



**B BAJORIA & COMPANY**  
Chartered Accountants

A.T. Road, Naliapool  
Dibrugarh- 786001 (Assam)  
☎: +91 9435030919  
e-mail: bbajoria1989@gmail.com

### **“AUDIT REPORT”**

1. We have examined the Receipt & Payment Account, Income & Expenditure Account & Balance Sheet for the financial year 2021-22, attached herewith, of **“CHANDRAKANTA HAZARIKA COLLEGE, Dibrugarh-786003, ASSAM** with the Books of Accounts, Vouchers and other supporting Documents produced before us.
2. We certify that the Receipt & Payment Account, Income & Expenditure Account & Balance Sheet are in agreement with the books of account maintained in the head office at – Milan Nagar “I” Lane Dibrugarh-786003, ASSAM.
  - (A) Information and explanations, which, to the best of our knowledge and belief, were necessary for the purposes of the audit, were collected by us except Fixed Assets Register.
  - (B) In our opinion, proper books of account have been kept by the head office of the institution so far, as appears from our examination of the books.
  - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon if any, give a true and fair view: -
    - (i) In the case of the Receipts & Payments Account, of the Receipts & Payments of the institution for the period from 01-04-2021 to 31-03-2022, and
    - (ii) In the case of the Income & Expenditure Account of the **Surplus/Deficit** of the institution for the year ended on that date.
    - (iii) In the case of the Balance sheet, of the state of affairs of the institution as at 31-03-2022.

**Note: -**

These financial statements are the responsibility of the assessee. Our responsibility is to express an opinion on these financial statements based on our audit. Our verification is limited to the books of accounts produced before us.

PLACE: DIBRUGARH.

DATED: 25-08-2022

FOR AND ON BEHALF OF

**B BAJORIA & COMPANY**  
FRN: 327950E



(CA Binit Bajoria)  
Chartered Accountant  
M. No. 304510

**UDIN: 22304510APXKOP6715**

**CHANDRAKANTA HAZARIKA COLLEGE:: DIBRUGARH**  
**INCOME & EXPENDITURE FOR THE PERIOD FROM 1-4-2021 TO 31-3-2022**

EXPENDITURE	Amount	INCOME	Amount
Revenue Expenditure			
To Audit fee	15,000.00	By Admission Fees	11910897.00
To Bank Charge	1,260.60	By Centre Fees	98750.00
To Electricity Charges & Expenses	29,880.00	By Sale of Forms/Certificates etc	67700.00
To Salary to Non Teaching Staff	8,02,398.00	By Development Fees	668000.00
To Salary to Teaching Staff	22,26,200.00	By Endowment Fees	300000.00
To Telephone charge	22,405.00	By House Rent	10000.00
To Affiliation Fees	60,000.00	By Interest from Savings Bank	366124.00
To Enrollment Fees	1,50,000.00	By Other Income	1000.00
To Petty Cash	18,591.00		
To Co-Curricular/ Cultural Activity	10,000.00		
To ICT	69,400.00		
To Examinations Exp.	1,43,120.00		
To Misc.Contingency	1,01,460.00		
To M & R College Building/Renovation	2,07,500.00		
To Newspaper	6,928.00		
To Printing Expenses	34,116.00		
To College website Renewal exp.	27,800.00		
To Books & journals	11,100.00		
To Saraswati Puja	10,000.00		
To Excess of Income over Expenditure	94,75,312.40	By Excess of Expenditure over Income	0.00
	<b>1,34,22,471.00</b>		<b>1,34,22,471.00</b>

UDIN: 22304510APKKOP6715

In terms of my report of even date annexed herewith  
 For & on Behalf of:

**B Bajoria & Company (FRN 327990E)**  
 Chartered Accountants

(CA) Binit Bajoria M.No. 304510

Proprietor

Date: 25-08-2022

Place: Dibrugarh



*Pranab Choudhary*  
 (SECRETARY)

*Pranab Choudhary*  
 (ACCOUNTANT)

**SECRETARY**  
 Chandrakanta Hazarika College  
 Dibrugarh

**INVESTMENTS IN FD WITH ACCRUED INTEREST:**

**FIXED DEPOSITS**

**1) SBI, Dibrugarh University Br.**

Principal Amount 500000/- (M.date 22.02.2024)

(A/C NO. 38279239813), Mat. Val. Rs.702193/-)

500000

**2) Union Bank of India, Dibrugarh Milanagar Br.**

(A/C NO. 608703030001939)

Principal Amt. Rs. 700000/- (D.O.1.27.12.17)

For 60 months @6.5% DOM: 27-12-2022

700000

**3) Assam Gramin Vikash Bank**

A/C No. 7162140032276

Dated 06.04.2021 FV Rs. 1500000/-

1556612

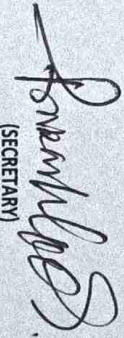
**4) Union Bank of India**

A/C No. 6087030500002439


Dated 06.04.2021 FV Rs. 1500000/-

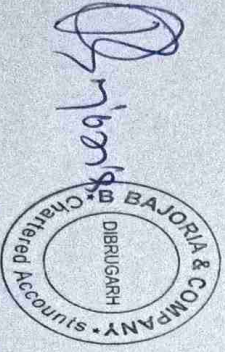
1580314

NOTE: INTEREST ON FD DETAILS AND TDS DEDUCTION DETAILS HAS NOT BEEN GIVEN TO US, THEREFORE INTEREST RECEIVABLE IS NOT ACCOUNTED IN THE FINANCIAL ACCOUNTS ON ACCRUAL BASIS.

