Dev & Dutta Chartered Accountants Read No-319221E

Bipinpaul Road Karimgani-788711(Assam) Ph-03843-263203,9435074847(M) Email: devdutta@rediffmail.com

# AUDITORS' REPORT

We have audited the Accompanying Receipts & Payment Account, Income & Expenditure Account and the Balance sheet of Vivekananda College of Education, Karimganj. These financial Statements are the responsibilities of the college's management. Our responsibility is to express an opinion on the aforesaid statement based on our audit.

We conducted our audit in accordance with the established standards of auditing of the 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 material misstatement. An audit includes examining on a test basis, evidences supporting the amounts and disclosures in the financial statement. 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.

We report that we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements accompanying herewith give a true and fair view:-

1. In the case of the Balance Sheet, of the state of affairs of Institution as at 31st. March 2022

AND

2. In the case of the Income & Expenditure account of the Surplus/(Deficit) for the year ended on that date

AND

3. In the case of the Receipts & payments Accounts, of the transaction made by the Institution during the year ended 31st march 2022

We further report that the income of the Institution had been utilized only for the educational service and nothing had been appropriate for the benefit of the managing body/trustee or any person with vested interest.

Date: 04/07/2022 Place: Karimganj

For Dev & Dutta Chartered Accountants

(K.R.Dey) Partner

Membership No-053157 UDIN - 22053157AMEDIK9107

**DEY & DUTTA** CHARTERED ACCOUNTANTS FRN-319221E Bipinpaul Road Karimganj-788711 Assam Phone-263202,9435074847 (M)

### VIVEKANANDA COLLEGE OF EDUCATION KARIMGANJ

### BALANCE SHEET AS AT 31ST MARCH,2022

Rs.   ASSETS   Rs.   Rs.   ASSETS   Rs.   Rs.   General Fund:-							
Opening Balance         1,78,36,896.16         Fixed Assets (As per Annexure A)         97,58,694 87           Add:-Surplus/(Deficit)         13,16,005.00 1,91,52,901.16 26,600.00         Boundary wall & Gate (OB) Telephone Security (OB) Phsychological Apparatus(OB) Games & Cultural equipment (OB) ICT Classroom Equipment (OB) ICT Classroom Equipment (OB) D.EI.ED Study Materials Electric fitting & Expences (Ob)	LIABILITIES		Rs.	ASSETS			Rs.
Add:-Income tax refund		1,78,36,896.16		Fixed Assets ( As pe	r Annexure A)		97,58,694.87
Add:- Income tax refund    1,91,52,901.16   26,600.00   1,91,79,501.16   Phsychological Apparatus(OB)   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,630.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,633.00   22,630.00   22,633.00	Add:-Surplus/(Deficit)	13,16,005.00		Boundary wall & G	ate (OB)		4,01,714.00
Add:- Income tax refund    26,600.00	,	1.91.52.901.16		Telephone Security	y (OB)		2,000 00
Games & Cultural equipment (OB)	Add:- Income tax refund		1,91,79,501.16	Phsychological App	paratus(OB)		22,633.00
Alumni Association Opening Balance Add:- This year  Social projects (CPSMS) O.B  Lib. & Lab Caution Money  Staff RD & PPF payable  Suspenses A/c  Suspenses A/c  D.EI.ED Study Materials  Electric fitting & Expences (Ob) Loan to VCE Society  Fixed Deposit with S.B.I Kxi Opening Balance Add: This Year  1,00,000.00  Less: Matured & Encashed 25,00,000.00  Add:- Interest 2,30,476.00  Suspenses A/c  Closing cash & bank Balances State Bank of India SB A/c A/c No:-10916604272 State Bank of India CA A/c A/c No:-35858755559  Cash in hand  D.EI.ED Study Materials 5,000.00 71,435.00 71,435.00 71,435.00 71,435.00 71,435.00 71,435.00 71,435.00 71,000.00 71,435.00	Add Income tax retaria		180 18 10				26.500 00
Alumni Association Opening Balance Add:- This year Add:- This year Social projects (CPSMS) O.B Lib. & Lab Caution Money Staff RD & PPF payable Suspenses A/c  Closing cash & bank Balances State Bank of India SB A/c A/c No:-10916604272 State Bank of India CA A/c A/c No:-35858755559  Cash in hand  Electric fitting & Expences (Ob) Loan to VCE Society 7,000.00  7,000.00 1,00,43,231.05 1,00,43,231.0				ICT Classroom Eq	uipment (OB)		62,076.00
Alumin Association Opening Balance Add:- This year  Social projects (CPSMS) O.B  Lib. & Lab Caution Money  Staff RD & PPF payable  Suspenses A/c  Suspenses A/c  Add:- Interest 2,30,476.00  Less:- TDS 23,054.00 2,07,422.00 77,50,653.05  Closing cash & bank Balances State Bank of India SB A/c A/c No:-10916604272 11,00,341.32 State Bank of India CA A/c A/c No:-35858755559 23,958.92  Cash in hand  State Society  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  7,000.00  1,000.43,231.05  Less:Matured & Encashed 25,00,000.00  7,543,231.05  25,00,000.00  7,50,653.05  Closing cash & bank Balances State Bank of India SB A/c A/c No:-35858755559 23,958.92  Cash in hand  67,895.00 11,92,195.24				D.EI.ED Study Mat	terials		5,000.00
