

De/DALF/A-00540/2022-23

31/142023

To

The Assistant Director of Audit

(l.F.) Assam Nagaon Circle, Nagaon

Sub: Prayer for Local fund audit of Dhing College for FY 2021-22 and 2022-23

Sir,

With reference to the subject cited above, I have the honour to inform you that Dhing College completed Local Audit account up to 31st March 2021. As the college is ready for Govt. Audit for the remaining financial year pertaining to 01-04- 2021 to 31-03.2022 and 01-04-2022-31-03-2023.

You are also requested to send the audited report for the audited F.Y. 2018-19, 2019-20 a upto 31-03-21 completed in October 2022.

So, you are requested to do the needful at the earliest.

This is for your kind intimation and necessary action.

With regards.

Your' truly

(Dr. Biman Hazarika)

Principal, Dhing College, Dhing

Principal
Dhing College
Dhing, Nagaon (Assam)

SAMIR DAS & ASSOCIATES

Chartered Accountants

I.C.A.I. FIRM REGN. NO. 319167E



Ph:(03672) 231646(Office), 9435062992(M) Fax No.03672231646

E-mail: casamirdas@gmail.com

AUDITORS REPORT

We have audited the financial statements of "Dhing College, Dhing, Nagaon (Assam) Pin:-782123", which comprise the Receipts & Payments Account for the period from 01-04-2022 to 31-03-2023 for the following funds from books of accounts and notes to the financial statements, including a summary of significant accounting policies.

 General Fund, 2) College Development Fund, 3) Library Fund, 4) Magazine Fund, 5) Hostal Fund, 6) Student Union Fund, 7) Examination Fund, 8) Computer Fund, 9) Festival Fund, 10) Poor Fund, 11) Registration & Enrolment Fund.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023, in accordance with the Accounting Standards issued by the ICAI. Subjected to following observation:-

a) The Scope of our audit is only to the extent of sample checking of the financial expenditures Made under the scheme and we have not conducted the physical verification of the Implementation of scheme works executed at the field.

Basis for 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 of the entity in accordance with the Code of Ethics issued by 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 Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity 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 the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

SAMIR DAS & ASSOCIATES

Chartered Accountants

I.C.A.I. FIRM REGN, NO. 319167E



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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due
 to fraud or error, design and perform audit procedures responsive to those risks, and obtain
 audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks
 of not detecting a material misstatement resulting from fraud is higher than for one resulting
 from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations,
 or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing an
 opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:-23-05-2023

Place;-Nagaon

UDIN 23054429BGQLLZ8590

For Samir Das & Associates

Chartered Accountants

Samir Das Proprietor M.No;-054429

A.D.P. Road (Opp. Holy Angel School), Nagaon-782001 (Assam)

DHING COLLEGE DHING, NAGAON (ASSAM) 2022-23 (31-03-2023)

ANNEXURE-1

ANNEXURE FORMING PART OF AUDIT REPORT

OTHER MATTERS

We want to draw attention of the reader to the following:

1. Receipts & Payments has been prepared following cash basis of accounting.



GENERAL FUND

Receipts & Payment Accounts for the Year ended 31-03-2023

Receipts	Amount	Payment	Amount
To. Opening Balance	2	By, Salary	16,64,416.00
Cash in Hand		By, T.A.	1,39,872.0
Cash at Bank		By, G.B. Meeting Exp.	39,715.00
SBI Bank (A/c No:-30400749734)	44,86,250.34	By, Telephone Exp.	16,946.00
		By, Printing & Stationary	3,05,265.00
o, Bank Interest	1.69.638.00	By, Laboratory	7,63,664.00
To, Grant receipts from (DHE)		By, Repairing	With the state of
To, GSLI Maturity		By, Electricity Exp.	2,77,489.44
Co, Fees Receipts	22,76,703.00		2,59,365.00
Co. Fund Received	22,70,700.00	By, Advertiesment Exp.	2,48,761.00
Woman Hostel Fund	1713 242 00	By, Affiliation Fees (G.U.)	25,028.72
To, Amount Received from Seminer		By, Bank Charge	1,21,290.00
Fo. Misc Receipts		By, Cloth Purchases	10,342.67
To, Advetrisement Fees Received			16,260.00
To, Amount Received for Assam State AIDS		By, Misc Exp.	2,58,903.17
To, Amount Received Sicence Olympiad Foundation		By, Electrical Eqipment Purchases	2,33,112.08
To, Amount Received from Unnant Bharat Abhiyan		By, payment for NAAC	6,29,268.40
o. Amount Received from NCC		By, Payment for AIDS	5,000.00
Fo. HS Final Exm.		By, TDS filling Fees	8,200.00
to, ris rinai exm.	14,400.00	By, Audit Fees Payment	1,41,200.00
		By, Matrials Purchases	18,63,900.72
		By, Payment to Sicence Olympiad Foundation	3,627.36
		By, Payment to Unnant Bharat Abhiyan	50,000.00
		By, Payment to NCC	2,940.00
		By, Interview Exp.	15,000.00
re ^{ther}		By, I-Card	1,850.00
/W/		By, Web Side Maintanins	The state of the s
		By, Labour Payment	1,43,500.72
		By, Donation	7,41,184.00
		By, Municipal Tax Payment	1,900.00
		By, Payment for Seminer	2,04,926.00
			1,40,000.00
		By, Fund Transfer	
	7.	Registration Fund	2,56,698.80
		Student Union Fund	7,11,918.63
		Festival Fund	4,28,812.42
		Poor Fund	47,253.11
	2	Magazin Fund	4,63,059.32
	2	Library Fund	2,40,212.42
		Games & Sports	3,08,706.2
780		Exam Fund	2,08,279.72
		College Development Fund	6,00,531.05
		Computer Fund	94,506.21
	5.0	Student Welfare Fund	12,800.00
	•	By, Closing Balance	
		Cash in Hand	1,850.50
		Cash at Bank	,,,,,,,
		SBI Bank (A/c No:-30400749734)	1,52,09,924.24
	2,69,17,479.91	And the second s	2,69,17,479.91

