

STATUTORY AUDITOR'S REPORT

ON THE ACCOUNTS OF LAKHIPUR COLLEGE

GOALPARA : ASSAM

FOR THE FINANCIAL YEAR
2022-2023

FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

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 consolidated Balance Sheet of the " LAKHIPUR COLLEGE " Lakhipur, Goalpara , Assam as at 31st March'2023 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 01/04/2022 to 31/03/2023.
 - 2.

For, R.DAS & CO
Chartered Accountants

(Rohini Kumar Das)
Partner

Membership No. 053426
FRN-317179RE

UDIN-24053426BKAOZH3547

Date :- 24/01/2024
Place :- Guwahati



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance :-		By Bank Charge	2,131.24
Cash in hand		" Examination Fees	77,720.00
Cash at Bank		" Wall Painting	2,85,220.00
Acc No-75	3,34,397.23	" Office Stationary	1,32,676.00
Acc No-1254	17,240.00	" T/A	1,09,000.00
Acc No-1256	60,519.00	" Internet Expenses	12,099.00
Acc No-1257	34,260.00	" Felicitation	10,000.00
Acc No-1258	13,175.00	" Software Expenses	93,069.44
Acc No-1259	4,844.00	" Misc. Expenses	1,53,510.00
Acc No-1260	1,02,462.10	" Remuneration	8,99,500.00
Acc No-556	28,552.69	" Contractual Salary	9,35,000.00
Acc No-3628	1,71,189.00	" Examination Expenses	5,21,420.18
Acc No-3661	64,890.00	" Interview Expenses	1,43,980.00
Acc No-4205	23,774.50	" Electrical Repairing	59,450.00
Acc No-4206	37,857.00	" Printing Charge	2,200.00
Acc No-4207	1,86,463.00	" Refreshment	65,780.00
Acc No-4366	8,942.00	" Advertisement	30,000.00
Acc No-4377	67,962.50	" APDCL	1,05,918.00
Acc No-7370	<u>24,72,065.88</u>	" College Week	1,96,400.00
	36,28,593.90	" IQAC Expenses	85,250.00
		" School Repair	1,42,190.00
Student Fees Received	45,97,326.97	" Road Repair	87,385.00
Interview Fees	1,30,500.00	" International Women Day	3,400.00
Bank Interest (All Banks)	90,932.00	" Magazine Expenses	45,210.00
Adjustment	12609.96	" Liabrary Day	9,660.00
RTGS	74,400.00	" Foundation Day	1,29,290.00
Fund Received (Infrustrcture A/c)	96,96,010.00	" Parade Competition	11,260.00
		" Insurance	32,160.00
		" Cloth Badge Expenses	20,140.00
		" NAAC Expenses	4,260.00
		" GB Meeting Expenses	16,750.00
		" Green Audit	50,000.00
		" Workshop of Dance	54,200.00
		" TDS	32,658.00
		" GU Major Inspection	20,900.00
		" Election Expenses	71,270.00
		" HS Renewal Fees	13,400.00
		" Freshman Social	2,67,220.00
		" LCSU Blazer	58,500.00
		" Session Expenses	15,590.00
		" Infrustrcture Development	29,99,516.00
Sub Total B/F	<u>1,82,30,372.83</u>	Sub Total B/F	80,05,282.86



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Sub Total B/F	1,82,30,372.83	Sub Total B/F	80,05,282.86
		By Teacher's Day	3,010.00
		Liabrary Expenses	30,000.00
		Loud Tiling	25,800.00
		Canteen Expenses	19,520.00
		Swaraswati Puja	1,23,280.00
		NLIST Fees	5,909.44
		NDLI & SOUL	4,000.00
		Academic Audit	55,000.00
		LIAB SOLB3	1,200.00
		By <u>FIXED ASSETS :-</u>	
		Door	8,770.00
		Trunk	4,000.00
		Sign Board	10,650.00
		" Liabrary Book ,	1,65,140.00
		Furniture	5,600.00
		Lap Top	57,800.00
		" FAN	52,180.00
		" Sports Goods	55,000.00
		" Battery Purchase	27,000.00
			3,86,140.00
		By <u>Closing Balance :-</u>	
		Cask at Bank	95,71,230.53
		(From All Bank A/c)	
		Cash in hand	-
			95,71,230.53
TOTAL RS.	1,82,30,372.83	TOTAL RS.	1,82,30,372.83

Signed in terms of our report of even date



For, R.DAS & CO.
Chartered Accountants

(Rohini Kumar Das)
Partner

Membership No-053426

Place :- Guwahati
Date :- 24/01/2024

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To <u>Opening Balance :-</u>		By Bank Charge	1,609.74
Cash in hand	-	" Examination Fees	77,720.00
<u>Cash at Bank</u>	3,34,397.23	" Wall Painting	2,85,220.00
(From All Bank A/c)	3,34,397.23	" Office Stationary	1,32,676.00
		" T/A	1,09,000.00
To Student Fees Received	45,97,326.97	" Internet Expenses	12,099.00
" Interview Fees	1,30,500.00	" Felicitation	10,000.00
" Fund Transferred	18,70,000.00	" Software Expenses	93,069.44
" Bank Interest	5,668.00	" Misc. Expenses	1,53,510.00
		" Remuneration	8,99,500.00
		" Contractual Salary	9,35,000.00
		" Examination Expenses	4,85,420.18
		" Interview Expenses	1,43,980.00
		" Electrical Repairing	59,450.00
		" Printing Charge	2,200.00
		" Refreshment	65,780.00
		" Advertisement	30,000.00
		" APDCL	97,566.00
		" College Week	1,96,400.00
		" IQAC Expenses	85,250.00
		" School Repair	1,42,190.00
		" Road Repair	87,385.00
		" International Women Day	3,400.00
		" Magazine Expenses	45,210.00
		" Liabrary Day	9,660.00
		Foundation Day	1,29,290.00
		Parade Competition	11,260.00
		" Insurance	32,160.00
		" Cloth Badge Expenses	20,140.00
		" NAAC Expenses	4,260.00
		" GB Meeting Expenses	16,750.00
		" Green Audit	50,000.00
		" Workshop of Dance	54,200.00
		" TDS	32,658.00
		" GU Major Inspection	20,900.00
		Election Expenses	71,270.00
		HS Renewal Fees	13,400.00
		Freshman Social	2,67,220.00
		LCSU Blazer	58,500.00
		Session Expenses	15,590.00
Sub Total B/F	69,37,892.20	Sub Total B/F	49,60,893.36