Opening Balance         5,100.00         Loan to VCE Society         7,000.00           Add:- This year         8,400.00         Fixed Deposit with S.B.I Kxj         50,43,231.05         50,00,000.00           Social projects (CPSMS) O.B         8,000.00         Opening Balance Add: This Year         50,00,000.00         50,00,000.00           Lib. & Lab Caution Money         1,00,000.00         Less:Matured & Encashed         25,00,000.00         75,43,231.05           Staff RD & PPF payable         3,000.00         Add:- Interest         2,30,476.00         2,07,422.00         77,50,653.05           Suspenses A/c         1,000.00         Lees:-TDS         23,054.00         2,07,422.00         77,50,653.05           Closing cash & bank Balances State Bank of India SB A/c A/c No:-10916604272         11,00,341.32         11,00,341.32         State Bank of India CA A/c A/c No:-35858755559         23,958.92           Cash in hand         67,895.00         11,92,195.24	Alumni Association			Electric fitting & Ex	pences (Ob)		71,435 00
Add:- This year 3,300.00 8,400.00 Fixed Deposit with S.B.I Kxj  Social projects (CPSMS) O.B 8,000.00 Opening Balance Add: This Year 50,00,000.00 1,00,43,231.05  Lib. & Lab Caution Money 1,00,000.00 Less: Matured & Encashed 25,00,000.00 75,43,231.05  Staff RD & PPF payable 3,000.00 Add:- Interest 2,30,476.00 Lees:-TDS 23,054.00 2,07,422.00 77.50,653.05  Closing cash & bank Balances State Bank of India SB A/c A/c No:-10916604272 11,00,341.32 State Bank of India CA A/c No:-35858755559 23,958.92  Cash in hand 67,895.00 11,92,195.24	,	5.100.00					7,000.00
Social projects (CPSMS) O.B   8,000.00   CPSMS) O.B   8,000.00   CPSMS   CPSMS) O.B   8,000.00   CPSMS   CPS			8,400.00		50		
Add:This Year 50,00,000.00  Lib. & Lab Caution Money 1,00,000.00  Staff RD & PPF payable 3,000.00  Suspenses A/c 1,000.00  Closing cash & bank Balances State Bank of India SB A/c A/c No:-10916604272 11,00,341.32 State Bank of India CA A/c A/c No:-35858755559 23,958.92  Cash in hand 67,895.00 11,92,195.24	Add. The year		A COLORD - CA.	Fixed Deposit with	S.B.I Kxj		
Lib. & Lab Caution Money  Lib. & Lab Caution Money  1,00,000.00  Staff RD & PPF payable  3,000.00  Add:- Interest 2,30,476.00  Suspenses A/c  1,000.00  Closing cash & bank Balances State Bank of India SB A/c A/c No:-10916604272 State Bank of India CA A/c A/c No:-35858755559  Cash in hand  Add:This Year  50,00,000.00  1,00,43,231.05  25,00,000.00  75,43,231.05  27,50,653.05  11,00,341.32  23,958.92  Cash in hand  67,895.00  11,92,195.24	Social projects (CPSMS) O.B		8,000.00	Opening Balance		50,43,231.05	
Less:Matured & Encashed   25,00,000.00   75,43,231.05   Add:- Interest   2,30,476.00   2,07,422.00   77,50.653.05   Suspenses A/c   1,000.00   Lees:-TDS   23,054.00   2,07,422.00   77,50.653.05   Closing cash & bank Balances   State Bank of India SB A/c   A/c No:-10916604272   11,00,341.32   State Bank of India CA A/c   A/c No:-35858755559   23,958.92   Cash in hand   67,895.00   11,92,195.24   1,000,004.15	Coolai projecio (e. e.i.e., e.e.			Add:This Year			
Staff RD & PPF payable   3,000.00   Add:- Interest   2,30,476.00   75,43,231.05	Lib & Lab Caution Money		1,00,000.00			1,00,43,231.05	
Add:- Interest 2,30,476.00 Suspenses A/c  1,000.00  Closing cash & bank Balances State Bank of India SB A/c A/c No:-10916604272 11,00,341.32 State Bank of India CA A/c A/c No:-35858755559 23,958.92  Cash in hand 67,895.00 11,92,195.24				Less:Matured & Er	ncashed	25,00,000.00	
Suspenses A/c  1,000.00  Add:- Interest	Staff RD & PPF payable		3,000.00			75,43,231.05	
Closing cash & bank Balances State Bank of India SB A/c A/c No:-10916604272 11,00,341.32 State Bank of India CA A/c A/c No:-35858755559 23,958.92  Cash in hand 67,895.00 11,92,195.24	Clair No Grir Poyes			Add:- Interest	2,30,476.00		•
State Bank of India SB A/c         A/c No:-10916604272       11,00,341.32         State Bank of India CA A/c       23,958.92         A/c No:-35858755559       23,958.92         Cash in hand       67,895.00       11,92,195.24	Suspenses A/c		1,000.00	Lees:-TDS	23,054.00	2,07,422.00	77,50,653.05
A/c No:-10916604272 11,00,341.32  State Bank of India CA A/c A/c No:-35858755559 23,958.92  Cash in hand 67,895.00 11,92,195.24				Closing cash & bar	nk Balances		
State Bank of India CA A/c         A/c No:-35858755559       23,958 92         Cash in hand       67,895.00       11,92,195.24							
A/c No:-35858755559 23,958.92  Cash in hand 67,895.00 11,92,195.24		¥0		A/c No:-10916604	272	11,00,341.32	
Cash in hand 67,895.00 11,92,195.24							
				A/c No:-3585875555	9	23,958.92	0 14 %
1,92,99,901.16				Cash in hand		67,895.00	11,92,195.24
		f.	1,92,99,901.16	5			1,92,99,901.16