In terms of our separate audit report on even date

For Samir Das & Associates

Chartered Accountants

Date:- 23-05-2023 Place:-Nagaon

Development Fund

Receipts & Payment Accounts for the Year ended 31-03-2023

Receipts	Amount	Payment	Amount
To, Opening Balance:- Cash in Hand	384.00	By, Mason Payment	81,354.00
Cash at Bank		By, Earth Filling	11,200.00
SBI (A/c No:-11814472173)	1,51,639.62	By, Labour Payment	98,364.00
To, Bank Interest	12,146.00	By, Repairing & Maintaince	58,000.00
To Fund Transferred from:- General Fund	6,00,531.05	By, Matrials Purchases	3,56,982.00
Library Fund	2,98,788.00		
		By, Closing Balance:- Cash-in-Hand	384.00
K.		Cash at Bank SBI (A/c No:-11814472173)	4,57,204.67
		(20010110144/21/3)	
	10,63,488.67		10,63,488.67

In terms of our separate audit report on even date

For Samir Das & Associates

Chartered Accountants

Date:- 23-05-2023 Place:-Nagaon

NAGAON

LIBRARY FUND

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2023

	RECEIPT	AMOUNT	PAYMENT	AMOUNT
To	Opening Balance		By Paper Bill	24,724.00
20/4	Cash in Hand	6"	By Telephone Exp.	8,326.00
	Cash at Bank		By Postal charge	1,300.00
	Apex Bank (A/c No :- 521042010002124)	91,163.84	By Repairing	725.00
To		3,375.00	By Book purchase	8,830.00
To	FD Maturity	8,48,788.00	By Printing & Stationary	9,808.00
To	Bank Interest	4,969.00	By Software Update	30,000.00
			By Fixed Deposit	5,50,000.00
To	Fund Transfer		By Electric Equipment	4,800.00
	General Fund	2,40,212.42	By Fees Payment	5,900.00
			By Bank Charge	87.32
			By Fund Transfer	
			College Development Fund	2,98,788.00
			By Closing balance	
		-	Cash in hand	
			Cash at bank	
			Apex Bank (A/c No :- 521042010002124)	2,45,219.94
		11,88,508.26		11,88,508.26

In terms of our separate report of even date

045 8 ASS

Date:- 20-05-2023

Place:- Nagaon

For Samir Das & Associates Chartered Accountants

MAGAZINE FUND

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2023

RECEIPT To Opening Balance	AMOUNT	PAYMENT	AMOUNT
Cash in Hand Cash at Bank Apex Bank (A/c No :- 521042010002122) Bank Interest Fund Transfer General Fund	7,76,297.00 28,522.00 4,63,059.32		5,000.00 59.00 2,500.00 1,75,562.00 65,901.00
		By Closing balance Cash in hand Cash at bank Apex Bank (A/c No :- 521042010002122)	10,18,856,32
	12,67,878.32		12,67,878.32

In terms of our separate report of even date

NAGAON

Date:- 20-05-2023 Place:- Nagaon For Samir Das & Associates Chartered Accountants

DHING COLLEGE

DHING, NAGAON (ASSAM)

HOSTAL FUND

Receipts & Payment Accounts for the Year ended 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, Opening balance Cash in Hand Cash at Bank SBI (SB A/c No:-11814472195)	2,78,246.11	By, Elecctricity Bill By, Repairing & Maintainance By, Labour Payment	70,355.00 430.00
To, Hostal Admission Fees To, Fund Transfer	3,23,000.00	By, Electrical Equipment Purchases By, Masour Payment	23,090.00 94,610.00 24,978.00
Woman Hostel Fund	4,00,000.00	By, Closing Balance Cash in Hand Cash at Bank SBI (SB A/c No:-11814472195)	7,87,783.11
	10,01,246.11		10,01,246.11

In terms of our separate audit report on even date For Samir Das & Associates

Chartered Accountants

Date:- 23-05-2023 Place:-Nagaon

DHING COLLEGE

DHING, NAGAON (ASSAM)