  
(SECRETARY)

**SECRETARY**  
Chandrakanta Hazarika College  
Dibrugarh

  
(ACCOUNTANT)



**CHANDRAKANTA HAZARIKA COLLEGE:: DIBRUGARH**

**RECEIPT & PAYMENT FOR THE PERIOD FROM 01-4-2021 TO 31-3-2022**

RECEIPTS		Amount	Amount	PAYMENTS		Amount	Amount
To Opening Balance		0.00		REVENUE EXPENSES			
To Cash in hand				By Audit fee	15,000.00		
To Bank Balance				By Bank Charge	1,260.60		
To Assam Co-Operative Agric. Bank Ltd, Dibrugarh Br.				By Electricity Charges & Expenses	29,880.00		
(A/C No. 18860)				By Salary to Non Teaching Staff	8,02,398.00		
To Union Bank Of India, Dibrugarh, Mil. AMN&GAR Br.				By Salary to Teaching Staff	22,26,200.00		
(A/C NO. 608702010000331)				By Telephone charge	22,405.00		
To SBI, Dibrugarh University Br.				By Affiliation Fees	60,000.00		
(A/C NO. 33949439865)				By Enrollment Fees	1,50,000.00		
To Assam Gramin Vikash Bank, Dibrugarh Br.				By Petty Cash	18,591.00		
(A/C NO. 7162010002050)				By Co-Curricular/ Cultural Activity	10,000.00		
To Union Bank of India, Dibrugarh Milannagar Br.				By ICT	69,400.00		
(Free deposit A/C - int. Trans to savings A/C)				By Examinations Exp.	1,43,120.00		
To SBI FD				By Misc. Contingency	1,01,460.00		
				By M & R College Building/Renovation	2,07,500.00		
				By Newspaper	6,928.00		
				By Printing Expenses	34,116.00		
				By College website Renewal exp.	27,800.00		
				By Books & Journals	11,100.00		
				By Saraswati Puja	10,000.00		
				CAPITAL EXPENSES			
				By Fire Extinguisher	6,419.00		
				By Furniture	24,000.00		
				By Invector	36,300.00		
							401387.60
REVENUE RECEIPTS				Closing Balances			
To Admission Fees	1,19,10,897.00			BANK BALANCES			
To Centre Fees	98,750.00			Union Bank of India, Dibrugarh Milannagar Br.			
To Sale of Forms/Certificates etc	67,700.00			A/C NO. 608702010000331)	1,43,75,424.11		
To Development Fees	6,68,000.00			SBI, Dibrugarh University Br.			
To Endowment Fees	3,00,000.00			A/C NO. 33949439865)	10,805.50		
To House Rent	10,000.00			Assam Gramin Vikash Bank, Dibrugarh Br.			
To Interest on Deposits	3,66,124.00			A/C NO. 7162010002050)	31,67,616.20		
To Other Income	1,000.00			Fixed Deposits:			
				With Union Bank of India			
				With SBI	7,00,000.00		
				FD at AGV/	5,00,000.00		
				FD at Union Bank	15,00,000.00		
					15,00,000.00		
				CASH BALANCE:			
				Cash in Hand			
							42,00,000.00
							0.00
							2576773.41
							2576773.41

UDIN: 223065104PKKOP6715

In terms of my report of even date annexed herewith  
For & on Behalf of:

B. Bajoria & Company (FIRN 327992)  
Chartered Accountants

(CA Binit Bajoria M.No. 304510)

Proprietor

Date: 25-08-2022  
Place: Dibrugarh



*Pranab Bora*  
(SECRETARY)

*Pranab Bora*  
(ACCOUNTANT)

