

AUDITORS' REPORT

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

Period of Audit :: 01-04-2022 TO 31-03-2023

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 , 2023 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 .



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 , 2023.

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

Bera

(CA P. BERA)

Partner

Membership No:: 012956

UDIN:: 23012956BGWPN1635

Place:: Guwahati

Date:: 11th December , 2023



SUREN DAS COLLEGE, HAJO

DIST::KAMRUP, ASSAM

GENERAL FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Bank Charge	649.00
Cash at Bank	7,38,313.34	Books & Periodicals	500.00
Cash in Hand	-	Car Fare Allowance	13,500.00
Collection from admission	14,64,412.22	Cloth & Tailor	3,550.00
Fund received from Govt. Of Assam		Programme and activities	10,355.00
Deprtt. of Highrer Education	29,07,605.00	Construction Expenses	4,55,140.00
Other income	36,400.00	Clean & Beauty	17,410.00
		College Week Expenses	1,33,115.00
		Development Expenses	4,16,400.00
		Electricity Expenses	2,40,666.00
		Enrolment & Registration Fees	8,33,500.00
		Examination Expenses	22,600.00
		Equipments & Accessories	3,58,690.00
		Festival Expenses	38,000.00
		Fuel Expenses	11,810.00
		Internet & Website	88,507.08
		Insurance Premium	51,225.00
		Labour & Wages	97,100.00
		Legal Fees	50,000.00
		Magazine & News Letter	84,000.00
		Mobile Expenses	7,470.00
		Office Expenses	22,346.00
		Postage & Telegram	401.00
		Printing & Stationery	75,480.00
		Permission & Affiliation	2,48,565.00
		Repair & Maintenance	2,00,145.00
		Refreshment Expenses	2,15,324.00
		Youth festival expenses	37,660.00
		Remuneration & Honourarium	87,501.77
		Salary (Non-sanction)	5,67,100.00
		Salary (part-timer)	67,360.00
		Tuition fee	98,196.00
		Application fee for NAAC	1,47,500.00
		Examination expenses	31,150.00
		Advertismet & Publicity	23,980.00
		Students Union Expenses	48,525.00
		Debating & Literature	4,280.00
		Duties and Taxes	2,980.00
		Purchase account	4,199.00
		Light and Sound	2,000.00
		Pendal & Decoration	6,800.00



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		Carring and Forwarding	2,000.00
		Cultural and music	3,150.00
		Misc expenses	2,38,000.00
		Telephone Expenses	
		Travelling Expenses	39,950.00
		Closing Balance	
		Cash at Bank	37,950.71
		Cash in Hand	
TOTAL	51,46,730.56	TOTAL	51,46,730.56

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: Z3012956BGWPN1635

Place: Guwahati

Date: 11th December , 2023

SUREN DAS COLLEGE, HAJO

DIST::KAMRUP, ASSAM

DHE FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Infrcsture development	4,82,608.00
Cash at Bank	49,439.99	Insurance & Registration Charges	1,25,96,080.00
Cash in Hand	-	Fund transfer to General fund	29,07,605.00
Grant Received from Govt of Assam	2,26,93,995.00	Bank Charges	649.00
Fund transfer	4,52,000.00		
		Closing Balance	
		Cash at Bank	72,08,492.99
		Cash in Hand	-
TOTAL	2,31,95,434.99	TOTAL	2,31,95,434.99

As per our report of even date attached

N.N.DAS & Co

Chartered Accountants

F.R.NO-301008E

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(CA P. BERA)

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Date:: 11th December , 2023



SUREN DAS COLLEGE, HAJO

DIST::KAMRUP, ASSAM

KKHSOU FUND**RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Examination Expenses	10,000.00
Cash at Bank	2,19,235.50	Repair & Maintenance	3,08,300.00
Cash in Hand	-	Postage & Telegram	3,080.00
Grant Received from KKHSOU	5,17,950.00	Printing & Stationery	7,770.00
		Refreshment Expenses	6,293.00
		Packing & Forwarding	5,855.00
		Programme and activities	13,500.00
		Salary (Non-sanction)	1,700.00
		Bank Charges	52,740.00
			649.00
		Closing Balance	
		Cash at Bank	3,27,298.50
		Cash in Hand	-
TOTAL	7,37,185.50	TOTAL	7,37,185.50

As per our report of even date attached

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(CA P. BERA)

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SUREN DAS COLLEGE, HAJO

DIST::KAMRUP, ASSAM

UGC FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance	8,442.15	Bank Charges	649.00
		Closing Balance	
		Cash at Bank	7,793.15
TOTAL	8,442.15	TOTAL	8,442.15

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SUREN DAS COLLEGE, HAJO

DIST::KAMRUP, ASSAM

NSS FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Programme and activities	32195.00
Cash at Bank	1,20,129.59	Office Expenses	3200.00
Cash in Hand	-	Travelling & Conveyance	750.00
Grant received	89,000.00	Printing & Stationery	8400.00
		Bank Charges	649.00
		Closing Balance	
		Cash at Bak	1,63,935.59
		Cash in Hand	
TOTAL	2,09,129.59	TOTAL	2,09,129.59

As per our report of even date attached

N.N.DAS & Co

Chartered Accountants

F.R.NO::301008E

P. Bera



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Date:: 11th December , 2023

SUREN DAS COLLEGE, HAJO
DIST::KAMRUP, ASSAM
ASSAM

RUSA FUND

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance			
Cash at Bank	4,386.30		
Cash in Hand			
Bank interest received	120.00		
		Closing Balance	
		Cash at Bak	4,506.30
		Cash in Hand	
TOTAL	4,506.30	TOTAL	4,506.30

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RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Infrcsture development	4,82,608.00
Cash at Bank	49,439.99	Insurance & Registration Charges	1,25,96,080.00
Cash in Hand	-	Fund transfer to General fund	29,07,605.00
Grant Received from Govt of Assam	2,26,93,995.00	Bank Charges	649.00
Fund transfer	4,52,000.00		
		Closing Balance	
		Cash at Bank	72,08,492.99
		Cash in Hand	-
			-
TOTAL	2,31,95,434.99	TOTAL	2,31,95,434.99

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RECEIPTS	AMOUNTS(in Rs)	PAYMENTS	AMOUNTS(in Rs)
Opening Balance		Programme and activities	32195.00
Cash at Bank	1,20,129.59	Office Expenses	3200.00
Cash in Hand	-	Travelling & Conveyance	750.00
Grant received	89,000.00	Printing & Stationery	8400.00
		Bank Charges	649.00
		Closing Balance	
		Cash at Bak	1,63,935.59
		Cash in Hand	
TOTAL	2,09,129.59	TOTAL	2,09,129.59

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