



AUDIT REPORT

FOR

2020-2021

(01-01-2020 to 31-03-2021)

ARONAI COLLEGE, KOKRAJHAR

KOKRAJHAR, BTC, ASSAM

To : The President, GB
Aronai College, Kokrajhar

Sub : Submission of Audit Report on the Accounts of Aronai College, Kokrajhar 2020-2021 (01-04-2020 to 31-03-2021)

Sir,

I, have the honour to submit herewith the audit report on the accounts of Aronai College, Kokrajhar for the year 2020-2021 along with relevant papers for favour of your action and request your honour kindly to arrange for payment of Audit remuneration at an early date.

Yours Faithfully



(Ajoydeep Das)

CHARTERED ACCOUNTANT

UDIN: 22066906 AKRKT V 9571




AUDITOR'S CERTIFICATE

I report, that I have audited the Accounts of Aronai College, Kokrajhar as on 31st March, 2021 and the Receipt & Expenditure of Accounts for the year ended from 1st April/2020 to 31st March, 2021 and I have obtained all the informations' and explanations I was required.

In my opinion, the accounts have been drawn up in conformity with the law, subject to my separate report of even date.

The Accounts statement exhibits a true and correct view of the state of Aronai College, Kokrajhar according to the best of my informations' and explanations given to me and shown by the cash book of Aronai College, Kokrajhar .


(Ajoydeep Das)



CHARTERED ACCOUNTANT

UDIN: 22068906AKRKTNAST1

AUDIT REPORT FOR THE YEAR 2020-2021

1. Report of Audit on the accounts from 01-04-2020 to 31-03-2021 conducted by Sri Ajoydeep Das, Chartered Accountant(CA) for Aronai College, Kokrajhar and the report as per proforma given below :-

2. **Incumbency :-** During the year of audit Sri Hagrama Mahilary, Smt. Pramila Rani Brahma and Sri R. Roychoudhury were the President, Secretary & Principal respectively. Sri Meher Daimary was the accounts and Audit Assistant of the College.

3. **Opening Balance :-** The opening Balance as per Cash Book on 1st April/2020 was Rs. 61,06,592.00 as detailed below -

a) Cash in Hand	=	Rs. 24,11,253.00
b) Cash in Bank	=	Rs. 36,95,339.00
Total		Rs. 61,06,592.00

4. **Closing Balance :-** The closing balance as per Cash Book on 31st March, 2021 was as detailed below :-

a) Cash in hand	=	Rs. 11,946.00
b) Cash in Bank	=	Rs. 63,94,647.00
Total		Rs. 63,94,593.00

5. **Reserve fund :-** The College authority maintains Reserve fund in bank during the financial year amounting of Rs. 2,00,000.00 (Rupees Two lakhs) only.

6. **Recurring Grants :-** The recurring Grants received from various sources during the Year 2020-2021 of audit amounting of Rs. 11,71,820.00 only. (Annexure-I)

7. **Non Recurring Grants :-** The Non-recurring grants were received from various sources during the period 2020-2021 of audit amounting of Rs. 3,70,000.00 only. (Annexure-I)



(Signature)

8. **Utilisation of Grants :-** The Non-recurring grants received by Aronai College, Kokrajhar during the period of 2020-2021 audit were properly utilized for the purpose for which it was sanctioned / received.
9. **Subsidiary fund :-** The College authority maintains all separate account of Examination, Library, General Development, Building Construction and others etc. but all together Collected subsidiary Accounts and BIE(s) fund during 2020-2021 of audit is Rs. 68, 63,707.00 It is suggested to maintain properly and separately. (Annexure - I)
10. **Scholarship :-** No scholarship was received during the period of audit 2020-2021 It was fully disbursed by Govt. to students A/C.
11. **Receipt & Expenditure Statement :** The Statement of Receipt & Expenditure (Audited Accounts Statement) has been prepared from 01-01-2020 to 31-3-2021 and shown in. (Annexure - II)
12. **Misappropriation and Embezzlement :-** There is no misappropriation and embezzlement in the account of the College during the period of audit 2020-2021.
13. **a) Cash Book :-** The cash book supported by relevant vouchers of the Aronai College, Kokrajhar is duly maintained in double entry system. The College authority is suggested to maintain the cash book day to day.
- b) UGC Grants :-** No Non recurring Grants received from UGC for infrastructure development.
14. **Audit Notes :-** The College authority is suggested to maintain the records as per audit note 2020- 2021. Lastly, I certify that I have audited the accounts of the Aronai College, Kokrajhar supported with all relevant vouchers for the year 2020-2021 is found correct to the best of my knowledge and collected information.

