

DC/DALF/A-00540/2022-23

31/12/2023

To

The Assistant Director of Audit

(I.F.) Assam Nagaon Circle, Nagaon

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

Sir,

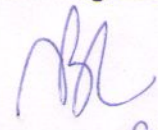
With reference to the subject cited above, I have the honour to inform you that Dhing College completed Local Audit account up to 31st March 2021. As the college is ready for Govt. Audit for the remaining financial year pertaining to 01-04-2021 to 31-03-2022 and 01-04-2022-31-03-2023.

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.


31.12.2023

Your truly

(Dr. Biman Hazarika)

Principal, Dhing College, Dhing

Principal
Dhing College
Dhing, Nagaon (Assam)



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



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

ANNEXURE FORMING PART OF AUDIT REPORT

ANNEXURE-1

OTHER MATTERS

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

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



**DHING COLLEGE
DHING, NAGAON (ASSAM)**

GENERAL FUND

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

Receipts	Amount	Payment	Amount
To, Opening Balance		By, Salary	16,64,416.00
Cash in Hand	-	By, T.A.	1,39,872.00
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
To, Bank Interest	1,69,638.00	By, Laboratory	7,63,664.00
To, Grant receipts from (DHE)	1,56,89,777.00	By, Repairing	2,77,489.44
To, GSLI Maturity	59,127.00	By, Electricity Exp.	2,59,365.00
To, Fees Receipts	22,76,703.00	By, GSLI	2,48,761.00
To, Fund Received		By, Advertisment Exp.	25,028.72
Woman Hostel Fund	17,13,242.00	By, Affiliation Fees (G.U.)	1,21,290.00
To, Amount Received from Seminer	8,500.00	By, Bank Charge	10,342.67
To, Misc Receipts	22,54,850.57	By, Cloth Purchases	16,260.00
To, Advetrisement Fees Received	1,78,424.00	By, Misc Exp.	2,58,903.17
To, Amount Received for Assam State AIDS	10,000.00	By, Electrical Equipment Purchases	2,33,112.08
To, Amount Received Sience Olympiad Foundation	3,628.00	By, payment for NAAC	6,29,268.40
To, Amount Received from Unnant Bharat Abhiyan	50,000.00	By, Payment for AIDS	5,000.00
To, Amount Received from NCC	2,940.00	By, TDS filling Fees	8,200.00
To, HS Final Exm.	14,400.00	By, Audit Fees Payment	1,41,200.00
		By, Matrials Purchases	18,63,900.72
		By, Payment to Sience 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
		By, I-Card	1,850.00
		By, Web Side Maintanins	1,43,500.72
		By, Labour Payment	7,41,184.00
		By, Donation	1,900.00
		By, Municipal Tax Payment	2,04,926.00
		By, Payment for Seminer	1,40,000.00
		By, Fund Transfer	
		Registration Fund	2,56,698.80
		Student Union Fund	7,11,918.63
		Festival Fund	4,28,812.42
		Poor Fund	47,253.11
		Magazin Fund	4,63,059.32
		Library Fund	2,40,212.42
		Games & Sports	3,08,706.21
		Exam Fund	2,08,279.72
		College Development Fund	6,00,531.05
		Computer Fund	94,506.21
		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		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



Samir Das
Proprietor

M.No:-054429

**DHING COLLEGE
DHING, NAGAON (ASSAM)**

Development Fund

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


Receipts	Amount	Payment	Amount
To, <u>Opening Balance:-</u>		By, Mason Payment	81,354.00
Cash in Hand	384.00		
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 <u>Fund Transferred from:-</u>		By, Matrials Purchases	3,56,982.00
General Fund	6,00,531.05		
Library Fund	2,98,788.00	By, <u>Closing Balance:-</u>	
		Cash in Hand	384.00
		Cash at Bank	
		SBI (A/c No:-11814472173)	4,57,204.67
	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




 Samir Das
 Proprietor
 M.No:-054429

DHING COLLEGE
DHING, NAGAON (ASSAM)

LIBRARY FUND

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

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance</u>		By Paper Bill	24,724.00
Cash in Hand		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 Fees Receipt	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 <u>Fixed Deposit</u>	5,50,000.00
To <u>Fund Transfer</u>		By Electric Equipment	4,800.00
General Fund	2,40,212.42	By Fees Payment	5,900.00
		By Bank Charge	87.32
		By <u>Fund Transfer</u>	
		College Development Fund	2,98,788.00
		By <u>Closing balance</u>	
		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

Date:- 20-05-2023

Place:- Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

DHING COLLEGE
DHING, NAGAON (ASSAM)

MAGAZINE FUND

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

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance</u>		By Printing & Stationary	5,000.00
Cash in Hand		By Bank Charge	59.00
<u>Cash at Bank</u>		By Magazine News Letter	2,500.00
Apex Bank (A/c No :- 521042010002122)	7,76,297.00	By Wall Magazine	1,75,562.00
To Bank Interest	28,522.00	By <u>Fund Transfer</u>	
To <u>Fund Transfer</u>		Festival Fund	65,901.00
General Fund	4,63,059.32		
		By <u>Closing balance</u>	
		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

Date:- 20-05-2023

Place:- Nagaon

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

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		By, Electricity Bill	70,355.00
Cash at Bank			
SBI (SB A/c No:-11814472195)	2,78,246.11	By, Repairing & Maintainance	430.00
		By, Labour Payment	23,090.00
		By, Electrical Equipment Purchases	94,610.00
To, Hostel Admission Fees	3,23,000.00	By, Masour Payment	24,978.00
To, Fund Transfer			
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



Samir Das
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M.No:-054429

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
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, Reimbasmnt 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
		By, Electrical Goods	8,125.00
		By, Carring Charge	330.00
		By, Bank Charge	247.80
		By, Cultrual Program	80,000.00
		By, Closing Balance	
		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




Samir Das
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M.No:-054429

DHING COLLEGE
DHING, NAGAON (ASSAM)

EXAMINATION FUND

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


RECEIPT	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance</u>		By Printing & Stationary	36,545.00
Cash in Hand		By Electrical Equipment	5,194.00
Cash at Bank			
SBI (SB A/c No :-11814472219)	8,97,976.53	By <u>Closing balance</u>	
To Bank Interest	28,676.00	Cash in hand	
To <u>Fund Transfer</u>		Cash at bank	
General Fund	2,08,279.72	SBI (SB A/c No :-11814472219)	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




Samir Das
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M. No. 054429

DHING COLLEGE
DHING, NAGAON (ASSAM)

COMPUTER FUND

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

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



Samir Das
Proprietor
M. No. 054429

DHING COLLEGE
DHING, NAGAON (ASSAM)

FESTIVAL FUND

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

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

In terms of our separate report of even date

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

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

DHING COLLEGE
DHING, NAGAON (ASSAM)

POOR FUND

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

RECEIPT		AMOUNT	PAYMENT		AMOUNT
To <u>Opening Balance</u>			By Pay to Poor Students		1,51,500.00
Cash in Hand		500.00	By Bank charge		59.00
<u>Cash at Bank</u>					
Apex Bank (A/c No :- 521042010005466)		4,51,179.00	By <u>Closing balance</u>		
To Bank Interest		12,119.00	Cash in hand		500.00
To Reimbursement		12,800.00	Cash at bank		
			Apex Bank (A/c No :- 521042010005466)		3,71,792.11
To <u>Fund Transfer</u>					
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

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

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	-	By, Registration & Enrolment Fees (G.	7,54,288.00
Cash at Bank			
SBI (SB A/c No:-11814472208)	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	-
		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




Samir Das
Proprietor
M.No;-054429