: 04/07/2022 Date Place : Karimganj

In terms of our report of even date annexed For- Dey & Dutta

Chartered Accountants

(K. R. DEY) Partner

Membership No: 053157 UDIN- 22053157AMEDIK9107



Bipinpaul Road Karimganj-788711 Assam Phone-263202,9435074847 (M)

# VIVEKANANDA COLLEGE OF EDUCATION KARIMGANJ Receipts & Payments Account for the period from 1st April 2021 to 31st March 2022

Rece	eipts & Payments Acc	count for the per	Tod from 1st April 2021 to 31st March	2022	
RECEIPTS	<u>Rs.</u>	Rs.	PAYMENTS	Rs.	Rs.
Opening Balance			Establishment Expenses	20.04.426.00	
Cash at bank	2527-171-1212-1213-1212-1212-1212-1212-121		Salary & Honorarium	38,94,136.00	
SB A/C - 10916604272	13,14,903.48		P. Tax	32,440.00	
CA A/C -35858755559	24,607.92	HOMEON STANSON AND STANSON	Staff RD & PPF	3,10,000.00	
Cash in hand	7,051.00	13,46,562.40	200 P	7,700.00	
			Postage	1,118.00	
P.Tax Collected from Staff		32,440.00	Office & Stationary	4,735.00	
RD & PPF Deposit Collect from Staff		3,10,000.00	Water Tax	600.00	
2			Conveyance	750.00	
Admission & Course Fee:			Computer Exp	33,240.00	
B.Ed & D.EL.ED		61,58,290.00	Refreshment	1,183.00	
			Repairing	12,160.00	
Other Fees Collections			Servicing	9,224.00	
Certificate Fee	2,650.00		Sanitization	2,575.00	
Examination fee	36,400.00		Telephone Bill	14,227.00	
Centre Fee	1,18,650.00		Electric Bill	28,378.00	
Other Fees	25.00	1,57,725.00		12,387.00	
Other rees		1,07,720.00	Internal audit fee	1,000.00	
Democratica Bassinad		4,936.00		300.00	
Remuneration Received		9,480.00		1,200.00	
Bank charge Realised (By student)		1,00,000.00		1,723.00	
Lib. & Lab Caution Money		3,300.00		1,728.00	
Alumni Association Fees		3,300.00	Remunaration	14,936.00	
15 S S		00 000 00	44990000000000000000000000000000000000	8,260.00	
Income tax Refund		26,600.00		14,006.00	
			T. A. Bill		44,15,014.16
Interest received on FD A/C (E-Fund)		34,252.00	Bank Charge	7,008.16	44, 15,014 10
Interest received on FD A/C (R-Fund)		30,904.00			
Interest received on Term Deposits		67,299.00		72 600 00	
Interest received on SB Deposits	ÿ.	46,035.00		73,688.00	1,08,8850
		71154 February (1880)	Centre fees paid to SCERT	35,200.00	1,00,000
Term Deposit		25,00,000.00			
			Affliliation & Registration Fee	40.000.00	
			Affiliation Fee paid to AUS	10,000.00	40.000.00
			Enrolment fee paid to AUS	2,000.00	12,000.00
	8		Other Expenses		
			Republic day exp.	1,005.00	
			website renewal fee	4,900.00	
			Renewal Fee of Lib. Journals	8,250.00	
			Independence Day Exp.	1,325.00	
			Annual festival Exp.	62,366.00	
			National Voter's Day Exp.	950.00	
			Installation of Fibre connection	9,743.00	
			Purchase of Library books	6,370.00	
