



বাউসী বাণীকান্ত কাকতি মহাবিদ্যালয় BAOSI BANIKANTA KAKATI COLLEGE

ESTD. 1971



Internal Audit Report For the financial period 2020-2021



Auditor
Nikita Dhirasaria & Co.
Chartered Accountants

KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, BARPETA
ASSAM, PIN-781309

STATEMENT OF ACCOUNTS / DOCUMENTS
AUDITED STATEMENT OF ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021
FOR FUNDS

SI No.	Fund Name	Page No.	SI No.	Fund Name	Page No.
1.	CONSOLIDATED A/C	00-01	11.	BUILDING DEVELOPMENT FUND	30-32
2.	AFFILIATION FUND	02-04	12.	INDOOR STADIUM & MERGE SCHEME	33-35
3.	EXAMINATION FUND	05-07	13.	LAB EQUIPMENT FUND	36-38
4.	GENERAL FUND	08-11	14.	NEW CONSTRUCTION FUND	39-41
5.	HOSTEL SEAT RENT FUND	12-14	15.	SCHOLARSHIP FUND	42-44
6.	LIBRARY FUND	15-17	16.	STUDENT AID FUND	45-47
7.	MEGAZINE FUND	18-20	17.	TUTION FEES FUND	48-50
8.	REGISTRATION & ENROLLMENT FUND	21-23	18.	UGC BOYS HOSTEL FUND	51-53
9.	RURAL DEVELOPMENT FUND	24-26	19.	UGC CHILD CARE FUND	54-56
10.	UNION FUND	27-29	20.	UGC WOMEN HOSTEL FUND	57-59



Auditor

Nikita Dhirasaria & Co
Chartered Accountants

KALIBARI ROAD, BARPETA ROAD

BARPETA-781315, ASSAM

Mobile No. 6003673951

E-mail: canikita2016@gmail.com

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
To	<u>Opening Balances</u>	-	By	<u>Infrastructure Development & Augmentation</u>	8,97,451.00
	Cash in Hand		By	<u>Maintenance of Physical Facilities</u>	4,76,033.00
	Cash at Bank	1,28,29,878.83	By	<u>Maintenance of Academic Support Facilities</u>	8,16,456.60
To	<u>Interest Earned</u>		By	<u>E-Governance</u>	1,14,399.00
	Bank Interest		By	<u>Contingency</u>	15,50,142.53
To	<u>Fees Collected</u>		By	<u>Books & Journals</u>	2,41,999.00
To	<u>Inter A/c Transferred from</u>		By	<u>Others Expenses</u>	3,40,175.00
To	<u>Grant Received from</u>		Total Expenditure (Excluding Salary)		44,36,656.13
	Director of Higher Education, Assam	62,90,233.00	By	<u>Salary</u>	3,46,000.00
	Director, ASTEC For Eco Friendly Programme	5,000.00	By	<u>Inter A/c Fund Transferred to</u>	62,90,233.00
To	<u>Others Received</u>		By	<u>By Fund Return</u>	
		3,18,938.50		Scholarship Money Rufunded	34,080.00
				70% of Tution Fees Return to DHE, Assam	8,85,510.00
			By	<u>Closing Balance</u>	
				Cash in Hand	-
				Cash at Bank	1,44,77,368.20
TOTAL		2,64,69,847.33	TOTAL		2,64,69,847.33

In Terms of Our Report on Even Date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
AFFILIATION FUND
For the financial period 2020-2021**



Auditor

**Nikita Dhirasaria & Co
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying expenditure statements/financial statements of **AFFILIATION FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountant



(CA NIKITA DHIRASARIA)
Proprietor
M.No.310600
FRN: 329647E

Place: Barpeta Road
Date: 05.07.2024

UDIN: 24310600BKAAEV4852

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : AFFILIATION FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
By	Maintenance of Academic Support Facilities	1,19,342.00	To	Interest Earned	
				Bank Interest	43,090.00
				Inter A/c Fund Transferred from	
				Rural Development Fund	3,00,750.00
"	Excess of Income over Expenditure	2,24,498.00			
TOTAL		3,43,840.00	TOTAL		3,43,840.00

In Terms of Our Report on Even Date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024



BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : AFFILIATION FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
By	Maintenance of Academic Support Facilities	1,19,342.00	To	<u>Interest Earned</u>	
				Bank Interest	43,090.00
			"	<u>Inter A/c Fund Transferred from</u>	
				Rural Development Fund	3,00,750.00
"	Excess of Income over Expenditure	2,24,498.00			
TOTAL		3,43,840.00	TOTAL		3,43,840.00

In Terms of Our Report on Even Date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT

