

STATUTORY AUDITOR'S REPORT

ON THE ACCOUNTS OF LAKHIPUR COLLEGE

GOALPARA : ASSAM

FOR THE FINANCIAL YEAR
2019-2020

FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

STATUTORY AUDITOR:-

M/s R.DAS & CO.

Chartered Accountants

House No. 9 (1B)

Liladhar Baruah Road, Ambari

Guwahati, Assam, Pin-781001

Mob-9864079307,9954707311

Email-ca.rkdas@gmail.com



AUDIT REPORT

To,
The Principal/Secretary
Lakhipur College, Lakhipur
Goalpara, Assam

We have audited the attached Accounts Wise Receipt & Payment Account of **Lakhipur College, Lakhipur, Goalpara, Assam**, for the year ended on 31st March 2020, annexed thereto. These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit with Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements give a true and fair view of the Source and Application of Funds and the financial position of **Lakhipur College, Lakhipur** for the year ended 31st March, 2020 in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. We report

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief for the purpose of audit.
 - b) The consolidated Income & Expenditure Account and consolidated Receipt and Payment Account referred to in this report are in agreement with the books of accounts.
 - c) Subject to our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view;
1. In case of Consolidated Receipt and Payments Account of the **Lakhipur College, Lakhipur, Goalpara, Assam** give a true and fair view of the receipt & payments recorded for the year ended on 31st March, 2020.

For, R. Das & Co.
Chartered Accountants

(Rohini Kumar Das)
Partner
M No- 053426



Date : 8th January, 2021
Place : Guwahati

LAKHIPUR COLLEGE
LAKHIPUR :: GOALPARA :: ASSAM
GENERAL FUND ACCOUNTS

Cosolidated Receipt and Payment Accounts for the year ended on 31st March'2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To <u>Opening Balance :-</u>		By Salary	4,97,100.00
<u>Cash at Bank</u>		Travelling & Conveyance	1,81,645.00
Opening Balance	68,54,254.90	Misc. Expenses	1,49,760.00
		Printing and Stationary	1,98,080.00
		Refreshment	71,400.00
To Student Fee	44,62,841.00	Water Pipe Supply	1,500.00
		Prospectus	33,000.00
To Bank Interest	2,49,179.00	Fund Transfer	19,52,471.00
		Repairs & Maintenance	14,100.00
To Fund received	39,74,072.00	Remuneration	29,880.00
		Computer Access	4,800.00
To <u>Other Income :-</u>		Printing Charge	20,890.00
From College Fishery	40,000.00	Almirah	61,500.00
		Carring Charge	28,700.00
		<u>Infrastructure Development</u>	
		Hardware Goods	6,04,920.00
		Grill	1,42,500.00
		Bank Charge	1,286.20
		Fee refund	4,010.00
		CE Day Celebration	10,000.00
		Fuel	2,870.00
		Advertisement	45,200.00
		GB Meeting	17,650.00
		Municipalty Tax	64,700.00
		Wages	1,00,000.00
		Board R. Fees	12,300.00
		Trunk Purchase	3,800.00
		Tution/Fee Payment	14,53,446.00
		Honorarium	10,890.00
		Meeting Expenses	22,800.00
		Cloth Purchase	10,185.00
		Steel Filter	4,855.00
		Website Renewal	41,300.00
		Cleaning Expenses	1,300.00
		Plantation	9,290.00
		Inspection	5,820.00
		LCSU	52,000.00
		R Day celebration	2,000.00
		B.Tax	98,120.00
		Insurance	21,594.00
		CC Meeting	6,120.00
		Liabrary Expenses	1,11,508.00
		News Paper	2,110.00
		Electricity	4,11,392.00
TOTAL B/D	<u>1,55,80,346.90</u>	TOTAL B/D	<u>65,18,792.20</u>