**SECRETARY**  
Chandrakanta Hazarika College  
Dibrugarh

**CHANDRAKANTA HAZARIKA COLLEGE:: DIBRUGARH**  
BALANCE SHEET AS AT 31-03-2022

LIABILITIES	Amount (In Rs.)	ASSETS	Amount (In Rs.)
<b>CAPITAL ACCOUNT:</b>		<b>FIXED ASSETS:</b>	
Opening Balance	16018918.41	Land at Milan Nagar Bye Lane "I" Lane , P.O. C.R. Building Dibrugarh -786003 (1 Katha 10 Lessa)	Value not known
Add: Income during the year	9475312.4	Land at Milan Nagar, Near Door Darshan Kendra (Extended Chiring Gaon) Dibrugarh-786003 (1 Bigha , 3 Katha)	Value not known
		As per Schedule Annexed herewith	36,90,385.00
		<b>INVESTMENTS:</b>	
		Fixed Deposit with SBI A/C.NO. 38279239813	5,00,000.00
		Fixed Deposit with Union Bank of India A/C.NO. 608703030001939	7,00,000.00
		Fixed Deposit with Assam Gramin Vikash Bank A/C.NO. 7162140032276	15,00,000.00
		Fixed Deposit with Union Bank of India A/C.NO. 210814946	15,00,000.00
		<b>CURRENT ASSETS:</b>	
		Advances Receivable	50,000.00
		Union Bank of India, Dibrugarh Milannagar Br. A/C. NO. 608702010000331)	1,43,75,424.11
		SBI, Dibrugarh University Br. A/C.NO.33948439865)	10,805.50
		Assam Gramin Vikash Bank, Dibrugarh Br. A/C.NO..7162010002050)	31,67,616.20
		Cash in Hand (As Certified by the Management)	1,75,53,845.81
	<b>2,54,94,230.81</b>		<b>2,54,94,230.81</b>

UDIN: 22304510APKKOP6715

In terms of my report of even date annexed herewith

For & on Behalf of:

B Bajoria & Company (FRN 327990E)

Chartered Accountants

(CA Binit Bajoria M.No. 304510)

Proprietor

Date: 25-08-2022

Place: Dibrugarh



(SECRETARY)

(ACCOUNTANT)

**SECRETARY**  
Chandrakanta Hazarika College  
Dibrugarh

**FIXED ASSETS SCHEDULE OF M/s CHANDRAKANTA HAZARIKA COLLEGE:: DIBRUGARH AS ON 31-03-2022:**

Sl. No	Particulars	Quantity	Rate	Amount
1	LCD Projector	1	1,08,640.00	1,08,640.00
2	Biometric Devices	2	6,500.00	13,000.00
3	Audio Cassete Recorder	1	19,615.00	19,615.00
4	Water Pump	1	4,500.00	4,500.00
5	Hand Pump	1	4,500.00	4,500.00
6	Water Filter	3	3,200.00	9,600.00
7	Gas Stove	1	3,500.00	3,500.00
8	Cylinder	1	3,000.00	3,000.00
9	Typewriter English (Godraj)	1	9,996.00	9,996.00
10	Fire Extinguisher	7	2,400.00	16,800.00
11	Computer with UPS	4		1,17,150.00
12	Printer	3		56,400.00
13	Steel Almirah 76"x30"x19"	4		50,200.00
14	Steel Book (Case) Almirah for individual glass door 66"x33"x15"	14		1,68,000.00
15	TV Stand with class cover 4"x30"x22"	1		9,500.00
16	Steel Office Table both side Drawer size 5'x3'	11		36,635.00
17	Steel Conference Table	1		12,350.00
18	Steel Chair with arms	10	4,065.00	40,650.00
19	Revolving Chair	4	7,275.00	29,100.00
20	Steel Trunk (Big & Small)	4	1,600.00	6,400.00
21	Steel Trunk (Big)	1	2,800.00	2,800.00
22	Wooden Almirah Size 6'x3'	1	6,000.00	6,000.00
23	Wooden Show Case with Glass cover Size 12'x2''	1	18,000.00	18,000.00
24	Desk & Benches (wooden & Steel ) 8'x16"x31"	132 Pair	5,500.00	7,26,000.00
25	Wooden Chair	3	3,600.00	10,800.00
26	Computer Table Size 20''x24''	3	4,500.00	7,26,000.00
27	Wooden Black Board	5	1,450.00	7,250.00
28	Lecturer Stand	1	7,500.00	7,26,000.00
29	Wooden Wall Magazine with glass sliding door and locking arrangement, Size 5'x3'	1	4,450.00	4,450.00
30	Wooden Notice Board with iron grill, Size 5'x3'	2	3,300.00	6,600.00
31	Science Practical Table Wooden, Size 7'x2.1/2''	3	12,500.00	37,500.00
32	Wooden Table Size 3'x2.5'x3'	7	2,800.00	19,600.00
33	Wooden Stool (Sci. Practical)	16	810.00	12,960.00
34	Wooden Paper Stand	3	2,700.00	8,100.00
35	Plastic Chair	20	1,200.00	24,000.00
36	Wooden BioMatic Box	1	1,000.00	1,000.00
37	Wooden Telephone Box	1	1,000.00	1,000.00
38	Science Tracing Table	2	3,500.00	7,000.00
39	Steel Almirah 76"x30"x19"	04 Nos.	13,000.00	52,000.00
40	Steel Book (Case) Almirah for individual glass door 66"x33"x15"	10 Nos.	12,000.00	1,20,000.00
41	Celling Fan	30	2,900.00	87,000.00
42	Stand Fan	2	4,500.00	9,000.00
43	Inverter with Bettary	1	65,000.00	65,000.00
44	Inverter with Bettary	1	39,770.00	39,770.00
45	Inverter Bettary	1	36,300.00	36,300.00
46	Furniture	1	24,000.00	24,000.00
47	Invertor	1	36,300.00	36,300.00
48	Fire Extinguisher			6,419.00
49	Science Practical Apparatus			1,50,000.00
<b>GRAND TOTAL:</b>				<b>36,90,385.00</b>

*Signature*