(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024



BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : AFFILIATION FUND

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance		By Maintenance of Academic Support Facilities	
Cash in hand		Annual Permanent Affiliation and different	
Cash at Bank		Subject Permission Renewal Fees	1,19,342.00
UBI A/C NO 467502011025452	14,63,497.11		
To Bank Interest	43,090.00		
To Inter A/c Fund Transferred from		By Closing Balance	
Rural Development Fund	3,00,750.00	Cash in hand	-
	-	Cash at Bank	-
		UBI A/C NO 467502011025452	16,87,995.11
	1807337.11		1807337.11

In terms of our report of even date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E



PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BKAAEv4852

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
EXAMINATION FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying & Payments Account and Income & Expenditure of **EXAMINATION FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountant




(CA NIKITA DHIRASARIA)
Proprietor
M.No.310600
FRN: 329647E

Place: Barpeta Road
Date: 05.07.2024

UDIN: 24310600BKAAEWS983

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : EXAMINATION FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
By	Maintenance of Academic Support Facilities	-	To	<u>Interest Earned</u>	
				Bank Interest	20,258.00
			"	<u>Inter A/c Fund Transferred from</u>	
				Rural Development Fund	2,87,500.00
"	Excess of Expenditure over Income	3,07,758.00			
	TOTAL	3,07,758.00		TOTAL	3,07,758.00

In Terms of Our Report on Even Date

For **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT



(Signature)

(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : EXAMINATION FUND

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
<u>To Opening Balance</u>		<u>By Maintenance of Academic Support Facilities</u>	
Cash in hand	-	Exam Expenses	-
Cash at Bank		Printing of Question Papers	-
UBI A/C NO 467502010000661	6,81,019.00		-
To Bank Interest	20,258.00		
<u>To Inter A/c Fund Transferred from</u>			
Rural Development Fund	2,87,500.00		
		<u>By Closing Balance</u>	
		Cash in hand	-
		Cash at Bank	-
		UBI A/C NO 467502010000661	9,88,777.00
	9,88,777.00		9,88,777.00

In terms of our report of even date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD
Date: 05.07.2024
UDIN: 24310600BkAAEW5983

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
Of
GENERAL FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co.
Chartered Accountant**

**MISSION ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita@2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **GENERAL FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountant



(CA NIKITA DHIRASARIA)
Proprietor
M.No.310600
FRN: 329647E

Place: Barpeta Road

Date: 05.07.2024

UDIN: 24310600BKAAEx2344



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **GENERAL FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountant



(CA NIKITA DHIRASARIA)
Proprietor
M.No.310600
FRN: 329647E

Place: Barpeta Road
Date: 05.07.2024

UDIN: 24310600BKAAEX2344

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021



BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

SCHEME NAME : GENERAL FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
To	Opening Balances		By	Infrastructure Development & Augmentation	
	Cash at Bank			Expenses for RUSA	64,746.00
	UBI A/c No.467502010000678	45,28,530.96		Purchase of Inverter Battery	8,300.00
	UBI A/c No.467502010000682	548.44		Purchase of CC Camera & Installation Charge	83,500.00
	Apex Bank A/c No. 3102/12	3,164.73		Purchase of Water Purifier	14,450.00
	Cash in Hand	-		Building Construction	3,64,672.00
		45,32,244.13		Purchase of Furniture & Fixtures	2,22,711.00
To	Interest Earned				7,58,379.00
	Bank Interest	1,07,386.00	By	Maintenance of Physical Facilities	
To	Fees Collected			Generator Fuel	4,700.00
	Received Certificate Fees	27,580.00		Electrical Goods	91,297.00
	Fees Collected from Student	-		Repairing & Maintenance	9,800.00
	Prospectus Fee	-		Electricity Bill Expenses	1,42,926.00
		27,580.00			2,48,723.00
To	Grant Received from		By	Maintenance of Academic Support Facilities	
	Director, ASTEC For Eco Friendly Programme	5,000.00		Interview & Meeting Exp	75,400.00
	Fund Received From CO, Assam (NCC)	-		Function & Festival Expenses	36,520.00
		5,000.00		ICT Expenses	1,80,430.00
To	Inter A/c Tranferred from			Lab Item Purchase & Maintenance	2,30,740.00
	Reimbursement Money transferred from			Printing & Stationery	1,12,549.00
	Rural Development Fund	39,60,423.00		TA Expenses	17,560.00
To	Others Received			Expenses for Advertisement	74,497.00
	Received fee from Interview Candidate	82,000.00		Paid to G.U for PG Class	1,053.10
	Received from Sale of scrap Items	26,500.00		Expenses for Educational Tour	12,200.00
	Received from Reserved Fund	2,00,000.00		Expenses for Inspection of PG Course	30,000.00
		3,08,500.00		Paid to G.U for open PG class	24,347.50
				Purchase of Sports Items for Boys & Girls Hostel	3,100.00
				Expenses for Activities & Programme organised By NSS	2,200.00
				Expenses for ECO club	5,040.00
					8,05,636.60
			By	Others	
				Arrear Salary	21,000.00
				Remuneration	82,500.00
				Administrative Expenses	300.00
				TDS on Cash Withdrawn	10,005.00
				Expenses for Court Case	20,000.00
				Expenses for Workshop on Minority Family Development	2,00,000.00
				Purchase of College Security Uniform	870.00
				Expenses for Corona Awareness Programme	5,500.00
					3,40,175.00
			By	Books & Journals	
				Purchase of Books & Magazine	4,299.00
				News Paper Bill	1,300.00
					5,599.00
			By	E-Governance	
				Expenses for online college Automation software	99,900.00
				GST Registration Charge	2,000.00
				Expenses for GioFi and FRC	4,599.00
				Online Website Maintenance	7,900.00
					1,14,399.00
			By	Contingency	
				Car Fair / Carrying Charges	95,700.00
				Expenses for Purchase of Sim Card & Mobile	3,255.00
				Labour Wages	38,310.00
				Expenses for Refreshment	1,200.00
				Miscellaneous Expenses	14,21,907.00
					15,60,372.00