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM
GENERAL FUND ACCOUNTS

Cosolidated Receipt and Payment Accounts for the year ended on 31st March'2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
TOTAL C/D	1,55,80,346.90	TOTAL C/D	65,18,792.20
		Swaraswati Puja	67,500.00
		Freshman Social	1,95,000.00
		LCSU Election	14,150.00
		Debate Competition	1,000.00
		Cleaning Expenses	10,950.00
		Cultural Function	50,000.00
		College Week	77,000.00
		Welcome Banner	700.00
		Annual Sports	73,700.00
		Magazine	1,67,000.00
		Examination Exp	8,55,310.00
		Portion Charge	75,000.00
		Auditor	2,000.00
		Examination Fee Refund	3,660.00
		Examination Fees	60,690.00
		Fixed Assets :-	
		Sports materials	4,380.00
		Furniture	58,000.00
		Library Books	17,140.00
			79,520.00
		By Closing Balance :-	
		Cash at Bank	73,28,374.70
TOTAL RS.	1,55,80,346.90	TOTAL RS.	1,55,80,346.90

Place :- Guwahati
Date :- 08/01/2021



For R. DAS & CO
Chartered Accountants

(Rohini Kumar Das)
Partner
Membership No.053426

LAKHIPUR COLLEGE
LAKHIPUR :: GOALPARA :: ASSAM
GENERAL FUND ACCOUNTS

Account No-75

Receipt and Payment Accounts for the year ended on 31st March'2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To <u>Opening Balance :-</u>		By Salary	4,97,100.00
<u>Cash at Bank</u>		Travelling & Conveyance	1,57,580.00
A/c No-75	5,98,443.78	Misc. Expenses	1,49,760.00
		Printing and Stationary	1,84,840.00
		Refreshment	41,070.00
To Student Fee	35,95,781.00	Water Pipe Supply	1,500.00
		Prospectus	33,000.00
To Bank Interest	68,410.00	Fund Transfer	3,19,800.00
		Repairs & Maintenance	14,100.00
To Fund received	4,300.00	Remuneration	23,680.00
		Computer Access	4,800.00
To <u>Other Income :-</u>		Printing Charge	11,800.00
From College Fishery	40,000.00	Almirah	61,500.00
		Carring Charge	28,700.00
		<u>Infrastructure Development</u>	
		Hardware Goods	16,500.00
		Grill	1,42,500.00
		Bank Charge	1,132.80
		Fee refund	4,010.00
		CE Day Celebration	10,000.00
		Fuel	2,870.00
		Advertisement	45,200.00
		GB Meeting	17,650.00
		Municipal Tax	64,700.00
		Library Books	17,140.00
		Board R. Fees	12,300.00
		Trunk Purchase	3,800.00
		Tution/Fee Payment	14,53,446.00
		Honorarium	10,890.00
		Meeting Expenses	22,800.00
		Cloth Purchase	10,185.00
		Steel Filter	4,855.00
		Website Renewal	41,300.00
		Cleaning Expenses	1,300.00
		Plantation	9,290.00
		Inspection	5,820.00
		LCSU	52,000.00
		R Day celebration	2,000.00
		B.Tax	98,120.00
		Insurance	21,594.00
		CC Meeting	6,120.00
		By <u>Closing Balance :-</u>	7,00,181.98
TOTAL RS.	<u><u>43,06,934.78</u></u>	TOTAL RS.	<u><u>43,06,934.78</u></u>

Place :- Guwahati
Date :- 08/01/2021



For R. DAS & CO
Chartered Accountants

(Rohini Kumar Das)
Partner

Membership No.053426

LAKHIPUR COLLEGE
LAKHIPUR :: GOALPARA :: ASSAM

ACCOUNT NO-4205

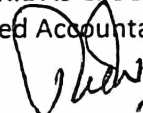
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	56,410.50	Library Exp	111,508.00✓
Fee Receipt	5,000.00	Construction	27,850.00
Fund Recived	99,800.00	Newspaper	2,110.00✓
Bank Int	920.00	Closing Balance	20,662.50
Total Rs.	<u>162,130.50</u>	Total Rs.	<u>162,130.50</u>