			Electric Materials	600.00	
			Visitors Expenses	4,217.00	99,726.00
			Term deposits		50,00,000 00
			Closing Cash & bank balances		
			Cash at SBI SB A/c -10916604272	11,00,341.32	
			Cash at SBI CA A/c -35858755559	23,958.92	
			Cash	67,895.00	
			nara acidi.		11,92,195 24
	_	1,08,27,823.40	-		1,08,27,823.40
	_	.,00,2.,020.40	<b>=</b>	=	

: 04/07/2022 Place : Karimganj



In terms of our report of even date annexed For- Dey & Dutta

Chartered Accountants

(K. R. DEY) Partner Membership No: 053157 UDIN- 22053157AMEDIK9107

Bipinpaul Road Karimganj-788711 Assam Phone-263202,9435074847 (M)

### VIVEKANANDA COLLEGE OF EDUCATION KARIMGANJ

	Income & Expenditure Acc	ount for the pe	riod from 1st.April,2021 to 31st. Marc	h,2022	
Expenditure	RS.	Rs.	Income	Rs.	Rs.
Establishment Expenses			Admission & Course Fee:		
Salary & Honorarium	38,94,136.00		B.Ed & D.EL.ED		61,58,290.00
Printing & Zerox	7,700.00		Other Fees Collections		
Postage	1,118.00		Certificate Fee	2,650.00	
Office & Stationary	4,735.00		Examination fee	36,400.00	
Water Tax	600.00		Centre Fee	1,18,650.00	
Conveyance	750.00		Other Fees	25.00	1,57,725.00
Computer Exp	33,240.00		Remuneration Received		4,936.00
Refreshment	1,183.00		Bank charge Realised (By student)		9,480.00
Repairing	12,160.00		n		
Servicing	9,224.00		Interest received on FD A/C (E-Fund)	34.252.00	
Sanitization	2,575.00		Interest received on FD A/C (R-Fund)	30,904.00	
Telephone Bill	14,227.00		Add:- Interest Accrued on FD	2,07,422.00	2,72,578.00
	28,378.00		Interest received on Term Deposits		67,299 00
Electric Bill	12,387.00		Interest received on SB Deposits		46,035 00
Generation Upkiping Exp.	1,000.00		interest received an en a papara		
Internal audit fee	300.00				
Legal Exp.					
Painting Charges	1,200.00				
Municipal tax	1,723.00				
Misc .Exp.	1,728.00				
Remunaration	14,936.00				
Audit Fee	8,260.00				
T. A. Bill	14,006.00	10 70 574 40			
Bank Charge	7,008.16	40,72,574.16			
Examination Expenses					
Exam centre fee	73,688.00				
Centre fees paid to SCERT	35,200.00	1,08,888.00			
Affliliation & Registration Fee	)				
Affiliation Fee paid to AUS	10,000.00				
Enrolment fee paid to AUS	2,000.00	12,000.00			
Other Expenses					
Republic day exp.	1,005.00				
website renewal fee	4,900.00				
Renewal Fee of Lib. Journals	8,250.00				
Independence Day Exp.	1,325.00				
Annual festival Exp.	62,366.00				
National Voter's Day Exp.	950.00				
Electric Materials	600.00				
Visitors Expenses	4,217.00				
VISILOIS Experiods	-	83,613.00			
depreciation A/C ( Annexure A)	)	11,23,262.84			
Surplus/(Deficit)	\$1	13,16,005.00			
		07 40 040 00	-	-	67.16.343.00
		67,16,343.00			V111004000