Contd page No. 2

Handwritten signature/initials

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
		By Finance Charges	
		Bank Charges	2,749.40
		By Closing Balance	
		Cash at Bank	51,01,386.96
		UBI A/c No.467502010001678	
		UBI A/c No.467502010000682	548.44
		Apex Bank A/c No. 3102/12	3,164.73
		Cash in Hand	-
			51,05,100.13
TOTAL	89,41,133.13	TOTAL	89,41,133.13

In Terms of Our Report on Even Date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT




 (CA NIKITA DHIRASARIA)
 PROPRIETOR
 M. NO.:310600
 FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024
UDIN: 24310600BKAAEX2344

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
HOSTEL SEAT RENT FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co.
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying expenditure statements/financial statements of **HOSTEL SEAT RENT FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountant

(CA NIKITA DHIRASARIA)
Proprietor
M.No.310600
FRN: 329647E



Place: Barpeta Road

Date: 05.07.2024

UDIN: 243106003KAAEY6904

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : HOSTEL SEAT RENT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
By	Infrastructure Development & Augmentation	30,398.00	To	To Bank Interest	7,136.00
"	Maintenace of Physical Facilites	1,07,968.00	"	To Fees Collection	
"	<u>Others</u>			Hostel Fee Received	3,52,500.00
	Salary to staff	3,46,000.00			
"	<u>By Contingency</u>	6,800.00			
			"	Excess of Expenditure over Income	1,31,530.00
	TOTAL	4,91,166.00		TOTAL	4,91,166.00

In Terms of Our Report on Even Date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647EPlace: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : HOSTEL SEAT RENT

RECEIPTS & PAYMENTS ACCOUNTS OF OWN FUND FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Infrastructure Development & Augmentation	
Cash in hand		Building Construction	30,398.00
Cash at Bank		Purchase of Water Tank	-
UBI A/C NO 467502011020338	2,94,035.65		30,398.00
		By Maintenance of Physical Facilities	
	7,136.00	Wages	5,200.00
To Bank Interest		Electricity Bill Expenses	68,348.00
		Electrical Goods	700.00
To Fees Collection		Printing & Stationery	27,770.00
Hostel Fee Received	3,52,500.00	Repairing of Maintenance	5,950.00
			1,07,968.00
		By Others	
	-	Salary to staff	3,46,000.00
		By Contingency	
		Purchase of Gas Cylinder	800.00
		Purchase of Kitchen Items	6,000.00
			6,800.00
		By Closing Balance	
		Cash in hand	-
		Cash at Bank	
		UBI A/C NO 467502011020338	1,62,505.65
			1,62,505.65
	6,53,671.65		6,53,671.65

In terms of our report of even date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BkAAEY6904

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
LIBRARY FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co.
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD

BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying expenditure statements/financial statements of **LIBRARY FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountant



(CA NIKITA DHIRASARIA)
Proprietor
M.No.310600
FRN: 329647E

Place: Barpeta Road

Date: 05.07.2024

UDIN: 24310600 BKAAE28343

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : LIBRARY FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

	Expenditure	Amount (Rs.)		Income	Amount (Rs.)
By	<u>Books & Journals</u>		To	<u>Interest Earned</u>	
	Expenses for Book Purchase	2,36,400.00		Bank Interest	20,678.00
By	<u>Maintenance of Academic Support Facilities</u>		To	<u>Inter A/c Fund Transferred from</u>	
	Expenses for Journal Subscription	1,050.00		Rural Development Fund	3,34,400.00
By	<u>Finance Charges</u>		To	<u>To Other Received</u>	
	Bank Charge	47.20		Received from sale of old Paper	47.20
By	Excess of income over Expenditure	1,17,628.00			
	TOTAL	3,55,125.20		TOTAL	3,55,125.20

In Terms of Our Report on Even Date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT

Place: BARPETA ROAD
Date: 05.07.2024




(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : LIBRARY FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
By	Books & Journals		To	Interest Earned	
	Expenses for Book Purchase	2,36,400.00		Bank Interest	20,678.00
By	Maintenance of Academic Support Facilities		To	Inter A/c Fund Transferred from	
	Expenses for Journal Subscription	1,050.00		Rural Development Fund	3,34,400.00
By	Finance Charges		To	To Other Received	
	Bank Charge	47.20		Received from sale of old Paper	47.20
By	Excess of income over Expenditure	1,17,628.00			
TOTAL		3,55,125.20	TOTAL		3,55,125.20

In Terms of Our Report on Even Date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : LIBRARY FUND

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
<u>To Opening Balance</u>		<u>By Books & Journals</u>	
Cash in hand	-	Fund Released for Book Purchase	-
Cash at Bank		English	25,000.00
UBI A/C NO.467502010000660	7,34,906.75	Logic & Philosophy	10,000.00
		Hindi	10,000.00
		Political Science	15,000.00
To Bank Interest	20,678.00	Arabic	10,000.00
		Botany	15,000.00
		Economics	10,000.00
<u>To Inter A/c Fund Transferred from</u>		History	10,000.00
Rural Development Fund	3,34,400.00	Zoology	15,000.00
		Assamese	20,000.00
<u>To Other Received</u>		BCA	15,000.00
Received from sale of old Paper	9,660.00	Physics	15,000.00
		Maths	15,000.00
		Chemistry	15,000.00
		Anthropologie	10,000.00
		Education	15,000.00
		Misc Books	11,400.00
			2,36,400.00
		<u>By Maintenance of Academic Support Facilities</u>	
		Expenses for Journal Subscription	1,050.00
		<u>By Finance Charges</u>	
		Bank Charge	47.20
		<u>By Closing Balance</u>	
		Cash in hand	-
		Cash at Bank	
		UBI A/C NO.467502010000660	8,62,147.55
	10,99,644.75		10,99,644.75

In terms of our report of even date

For **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BKAAEZ8343

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
MEGAZINE FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co.
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying expenditure statements/financial statements of **MEGAZINE FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountant



(CA NIKITA DHIRASARIA)
Proprietor
M.No.310600
FRN: 329647E

Place: Barpeta Road
Date: 05.07.2024

UDIN: 24310600BKAAFA8234

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : MEGAZINE FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
To	Maintenance of Academic Support Facilities	2,570.00	By	<u>Interest Earned</u> Bank Interest	26,041.00
"	Excess of Income over Expenditure	2,74,271.00	By	<u>Inter A/c Fund Transferred from</u> Rural Development Fund	2,50,800.00
TOTAL		2,76,841.00	TOTAL		2,76,841.00

In Terms of Our Report on Even Date

For **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E



Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : MEGAZINE FUND

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Maintenance of Academic Support Facilities	
Cash in hand		Expenses for Debate Competition	2,570.00
Cash at Bank			
UBI A/C NO 467502010000658	8,38,637.00		
To Bank Interest	26,041.00		
To Inter A/c Fund Transferred from		By Closing Balance	
Rural Development Fund	2,50,800.00	Cash in hand	-
		Cash at Bank	
		UBI A/C NO 467502010000658	11,12,908.00
	11,15,478.00		11,15,478.00

In terms of our report of even date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



ND

(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BKAAFA8234

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
REGISTRATION & ENROLLMENT FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co.
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD

BARPETA ROAD.

BARPETA (ASSAM).

9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying expenditure statements/financial statements of **REGISTRATION & ENROLLMENT FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountant

(CA NIKITA DHIRASARIA)

Proprietor

M.No.310600

FRN: 329647E



Place: Barpeta Road

Date: 05.07.2024

UDIN: 24310600BKAAFB6404

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : REGISTRATION & ENROLLMENT FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
To	Maintenance of Academic Support Facilities		By	Interest Earned	
	Registration & Enrollment fees paid to AHSEC	-		Bank Interest	22,347.00
	Registration & Enrollment fees paid to GU	-		Inter A/c Transferred from	
				Rural Development Fund	6,30,420.00
		6,52,767.00			
"	Excess of Income over Expenditure				
		6,52,767.00			
	TOTAL			TOTAL	6,52,767.00

In Terms of Our Report on Even Date

For **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E



Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : REGISTRATION & ENROLLMENT FUND

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Maintenance of Academic Support Facilities	-
Cash in hand		Registration & Enrollment fees paid to AHSEC	-
Cash at Bank	7,86,392.62	Registration & Enrollment fees paid to GU	-
UBI A/C NO 467502010000657			
	22,347.00		
To Bank Interest			
	6,30,420.00		
To Inter A/c Transferred from		By Closing Balance	
Rural Development Fund		Cash in hand	
		Cash at Bank	
		UBI A/C NO 467502010000657	14,39,159.62
	14,39,159.62		14,39,159.62

In terms of our report of even date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT

(Signature)

(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E



PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BKAAFBB6404

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
RURAL DEVELOPMENT FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co.
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying expenditure statements/financial statements of **RURAL DEVELOPMENT FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountant



