

## AUDITORS' REPORT

Name of the Organization: NALBARI COLLEGE  
Address : College Road, Nalbari  
Assam, Pin-781335

Period of Audit : from 01-04-2022 to 31-03-2023

Incumbency : Dr. Kamal Nayan Patowary., Principal cum Secretary

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) Nalbari College Reserve Fund
- 2) Nalbari College Library Fund
- 3) Nalbari College Students Union Fund
- 4) Nalbari College Examination Fund

### Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Nalbari College, P.O : Nalbari, College Road, Nalbari-781335 (Assam) as on 31<sup>st</sup> 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 is 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 Changed 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 **Nalbari College, Nalbari, Assam-781335** In accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintainance of international 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 resonable 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 gurantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Missatements can arise from fraud or error is considered material if, individually or in the aggregate, they could reasonable by 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 .

**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



(CA P. BERA)


Partner

MEMBERSHIP NO.012956

Dated: 29<sup>th</sup> December , 2023

Place: Guwahati

UDIN: 23012956BGWPNK5426

  
8/5/24  
Principal  
Nalbari College, Nalbari  
Nalbari : Assam



NALBARI COLLEGE, NALBARI

DIST: NALBARI, ASSAM-781335

NALBARI COLLEGE RESERVE FUND.

SB A/C NO: 221042010005300 ( Bank: The Assam Co-operative Apex Bank Ltd)

RECEIPT /PAYMENT STATEMENT ACCOUNT FOR THE PERIOD : 01-04-2022 TO 31-03-2023

Receipt	Amounts(in Rs)	Payment	Amounts(in Rs)
Opening Balance		Expenditure on Salary	40,05,860.00
Cash at Bank	26,61,006.89	Electricity bill	4,97,908.00
Interview fees	4,41,500.00	Lab Item Purchase	7,97,400.00
Admission Fees Collected	68,38,601.82	<del>Mobile Internet Bill</del>	<del>1,32,745.00</del>
Free Admission Fees	5024161.00	Computer Item Purchase	4,66,887.00
Recived From DHE, Assam		Electrical Items Purchase	2,35,039.00
Interest Cridited	1,29,492.00	<del>CC TV Expenditure</del>	<del>1,70,789.00</del>
Youth Development Grant	2,99,999.00	Purchase water purifire	1,08,660.00
MISC Receipt	22,001.00	<del>Website Development and college automati</del>	<del>1,25,000.00</del>
		Fire Extinguisher	9,920.00
		Purchase Hardware Items	11,18,971.00
		Purchase Wood	1,77,454.00
		Labour Charge	13,51,536.00
		Eartfilling	2,16,000.00
		PurchaseOffice Stationary	3,49,088.00
		Printing Chare	1,05,160.00
		Purchase Furniture	1,79,732.00
		Repairing Charge	1,08,055.00
		Contengency /MISC Expenditure	3,96,773.00
		Academic Lecture / Workshop Expenditur	2,86,537.00
		Students Activity	32,350.00
		T.A. Bill	1,35,540.00
		Patty Cash Maintain	1,20,000.00
		Excursion	50,500.00
		NCC expenditure	98,178.00
		Intervie Expenditure	2,24,613.00
		Fund transfered to ::	
		Nalbari College Exam Fund A/C No: 150	3,00,000.00
		Nalbari College Library Fund A/C No: 11	11,00,000.00
		Nalbari College Studen Union Fund A/C	12,05,000.00
		Bank Charge	1209.94
		Closing Balance	
		Cash in Hand	0
		Cash at Bank	13,09,856.77
<b>TOTAL</b>	<b>1,54,16,761.71</b>	<b>TOTAL</b>	<b>1,54,16,761.71</b>

For,  
M/S N.N.DAS & CO  
Chartered Accountants  
F. R. NO. 301008E

(CA P. BERA)  
Partner  
MEMBERSHIP NO.012956  
Dated: 29th December, 2023  
Place: Guwahati  
UDIN : 23012956BGWPNK5426



*[Signature]*  
8/5/23  
Principal  
Nalbari College, Nalbari  
Nalbari : Assam



GUWAHATI OFFICE  
Tribeni Complex, 1<sup>st</sup> Floor, B-11  
G.S. Road, Ulubari, Guwahati  
Assam-781007