Date : 04/07/2022 Place : Karimganj

**Accountants** 

In terms of our report of even date annexed For- Dey & Dutta

Chartered Accountants

(K. R. DEY) Partner Membership No: 053157 UDIN- 22053157AMEDIK9107

# VIVEKANANDA COLLEGE OF EDUCATION KARIMGANJ 2021-2022 Annexure - A

97,58,694.87	11,23,262.84		1,08,81,957.71	10,683.00	5,430.00	1,08,65,844.71	
6,754.40	2,988.60	40%	9,743.00	4,543.00	5,200.00		Fiber Connection
64,638.00	7,182.00	10%	71,820.00			71,820.00	Auditorium Stage
48,024.58	8,474.93	15%	56,499.50	£	ı	56,499.50	CC Camera
9.92	1.75	15%	11.67		ï	11.67	Calculator
59,543.35	10,507.65	15%	70,051.00		,	70,051.00	Generator
12,235.05	2,159.13	15%	14,394.17		,	14,394.17	Inverter
78,092.14	13,780.97	15%	91,873.10			91,873.10	Fire Extinguisher
105.45	18.61	15%	124.06	r	•	124.06	Cycle
16,673.75	11,115.83	40%	27,789.58		,	27,789.58	Computer
31,654.89	5,586.16	15%	37,241.05			37,241.05	Electronic Equipment
42,438.07	7,489.07	15%	49,927.14		•	49,927.14	Sc Labrotary Equipment
83,055.02	53,323.35	40%	1,36,378.37	6,140.00	230.00	1,30,008.37	Book
86,18,624.74	9,57,624.97	10%	95,76,249.71			95,76,249.71	Building
32.37	5.71	15%	38.08	ï		38.08	Type writter
3,87,037.16	43,004.13	10%	4,30,041.29	,	,	4,30,041.29	Furniture & Fittings
3,09,776.00	•	0%	3,09,776.00			3,09,776.00	and
		Dep		(After 6 Months)	(Within 6Months)		
Closing Balance	Depreciation	Rate of	Total	Addition /Sold	Addition/Sold	Opening Blance	Particulars



Bipinpaul Road Karimganj-788711(Assam) Ph-03843-263203,9435074847(M) Email: deydutta@rediffmail.com

## **AUDITORS' REPORT**

We have audited the Accompanying Receipts & Payment Account, Income & Expenditure Account and the Balance sheet of Vivekananda College of Education, Karimganj. These financial Statements are the responsibilities of the college's management. Our responsibility is to express an opinion on the aforesaid statement based on our audit.

We conducted our audit in accordance with the established standards of auditing of the 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 material misstatement. An audit includes examining on a test basis, evidences supporting the amounts and disclosures in the financial statement. 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.

We report that we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements accompanying herewith give a true and fair view:-

 In the case of the Balance Sheet, of the state of affairs of Institution as at 31st. March 2023

### AND

2. In the case of the Income & Expenditure account of the Surplus/(Deficit) for the year ended on that date

### AND

 In the case of the Receipts & payments Accounts, of the transaction made by the Institution during the year ended 31<sup>st</sup> march 2023

We further report that the income of the Institution had been utilized only for the educational service and nothing had been appropriate for the benefit of the managing body/trustee or any person with vested interest.