(CA NIKITA DHIRASARIA)
Proprietor
M.No.310600
FRN: 329647E

Place: Barpeta Road

Date: 05.07.2024

UDIN: 24310600BKA AFC7280

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : RURAL DEV FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

		Amount (Rs.)			Amount (Rs.)
By	Expenditure	62,90,233.00	To	Bank Interest	31,413.00
	Reimbursement Money Transferred to various Fund		To	Grant Received from	
By		98,674.00		Director of Higher Education	62,90,233.00
	Infrastructure Development & Augmentation				
				Excess of Expenditure over Income	67,261.00
TOTAL		63,88,907.00	TOTAL		63,88,907.00

In Terms of Our Report on Even Date

For **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT

(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E



Place: BARPETA ROAD
Date : 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : RURAL DEV FUND

RECEIPTS & PAYMENTS ACCOUNTS OF OWN FUND FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
<u>To Opening Balance</u>	-	<u>By Reimbursement Money Transferred to</u>	
Cash in hand		General Fund	39,60,423.00
Cash at Bank	7,95,156.00	Student Union Fund	1,67,200.00
UBI A/C NO 4675020100003421		Tuition fee Fund	3,58,740.00
		Library Fund	3,34,400.00
		Registration and Enrollment Fund	6,30,420.00
To Bank Interest	31,413.00	Examination Fund	2,87,500.00
		Affiliation Fund	3,00,750.00
<u>To Grant Received from</u>	62,90,233.00	Magazine Fund	2,50,800.00
Director of Higher Education			62,90,233.00
		<u>By Infrastructure Development & Augmentation</u>	
		Building Construction	63,000.00
		Furniture & Fixture	12,000.00
		Purchase of Curtain	3,934.00
		Electrical Expenses	3,740.00
		Purchase of Water Purifier	16,000.00
			98,674.00
		<u>By Closing Balance</u>	
		Cash in hand	-
		Cash at Bank	
		UBI A/C NO 4675020100003421	7,27,895.00
			7,27,895.00
	71,16,802.00		71,16,802.00

In terms of our report of even date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD

Date : 05.07.2024

UDIN: 24310600 BKA AFC 7280

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
UNION FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co.
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying expenditure statements/financial statements of **UNION FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountant



(CA NIKITA DHIRASARIA)
Proprietor
M.No.310600
FRN: 329647E

Place: Barpeta Road
Date: 05.07.2024
UDIN: 24310600BKAAF03132

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : UNION FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
By	Maintenance of Academic Support Facilities	7,200.00	To	<u>Interest Earned</u>	
				Bank Interest	924.00
"	Infrastructure Development & Augmentation	10,000.00	"	<u>Inter A/c Fund Transferred from</u>	
"	Contingency	3,440.00		Rural Development Fund	1,67,200.00
"	Excess of Income over Expenditure	1,47,484.00			
TOTAL		1,68,124.00	TOTAL		1,68,124.00

In Terms of Our Report on Even Date

For **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, DIST: BARPETA (ASSAM)
FUND NAME : UNION FUND

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Maintenance of Academic Support Facilities	
Cash in hand		Expenses for Making of GS Name Plate	2,200.00
Cash at Bank		Function & Festival	5,000.00
UBI A/C NO 467502010000659	31,890.75		7200.00
		By Infrastructure Development & Augmentation	
	924.00	Building Construction	10,000.00
To Bank Interest			
To Inter A/c Fund Transferred from		By Contingency	
Rural Development Fund	1,67,200.00	Car Fare & DA	3,000.00
		Misc Expenses	440.00
			3,440.00
		By Closing Balance	
		Cash in hand	-
		Cash at Bank	
		UBI A/C NO 467502010000659	1,79,374.75
	2,00,014.75		2,00,014.75

In terms of our report of even date

For NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



N

(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD
Date: 05.07.2024
UDIN: 24310600BKAAF03132

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
BUILDING DEVELOPMENT FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co.
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **BUILDING DEVELOPMENT FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountants



(CA Nikita Dhirasaria)
Proprietor
M.No:310600
FRN: 329647E

Place: Barpeta Road

Date: 05.07.2024

UDIN: 24310600BKAAFE2482

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : BUILDING DEVELOPMENT FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
To	Finance Charges		By	Interest Earned	
	Bank Charges	-		Bank Interest	214.00
"	Excess of income over Expenditure	214.00			
	TOTAL	214.00		TOTAL	214.00

In Terms of Our Report on Even Date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT




(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

SCHEME NAME : BUILDING DEVELOPMENT FUND

RECEIPTS & PAYMENTS ACCOUNTS OF OWN FUND FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	Bank Charges	-
Cash in hand			
Cash at Bank	6,887.00		
UBI A/C NO 467502011030382			
	214.00		
To Bank Interest		By Closing Balance	-
		Cash in hand	
		Cash at Bank	
		UBI A/C NO 467202010036619	7,101.00
	7,101.00		7,101.00