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Sub Total B/F	69,37,892.20	Sub Total B/F	49,60,893.36
		By Teacher's Day	3,010.00
		Liabrary Expenses	30,000.00
		Loud Tiling	25,800.00
		Canteen Expenses	19,520.00
		Swaraswati Puja	1,23,280.00
		NLIST Fees	5,909.44
		NDLI & SOUL	4,000.00
		Academic Audit	55,000.00
		LIAB SOLB3	1,200.00
		By <u>FIXED ASSETS :-</u>	
		Door	8,770.00
		Trunk	4,000.00
		Sign Board	10,650.00
		" Liabrary Book	1,65,140.00
		Furniture	5,600.00
		Lap Top	57,800.00
		" FAN	52,180.00
		" Sports Goods	55,000.00
		" Battery Purchase	27,000.00
			3,86,140.00
		By <u>Closing Balance :-</u>	
		Cask at Bank	13,23,139.40
		(From All Bank A/c)	
		Cash in hand	-
			13,23,139.40
TOTAL RS.	69,37,892.20	TOTAL RS.	69,37,892.20

Signed in terms of our report of even date



For, R.DAS & CO.
Chartered Accountants

(Rohini Kumar Das)
Partner

Membership No-053426

Place :- Guwahati
Date :- 24/01/2024

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-1254

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	17,240.00	By Closing Balance	17,761.00
To Interest	521.00		
TOTAL RS	17,761.00	TOTAL RS	17,761.00

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-1256

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	60,519.00	By Closing Balance	62,348.00
To Interest	1,829.00		
TOTAL RS	62,348.00	TOTAL RS	62,348.00

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-1257

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	34,260.00	By Closing Balance	35,295.00
To Interest	1,035.00		
TOTAL RS	35,295.00	TOTAL RS	35,295.00



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-1258

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	13,175.00	By APDCL	8,352.00
		" Bank Charge	59.00
To Interest	172.00		
		By Closing Balance	4,936.00
TOTAL RS	13,347.00	TOTAL RS	13,347.00

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-1259

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	4,844.00	By Closing Balance	4,990.00
To Interest	146.00		
TOTAL RS	4,990.00	TOTAL RS	4,990.00

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-1260

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	1,02,462.10	By Exam. Expenses	36,000.00
		" Bank Charge	59.00
To Adjustment	12,609.96	" Transferred to A/c 75	70,000.00
" Interest	894.00		
" RTGH	74,400.00	By Closing Balance	84,307.06
TOTAL RS	1,90,366.06	TOTAL RS	1,90,366.06



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-3628

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	1,71,189.00	By Closing Balance	1,73,750.00
" Interest	2,561.00		
TOTAL RS	<u><u>1,73,750.00</u></u>	TOTAL RS	<u><u>1,73,750.00</u></u>

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-3361

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	64,890.00	By Closing Balance	66,852.00
" Interest	1,962.00		
TOTAL RS	<u><u>66,852.00</u></u>	TOTAL RS	<u><u>66,852.00</u></u>

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-4205

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	23,774.50	By Closing Balance	24,493.50
" Interest	719.00		
TOTAL RS	<u><u>24,493.50</u></u>	TOTAL RS	<u><u>24,493.50</u></u>



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-4206

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	37,857.00	By Closing Balance	39,001.00
" Interest	1,144.00		
TOTAL RS	<u>39,001.00</u>	TOTAL RS	<u>39,001.00</u>

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-4207

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	1,86,463.00	By Closing Balance	1,92,099.00
" Interest	5,636.00		
TOTAL RS	<u>1,92,099.00</u>	TOTAL RS	<u>1,92,099.00</u>

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-4366

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	8,942.00	By Closing Balance	9,213.00
" Interest	271.00		
TOTAL RS	<u>9,213.00</u>	TOTAL RS	<u>9,213.00</u>



LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-7370

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	24,72,065.88	By Infrastructure Development	29,99,516.00
• Interest	66,146.00	" Transferred to A/c 75	18,00,000.00
• Fund Received	96,96,010.00	" Bank Charge	265.50
		By Closing Balance	74,34,440.38
TOTAL RS	<u>1,22,34,221.88</u>	TOTAL RS	<u>1,22,34,221.88</u>

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-556

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	28,552.69		
• Interest	184.00	By Closing Balance	28,924.69
	188.00		
TOTAL RS	<u>28,924.69</u>	TOTAL RS	<u>28,924.69</u>

LAKHIPUR COLLEGE
LAKHIPUR ::: GOALPARA ::: ASSAM

ACCOUNT NO-4377

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To <u>Opening Balance</u>	67,962.50	By Bank Charge	138.00
• Interest	1,856.00	By Closing Balance	69,680.50
TOTAL RS	<u>69,818.50</u>	TOTAL RS	<u>69,818.50</u>

