

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

N. N. DAS & CO.
Chartered Accountants
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Email:
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AUDITORS' REPORT

Name of the Organization :: **SUREN DAS COLLEGE , HAJO**
Address P.O:: **HAJO**
DIST :: **KAMRUP (RURAL) , ASSAM,PIN-781102**
Period of Audit :: **01-04-2020 TO 31-03-2021**
Statement enclosed : **RECEIPT AND PAYMENT ACCOUNTS OF**
1) General Fund
2) Annexure- I , II & III
3) Bank reconciliation Statement as on 31/03/2021

Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Suren Das College , Hajo , P.O : Hajo , Dist. Kamrup (Rural) , Assam , Pin-781102 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 :

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 .
- 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

*Attended
by
Piyali
Suren Das College, Hajo*

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. 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:

- i. The College maintains the following books of accounts along with the periodical statements property
 - a) Cash book (computerized) General
 - b) Ledger book
 - c) Bank reconciliation statements

Signed in terms of our certificate of even dated

N.N.DAS & Co
Chartered Accountants

F.R.NO::301008E



(CA P. BERA)

Partner

Membership No:: 012956

UDIN:: 21012956AAAAGP9825

Place:: Kolkata

Date:: 09th August, 2021






SUREN DAS COLLEGE, HAJO

P.O:: HAJO :: DIST::KAMRUP

ASSAM-781102

GENERAL FUND ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH, 2021

| RECEIPTS | AMOUNTS(₹) | PAYMENTS | AMOUNTS(₹) |
|--|-------------------|---|-------------------|
| Opening Balance | | Salary to Staff (Non-Sanctioned) | 558,000 |
| Cash at Bank | 2,110,183 | Remuneration to Staff (Part-timer) | 56,000 |
| Cash in Hand | - | Tuition fee | 140,364 |
| Collection from Admission | 69,660 | Travelling expenses | 93,070 |
| Fund transfer from Subsidiary fund/DHE Fund | 4,532,466 | Remuneration & Honorarium | 140,511 |
| Grants received from GU for NSS | 80,100 | Bank Charges | 11,971 |
| <u>Fund received from Govt. Of Assam</u> | | Salary paid against FDP | 148,489 |
| <u>O/O the DHE, Guwahati, for the purpose of</u> | | Labour Charges & Wages | 312,350 |
| Registration & Insurance for 1225 Scooters | 13,164,362 | Decoration & Beautification | 7,000 |
| Reimburshment of BPL Students fee | 4,536,016 | Carriage expenses | 3,800 |
| Application fee for the post of Asstt. Professor | 772,000 | Refreshment expenses | 87,847 |
| Sundry received | 30,000 | Cost of Assamese Software | 5,300 |
| | | Advertisment & Publicity | 210,990 |
| | | Clean & Beauty | 16,569 |
| | | Electricity charges & expenses | 78,558 |
| | | Fire & Burglary insurance premium | 51,160 |
| | | Consultancy fee | 140,900 |
| | | Care fare & Travelling allowances | 92,500 |
| | | Cost of Musk sewing etc | 4,900 |
| | | NSS Special Camp & Debate Competition | 27,050 |
| | | Internet bill & Website expenses | 85,069 |
| | | Cost of Bulk SMS | 25,000 |
| | | Refund and recovery | 4,000 |
| | | Construction of Indoor Stadium | 739,000 |
| | | <u>Books & Periodicals</u> | <u>144,679</u> |
| | | Insurance & registration fee of Scooters | 13,142,742 |
| | | Fund transfer to subsidiary fund | 4,532,466 |
| | | Administrative & other exp. (As per annexure-I) | 614,007 |
| | | Festival expenses(As per annexure-II) | 94,360 |
| | | Purchase of fixed assets(As per annexure-III) | 340,150 |
| | | Closing Balance | |
| | | Cash at Bank | 3,385,985 |
| | | Cash in Hand | - |
| TOTAL | 25,294,787 | TOTAL | 25,294,787 |

N.N.DAS & Co

Chartered Accountants

F.R.NO::301008E



(Signature)

(CA P. BERA)

Partner

Membership No:: 012956

UDIN:: 21012956AAAAGP9825

Place:: Kolkata

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SUREN DAS COLLEGE, HAJO
P.O:: HAJO :: DIST::KAMRUP
ASSAM-781102

Annexure-I

DETAILS OF ADMINISTRATIVE & OTHER EXPENSES

| <u>HEAD OF ACCOUNTS</u> | <u>AMOUNTS</u> |
|--|-------------------|
| Duties & Taxes | 34,567.00 |
| Enrolment & Registration fee | 39,100.00 |
| Examination expenses | 6,380.00 |
| H.S 2nd year examination fee deposited | 53,200.00 |
| Fuel expenses | 14,700.00 |
| Repairs & Maintainance | 32,805.00 |
| Mobile expenses | 8,720.00 |
| Permission and affiliation | 500.00 |
| Postage & Telegrame | 14,613.00 |
| Legal expenses | 78,000.00 |
| Printing & Office Stationery | 174,162.00 |
| Office expenses | 27,516.00 |
| Online Software AMC | 42,000.00 |
| Gril Making and Chair repairing | 14,000.00 |
| Cilling board for class room | 17,100.00 |
| AMC for accounting software | 17,703.54 |
| AMC for website | 21,190.00 |
| Reparing Wooden Door & Window | 6,300.00 |
| Codst of ink , adoptar & dongle etc. | 11,450.00 |
| Total | 614,006.54 |