In terms of our report of even date

For, **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT

PLACE: BARPETA ROAD
Date: 05.07.2024
UDIN: 24310600BKAAFE2482



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
Of
UGC INDOOR STADIUM & MERGE FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **UGC INDOOR STADIUM & MERGE FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- The statements of account dealt with this report are in agreement with the books of account.
- In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 - In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 - In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountants



(CA Nikita Dhirasaria)
Proprietor
M.No:310600
FRN: 329647E

Place: Barpeta Road
Date: 05.07.2024

UDIN: 24310600BKAAFF4320

BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, DIST: BARPETA (ASSAM)
FUND NAME : UGC INDOOR STDIUM AND MERGE FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

To	Expenditure	Amount (Rs.)	By	Income	Amount (Rs.)
	<u>Finance Charges</u>			<u>Interest Earned</u>	
	Bank Charges	-		Bank Interest	1,277.00
"	Excess of income over Expenditure	1,277.00			
	TOTAL	1,277.00		TOTAL	1,277.00

In Terms of Our Report on Even Date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT

Place: BARPETA ROAD
Date: 05.07.2024



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, DIST: BARPETA (ASSAM)
FUND NAME : UGC INDOOR STADIUM AND MERGE FUND

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Bank Charges	-
Cash in hand			
Cash at Bank	41,108.00		
UBI A/C NO 467502011021045			
	1,277.00		
To Bank Interest		By Closing Balance	-
		Cash in hand	
		Cash at Bank	42,385.00
		UBI A/C NO 467502011021045	
	42,385.00		42,385.00

In terms of our report of even date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT

NS



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD
Date: 05.07.2024
UDIN: 24310600BKAAFF4320

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
Of
LAB EQUIPMENT FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 61003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **LAB EQUIPMENT FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- The statements of account dealt with this report are in agreement with the books of account.
- In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 - In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 - In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountants



(CA Nikita Dhirasaria)
Proprietor
M.No:310600
FRN: 329647E

Place: Barpeta Road

Date: 05.07.2024

UDIN: 24310600BKAAFG7865

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : LAB EQUIPMENT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

To	Expenditure	Amount (Rs.)	By	Income	Amount (Rs.)
	<u>Finance Charges</u>			<u>Interest Earned</u>	
	Bank Charges	116.97		Bank Interest	208.00
"	Excess of income over Expenditure	91.03			
	TOTAL	208.00		TOTAL	208.00

In Terms of Our Report on Even Date

For, **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT

(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E



Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, DIST: BARPETA (ASSAM)
FUND NAME : LAB EQUIPMENT

RECEIPTS & PAYMENTS ACCOUNTS OF OWN FUND FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance		By Bank Charges	116.97
Cash in hand	-		
Cash at Bank			
UBI A/C NO 467502011021196	6,730.88		
To Bank Interest	208.00		
		By Closing Balance	
		Cash in hand	-
		Cash at Bank	
		UBI A/C NO 467502011021196	6,821.91
	6,938.88		6,938.88

In terms of our report of even date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BKAAF67865

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
Of
NEW CONSTRUCTION FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co.
Chartered Accountants**

**MISSION ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD

BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **NEW CONSTRUCTION FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountants



(CA Nikita Dhirasaria)
Proprietor
M.No:310600
FRN: 329647E

Place: Barpeta Road
Date: 05.07.2024

UDIN: 24310600BKAA FH3947

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)
FUND NAME : NEW CONSTRUCTION

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

To	Expenditure	Amount (Rs.)	By	Income	Amount (Rs.)
	<u>Finance Charges</u>			<u>Interest Earned</u>	
	Bank Charges	-		Bank Interest	546.00
"	Excess of income over Expenditure	546.00			
	TOTAL	546.00		TOTAL	546.00

In Terms of Our Report on Even Date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT




(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)
FUND NAME : NEW CONSTRUCTION

RECEIPTS & PAYMENTS ACCOUNTS OF OWN FUND FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Bank Charges	-
Cash in hand			
Cash at Bank	17,588.60		
UBI A/C NO 467502011026100			
	546.00		
To Bank Interest		By Closing Balance	
		Cash in hand	-
		Cash at Bank	
		UBI A/C NO 467502011026100	18,134.60
	18,134.60		18134.60

In terms of our report of even date

For, **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT

NS



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BKAAFH3947

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
SCHOLARSHIP FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **SCHOLARSHIP FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- The statements of account dealt with this report are in agreement with the books of account.
- In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 - In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 - In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountants



(CA Nikita Dhirasaria)
Proprietor
M.No:310600
FRN: 329647E

Place: Barpeta Road
Date: 05.07.2024

UDIN: 24310600B KAAF11912

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : SCHOLARSHIP FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