Date :- 08/01/2022
Place :- Guwahati



For R.DAS & CO
Chartered Accountants


(Rohini Kumar Das)
Partner
Membership No-053426

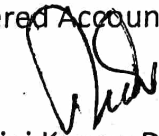
LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-4206

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	141,673.00	Fund Transfer	110,000.00
Bank Int	3,923.00	Closing Balance	35,596.00
Total Rs.	<u>145,596.00</u>	Total Rs.	<u>145,596.00</u>

For R.DAS & CO
Chartered Accountants


(Rohini Kumar Das)
Partner

Membership No-053426

Date :- 08/01/2022
Place :- Guwahati



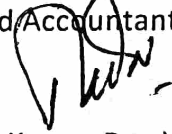
LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-4207

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	433,128.00	Closing Balance	450,723.00
Bank Int	17,595.00		
Total Rs.	<u><u>450,723.00</u></u>	Total Rs.	<u><u>450,723.00</u></u>

For R.DAS & CO
Chartered Accountants



(Rohini Kumar Das)
Partner

Membership No-053426

Date :- 08/01/2022

Place :- Guwahati



LAKHIPUR COLLEGE
LAKHIPUR :: GOALPARA :: ASSAM

ACCOUNT NO-4366

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	8,079.00	Closing Balance	8,407.00
Bank Int	328.00		
Total Rs.	<u>8,407.00</u>	Total Rs.	<u>8,407.00</u>

For R.DAS & CO
Chartered Accountants


(Rohini Kumar Das)

Partner

Membership No-053426

Date :- 08/01/2022

Place :- Guwahati



LAKHIPUR COLLEGE
LAKHIPUR :: GOALPARA :: ASSAM

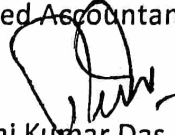
ACCOUNT NO-4377

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	61,800.50	Closing Balance	63,982.50
Bank Int	2,182.00		
Total Rs.	<u>63,982.50</u>	Total Rs.	<u>63,982.50</u>

Date :- 08/01/2022
Place :- Guwahati

For R.DAS & CO
Chartered Accountants


(Rohini Kumar Das)
Partner

Membership No-053426



LAKHIPUR COLLEGE
LAKHIPUR :: GOALPARA :: ASSAM

ACCOUNT NO-7370

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	1,460,450.03	Amount Transfer	1,285,671.00
Fund Recived	3,412,972.00	Girls Common Room	100,000.00
Bank Int	37,457.00	Closing Balance	3,525,208.03
			3,525,208.03
Total Rs.	<u>4,910,879.03</u>	Total Rs.	<u>4,910,879.03</u>

Date :- 08/01/2022
Place :- Guwahati

For R.DAS & CO
Chartered Accountants


(Rohini Kumar Das)

Partner

Membership No-053426



LAKHIPUR COLLEGE
LAKHIPUR :: GOALPARA :: ASSAM

ACCOUNT NO-1259

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	7,042.00	Saraswati Puja	67,500.00
Fund Recived	457,000.00	Sports Material	4,380.00
Fees Reciept	18,800.00	Furniture	28,000.00
Bank Int	1,616.00	Freshman Social	195,000.00
		LCSU Election	14,150.00
		Refreshment	7,920.00
		Debate Cometition	1,000.00
		Cleanness Exp	10,950.00
		Printing	2,090.00
		Cultural Function	50,000.00
		College Week	77,000.00
		Welcome Banner	700.00
		Closing Balance	25,768.00
Total Rs.	<u>484,458.00</u>	Total Rs.	<u>484,458.00</u>



For R.DAS & CO
Chartered Accountants

(Rohini Kumar Das)
Partner

Membership No-053426

Date :- 08/01/2022
Place :- Guwahati

LAKHIPUR COLLEGE
LAKHIPUR :: GOALPARA :: ASSAM

ACCOUNT NO-556

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	26,018.69	Closing Balance	26,938.69
Bank Int	920.00		
Total Rs.	<u>26,938.69</u>	Total Rs.	<u>26,938.69</u>