**N. N. DAS & CO.**  
**Chartered Accountants**  
Website : www.nndasandco.com

e-mail : nndasco@gmail.com  
piyali\_1973@yahoo.com

### AUDITORS' REPORT

Name of the Organization :: NALBARI COLLEGE  
Address :: College Road, Nalbari  
Assam, Pin-781335

Period of Audit :: from 01-04-2021 to 31-03-2022

Incumbency :: Dr. Kamal Nayan Patowary, Principal Cum Secretary

Statement enclosed :: RECEIPT AND PAYMENT ACCOUNTS

- 1) Nalbari College Reserve Fund
- 2) Nalbari College Library Fund
- 3) Nalbari College Students Union Fund
- 4) Nalbari College Examination Fund

#### Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Nalbari College, P.O : Nalbari, College Road, Nalbari-781335 (Assam) as on 31<sup>st</sup> 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.

#### **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.

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Head Office: Piyali Apartment, 660, Rajdanga Main Road, Kolkata-700107, West Bengal  
Contact: 9831095243, 9831417655, 9830665106





### **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 **Nalbari College ,Nalbari , Assam-781335** 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 which 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 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 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 .

**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: 27<sup>th</sup> May , 2023

Place:Guwahati



*[Signature]*  
Principal  
Nalbari College, Nalbari  
Nalbari : Assam



**NALBARI COLLEGE, NALBARI**  
**DIST: NALBARI, ASSAM-781335**  
**NALBARI COLLEGE RESERVE FUND.**

SB A/C NO: 221042010005300 ( Bank: The Assam Co-operative Apex Bank Ltd)

RECEIPT /PAYMENT STATEMENT ACCOUNT FOR THE PERIOD : 01-04-2021 TO 31-03-2022

Receipt	Amounts(in Rs)	Payment	Amounts(in Rs)
Opening Balance		Expenditure on Salary	32,77,703.00
Cash at Bank	40,36,131.47	Electricity bill	5,24,760.00
DHE Grant	17,000.00	Lab Item Purchase	10,64,467.00
Admission Fees Collected	45,74,869.00	<del>Mobile internet bill</del>	<del>61,588.00</del>
Free Admission Fees		Computer Item Purchase	2,12,910.00
Recived From DHE, Assam	50,24,161.00	Electrical Items Purchase	1,22,522.00
Interest Credited	32,220.00	<del>CC TV Expenditure</del>	<del>75,000.00</del>
MISC Receipt	41,680.00	Purchase Air conditioner	1,40,800.00
		Website Development & college automation	60,750.00
		Fire Extinguisher	39,294.00
		Purchase Hardware Items	10,88,883.00
		Purchase Wood	1,05,698.00
		Labour Charge	10,29,936.00
		Earfilling	76,080.00
		Purchase Office Stationary	1,38,219.00
		Printing Chare	24,874.00
		Purchase Furniture	86,322.00
		Reparing Charge	90,295.00
		Remuneration	5,19,289.00
		Academic Lecture	56,150.00
		Workshop Expenditure	1,16,529.00
		Kabya Dibash Expenditure	58,510.00
		T.A. Bill	67,200.00
		G.B. Meeting Expenditure	52,994.00
		Patty Cash Maintain	1,70,000.00
		University Fees	3,79,000.00
		Excursion	14,000.00
		NCC expenditure	47,828.00
		Election Expenditure	68,810.00
		Intervie Expenditure	98,000.00
		Advertisement	55,300.00
		Transfer to Different Account	
		Nalbari College Exem Fund A/C No: 150	1,50,000.00
		Nalbari College Library Fund A/C No: 1100631566	6,22,000.00
		Nalbari College Student Union Fund A/C No: 546	2,28,300.00
		Contengency /MISC Expenditure	1,40,501.00
		Bank Charge	1742.58
		Closing Balance , Cash at Bank	26,61,006.89
<b>TOTAL</b>	<b>1,37,26,061.47</b>	<b>TOTAL</b>	<b>1,37,26,061.47</b>

For,  
**M/S N.N.DAS & CO**  
**Chartered Accountants**  
**F. R. NO. 301008E**  
*Piyali Ghosal*  
**(CA PIYALI GHOSAL)**  
**Partner**