I, convey my thanks to the College authority and staff concerned for extending full co-operation during the audit.




(Ajoydeep Das)

CHARTERED ACCOUNTANT


Annexure - I


STATEMENT NO. 1


STATEMENT SHOWING THE FUND POSITION RECEIVED FROM VARIOUS SOURCES FOR THE FINANCIAL YEAR 2020-2021


Sl. No.	Particulars from where Received	Amount	Total Amount
1.	Enrolment /Registration/Tuition Fee/General Fund	A/C Rs. 11,71,820.00	Rs. 84,05,527.00
2.	Examination Fees	A/C Rs. 12,14,730.00	
3.	Subsidiary General(s)	A/C Rs. 6,30,980.00	
4.	BTC Grants & Non Recurring	A/C Rs. 3,70,000.00	
5.	UGC (Non recurring)	A/C Rs. Nil	
6.	Library	A/C Rs. Nil	
7.	Scholarship	A/C Rs. 85,000.00	
8.	State Govt/ Salary Recurring / Donation	A/C Rs. 48,69,158.00	
9.	Interest Earned	A/C Rs. 63,839.00	
	Total	Rs. 84,05,527.00	

(Rupees Eighty four lakhs five thousand five hundred twenty seven)only.



(Ajoydeep Das)
Chartered Accountant


Secretary
Aronai College, Kokrajhar


Secretary
Governing Body
Aronai College, Kokrajhar


Principal
Aronai College, Kokrajhar


Principal
Aronai College
Kokrajhar


Internal Accounts/ Audit Assistant
Aronai College, Kokrajhar



AUDITED ACCOUNTS STATEMENT

Annexure -II

FOR 2020-2021
(From 01/04/2020) To 31/3/2021)

Sl.No.	Receipt	Amount	Sl.No.	Expenditure	Amount
01.	To opening Balance	A/C Rs. 63,94,593.00	01.	Affiliation and Registration	A/C Rs. 8,81,554.00
02.	Enrolment /Registration/General Fund/Tuition Fee	A/C Rs. 11,71,820.00	02.	Printing and Stationary	A/C Rs. 68,923.00
03.	Examination Fees	A/C Rs. 12,14,730.00	03.	Traveling and Daily Allowances	A/C Rs. 13,890.00
04.	Subsidiary (s)	A/C Rs. 6,30,980.00	04.	Examination	A/C Rs. 40,800.00
05.	BTC Grants + Non-Recurring Fund	A/C Rs. 3,70,000.00	05.	Establishment	A/C Rs. 2,10,150.00
06.	UGC (Non Recurring)	A/C Rs. Nil	06.	Welfare and Subsidiary	A/C Rs. 89,850.00
07.	Scholarship Grants	A/C Rs. Nil	07.	Library	A/C Rs. 2,27,945.00
08.	Library	A/C Rs. 85,000.00	08.	UGC (Non Recurring)	A/C Rs. Nil
09.	State Govt. /Salary Recurring/Donation	A/C Rs. 48,69,158.00	09.	Scholarship	A/C Rs. Nil
10.	Interest Earned	A/C Rs. 63,839.00	10.	Salary and Wages	A/C Rs. 63,26,938.00
			11.	Repairing & Maintenance	A/C Rs. 3,51,475.00
			12.	Postage, Telephone & Electrical	A/C Rs. 27,202.00
			13.	Miscellaneous	A/C Rs. 1,66,800.00
			14.	Cash in Bank	A/C Rs. 63,82,647.00
			15.	Cash in Hand	A/C Rs. 11,946.00
	Total	1,48,00,120.00		Total	Rs. 1,48,00,120.00

Bank Account Nos:-

A/C. No. :- 33034338082 , A/C No :- 34495126607 , A/C No :- 33055701699
A/C No :- 33034338843 , A/C No :- 34317322654 , A/C No :- 33055702728

(Signature)
(Ajoydeep Das)
Chartered Accountant

(Signature)
President, G.B
Aronai College, Kokrajhar

(Signature)
Secretary
Aronai College, Kokrajhar

(Signature)
Principal
Aronai College, Kokrajhar

(Signature)
Internal Accounts/ Audit Assistant
Aronai College, Kokrajhar