To	Expenditure	Amount (Rs.)	By	Income	Amount (Rs.)
	By Fund Return			Interest Earned	
	Scholarship Money Rufunded	34,080.00		Bank Interest	1,417.00
			"	Excess of Expenditure over Income	32,663.00
					34,080.00
	TOTAL	34,080.00		TOTAL	34,080.00

In Terms of Our Report on Even Date

For, **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT

Place: BARPETA ROAD
Date: 05.07.2024



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, DIST: BARPETA (ASSAM)
SCHEME NAME : SCHOLARSHIP FUND

RECEIPTS & PAYMENTS ACCOUNTS OF OWN FUND FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Fund Return	
Cash in hand		Scholarship Money Rufunded	34,080.00
Cash at Bank	43,121.60		
UBI A/C NO 467502010002564			
	979.00		
To Bank Interest		By Closing Balance	
		Cash in hand	-
		Cash at Bank	
		UBI A/C NO 467502010002564	10,020.60
	44,100.60		44,100.60

In terms of our report of even date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(Signature)

(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD
Date: ~~06.07.2024~~ (05.07.2024)
UDIN: 24310600BKAAF11912

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
STUDENT AID FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co.
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**

BAOSI BANIKANTA KAKATI COLLEGE



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **STUDENT AID FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- The statements of account dealt with this report are in agreement with the books of account.
- In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 - In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2020.
 - In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2020.

For, Nikita Dhirasaria & Co.
Chartered Accountants

(CA Nikita Dhirasaria)
Proprietor
M.No:310600
FRN: 329647E



Place: Barpeta Road
Date: 05.07.2024
UDIN: 24310600BKAAFK9219

BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, DIST: BARPETA (ASSAM)
FUND NAME : STUDENT AID FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

	Expenditure	Amount (Rs.)		Income	Amount (Rs.)
To	Finance Charges		By	Interest Earned	
	Bank Charges	-		Bank Interest	120.00
"	Excess of income over Expenditure	120.00			
	TOTAL	120.00		TOTAL	120.00

In Terms of Our Report on Even Date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(Signature)

(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)
SCHEME NAME : STUDENT AID FUND

RECEIPTS & PAYMENTS ACCOUNTS OF OWN FUND FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Bank Charges	-
Cash in hand	3,868.00		
Cash at Bank			
UBI A/C NO 467502010003422	120.00		
To Bank Interest		By Closing Balance	-
		Cash in hand	
		Cash at Bank	3,988.00
		UBI A/C NO 467502010003422	
	3,988.00		3,988.00

In terms of our report of even date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT

NS



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BkAAFK9219

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
TUTION FEES FUND
For the financial period 2020-21**



**Auditor
Nikita Dhirasaria & Co
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **TUTION FEES FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- The statements of account dealt with this report are in agreement with the books of account.
- In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 - In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 - In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountants



(CA Nikita Dhirasaria)
Proprietor
M.No:310600
FRN: 329647E

Place: Barpeta Road
Date: 05.07.2024
UDIN: 24310600BKAAF6397

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : TUTION FEES FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

		Amount (Rs.)			Amount (Rs.)
By	Expenditure		To	Income	
	Maintenance of Academic support Facilities			Interest Earned	
	70% of Tution Fees Retur to DHE, Assam			Bank Interest	56,293.00
			"	To Inter A/c Fund Tranferred From	
				Rural Development Fund	3,58,740.00
"	Excess of income over Expenditure	4,15,033.00			
		4,15,033.00		TOTAL	4,15,033.00
	TOTAL				

In Terms of Our Report on Even Date

For, **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANTS



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : TUTION FEES FUND

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Maintenance of Academic support Facilities	
Cash in hand		70% of Tution Fees Retur to DHE, Assam	8,85,510.00
Cash at Bank	20,19,542.00		
UBI A/C NO 467502011025453			
	56,293.00		
To Bank Interest			
To Inter A/c Fund Tranferred From	3,58,740.00		
Rural Development Fund		By Closing Balance	
	-	Cash in hand	0.00
		Cash at Bank	
		UBI A/C NO 467502011025453	15,49,065.00
	24,34,575.00		24,34,575.00

In terms of our report of even date

For, **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANTS



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BKAAFL6397

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
UGC BOYS HOSTEL FUND
For the financial period 2020-2021**



Auditor

**Nikita Dhirasaria & Co.
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **UGC BOYS HOSTEL FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- The statements of account dealt with this report are in agreement with the books of account.
- In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 - In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 - In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountants

(CA Nikita Dhirasaria)
Proprietor
M.No: 310600
FRN: 329647E



Place: Barpeta Road
Date: 26.06.2024

UDIN: 24310600BKAAFM1365

BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, DIST: BARPETA (ASSAM)
FUND NAME : UGC BOYS HOSTEL

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

		Amount (Rs.)		Income	Amount (Rs.)
To	Expenditure		By	Interest Earned	
	Finance Charges			Bank Interest	142.00
	Bank Charges	116.97			
"	Excess of income over Expenditure	25.03			
	TOTAL	142.00		TOTAL	142.00

