

STATUTORY AUDITOR'S REPORT

ON THE ACCOUNTS OF LAKHIPUR COLLEGE GOALPARA : ASSAM

FOR THE FINANCIAL YEAR
2021-2022

FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

STATUTORY AUDITOR:-

M/s R.DAS & CO.

Chartered Accountants

House No. 9 (1B)

Liladhar Baruah Road, Ambari

Guwahati, Assam, Pin-781001

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Email-ca.rkdas@gmail.com



AUDIT REPORT

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

We have audited the attached consolidated Balance Sheet of the " LAKHIPUR COLLEGE " Lakhipur, Goalpara, Assam as at 31st March'2022 and the attached Income & Expenditure and Receipt & Payment Account for the year ended on that dates 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.

- 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 Payments 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 the 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 period from 01/04/2021 to 31/03/2022.

Date :- 23/12/2022
Place :- Guwahati



For, R.DAS & CO
Chartered Accountants

(Rohini Kumar Das)
Partner
Membership No. 053426

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

Account No-75

Consolidated Receipt and Payment Accounts for the year ended on 31st March'2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balance :-</u>		By Salary	7,98,780.00
Cash in Hand	3,00,000.00	Travelling & Conveyance	1,84,100.00
<u>Cash at Bank</u>	1,20,09,360.84	Misc. Expenses	1,13,249.00
		Printing and Stationary	53,370.00
		Refreshment	54,880.56
Student Fee	30,92,461.91	Internet	10,000.00
		GB Parmanent Affairs	2,75,808.00
Fund Traf. From SBI	25,00,000.00	Fund Transfer to A/c 1258	50,000.00
		Student Fee Refund	1,64,470.00
Fund Traf. From A/c 1260/75	4,90,000.00	Fancing Expenses	11,700.00
		Gerdening Expenses	69,260.00
Bank Interest	2,74,894.00	Printing Charge	4,42,370.00
		Servicing Charge	21,840.00
Fund Received	17,000.00	Cleaning Expenses	
		<u>Infrastructure Development</u>	
<u>Other Income :-</u>		Building materials	43,55,167.99
From College Fishery	15,000.00	College Gate Expenses	1,12,760.00
From College Canteen	6,000.00	Windows Grill	1,13,420.00
	21,000.00	Room Partition	81,063.00
		Construction Internal Road	15,08,134.00
		Floor Tiles	95,550.00
		Aluminium Seet	65,540.00
		Aluminium Door	26,725.00
			63,58,359.99
		Bank Charge	1,500.90
		Labour Charge	3,23,570.00
		Seminer pf Applicant	50,000.00
		Advertisement	27,713.00
		Audit Fees	97,000.00
		Library Maintenance	1,14,280.00
		Holding Tax	66,840.00
		POL	3,635.00
		GB Meeting	73,680.00
		Examination Fee	28,500.00
		Examination Expenses	98,555.00
		Electrical Repairs	35,283.00
		NSS Form	1,500.00
		Cleaning Expenses	3,000.00
		Notice Sign Board	79,877.00
		Water System	79,877.00
		White Wash	48,020.00
		Drassing Glass	7,700.00
		Sports Goods	53,800.00
		Office Equipments	1,26,900.00
Total B/D	1,87,04,716.75	Total B/D	99,29,418.45



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

Account No-75

Consolidated Receipt and Payment Accounts for the year ended on 31st March'2022

Total C/D	1,87,04,716.75	Total C/D	99,29,418.45
		Store Room	20,000.00
		Computer	4,56,200.00
		Steel Sofa	10,900.00
		Sound System	8,600.00
		News paper	5,550.00
		Swarawati Puja	1,02,700.00
		Swarawati Bedi	40,260.00
		LCSU Election	47,700.00
		LCSU Blezer	50,000.00
		TDS	21,976.00
		Freshman Social	2,40,680.00
		Cricket Tournament	6,910.00
		Insurance	21,612.00
		Steel Almirah	26,000.00
		IQAC Expenses	12,550.00
		Name Plate	12,000.00
		ITC Fees	20,650.00
		GU Examination fees	809.40
		Web Site Exp.	49,500.00
		Library Expenses	18,100.00
		Remuneration	1,39,900.00
		I/C Principal Expenses	10,000.00
		I/Card & Ribbon	15,380.00
		HS Registration	81,300.00
		Electricity	69,058.00
		Fund Transfer to A/c 75	29,40,000.00
		Fixed Assets:-	
		Computer	1,55,500.00
		Library Books	1,92,268.00
			3,47,768.00
		By Closing Balance :-	
		Cash at Bank	36,99,194.90
		Cash in Hand	3,00,000.00
			39,99,194.90
TOTAL RS.	1,87,04,716.75	TOTAL RS.	1,87,04,716.75