SUREN DAS COLLEGE, HAJO

P.O:: HAJO :: DIST::KAMRUP

ASSAM-781102

Annexure-II

DETAILS OF FESTIVAL EXPENSES

| HEAD OF ACCOUNTS | AMOUNTS |
|---------------------------------------|----------------|
| Expenses for Swarasati Puja | 50700 |
| Musician charges for National Sc. Day | 14590 |
| College Week expenses | 18700 |
| Expenses of International Women day | 7870 |
| Foundation day expenses | 2500 |
| | |
| Total | <hr/> 94360 |



SUREN DAS COLLEGE, HAJO

P.O.: HAJO :: DIST.: KAMRUP

ASSAM-781102

Annexure-III

DETAILS OF PURCHASE OF FIXED ASSETS

| HEAD OF ACCOUNTS | AMOUNTS |
|--|----------------|
| Purchase of Gas Cylinder for Science Lab | 1000 |
| Cost of Equipments for Science Lab | 200800 |
| Laptop for IQAC | 52650 |
| Thermal Scanner | 7000 |
| Oximeter | 3000 |
| Refrigerator | 23100 |
| Projector | 39450 |
| Water Pump | 5000 |
| CCTV Camera | 8150 |
| Total | 340150 |



**SUREN DAS COLLEGE, HAJO
P.O.: HAJO :: DIST.: KAMRUP
ASSAM-781102**

BANK RECONCILIATION STATEMENT AS ON 31-03-2021

AMOUNT(₹)

Bank Balance as per Cash Book

Dr. 3,385,985

ADD:

Cheque issued but not clear/debited

| <u>Cheque No</u> | <u>Date</u> | <u>AMOUNT(₹)</u> |
|------------------|-------------|------------------|
| 531766 | 29.03.2019 | 50,000.00 |
| 531763 | 02.04.2019 | 89,000.00 |
| 623449 | 31.08.2019 | 2,600.00 |
| 623585 | 05.05.2020 | 4,750.00 |
| 623676 | 14.03.2020 | 38,000.00 |
| 575305 | 20.10.2020 | 10,600.00 |
| 575315 | 11.11.2020 | 10,600.00 |
| 575313 | 11.11.2020 | 19,900.00 |

Dr 225,450

LESS:

DD deposited to the Bank but not credited in the Bank

Cr 40,000

Total

Dr 3,571,435

BANK BALANCE AS PER BANK STATEMENT/PASS BOOK

AMOUNT(₹)

Name of the bank and Branch

| | | |
|---------------------------------------|-------------|-----------|
| State Bank Of India , Guwahati Branch | 10823626585 | 9,091 |
| State Bank Of India , Hajo Branch | 34582921152 | 54,709 |
| State Bank Of India , Hajo Branch | 36850546760 | 3,453,427 |
| State Bank Of India , Hajo Branch | 37880884287 | 54,209 |
| | | 3,571,435 |

Cr 3,571,435



TAX INVOICE
N. N. Das & Co.
Chartered Accountants

19A, Bhatnagar-White Road,
 Salt Lake,
 West Bengal
 Kolkata - 700021
 Email: nndas@nndas.com

State Code : 19

Ph: 9831095243
 9831417655

GSTIN: AADFN7518B

19AADFN7518B1ZE

Bill No.: 90
 Date: 09/08/2021

Chartered Accountants,
 Salt Lake Complex,
 Bhatnagar Road, Kolkata - 700021

NA

| Description of Services | SAC Code | Qty. | Unit | Rate (per item) | Total | Discount | Taxable value | CGST | | SGST | | IGST | | Total |
|--|----------|------|------|-----------------|-------|----------|---------------|------|--------|------|--------|------|--------|-------|
| | | | | | | | | Rate | Amount | Rate | Amount | Rate | Amount | |
| Account Audit fees of SUNSHINE COLLEGE for the year 2020-21 | 998221 | | | | 4237 | 0 | 4237 | 0% | 0 | 0% | 0 | 18% | 763 | 5000 |
| TOTAL | | | | | 4237 | | 4237 | | 0 | | 0 | | 763 | 5000 |

| | | |
|--|-------------------------|------|
| Total Invoice Amount (In words) : Four thousand Rupees only | Total Amount Before tax | 4237 |
| | Add : CGST | 0 |
| | Add : SGST | 0 |
| | Add : IGST | 763 |
| | Total Amount : GST | 763 |
| | Total Amount After Tax | 5000 |
| GST Payable on Reverse Charge | | N/A |

Bank : Punjab National Bank - Bosepukur Rajdanga, West Bengal, Kolkata- 700042
 Account No. 0091050009352
 IFSC Code : PUNB0095520

Certified that the particulars given above are true and correct.
 For N. N. Das & Co

P. Das
 Authorised Signatory