STUDENT UNION FUND

Receipts & Payment Accounts for the Year ended 31-03-2023

	RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To,	Opening balance			
	Cash in Hand	3,495.00	By, Yoga Day	2,500.00
5	Cash at Bank		By, Misc Expn.	26,260.00
	Apex Bank (SB A/c No:-52104201	14,11,604.04	By, College Week Exp.	2,58,525.00
			By, Sports Competition	16,980.00
,			By, Sports Goods	29,060.00
To,	Bank Interest	53,460.00	By, Yourth Festival	33,400.00
			By, Labour Payment	12,875.00
			By, NSS Camp.	4,000.00
To,	Reimbasment Govt.	94,506.21	By, Alumni Conference	32,690.00
			By, Student Blazer	36,350.00
To,	Fund Transfer to		By, Printing & Stationary	29,317.00
	Genral fund	9,26,118.63	By, Cloth Purchases	4,020.00
		NA 2 11 1	By, Electrical Goods	8,125.00
	le u		By, Carring Charge	330.00
			By, Bank Charge	247.80
			By, Cultrual Program	80,000.00
			By, Closing Balance	
		Š	Cash in Hand	170.00
			Cash at Bank	
			Apex Bank (SB A/c No:-521042010002	19,14,334.08
		24,89,183.88		24,89,183.88

In terms of our separate audit report on even date For Samir Das & Associates Chartered Accountants

Date:- 23-05-2023 Place:-Nagaon



EXAMINATION FUND

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2023

	RECEIPT	AMOUNT		PAYMENT	AMOUNT
To To	40 4-1-1-1 (0.1-1-1-1)	8,97,976.53 28,676.00 2,08,279.72	1	Printing & Stationary Electrical Equipment Closing balance Cash in hand Cash at bank SBI (SB A/c No :-11814472219)	36,545.00 5,194.00 10,93,193.25
		11,34,932.25			11,34,932.25

In terms of our separate report of even date

Date:- 23-05-2023 Place:- Nagaon For Samir Das & Associates Chartered Accountants



COMPUTER FUND

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance Cash in Hand Cash at Bank SBI (SB A/c No :- 30427031180) To Rembusment To fees receipt To Bank Interest	85.00 3,01,080.06 94,506.21 40,800.00 9,402.00	By Computer Training Programme By Electrical Equipment By Honoranium By Bank Charge	3,250.00 6,000.00 12,000.00 2,46,108.00 13,000.00 265.50 85.00 1,65,164.77 4,45,873.27

In terms of our separate report of even date

Date:- 23-05-2023 Place:- Nagaon For Samir Das & Associates Chartered Accountants



FESTIVAL FUND

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance Cash in Hand Cash at Bank	940.00	By College Week By Youth Festival	76,100.00 2,000.00
Apex Bank (A/c No :- 521842010005464) To Bank Interest To Fund Transfer	17,20,999.00 59,879.00		
General Fund Magazine Fuand	4,28,812.42 65,901.00	Apex Bank (A/c No :- 521842010005464)	21,98,431.42
<u> </u>	22,76,531.42		22,76,531.42

In terms of our separate report of even date

NAG PROPERTY OF THE PROPERTY O For Samir Das & Associates Chartered Accountants

Samir Das Prosprietor M. No. 054429

Date: - 23-05-2023 Place:- Nagaon

POOR FUND

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2023

	RECEIPT	AMOUNT	PAYMENT	AMOUNT
To	Opening Balance	7.	By Pay to Poor Students	1,51,500.00
	Cash in Hand Cash at Bank	500.00	By Bank charge	59.00
	Apex Bank (A/e No :- 521042010005466)	4,51,179.00	By Closing balance	
To	Bank Interest	12,119.00	Cash in hand	500.00
То	Reimbursement	12,800.00	Cash at bank Apex Bank (A/c No :- 521042010005466)	Sindpine
To	Fund Transfer		Apex Bank (Ave No 321042010003400)	3,71,792.11
	General Fund	47,253.11		
		5,23,851.11		5,23,851.11

In terms of our separate report of even date

Date:- 20-05-2023 Place:- Nagaon

FO. S. & ASSOCIATION NAC For Samir Das & Associates

Chartered Accountants

DHING COLLEGE

DHING, NAGAON (ASSAM)

REGISTRATION & ENROLMENT FUND

Receipts & Payment Accounts for the Year ended 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, Opening balance Cash in Hand Cash at Bank		By, Registration & Enrolment Fees (G.	
SBI (SB A/c No:-1181447220	8) 7,22,933.58		
To, Bank Interest	18,570.00		
To, Registration Fees Receipts	3,24,360.00		
To, Fund Transfer to			
Genral fund	2,56,698.80	By, Closing Balance	
		Cash in Hand	140
		Cash at Bank SBI (SB A/c No:-11814472208)	5,68,274.38
,	13,22,562.38		13,22,562.38

In terms of our separate audit report on even date For Samir Das & Associates Chartered Accountants

Date:- 23-05-2023 Place:-Nagaon