**MEMBERSHIP NO.059309**  
**Dated: 27th May , 2023**  
**Place: Guwahati**



*[Signature]*  
**Principal**  
**Nalbari College, Nalbari**  
**Nalbari : Assam**



## AUDITORS' REPORT

Name of the Organization :: NALBARI COLLEGE  
Address College Road , Nalbari  
Assam , Pin-781335

Period of Audit :: from 01-04-2020 to 31-03-2021

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS

- 1) Nalbari College Reserve Fund
- 2) Nalbari College Library Fund
- 3) Nalbari College Students Union Fund
- 4) Nalbari College Degree Students Fund
- 5) Nalbari College Examination Fund
- 6) Nalbari College P.G.Fund
- 7) Nalbari College Degree Examintation Fund

### Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Nalbari College , P.O : Nalbari, College Road , Nalbari-781335 (Assam) as on 31<sup>st</sup> March , 2021 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 Opinon ::**

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 Changed 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 **Nalbari College ,Nalbari , Assam- 781335** In accordance with the accounting principles generally accepted in India. This responsibility includes the design , implementation and maintainance of international 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 resonable 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 gurantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Missatements can arise from fraud or error are considered material if , individually or in the aggregate , they could reasonable by expected to influence the economic decisions of users taken on the basis of these financial statements .

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Principal  
Nalbari College, Nalbari  
Nalbari : Assam





(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 .

**Notes and Observations:**

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- 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 .
- 2.

For,  
M/S N.N.DAS & CO  
Chartered Accountants  
F. R. NO. 301008E



  
(CA P. BERA)  
Partner  
MEMBERSHIP NO.012956  
Dated: 21<sup>st</sup> May , 2024  
Place: Guwahati  
UDIN:: 24012956BKDHAQ6240

  
Principal  
Nalbari College, Nalbari  
Nalbari : Assam



**NALBARI COLLEGE, NALBARI****DIST: NALBARI, ASSAM-781335****NALBARI COLLEGE RESERVE FUND.**

SB A/C NO: 221042010005300 ( Bank: The Assam Co-operative Apex Bank Ltd)

**Receipts And Payments Account As On 31st March , 2021**

Receipt	Amounts(in Rs)	Payment	Amounts(in Rs)
Opening Balance		Expenditure on Salary	37,77,196.00
Cash at Bank	91,18,203.89	Electricity bill	3,13,453.00
		Lab Item Purchase	3,40,040.00
Admission Fees Collected	8,05,107.80	<del>Mobile Internet Bill</del>	<del>78,605.00</del>
Free Admission Fees		Computer Item Purchase	1,52,140.00
Recived From DHE. Assam	1,35,48,110.00	Electrical Items Purchase	26,905.00
		Foxed Deposit	1,00,00,000.00
Interest Cridited	1,56,621.00	Purchase Cilinder	2,270.00
Fund transfer from		<del>Website Development and college automation</del>	<del>38,000.00</del>
Nalbari College Degree		Fee paid to Gauhati University	42,000.00
Examination Fund	8,00,000.00	Purchase Hardware Items	29,758.00
		Purchase Construction materials	47,802.00
		Labour Charge	1,89,500.00
		Eart filling	7,97,900.00
		Purchase Office Stationary	59,259.00
		Printing Charges	9,650.00
		Kabya Dibas	30,000.00
		Repairing Charge	18,242.00
		Contengency /MISC Expenditure	1,16,812.00
		Academic Lecture / Workshop Expenditure	43,697.00
		Advertisement Cost	46,894.00
		T.A. Bill	1,08,570.00
		Patty Cash Maintain	30,000.00
		Excursion	12,000.00
		Medical Aid	8,520.00
		Intervie Expenditure	1,08,370.00
		Honourarium	1,10,577.00
		Misc Expenditure	81,386.00
		Bank Charge	929.22
		Transfer to Sub Accounts:	
		College Exam Fund A/C No: 150	1,50,000.00
		College PG Fund A/C No: 22220	24,18,000.00
		Studen Union Fund A/C No: 546	12,03,436.00
		Closing Balance	
		Cash at Bank	40,36,131.47
<b>TOTAL</b>	<b>2,44,28,042.69</b>	<b>TOTAL</b>	<b>2,44,28,042.69</b>