In Terms of Our Report on Even Date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT





(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

SCHEME NAME : UGC BOYS HOSTEL

RECEIPTS & PAYMENTS ACCOUNTS OF OWN FUND FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Bank Charges	116.97
Cash in hand			
Cash at Bank	4,588.88		
UBI A/C NO 467502011017200			
	142.00		
To Bank Interest		By Closing Balance	-
		Cash in hand	
		Cash at Bank	4,613.91
		UBI A/C NO 467502011017200	
	4,730.88		4,730.88

In terms of our report of even date

For, **NIKITA DHIRASARIA & CO.**
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BKAAFM1365

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
UGC CHILD CARE FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD
BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **UGC CHILD CARE FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountants



(CA Nikita Dhirasaria)
Proprietor
M.No:310600
FRN: 329647E

Place: Barpeta Road
Date: 05.07.2024

UDIN: 24310600BKAAFN4147

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : UGC CHILDCARE

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

	Expenditure	Amount (Rs.)		Income	Amount (Rs.)
To	Finance Charges		By	Interest Earned	
	Bank Charges	-		Bank Interest	15,885.00
"	Excess of income over Expenditure	15,885.00			
	TOTAL	15,885.00		TOTAL	15,885.00

In Terms of Our Report on Even Date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, DIST: BARPETA (ASSAM)
SCHEME NAME : UGC CHILDCARE

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
To Opening Balance	-	By Bank Charges	-
Cash in hand			
Cash at Bank	5,11,590.43		
UBI A/C NO 467502011015907			
	15,885.00		
To Bank Interest			
		By Closing Balance	-
		Cash in hand	
		Cash at Bank	
		UBI A/C NO 467502011015907	5,27,475.43
	5,27,475.43		5,27,475.43

In terms of our report of even date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD
Date: 05.07.2024
UDIN: 24310600BKAAFN4147

**BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, BARPETA DISTRICT
ASSAM**

**Internal Audit Report
of
UGC WOMEN HOSTEL FUND
For the financial period 2020-2021**



**Auditor
Nikita Dhirasaria & Co
Chartered Accountants**

**KALIBARI ROAD, BARPETA ROAD
BARPETA-781315, ASSAM
Mobile No. 6003673951
E-mail: canikita2016@gmail.com**



NIKITA DHIRASARIA & CO.

Chartered Accountant

KALIBARI ROAD

BARPETA ROAD.
BARPETA (ASSAM).
9707847340(M)

AUDITORS REPORT

Introduction

We have audited the accompanying Receipts & Payments Account and Income & Expenditure of **UGC WOMEN HOSTEL FUND Under BAOSI BANIKANTA KAKATI COLLEGE: NAGAON: DIST: BARPETA (Assam)** as on March 31, 2021. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use 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.

Opinion

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the College, so far as appears from our examination of the books
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
 1. In case of Receipts & Payments Account of the above mentioned Fund during the year ended 31st March, 2021.
 2. In case of Income & Expenditure Account of the above mentioned Fund during the year ended 31st March, 2021.

For, Nikita Dhirasaria & Co.
Chartered Accountants



(CA Nikita Dhirasaria)
Proprietor
M.No:310600
FRN: 329647E

Place: Barpeta Road

Date: 05.07.2024

UDIN: 24310600BKAAF01928

BAOSI BANIKANTA KAKATI COLLEGE

NAGAON, DIST: BARPETA (ASSAM)

FUND NAME : UGC WOMEN HOSTEL

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
To	Finance Charges		By	Interest Earned	
	Bank Charges	-		Bank Interest	547.00
				Other Received	
				Received from BPCL as a LPG Subsidy	778.50
"	Excess of income over Expenditure	1,325.50			
	TOTAL	1,325.50		TOTAL	1,325.50

In Terms of Our Report on Even Date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT



(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

Place: BARPETA ROAD
Date: 05.07.2024

BAOSI BANIKANTA KAKATI COLLEGE
NAGAON, DIST: BARPETA (ASSAM)
SCHEME NAME : UGC WOMEN HOSTEL

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS		PAYMENTS	
	AMOUNT(Rs.)		AMOUNT(Rs.)
To Opening Balance		By Bank Charges	
Cash in hand	-		-
Cash at Bank			
UBI A/C NO 467502011012253	17,074.43		
To Bank Interest	547.00		
To Other Received		By Closing Balance	
Received from BPCL as a LPG Subsidy	778.50	Cash in hand	
		Cash at Bank	-
		UBI A/C NO 467502011012253	
	18,399.93		18,399.93
			18,399.93

In terms of our report of even date

For, NIKITA DHIRASARIA & CO.
CHARTERED ACCOUNTANT




(CA NIKITA DHIRASARIA)
PROPREITOR
M. NO.:310600
FRN:329647E

PLACE: BARPETA ROAD

Date: 05.07.2024

UDIN: 24310600BKAAF01928