



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 2022-23, 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 01-04-2022 to 31-03-2023, 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 31-03-2023.

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.

FOR AND ON BEHALF OF

B BAJORIA & COMPANY

FRN: 327990E

PLACE: DIBRUGARH.

DATED: 22-06-2023



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

UDIN: 23304510BGWLAO4080

CHANDRAKANTA HAZARIKA COLLEGE:: DIBRUGARH
BALANCE SHEET AS AT 31-03-2023

LIABILITIES	Amount (In Rs.)	ASSETS	Amount (In Rs.)
CAPITAL ACCOUNT:		FIXED ASSETS:	
Opening Balance	25494231.00	Land at Milan Nagar Bye Lane 1 st Lane ,	Value not known
Add:- Income during the year	8377369.00	P.O. C.R. Building Dibrugarh -786003 (1 Katha 10 Lessa)	
		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	37,86,285.00
		INVESTMENTS:	
		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 Viksash Bank A/C.NO. 7162140032276	15,00,000.00
		Fixed Deposit with Union Bank of India A/C.NO. 210814946	15,00,000.00
		CURRENT ASSETS:	
		Advances Receivable	50,000.00
		Union Bank of India, Dibrugarh Milannagar Br. A/C. NO. 608702010000331)	2,25,57,316.00
		SBI, Dibrugarh University Br. A/C.NO.33948439865)	10,157.00
		Assam Gramin Vikash Bank, Dibrugarh Br. A/C.NO..7162010002050)	32,67,842.00
		Cash in Hand (As Certified by the Management)	
	3,38,71,600.00		3,38,71,600.00

UDIN: 23304510BGWLAO4080

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:

Place: Dibrugarh



Binit Bajoria
(SECRETARY)
SECRETARY
Chandrakanta Hazarika College
Dibrugarh

S. K. Hazarika
(ACCOUNTANT)
ACCOUNTANT
S. K. Hazarika College
Dibrugarh.

CHANDRAKANTA HAZARIKA COLLEGE:: DIBRUGARH
INCOME & EXPENDITURE FOR THE PERIOD FROM 1-4-2022 TO 31-3-2023

EXPENDITURE	Amount	INCOME	Amount
Revenue Expenditure			
To Audit fee	40,000.00	By Admission Fees	11403000.00
To Bank Charge	14,213.00	By Sale of Forms/Certificates etc	48600.00
To Electricity Charges & Expenses	56,546.00	By Endowment Fees	110000.00
To Salary to Non Teaching Staff	9,01,600.00	By Sale of old Scripts/Newspaper	1000.00
To Salary to Teaching Staff	26,15,218.00	By Sale of Records Book	9900.00
To Telephone charge	12,297.00	By House Rent	25000.00
To Affiliation Fees	60,000.00	By Interest on Deposits	935826.00
To Enrollment Fees	1,21,500.00		
To Petty Cash	14,986.00		
To Co-Curricular/ Cultural Activity	60,000.00		
To ICT	19,100.00		
To Examinations Exp.	1,08,000.00		
To Misc.Contingency	3,000.00		
To M & R College Building/Renovation	75,540.00		
To Newspaper	6,444.00		
To Printing Expenses	13,000.00		
To College website Renewal exp.	5,500.00		
To Books & journals	7,533.00		
To Community work & Socio	4,000.00		
To Invited Lecturer	4,000.00		
To Legal Expenses	3,000.00		
To Magazine	6,000.00		
To Office Stationery & Contingency	4,480.00		
To Excess of Income over Expenditure	83,77,369.00	By Excess of Expenditure over Income	0.00
	1,25,33,326.00		1,25,33,326.00

UDIN: 23304510BGWLAO4080

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:
 Place: Dibrugarh



(Signature)
 (SECRETARY)

SECRETARY
 Chandrakanta Hazarika College
 Dibrugarh

(Signature)
 (ACCOUNTANT)