As per our report of even date attached

For,

M/S N.N.DAS &amp; CO

Chartered Accountants

F. R. NO. 301008E

(CA P. BERA)

Partner

MEMBERSHIP NO.012956

Dated: 21st May , 2024

Place: Guwahati

UDIN:: 24012956BKDHAQ6240



*(Signature)*  
Principal  
Nalbari College, Nalbari  
Nalbari : Assam





**BRIJ GOSWAMI & COMPANY**  
CHARTERED ACCOUNTANTS  
CA. BRIJ RAJ GOSWAMI, B.COM(H), FCA  
Membership No. 305186, F.R.N. 328157E

TRIBENI'S COMMERCIAL COMPLEX  
FIRST FLOOR, B-11, G.S. ROAD  
ULUBARI, GUWAHATI - 781007  
Mobile No. - 9864173653  
E-mail : ca\_brijraj@yahoo.com

## **AUDIT REPORT**

Name of the Organization :: **NALBARI COLLEGE**  
Address P.O:: NALBARI  
DIST :: NALBARI-781335, ASSAM.  
Period of Audit :: 01-04-2019 TO 27-01-2020  
Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS OF

- 1) GENERAL FUND
- 2) UGC FUND
- 3) EXAMINATION FUND
- 4) ASSAMESE P.G.FUND
- 5) HOSTEL FUND
- 6) LIBRARY FUND
- 7) PRINCIPAL NALBARI COLLEGE FUND
- 8) GDA UGC FUND
- 9) PHYSICAL EDUCATION FUND
- 10) REMEDIAL COACHING FUND
- 11) STUDENT UNION FUND
- 12) B.SC IT FUND
- 13) CANTEEN FUND
- 14) DEGREE STUDENT FUND
- 15) DEGREE EVENING SHIFT FUND
- 16) IQAC FUND
- 17) UGC PAVILION FUND
- 18) DIGITAL LIBRARY FUND
- 19) NABCR FUND
- 20) NALBARI COLLEGE FIELD FUND





### Independent Auditors' Report

We have audited the attached Receipt And Payment Account of Nalbari College , P.O : Nalbari , Dist. Nalbari (Assam) , Pin-781335 for the period from 01-04-2019 to 27-01-2020 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 .
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 .

- a) In the case of Receipt and payment Account of the receipts and payments for the period ended on 27<sup>th</sup> January , 2020.

**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 only cash Book as its Book of prime entries .
  - ii. All the books of accounts are verified and found correct .

*Signed in terms of our certificate of even dated*

For, M/s BRIJ GOSWAMI & COMPANY  
Chartered Accountants  
F.R.No 328157E

*Brij Goswami*  
*28/01/20*



*[Signature]*  
*28/5/24*  
Principal  
Nalbari College, Nalbari  
Nalbari : Assam

(CA BRIJ RAJ GOSWAMI)  
PROPRIETOR  
MEMBERSHIP NO. 305186  
Date :: 28th January , 2020  
Place: Guwahati