For R.DAS & CO
Chartered Accountants

(Rohini Kumar Das)
Partner

Membership No-053426

Date :- 08/01/2022
Place :- Guwahati



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-1254

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	96,627.00	Fund Transfer	10,000.00
Bank Int	3,339.00	Annual Sports	73,700.00
		Closing Balance	16,266.00
			16,266.00
Total Rs.	<u>99,966.00</u>	Total Rs.	<u>99,966.00</u>

For R.DAS & CO
Chartered Accountants

(Rohini Kumar Das)

Partner

Membership No-053426

Date :- 08/01/2022

Place :- Guwahati



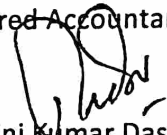
LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-1257

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>		
Opening Balance	20,764.00	Closing Balance	32,215.00	32,215.00
Fee Reciept	10,400.00			
Bank Int	1,051.00			
Total Rs.	<u>32,215.00</u>	Total Rs.		<u>32,215.00</u>

Date :- 08/01/2022
Place :- Guwahati

For R.DAS & CO
Chartered Accountants

(Rohini Kumar Das)
Partner
Membership No-053426



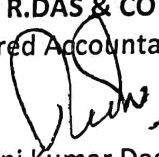
LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-1256

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>	
Opening Balance	54,683.00	Closing Balance	56,905.00	56,905.00
Bank Int	2,222.00			
Total Rs.	<u>56,905.00</u>	Total Rs.		<u>56,905.00</u>

Date :- 08/01/2022
Place :- Guwahati

For R.DAS & CO
Chartered Accountants

(Rohini Kumar Das)
Partner
Membership No-053426



LAKHIPUR COLLEGE
LAKHIPUR :: GOALPARA :: ASSAM

ACCOUNT NO-1258

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	477,180.00	Electricity	411,392.00
Bank Int	9,834.00	Closing Balance	75,622.00
			75,622.00
Total Rs.	<u>487,014.00</u>	Total Rs.	<u>487,014.00</u>

For R.DAS & CO
Chartered Accountants


(Rohini Kumar Das)

Partner

Membership No-053426

Date :- 08/01/2022

Place :- Guwahati



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-1260

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	3,011,230.40	Examination Exp	855,310.00
Fees Reciept	722,860.00	Partition Charge	75,000.00
Bank Int	87,665.00	Refreshment	22,410.00
		Aluminium Partition	227,000.00
		Printing Charge	7,000.00
		Printing & stationery	13,240.00
		TA/DA	24,065.00
		Wages	100,000.00
		Building Raw Material	233,570.00
		Auditor	2,000.00
		Exmination Fee Refund	3,660.00
		Examination Fees	60,690.00
		Bank Charge	153.40
		Remuneration	6,200.00
		Fund Transfer	77,000.00
		Furniture	30,000.00
		Closing Balance	2,084,457.00
Total Rs.	<u>3,821,755.40</u>	Total Rs	<u>3,821,755.40</u>

Date :- 08/01/2022

Place :- Guwahati



For R.DAS & CO
Chartered Accountants

(Rohini Kumar Das)

Partner

Membership No-053426

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-3628

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	138,787.00	Closing Balance	144,425.00
Bank Int	5,638.00		
Total Rs.	<u>144,425.00</u>	Total Rs.	<u>144,425.00</u>

Date :- 08/01/2022
Place :- Guwahati

For R.DAS & CO
Chartered Accountants

(Rohin Kumar Das)

Partner

Membership No-053426



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

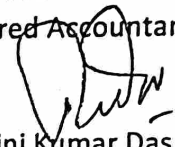
ACCOUNT NO-3661

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2020

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	261,938.00	Megazine	167,000.00
Fees Reciept	110,000.00	Fund Transfer	150,000.00
Bank Int	6,079.00	Closing Balance	61,017.00
Total Rs.	<u><u>378,017.00</u></u>	Total Rs	<u><u>378,017.00</u></u>

Date :- 08/01/2022
Place :- Guwahati



For R.DAS & CO
Chartered Accountants

(Rohini Kumar Das)
Partner
Membership No-053426