Date: 25/05/2023 Place: Karimgani For Dey & Dutta
Chartered Accountants

(K.R.Dey) Partner Membership No-053157 DEY & DUTTA CHARTERED ACCOUNTANTS FRN-319221E Bipinpaul Road Karimganj-788711 Assam Phone-263202,9435074847 (M)

# VIVEKANANDA COLLEGE OF EDUCATION KARINGANJ

### BALANCE SHEET AS AT 31ST MARCH,2023

LIABILITIES General Fund:-		Rs.	ASSETS			Rs.
Opening Balance	1,91,79,501.16		Fixed Assets ( As per	Annexure A)		93,93,960.89
Add:-Surplus/(Deficit)	7,60,397.59		Boundary wall & Ga	ate (OB)		4,01,714.00
	1,99,39,898.75		Telephone Security	(OB)		2,000.00
Add:- Income tax refund	18,050.00	1,99,57,948.75	Phsychological App	aratus(OB)		22,633.00
			Games & Cultural e	equipment (OB)		26,500.00
			ICT Classroom Equ	ipment (OB)		62,076.00
			D.EI.ED Study Mate	erials		5,000.00
Alumni Association			Electric fitting & Exp	pences (Ob)		71,435.00
Opening Balance	8,400.00		Loan to VCE Socie			7,000.00
Add:- This year	10,800.00	19,200.00				
			Fixed Deposit with	S.B.I Kxi		
Social projects (CPSMS) O.B		8,000.00	Opening Balance	-	77,50,653.05	
			Add:This Year		40,00,000.00	
Lib. & Lab Caution Money					1,17,50,653.05	
Opening Balance	1,00,000.00		Less:Matured & En	cashed	35,00,000.00	
Add: This Year	98,000.00				82,50,653.05	
A CONTROL AND A	1,98,000.00		Add:- Interest	3,47,896.05		12
Less: Refund to student	80,000.00		Lees:-TDS	34,801.00	3,13,095.05	85,63,748.10
Haraman Managaran Andras	1,18,000.00					
Less: Transfer to Society A/c	1,18,000.00	2	Loans & Advance	<u>s</u>		
The participation of the state			Loan to Dipak Chetry		10,000.00	
			Less: Loan Paid		7,000.00	3,000.00
			Closing cash & bar	k Balances		
			State Bank of India	SB A/c		
			A/c No:-109166042	272	13,16,537.86	
Staff RD & PPF payable		3,000.00	State Bank of India	CA A/c		
\$ 2.20			A/c No:-35858755559	9	23,309.92	
Suspenses A/c		1,000.00				
12			Cash in hand		90,233.98	14,30,081.76
		1,99,89,148.75			4	1,99,89,148.75
		1,33,03,140.73				1,00,00,140.70

Date : 25/05/2023 Place : Karimgani

Chartered P Accountants \* In terms of our report of even date annexed For- Dey & Dutta Chartered Accountants

> (K. R. DEY) Partner Membership No: 053157

Bipinpaul Road Karimganj-788711 Assam Phone-263202,9435074847 (M)

