

HEAD OFFICE
Piyali Apartment
660, Rajdanga Main Road
Kolkata-700107
West Bengal

N. N. DAS & CO.

Chartered Accountants

Website: nndasco.com

Email:
nndasco@gmail.com
piyali_1973@yahoo.com

AUDITORS' REPORT

Name of the Organization :: SUREN DAS COLLEGE,HAJO
Address Dist. Kamrup (Assam)
Assam, Pin-781028
Period of Audit :: 01-04-2021 to 31-03-2022
Incumbency :: Dr. Hirenya Kumar Sarma, Principal Cum Secretary
Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS
1) General Fund
2) UGC Fund
3) NSS Fund
4) DHE Fund
5) KKHSOU 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, 2022 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.



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Branch Office: Tribeni Complex, 1st Floor, B-11, G.S.Road, Ulubari, Guwahati-781007, Assam
Contact: 9831095243, 9831417655, 9830665106

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, Dist. Kamrup (Assam)**. 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 are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that 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 and 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 assessments, the auditor considers 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 concerned, it all depends on the scheme and policy of the Government.



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 , 2022.

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*

For,

M/S N.N.DAS & CO

Chartered Accountants

F. R. NO. 301008E

Piyali Ghosal

(CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 07th September, 2022

Place: Guwahati



SUREN DAS COLLEGE, HAJO

DIST: KAMRUP, ASSAM

GENERAL FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

RECEIPTS	AMOUNTS (in Rs)	PAYMENTS	AMOUNTS (in Rs)
Opening Balance		Advertisement & Publicity	35400.00
Cash at Bank	3473526.66	Bank Charge	1416.00
Cash in Hand	0.00	Books & Periodicals	68026.00
Collection from admission	1431320.00	Car Fare Allowance	31400.00
Grant Received from IIC	9000.00	Carriage and Forwarding	2500.00
Other income	57830.00	Cloth & Tailor	48453.54
		Consultancy Fees	179850.00
		Construction Expenses	395290.00
		Camp & Activity	11000.00
		Clean & Beauty	48609.00
		College Week Expenses	11970.00
		Development Expenses	987635.00
		Electricity Expenses	283815.00
		Enrolment & Registration Fees	50000.00
		Examination Expenses	22665.00
		Equipments & Accessories	116000.00
		Festival Expenses	19000.00
		Fuel Expenses	5200.00
		Fooding & Lodging	6323.00
		Games & Sport	9005.00
		Internet & Website	177364.16
		Insurance Premium	51225.00
		Labour & Wages	54400.00
		Legal Fees	40000.00
		Magazine & News Letter	35400.00
		Mobile Expenses	7918.00
		Office Expenses	33122.00
		Postage & Telegram	132.00
		Printing & Stationery	97460.00
		Permission & Affiliation	46985.00
		Repair & Maintenance	382395.00
		Refreshment Expenses	87361.00
		Refund & Recovery	17130.00
		Remuneration & Honourarium	62406.08
		Salary (Non-sanction)	616200.00
		Salary (part-timer)	144000.00
		Telephone Expenses	17207.54
		Travelling Expenses	28130.00
		Closing Balance	
		Cash at Bank	738413.34
		Cash in Hand	0.00
TOTAL	49,71,676.66	TOTAL	49,71,676.66

As per our report of even date attached

For

N.N.DAS & Co

CHARTERED ACCOUNTANTS

F.R.N.O. 301000E

[Signature]
N.N.DAS & CO.



Registration No. 689509

Office: 87/10, Sankarbari, 2022

Phone: 2611111

[Signature]

Principal

Suren Das College, Hajo
Kamrup (R), Assam

SUREN DAS COLLEGE, HAJO
DIST: KAMRUP, ASSAM

UGC FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance	9091.15	Bank Charges	649.00
		Closing Balance	8442.15
TOTAL	9,091.15	TOTAL	9,091.15

As per our report of even date attached

For,

N N DAS & Co

CHARTERED ACCOUNTANTS

F.R.NO: 301008E

(CA PIYALI GHOSAL)

Partner

Membership No: 059309

Dated: 07th September, 2022

Place: Guwahati



[Signature]
Principal
Suren Das College, Hajo
Kamrup (R), Assam

SUREN DAS COLLEGE, HAJO

DIST: KAMRUP, ASSAM

NSS FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Camp & Activity	11830.00
Cash at Bank	54208.99	Travelling & Conveyance	500.00
Cash in Hand	-	Honourarium & Remuneration	21000.00
Grant Received From DHE	99,900.00	Bank Charges	549.00
		Closing Balance	120129.99
		Cash at Bak	0.00
		Cash in Hand	
TOTAL	1,54,108.99	TOTAL	1,54,008.99

As per our report of even date attached

For

N N DAS & Co

CHARTERED ACCOUNTANTS

F.R.NO::301008E

(CA PIYALI GHOSAL)

Partner

Membership No:: 059309

Dated:: 07th September , 2022

Place::Guwahati



[Signature]
Principal
Suren Das College, Hajo
Kamrup (R), Assam

SUREN DAS COLLEGE, HAJO

DIST: KAMRUP, ASSAM

DUE FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Insurance & Registration	7837250.00
Cash at Bank	54,708.99		
Cash in Hand		Bank Charge	549.00
Grant Received from DHE	7832630.00	Closing Balance	49,439.99
		Cash at Bank	
		Cash in Hand	
TOTAL	78,87,338.99	TOTAL	78,87,338.99

As per our report of even date attached

For,

N N.DAS & Co

CHARTERED ACCOUNTANTS

F.R.NO.: 301008E

Piyali Ghosal
(CA PIYALI GHOSAL)

Partner

Membership No.: 059309

Dated: 07th September, 2022

Place: Guwahati



[Signature]
Principal
Suren Das College, Hajo
Kamrup (R), Assam

SUREN DAS COLLEGE, HAJO

DIST: KAMRUP, ASSAM

KKHSOU FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Examination Expenses	8000.00
Cash at Bank	3,01,819.50	Honorarium & Remuneration	248000.00
Cash in Hand	0.00	Travelling & Conveyance	4500.00
Grant Received from KKHSOU	24,1985.00	Postage & Telegram	2321.00
		Printing & Stationery	1060.00
		Refreshment Expenses	3644.00
		Packing & Forwarding	3000.00
		Consultancy Fees	54000.00
		Office Expenses	1195.00
		Bank Charges	649.00
		Closing Balance	219235.50
		Cash at Bank	0.00
		Cash in Hand	0.00
TOTAL	5,45,804.50	TOTAL	5,45,804.50

As per our report of even date attached

For

N N DAS & Co

CHARTERED ACCOUNTANTS

F.R.NO.: 301008E

(CA PIYALI GHOSAL)

Partner

Membership No.: 059309

Dated: 07th September, 2022

Place: Guwahati



[Signature]
Principal
Suren Das College, Hajo
Kamrup (R), Assam