# NALBARI COLLEGE

DIST::NALBARI

ASSAM-781335

## GENERAL FUND

BANK ACCOUNTS WITH ASSAM CO-OPERATIVE APEX BANK LTD. NALBARI BRANCH. SB A/C NO.221042010005300

### RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 27.01.2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance		Computer Items	20,800
Cash at Bank	4,877,357	Fire extinguisher	101,588
Cash in Hand		<del>Internet Bill</del>	<del>93,839</del>
<b>Fees collection (Admission fees)</b>	11,630,185	Salary & Remuneration	1,923,450
Advance salary reimbrash	20,000	Acquaguard AMC charges	7,650
Trf. From Principal Fund	900,000	TA Bill	132,310
Trf from Digital Library Fund	139,733	Trf to Exam Fund	300,000
Prospectus Fees	451,550	Affiliation fees	8,859
Trf from IQAC Fund	91,875	Electricity bill paid & electrical item purchases	1,116,329
Misc expenses	12,500	Contingency	463,890
Trf from UGC Pavilion fund	41,280	LPG cylinder	7,500
Interest received	112,525	Medical items	11,220
Trf from Remedial coaching	15,798	Electrical items and bill	110,822
Trf from GDA UGC	18,939	Eco club	5,000
Trf from clg field fund	90,725	Repairing charges	184,050
Grant received from Eco club	5,000	Purchases lab items	509,696
Excursion expenses received from DHE Assam	100,000	Telephone bill	7,113
Trf. From BPE Fund	400,000	Purchases wood	16,456
Evening shift Free admission		Purchases Grill	179,480
Sees received from DHE	187,543	Legal fees to advocate	20,000
Grant received from RMSA	23,068	Purchases curtain etc	136,034
		Petty cash	40,000
		Mic Fair	17,250
		Furniture purchases	740,615
		Labour charges including science block	2,388,176
		Advertisement chages	22,638
		Earth filling	1,371,200
		Tiles fittings	25,000
		Trf to Library fund	500,000
		Aluminium window	13,311
		Steel fabrication	151,937
		Water colour/ water line fitting	132,297
		Hardware items	4,276,464
		Office items purchases	35,503
		<del>Software install</del>	<del>35,200</del>
		Postel charge	3,157
		EVS Remuneration	55,000
		H.S. Enrollment fees	42,700
		Purchases office stationery	102,578
		Printing & stationery charge	572,412
		Generator shifting charges & generator oil purchases	98,900
		Data Entry fees	19,540
		GB meeting	5,200
		Interview expenses	50,000
		Exp. at College field	4,500
		Trf to Union Fund	319,000

Countinue....





		Construction of others	216,834
		Excursion expenses	8,000
		Scholarship	12,000
		Academic lecture	7,150
		Purchase flower	2,000
		Misc	255,250
		Seminar expenses	7,000
		Meeting expenses	17,700
		Mutual aid fund	14,000
		Election expenses	42,800
		PPC/CTP/LLC Expenses	17,600
		Remuneration	16,875
		Purchases glass item	28,110
		Purchases security uniform	4,900
		Trf to Hostel Fund	450,000
		Advance paymet for construction	60,000
		<b>Closing Balance</b>	
		Cash at Bank	1,579,195
		Cash in Hand	
<b>TOTAL</b>	<b>19,118,078</b>	<b>TOTAL</b>	<b>19,118,078</b>

Signed in terms of our certificate of even dated

For, M/s BRJ GOSWAMI & COMPANY

Chartered Accountants

F.R.No 328157E

*BRJ Goswami*  
28/01/20

(CA BRJ RAJ GOSWAMI)

PROPRIETOR

MEMBERSHIP NO. 305186

Dated : The 28th January , 2020

Place: Guwahati



*Principal*  
8/5/24  
**Principal**  
Nalbari College, Nalbari  
Nalbari : Assam





## **AUDIT REPORT**

Name of the Organization :: **NALBARI COLLEGE**

Address P.O.: NALBARI  
DIST :: NALBARI-781335, ASSAM.

Period of Audit :: 01-04-2018 TO 31-03-2019

Statement enclosed : RECEIPT AND PAYMENT ACCOUNTS OF

- 1) GENERAL FUND
- 2) UGC FUND
- 3) EXAMINATION FUND
- 4) ASSAMESE P.G.FUND
- 5) HOSTEL FUND
- 6) LIBRARY FUND
- 7) PRINCIPAL NALBARI COLLEGE FUND
- 8) GDA UGC FUND
- 9) PHYSICAL EDUCATION FUND
- 10) REMEDIAL COACHING FUND
- 11) STUDENT UNION FUND
- 12) B.SC IT FUND
- 13) CANTEEN FUND
- 14) IQAC FUND
- 15) UGC PAVILION FUND
- 16) DIGITAL LIBRARY FUND
- 17) NABCR FUND
- 18) NALBARI COLLEGE FIELD FUND

### **Independent Auditors' Report**

We have audited the attached Receipt And Payment Account of Nalbari College , P.O : Nalbari , Dist. Nalbari (Assam) , Pin-781335 as on 31<sup>st</sup> March , 2019 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.

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 .
  - a) In the case of Receipt and payment Account of the receipts and payments for the period ended on 31<sup>st</sup> March, 2019.