### VIVEKANANDA COLLEGE OF EDUCATION KARIMGANJ

## Receipts & Payments Account for the period from 1st April 2022 to 31st March 2023

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.	Rs.
Opening Balance	S ========	1000	Establishment Expenses		
Cash at bank			Salary & Honorarium	43,77,298.00	
SB A/C - 10916604272	11,00,341.32		P. Tax	34,204.00	
CA A/C -35858755559	23,958.92		Staff RD & PPF	3,39,000.00	
Cash in hand	67,895.00	11,92,195.24	Printing & Zerox	13,367.00	
Cash in hand	- 07,000.00	11,02,100.24	Postage	1,593.00	
P.Tax Collected from Staff		34,204.00	Office & Stationary	16,920.00	
RD & PPF Deposit Collect from Staff		3,39,000.00	Water Tax	600.00	
ND a 1 11 Deposit Concet non Clan		0,00,000.00	Conveyance	1,060.00	
Admission & Course Fee:			Computer Exp	11,429.00	
B.Ed.& D.EL.ED		66,58,200.00	Refreshment	3,822.00	
B.Ed & D.EE.ED		00,00,200.00	Repairing	8,030.00	
Other Fees Collections			Servicing	11,549.00	
Certificate Fee	4,450.00		Sanitization	2,299.00	
Examination fee	54,400.00		Telephone Bill	13,404.00	
Centre Fee	1,43,050.00		Electric Bill	35,458.00	
	1,475.00	2,03,375.00	Generation Upkiping Exp.	13,085.00	
Other Fees	1,475.00	5,14,260.00	Internal audit fee	1,000.00	
NIOS		5, 14,200.00	internal addit lee	1,000.00	
Bartana Bartiana ( Bartana)		8,703.00	Dainting Charges	2,76,735.00	
Bank charge Realised (By student)			Painting Charges	1,724.00	
Lib. & Lab Caution Money		98,000.00	Municipal tax	12,411.00	
Alumni Association Fees		10,800.00	Misc .Exp.	12,411.00	
		40.050.00	A # F	9 260 00	
Income tax Refund		18,050.00	Audit Fee	8,260.00 1,750.00	
			Electrical Expenses		
			Website renewal Fee	5,500.00	
			T. A. Bill	12,970.00	50 00 055 40
Interest received on FD A/C (E-Fund)		25,981.00	Bank Charge	3,187.46	52,06,655.46
Interest received on FD A/C (R-Fund)		30,823.00			
Interest received on Term Deposits		1,89,671.00	Examination Expenses	4 6 4 5 6 7 6 6	
Interest received on SB Deposits		47,817.00	Exam centre fee	1,34,567.00	14
SCERT paper checking		22,227.00	SCERT paper checking	22,227.00	
Term Deposit		35,00,000.00	Examination fee paid to SCERT	72,000.00	0.00.704.00
			SCERT Fees	2,000.00	2,30,794.00
		8	Affiliation & Registration Fee	40,000,00	
Loan to Dipak Chetry		7,000.00	Affiliation Fee paid to AUS	10,000.00	40,000,00
			Enrolment fee paid to AUS	2,000.00	12,000.00
			Lib. Expenses	E 700 00	
			Lib. Subscription	5,700.00	
			Lib. & Lab. Caution money (transfer)	1,18,000.00	
			Lib. & Lab. Caution money (Refund)	80,000.00	0.40.000.00
			Purchase of Library Books	45,198.00	2,48,898.00
			Other Expenses	16 107 00	
			Independence Day Exp.	16,187.00	
			Youth day celebration	2,690.00	
			Foundation day celebration	4,356.00	
			Annual festival Exp.	59,461.00	
			Purchase of new computer	44,990.00	
			NIOS	5,14,260.00	
			Electric Materials	5,945.00	
			Auto Cad Design	15,000.00	
			Building fund transfer to society A/c	5,00,000.00	
			Building Construction	5,72,488.00	
			Furniture Work	26,500.00	
			Loan to Dipak Chetry	10,000.00	F7 74 077 0C
			Term Deposit	40,00,000.00	57,71,877.00
			0		
			Closing Cash & bank balances	40 40 507 60	
			Cash at SBI SB A/c -10916604272	13,16,537.86	
			Cash at SBI CA A/c -35858755559	23,309.92	
			Cash	90,234.00	14 20 004 70
		1 20 00 200 04			14,30,081.78
		1,29,00,306.24	500		1,23,00,000.24

1,29,00,306.24

Charlered

In terms of our report of even date annexed For- Dey & Dutta

Chartered Accountants

(K. R. DEY) Partner Membership No: 053157



DEY & DUTTA CHARTERED ACCOUNTANTS FRN-319221E

Bipinpaul Road Karimganj-788711 Assam Phone-263202,9435074847 (M)

