

GUWAHATI OFFICE
"ROODRAKSH"
501 & 502B ,G.S.Road
Bhangagarh , Guwahati-5

N. N. DAS & CO.

Chartered Accountants

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AUDITORS' REPORT

Name of the Organization :: SUREN DAS COLLEGE , HAJO
Address P.O:: HAJO
DIST :: KAMRUP , ASSAM,PIN-781102

Period of Audit :: 01-04-2023 TO 31-03-2024

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) General Fund
- 2) RUSA Fund
- 3) DHE Fund
- 4) KKHSOU Fund
- 5) NSS Fund
- 6) UGC Fund

Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Suren Das College , P.O : Hajo , Dist. Kamrup (Assam) as on 31st March , 2024 for the period 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.

Basis of Opinion ::

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI . Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report . We are independent in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion .

Responsibilities of Management and Those Charged with Governance for the Financial Statements::

Management is responsible for the preparation of these financial statements that given a true and fair view of the state of affairs and results of operations of the **SUREN DAS COLLEGE , HAJO , KAMRUP , ASSAM-781102** In accordance with the accounting principles generally accepted in India. This responsibility includes the design , implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that given a true and fair view and free from material misstatement , whether due to fraud or error .

Responsibilities for the Audit of the Financial Statements ::

The objectives are to obtain reasonable assurance about whether the financial statements as a whole free from material misstatement , whether due to fraud or error , and to issue an auditor's report is includes our opinion . Reasonable assurance is a high level of assurance , but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error are considered material if , individually or in the aggregate , they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements .

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements . The procedures selected depend on the auditor's judgment , including the assessment of the risks of material misstatement of the financial statements , whether due to fraud or error . In making those risk assessment , the auditor consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management , as well as evaluating the overall presentation of the financial statements . As far as going concern concept is concern , it all depends on the scheme and policy of the Government .



(3)

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. 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 .

In the case of Receipt and payment Account of the receipts and payments for the period ended on 31st March , 2024.

Notes and Observations:

1. Disclaimer :

- i. 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 .
- ii. 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:

1. The College maintains only cash Book as its Book of prime entries .

As per our report of even date attached

N.N.DAS & Co

Chartered Accountants

F.R.NO::301008E



(Signature)
(CA P. BERA)

Partner

Membership No:: 012956

UDIN:: 24012956BKDHGT5028

Place:: Guwahati

Date:: 27th November , 2024

SUREN DAS COLLEGE, HAJO
P.O :: HAJO , DIST::KAMRUP, ASSAM
GENERAL FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Examination Expenses	146,458.00
Cash at Bank	37,950.71	Salary to Non Sanctioned Staff	465,534.00
Cash in Hand	-	Equipments and Accessories	2,726,710.00
Fund Transfer		Construction expenses	3,139,587.36
From UGC Fund	3,500,000.00	Festival expenses	172,760.00
Fund received from Govt for BPL Students	11,165,960.00	Students Union expenses	6,870.00
Collection Account	2,623,313.79	Fuel expenses	19,200.00
Application Fee	88,525.00	Refreshment expenses	167,519.00
Other Income	3,430.00	Postage and Telegram	3,151.00
Grant received	20,000.00	Printing and Stationery	317,530.00
Refund and Recovery	24,884.00	Mobile expenses	9,857.00
		Labour and Wages	416,400.00
		Salary to Part Timer	93,867.00
		Office expenses	100,408.00
		Honararium and Remuneration	70,500.00
		Repairing and Maintenance	1,203,977.00
		Library Expenses	66,100.00
		Tuition Fees	78,246.00
		College Week expenses	306,100.00
		Furniture and Fixture	336,360.00
		Electricity expenses	316,636.00
		Internet Website	177,018.88
		Magazine and Newspaper	130,500.00
		Programme Activities	33,984.00
		Photography and Videography	18,000.00
		Car Fare	39,280.00
		Cultural and Music	36,320.00
		Duties and Taxes	85,709.00
		Travelling and Conveyance	100,005.00
		Consultancy Fees for various job	199,029.00
		Development expenses	246,394.00
		Bank Charge	12,062.95
		Books and Periodicals	61,680.00
		Cloth and Tailor	88,900.00
		Award and Honour	11,625.00
		Capital account	300,000.00
		Freshers Expenses	209,600.00
		Fee for e-TDS works	17,471.00
		Clean and Beauty	17,360.00
		Youth Festival Expenses	55,000.00
		Examination Fees	849,950.00
		Enrolment and Registration	73,760.00
		Seminar and Workshop	42,875.00

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		Permission and Affiliation	94,625.00
		Advertisement and Publicity	76,398.00
		Engineer for Construction of Indoor Stadium	65,000.00
		Closing Balance	
		Cash at Bank	4,257,746.31
		Cash in Hand	-
TOTAL	17,464,063.50	TOTAL	17,464,063.50

As per our report of even date attached

N.N.DAS & Co

Chartered Accountants

F.R.NO.:301008E



(CA P. BERA)

Partner

Membership No.: 012956

UDIN: 240129568KDHGT5028

Place: Guwahati

Date: 27th November, 2024