**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 only cash Book as its Book of prime entries.

*Signed in terms of our certificate of  
even dated*

**For, M/s BRIJ GOSWAMI & COMPANY**  
**Chartered Accountants**  
**F.R.No 328157E**

*Brij Goswami*  
*04/01/20*



**(CA BRIJ RAJ GOSWAMI)**  
**PROPRIETOR**  
**MEMBERSHIP NO. 305186**  
**UDIN: 20305186AAAAAD2710**  
**Date :: 4th January , 2020**  
**Place: Guwahati**

*[Signature]*  
*8/5/20*  
**Principal**  
**Nalbari College, Nalbari**  
**Nalbari : Assam**



# NALBARI COLLEGE

DIST::NALBARI

ASSAM-781335

## GENERAL FUND

BANK ACCOUNTS WITH ASSAM CO-OPERATIVE APEX BANK LTD, NALBARI BRANCH ,SB A/C NO.221042010005300

### RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance		Computer purchases	619,425
Cash at Bank	9,701,701	Fire extinguisher	11,150
Cash in Hand	-	Internet Bill	96,250
Fees collection	8,785,393	Salary	2,677,966
Examination fee	1,000,000	Trf to NC Exam Fund A/c No. 150	150,000
Prospectus Fees	388,200	TA Bill	136,900
Misc expenses	12,602	Misc	191,201
Interest received	228,896	Affiliation fees	58,654
Certificate fees received	33,000	Electricity bill	596,104
Seminar fees received	800,000	Contingency	301,456
Exo club	5,000	LPG cylinder	12,650
Free admission fees received	8,367,420	Website design	24,000
		Professional expenses	128,000
		Repairing charges	21,480
		Purchases lab items	586,506
		Telephone bill	6,170
		Advertise bil	86,573
		Legal fees to advocate	26,000
		New account opening	1,000
		A/c Board fitting expenses	46,800
		Furniture purchases	458,079
		Plumber work	9,000
		English dept. inspection	14,200
		Tiles fittings	10,830
		Council fees	24,141
		Aluminium window	63,827
		Kabya dibash expenses	2,800
		Carrier counseling fees	10,000
		Mick set fair	9,000
		Online admission software maintain	102,000
		Prospectus bill	92,000
		EVS Remuneration	37,000
		BPE Remuneration	6,600
		Purchases office stationery	177,537
		Printing charge	248,534
		Purchases green board	28,448
		Generator oil	53,710
		T N G memorial lecture	7,800
		GB meeting	22,000
		Philosophy interview	14,900
		Refund Admission fees (SC)	204,705
		Science Day celebration	4,090
		Trf to student Union Fund as 50% of	
		Fund transfer to Student Union Fund	1,224,500
		IIQA Fees	29,500
		Construction of others	





	Excurtion expenses	100,640
	Scholarship	1,500
	NCC	7,000
	Workshop	25,000
	NAAC expenses	109,150
	RTGS Enrolment fees BA/BSC 3rd & 5th Sem	420,250
	Registration & enrolment fees	918,640
	Education major opening fees	10,198
	Misc	5,750
	Seminar expenses	27,992
	Advance payment (counter making)	100,000
	Books purchases	71,387
	Notice Board purchases	95,154
	Projector purchases	163,200
	Plumber work	12,000
	Zerox repairing	14,093
	Election expenses	13,470
	Remuneration	8,000
	Purchases security uniform	4,910
	Foot ball tournament	19,500
	Advance payment of salary	10,000
	NCC item purchases	8,595
	Construction of science block (As per annexure-I)	13,664,940
	<b>Closing Balance</b>	
	Cash at Bank	4,877,357
	Cash in Hand	-
<b>TOTAL</b>	<b>29,322,212.00</b>	<b>TOTAL</b>
		<b>29,322,212</b>

Signed in terms of our certificate of even dated

For, M/s BRIJ GOSWAMI & COMPANY

Chartered Accountants

F.R.No 328157E

*Brij Raj Goswami*  
04/01/20  
(CA BRIJ RAJ GOSWAMI)

PROPRIETOR

MEMBERSHIP NO. 305186

Date - 4th January, 2020

Place: Guwahati



*[Signature]*  
8/15/24  
**Principal**  
**Nalbari College, Nalbari**  
**Nalbari : Assam**