# VIVEKANANDA COLLEGE OF EDUCATION

KARIMGANJ

Expenditure	RS.	Rs.	iod from 1st.April,2022 to 31st. March, Income	Rs.	Rs.
Establishment Expenses			Admission & Course Fee:		
Salary & Honorarium	43,77,298.00		B.Ed & D.EL.ED		66,58,200.00
Printing & Zerox	13,367.00		Other Fees Collections		
	1,593.00		Certificate Fee	4,450.00	
Postage	16,920.00		Examination fee	54,400.00	
Office & Stationary	600.00		Centre Fee	1,43,050.00	
Water Tax	1,060.00		Other Fees	1,475.00	2,03,375.00
Conveyance	11,429.00		Other 1 cos		SERVICE STATES SECTION
Computer Exp	3,822.00		Bank charge Realised ( By student)		8,703.00
Refreshment	8,030.00		Bank Charge Neanoca ( b) staconty		DM 10 EXP-078311
Repairing	11,549.00		Interest received on FD A/C (E-Fund)	25,981.00	
Servicing	2,299.00		Interest received on FD A/C (R-Fund)	30,823.00	
Sanitization			Add:- Interest Accrued on FD	3,13,095.05	3,69,899.05
Telephone Bill	13,404.00		Interest received on Term Deposits	0,10,000.00	1,89,671.00
Electric Bill	35,458.00		Interest received on SB Deposits		47,817.00
Generation Upkiping Exp.	13,085.00		interest received on 3B Deposits		
Internal audit fee	1,000.00				
Painting Charges	2,76,735.00				
Municipal tax	1,724.00				
Misc .Exp.	12,411.00				
Audit Fee	8,260.00				
Electrical Expenses	1,750.00				
Website renewal Fee	5,500.00				
T. A. Bill	12,970.00				
Bank Charge	3,187.46	48,33,451.46			14
Examination Expenses					
Exam centre fee	1,34,567.00				
Examination fee paid to SCERT	72,000.00				
SCERT Fees	2,000.00	2,08,567.00			
Affliliation & Registration Fee					
Affiliation Fee paid to AUS	10,000.00	1001202122			
Enrolment fee paid to AUS	2,000.00	12,000.00			
Other Expenses					
Independence Day Exp.	16,187.00				
Youth day celebration	2,690.00				
Foundation day celebration	4,356.00				
Annual festival Exp.	59,461.00				
Electric Materials	5,945.00				
Building fund transfer to society A/c	5,00,000.00	5,88,639.00			
Lib. Subscription		5,700.00			
depreciation A/C (Annexure A)		10,68,910.00			
Surplus/(Deficit)		7,60,397.59			
and the arrang		74,77,665.05			74,77,665.05
	· ·	74,77,000.00	=		

: 25/05/2023 Date Place : Karimganj



In terms of our report of even date annexed For- Dey & Dutta Chartered Accountants

> (K. R. DEY) Partner Membership No: 053157

# VIVEKANANDA COLLEGE OF EDUCATION KARIMGANJ 2022-2023 Annexure - A

	10,68,910.00		1,04,62,870.89	4,69,458.00	2,34,718.00	97,58,694.87	
9,000.00	6,000.00	40%	15,000.00		15,000.00	2000	Auto Cad design
4,052.40	2,702.00	40%	6,754.40	ı	1	6,/54.40	riber Connection
58,174.00	6,464.00	10%	64,638.00	1		6 754 40	Additorium Stage
40,820.58	7,204.00	15%	48,024.58		,	40,024.00	Anditoring Other
8.92	1.00	15%	3.92		. 6	100000	CC Camera
50,611.35	0,932.00	100	0,0,0			900	Calculator
EO 044 05	8 933 00	15%	59 543 35			59,543.35	Generator
10 400 05	1.835.00	15%	12,235.05	,	i	12,235.05	Inverter
66,378,14	11,714.00	15%	78,092.14	1	E	78,092.14	Fire Extinguisher
89.45	16.00	15%	105.45		,	105.45	Cycle
36,997.75	24,666.00	40%	61,663.75		44,990.00	10,073.73	Collibrated
26,906.89	4,748.00	75%	31,054.89	,		40,001.00	Company Equipment
30,072.07	0,000.00		200			31 654 80	Flectronic Faminment
36 072 07	6 366 00	15%	42.438.07	•	•	42,438.07	Sc Labrotary Equipment
77,000 02	51,253.00	40%	1,28,253.02	240.00	44,958.00	83,055.02	BOOK
82,94,137.74	8,96,975.00	10%	91,91,112.74	4,42,718.00	1,29,770.00	86,18,624.74	Bullung
27.37	5.00	15%	32.37			00.40.07	Type witter
3,73,508.16	40,029.00	10%	4, 13,537.16	20,000.00	,	0,07,007.10	Type writter
3,09,776.00		0%	3,09,776.00	20 500 -		3,09,776.00	Furniture & Fittings
		Dep		(After 6 Months)	(Within 6Months)		
Closing Balance	Depreciation	Rate of	Total	Addition /Sold	Addition/Sold	Opening Blance	railiculais