Place :- Guwahati
Date :- 23/12/2022



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'2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To <u>Opening Balance :-</u>		By Salary	7,83,780.00
<u>Cash at Bank</u>		Travelling & Conveyance	1,84,100.00
A/c No-75	14,75,556.15	Misc. Expenses	1,13,249.00
		Printing and Stationary	53,370.00
		Refreshment	54,880.56
To Student Fee	29,93,861.91	Internet	10,000.00
		GB Parmanent Affairs	2,75,808.00
Fund Traf. From SBI	25,00,000.00	Fund Transfer to A/c 1258	50,000.00
		Student Fee Refund	1,64,470.00
Fund Traf. From A/c 1260	4,40,000.00	Fancing Expenses	11,700.00
		Gerdening Expenses	69,260.00
Bank Interest	23,195.00	Printing Charge	4,15,720.00
		Servicing Charge	5,340.00
To <u>Other Income :-</u>		Cleaning Expenses	
From College Fishery	15,000.00	<u>Infrastructure Development</u>	
From College Canteen	6,000.00	Building materials	6,90,038.99
	21,000.00	College Gate Expenses	1,12,760.00
		Windows Grill	1,13,420.00
		Room Partition	81,063.00
		Construction Internal Road	15,08,134.00
		Floor Tiles	95,550.00
		Aluminium Seet	65,540.00
		Aluminium Door	26,725.00
		Bank Charge	939.28
		Labour Charge	59,640.00
		Independence Day	
		Seminer pf Applicant	50,000.00
		Advertisement	27,713.00
		Audit Fees	20,000.00
		Library Maintenance	1,14,280.00
		Holding Tax	66,840.00
		POL	1,635.00
		GB Meeting	53,680.00
		Examination Fee	27,920.00
		Examination Expenses	36,255.00
		Electrical Repairs	35,283.00
		NSS Form	1,500.00
		Library Books	1,92,268.00
		Notice Sign Board	79,877.00
		Water System	79,877.00
		White Wash	48,020.00
		Drassing Glass	7,700.00
		Sports Goods	53,800.00
		Office Equipments	1,26,000.00
		Store Room	20,000.00
Total B/D	<u><u>74,53,613.06</u></u>	Total B/D	<u><u>59,89,035.83</u></u>



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

Account No-75

Receipt and Payment Accounts for the year ended on 31st March'2022

Total C/D	74,53,613.06	Total C/D	59,89,035.83
		Computer	4,56,200.00
		Steel Sofa	10,900.00
		Sound System	8,600.00
		News paper	5,550.00
		Swarawati Puja	1,02,700.00
		Swarawati Bedi	40,260.00
		LCSU Election	47,700.00
		LCSU Blezer	50,000.00
		TDS	20,478.00
		Freshman Social	2,40,680.00
		Cricket Tournament	6,910.00
		Insurance	21,612.00
		Steel Almirah	26,000.00
		IQAC Expenses	12,550.00
		Name Plate	12,000.00
		By <u>Closing Balance :-</u>	4,02,437.23
TOTAL RS.	<u>74,53,613.06</u>	TOTAL RS.	<u>74,53,613.06</u>



For R.DAS & CO
Chartered Accountants

(Rohini Kumar Das)
Partner

Membership No.053426

Place :- Guwahati
Date :- 23/12/2022

LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-556

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	27,677.69	<u>Closing Balance:-</u>	
Cash in Hand	<u>-</u>	Cash at Bank	28,552.69
	27,677.69	Cash in Hand	<u>-</u>
To Bank Interest	875.00		28,552.69
TOTAL RS.	<u><u>28,552.69</u></u>	TOTAL RS.	<u><u>28,552.69</u></u>

LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-1254

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	16,791.00	Bank Charge	59.00
Cash in Hand	<u>-</u>	<u>Closing Balance:-</u>	
	16,791.00	Cash at Bank	17,240.00
To Bank Interest	508.00	Cash in Hand	<u>-</u>
TOTAL RS.	<u><u>17,299.00</u></u>	TOTAL RS.	<u><u>17,299.00</u></u>



LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-1256

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	58,743.00		
Cash in Hand	<u> -</u>	<u>Closing Balance:-</u>	
	58,743.00	Cash at Bank	60,519.00
		Cash in Hand	<u> -</u>
To Bank Interest	1,776.00		60,519.00
TOTAL RS.	<u><u>60,519.00</u></u>	TOTAL RS.	<u><u>60,519.00</u></u>

LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-1257

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	33,255.00		
Cash in Hand	<u> -</u>	<u>Closing Balance:-</u>	
	33,255.00	Cash at Bank	34,260.00
		Cash in Hand	<u> -</u>
To Bank Interest	1,005.00		34,260.00
TOTAL RS.	<u><u>34,260.00</u></u>	TOTAL RS.	<u><u>34,260.00</u></u>



LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-4205

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	22,878.50		
Cash in Hand	-		
	22,878.50	By <u>Closing Balance:-</u>	
To Bank Interest	696.00	Cash at Bank	23,774.50
To Student Fees	200.00	Cash in Hand	-
			23,774.50
TOTAL RS.	23,774.50	TOTAL RS.	23,774.50

LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-4206

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	36,746.00		
Cash in Hand	-		
	36,746.00	By <u>Closing Balance:-</u>	
To Bank Interest	1,111.00	Cash at Bank	37,857.00
		Cash in Hand	-
			37,857.00
TOTAL RS.	37,857.00	TOTAL RS.	37,857.00



LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-3628

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	357,745.00	Safuqul Islam	190,000.00
Cash in Hand	<u>300,000.00</u>		
	657,745.00	By <u>Closing Balance:-</u>	
To Bank Interest	6,005.00	Cash at Bank	173,750.00
		Cash in Hand	<u>300,000.00</u>
			473,750.00
TOTAL RS.	<u><u>663,750.00</u></u>	TOTAL RS.	<u><u>663,750.00</u></u>

LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-3661

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	62,987.00		
Cash in Hand	<u>-</u>	By <u>Closing Balance:-</u>	
	62,987.00	Cash at Bank	64,890.00
To Bank Interest	1,903.00	Cash in Hand	<u>-</u>
			64,890.00
TOTAL RS.	<u><u>64,890.00</u></u>	TOTAL RS.	<u><u>64,890.00</u></u>



LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-1260

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	2,142,079.90	Examination Fees Refund	580.00
Cash in Hand	<u> -</u>	Wages	45,050.00
	2,142,079.90	ITC Fees	20,650.00
To Student Fees	22,200.00	Audit Expenses	77,000.00
		Computer	155,500.00
To Examination Expenses		Cleaning Expenses	3,000.00
Reimbrushment	76,200.00	GU Examination Fees	809.40
		Website Expenses	49,500.00
To Bank Interest	46,232.00	Library Expenses	18,100.00
		Remuneration	139,900.00
		Printing Charge	26,650.00
		Labour Charge	164,140.00
		Incentives	15,000.00
		GB Meeting Expenses	20,000.00
		POL	2,000.00
		I/C Principal Expenses	10,000.00
		I/Card & Ribbon	15,380.00
		Building Meterails	340,469.00
		Smart Classroom	45,270.00
		Internal Road	50,000.00
		HS Registration	81,300.00
		Examination Expenses	62,300.00
		TDS	1,498.00
		Bank Charge	153.40
		Traf, to A/c -75	840,000.00
		<u>Closing Balance:-</u>	
		Cash at Bank	102,462.10
		Cash in Hand	<u> -</u>
			102,462.10
TOTAL RS.	<u><u>2,286,711.90</u></u>	TOTAL RS.	<u><u>2,286,711.90</u></u>



LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-1258

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	47,856.00	APDCL	69,058.00
Cash in Hand	<u>47,856.00</u>	Repairs	16,500.00
		Bank Charge	59.00
To Bank Interest	936.00	<u>Closing Balance:-</u>	
To Tranf. From acc-75	50,000.00	Cash at Bank	13,175.00
		Cash in Hand	<u>13,175.00</u>
TOTAL RS.	<u><u>98,792.00</u></u>	TOTAL RS.	<u><u>98,792.00</u></u>

LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-1259

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	4,759.00	Bank Charge	59.00
Cash In Hand	<u>4,759.00</u>	By <u>Closing Balance:-</u>	
To Bank Interest	144.00	Cash at Bank	4,844.00
		Cash in Hand	<u>4,844.00</u>
TOTAL RS.	<u><u>4,903.00</u></u>	TOTAL RS.	<u><u>4,903.00</u></u>



LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-4207

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	465,482.00	" Building Materials	264,640.00
Cash in Hand	<u> -</u>	" Wages	21,590.00
	465,482.00		
To Bank Interest	7,211.00	By <u>Closing Balance:-</u>	
		Cash at Bank	186,463.00
		Cash in Hand	<u> -</u>
			186,463.00
TOTAL RS.	<u><u>472,693.00</u></u>	TOTAL RS.	<u><u>472,693.00</u></u>

LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-4366

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	8,679.00		
Cash in Hand	<u> -</u>		
	8,679.00		
To Bank Interest	263.00	By <u>Closing Balance:-</u>	
		Cash at Bank	8,942.00
		Cash in Hand	<u> -</u>
			8,942.00
TOTAL RS.	<u><u>8,942.00</u></u>	TOTAL RS.	<u><u>8,942.00</u></u>



LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-4377

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	66,143.50	By <u>EXPENSES:-</u>	
Cash at Bank		Bank Charge	138.00
Cash in Hand	-		
	66,143.50	By <u>Closing Balance:-</u>	
		Cash at Bank	67,962.50
To Bank Interest	1,957.00	Cash in Hand	-
			67,962.50
TOTAL RS.	68,100.50	TOTAL RS.	68,100.50

LAKHIPUR COLLEGE
LAKHIPUR, GOALPARA, ASSAM

Account No-7370

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>		By <u>EXPENSES:-</u>	
Cash at Bank	7,181,982.10	Bank Charge	93.22
Cash in Hand	-	Internal Road	700,750.00
	7,181,982.10	Labour Charge	33,150.00
		Infrastructure	1,874,854.00
To Bank Interest	181,077.00	Materials	199,146.00
		Traf. To A/c -75	2,100,000.00
To Fund Received	17,000.00		
		<u>Closing Balance:-</u>	
		Cash at Bank	2,472,065.88
		Cash in Hand	-
TOTAL RS.	7,380,059.10	TOTAL RS.	7,380,059.10