S. K. Hazarika College
 Dibrugarh.

CHANDRAKANTA HAZARIKA COLLEGE:: DIBRUGARH
RECEIPT & PAYMENT FOR THE PERIOD FROM 01-4-2022 TO 31-3-2023

RECEIPTS		Amount	Amount	PAYMENTS		Amount	Amount
To	Opening Balances			By	REVENUE EXPENSES		
	Cash in hand	0.00		By	Audit fee	40,000.00	
	Bank balances			By	Bank Charge	14,213.00	
	Assam co-Operative Apex Bank Ltd. Dibrugarh Br (A/C.No.18861)			By	Electricity Charges & Expenses	56,546.00	
	Union Bank Of India, Dibrugarh MILANNAGAR Br. (A/C.NO. 608702010000331)	1,43,75,424.00		By	Salary to Non Teaching Staff	9,01,600.00	
	SBI, Dibrugarh University Br. (A/C.NO.33948439865)	10,806.00		By	Salary to Teaching Staff	26,15,218.00	
	Assam Gramin Vikash Bank, Dibrugarh Br. (A/C.NO.7162010002050)	31,67,616.00	1,75,53,846.00	By	Telephone charge	12,297.00	
	Union Bank of India, Dibrugarh Milanangar Br. (Flexi deposit A/C - int.Trans.to savings A/C)	7,00,000.00		By	Affiliation Fees	60,000.00	
	SBI FD	5,00,000.00		By	Enrollment Fees	1,21,500.00	
	FD at AGVB	15,00,000.00		By	Petty Cash	14,986.00	
	FD at Union Bank	15,00,000.00	42,00,000.00	By	Co-Curricular/ Cultural Activity	60,000.00	
	REVENUE RECEIPTS:			By	ICT	19,100.00	
To	Admission Fees	1,14,03,000.00		By	Examinations Exp.	1,08,000.00	
To	Sale of Forms/Certificates etc	48,600.00		By	Misc.Contingency	3,000.00	
To	Endowment Fees	1,10,000.00		By	M & R College Building/Renovation	75,540.00	
To	Sale of old Scripts/Newspaper	1,000.00		By	Newspaper	6,444.00	
To	Sale of Records Book	9,900.00		By	Printing Expenses	13,000.00	
To	House Rent	25,000.00		By	College website Renwal exp.	5,500.00	
To	Interest on Deposits	9,35,826.00	1,25,33,326.00	By	Books & Journals	7,533.00	
				By	Community work & Socio	4,000.00	
				By	Invited Lecturer	4,000.00	
				By	Legal Expenses	3,000.00	
				By	Magazine	6,000.00	
				By	Office Stationery & Contingency	4,480.00	41,55,957.00
					CAPITAL EXPENSES		
				By	Furniture	90,200.00	
				By	Invertor	5,700.00	95900.00
					Closing Balances		
					BANK BALANCES		
					Union Bank of India, Dibrugarh Milannagar Br. (A/C. NO. 608702010000331)	2,25,57,316.00	
					SBI, Dibrugarh University Br. (A/C.NO.33948439865)	10,157.00	
					Assam Gramin Vikash Bank, Dibrugarh Br. (A/C.NO..7162010002050)	32,67,842.00	2,58,35,315.00
					Fixed Deposits:		
					With Union Bank of India	7,00,000.00	
					With SBI	5,00,000.00	
					FD at AGVB-	15,00,000.00	
					FD at Union Bank	15,00,000.00	42,00,000.00
					CASH BALANCE:		
					Cash in Hand		0.00
			34287172.00				34287172.00

UDIN: 23304510BGWLAO4080

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:

Place: Dibrugarh



(Signature)
 (SECRETARY)
SECRETARY
 Chandrakanta Hazarika College
 Dibrugarh

(Signature)
 (ACCOUNTANT)
ACCOUNTANT
 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. 22.12.17)
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/-

1584217

4) Union Bank of India

A/C No.210014546
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.



Pankaj Das
(SECRETARY)
SECRETARY
Chandrakanta Hazarika College
Dibrugarh

[Signature]
(ACCOUNTANT)
ACCOUNTANT
G. K. Hazarika College
Dibrugarh.

FIXED ASSETS SCHEDULE OF M/s CHANDRAKANTA HAZARIKA COLLEGE:: DIBRUGARH AS ON 31-03-2023:

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 Extingusher	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 Confrance 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			1,14,200.00
47	Invertor	1	36,300.00	42,000.00
48	Fire Extingusher			6,419.00
49	Science Practical Apparatus			1,50,000.00
GRAND TOTAL:				37,86,285.00

(Handwritten Signature)