		
" Scholarship	659.00		
" Software	9,500.00		
" Website fee	2,700.00	6,57,519.02	
" United Bank Of India -FD	75,000.00		
" United Bank Of India -FD	1,60,000.00	2,35,000.00	
" Furniture	1,01,640.00		
" Books	2,00,000.00		
" Building	2,39,287.00		
" Fire extinguisher	2,943.00	5,43,870.00	
" Tuition fees Returned to Govt. of Assam			
For 2013-14 & 2014-15		3,15,000.00	
" Closing balance C/L			
United Bank SB	2,17,628.76		
State Bank of India CA	97,59,615.00		
Cash-in-hand		99,77,243.76	
		1,24,03,196.78	

For JAGANNATH SINGH COLLEGE

*Principal*  
Jagannath Singh College  
Udharbond, Cachar.



Vide our report of even date.

For R S A & Co.  
Chartered Accountants

*Partner*  
Silchar, May 02, 2018



**JAGANNATH SINGH COLLEGE  
UDARBOND; CACHAR; ASSAM.**

**Notes Annexed to and Forming part of Balance Sheet as at 31st March, 2018**

**1 Details of Fixed assets :**

	Rate	Balance 01-04-17 ₹	Additions 2017 - 2018 ₹	Sales 2017 - 2018 ₹	Depreciation 2017 - 2018 ₹	Balance 31-03-18 ₹
Land At Dayapur Part II, Cachar (Including Registration & Development)	0%	7,23,485.00	-	-	-	7,23,485.00
* Building - under construction	0%	10,32,861.00	2,39,287.00	-	-	12,72,148.00
		17,56,346.00	2,39,287.00	-	-	19,95,633.00
* Furniture	10%	2,35,328.00	1,01,640.00	-	33,697.00	3,03,271.00
Electric Fittings	10%	4,924.00	-	-	492.00	4,432.00
		2,40,252.00	1,01,640.00	-	34,189.00	3,07,703.00
Inverter Battery	15%	7,676.00	-	-	1,151.00	6,525.00
Type Writer	15%	3,765.00	-	-	565.00	3,200.00
Library Books	15%	1,38,420.00	2,00,000.00	-	35,763.00	3,02,657.00
Stabilizer	15%	3,127.00	-	-	469.00	2,658.00
Fire Extinguisher	15%	6,513.00	2,943.00	-	1,418.00	8,038.00
Xerox Machine	15%	42,739.00	-	-	3,205.00	39,534.00
* CC Camera	15%	73,118.00	-	-	5,484.00	67,634.00
		2,75,358.00	2,02,943.00	-	48,055.00	4,30,246.00
Software	40%	13,720.00	-	-	5,488.00	8,232.00
Computer	40%	4,318.00	-	-	1,727.00	2,591.00
		18,038.00	-	-	7,215.00	10,823.00
		22,89,994.00	5,43,870.00	-	89,459.00	27,44,405.00

**Books purchased in January, 2018**

