



DHANA & ASSOCIATES
Chartered Accountants

CA Himanshu Joshi

+917039 124944

cahimanshujoshi1805@gmail.com

AUDIT REPORT

We have audited the accompanying financial statements of **DIMAPUR GOVT. COLLEGE**, Oreintal Colony, Dimapur : Nagaland, which comprise the Receipts & Payments Account for the year ended March 31, 2023 along with the notes to accounts & Significant accounting policies.

Management is responsible for the preparation of these financial statements in accordance with law prevalent in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the firm's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of the said organization for the year ended March 31, 2023 are prepared, in all material respects, in accordance with prevalent law of India.

FOR DHANA & ASSOCIATES
Chartered Accountants

CA Himanshu Joshi
Partner
M.No. 453033
FRN 0510525C
Dimapur

Principal
Dimapur Govt. College
Dimapur : Nagaland



B.O: C-202, Astha Prestige, Fatashil, N.S. Road, Guwahati-781001 | +91 9862092195 | cadinesharma@gmail.com
B.O: 474B, Sharma Sadan, G.S. Road, Dimapur-797112 | +91 7039124944 | cahimanshujoshi1805@gmail.com
Head Office: 407, South-Ex Plaza II, South Extension 2, New Delhi 110049, India | +91 1141643733 | info@dhanaassociates.com

DIMAPUR GOVT. COLLEGE
ORIENTAL COLONY
DIMAPUR, NAGALAND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2023


EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Materials & Supply		By Grant Released	3,94,000.00
Split A.C. 1.5 Ton Voltas	34,375.00	(Budget Alloted by State Govt.)	
Pedestral Fan Bajaj 7 nos	21,652.54		
Plastic Chair with Arm 10 no	9,322.00		
Bookshelves 2 nos	24,576.00		
Add : GST	19,626.16		
Round Off	<u>1,09,551.70</u>		
		1,09,550.00	
To Office Expenses.			
Office Stationery	1,25,071.30		
	<u>1,25,071.30</u>		
Add : GST	18,033.40		
Round Off	<u>1,43,104.70</u>		
		1,43,105.00	
To Electricity		1,09,746.00	
To T.A. Expenditure			
K. Yanger LKR UDA	18,500.00		
Ashok Kumar, Sr. H.A.	<u>11,100.00</u>	29,600.00	
TOTAL	<u><u>3,92,001.00</u></u>	TOTAL	<u><u>3,94,000.00</u></u>

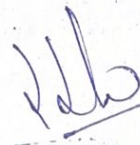
Note : The Government has approved & Sanctioned a Grant of Rs. 3,94,000.00 to Dimapur Govt. College, But College had Spended only 3,92,001.00 hence the Govt. had given drawal authority of Rs. 3,92,001.00 to college, Because Grant was sanctioned on the Basis of Actual Expenditure only.

Total Grant Release by Govt.	3,92,001.00
Less : Expenditure Incurred	<u>3,92,001.00</u>

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US

For DHANA & ASSOCIATES
Chartered Accountants


CA Himanshu Joshi
Partner
M/no. 453033
FRC : 0510525C
Place : Dimapur



Principal
Dimapur Govt. College
Dimapur : Nagaland



DIMAPUR GOVERNMENT COLLEGE
ORIENTAL COLONY
DIMAPUR : NAGALAND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	22,07,243	By Govt. Remittance (Fees etc)	53,58,400
* Tuition Fees Recd.	15,76,000	* Purchase of Library Books & Journal Renewal	9,34,128
* Library Fees Recd.	15,76,000	* Purchase of Computer Sets	56,500
* Admission Fee Recd.	22,06,400	* Purchase of Furniture & Fitting	5,04,700
* Library Development Fees	15,76,000	* Repairs & Maintenance	1,19,110
* Internal Examination Fees	4,72,800	* Printing & Stationery Exp.	83,604
* Session Fees	3,15,200	* Power & Fuel	5,33,618
* College Development Fees	25,21,600	* Miscellaneous Exp.	41,050
* Identity Card Charges	3,15,200	* Construction A/C	9,63,677
* Games & Sports Fees recd.	4,72,800	* Electrical items Exp.	2,54,830
* College Magazine Fees Recd.	4,72,800	* Travelling & Conveyance	87,000
* Fresher's Social Fees	2,36,400	* Telephone & Wifi Exp	36,850
* Student Union Fees	3,15,200	* Newspaper Exp.	21,118
* Fees for Electricity	6,30,400	* Session Exp.	3,15,200
* Fees for Water	3,15,200	* Student Union Exp.	3,15,200
* NU Enrolment Fees	1,57,600	* Uniform Exp.	8,35,200
* Quality Assurance Fees (IQAC)	6,30,400	* Enrolment Fees Paid to NU	1,57,600
* Library Caution Fees(Re-fundable)	5,76,000	* IQAC Exp.	6,30,400
* NU Registration Fees	86,400	* Library Caution Money (Refundable)	5,76,000
* NU Affiliation Fees	4,72,800	* Registration Fees Paid to NU	86,400
* Parting Social Fees	2,36,400	* Affiliation Fees Paid to NU	4,72,800
* Uniform Fees	8,35,200	* Games & Sport Exp.	4,92,910
		* Remuneration	4,12,700
		* Website Maintenance Fees & Hoisting	57,200
		* Computer Systems,Laptop & CCTV Repairing & Maint.	1,15,996
		* Water Tank & repair Expenses	5,86,129
		* Refreshment	1,10,450
		* College Magazine Fees Paid	4,72,800
		* Identity Card Charges Fees Paid	3,15,200
		* Advertisement in Newspaper For Exam Form Fill-up	9,450
		* Parting Social Exp.	2,36,400
		* Advance for New 30 KVA Generator	5,00,000
		* Cable & Changeover for connection	96,532
		* Literary day celebration paid to literary club	10,000
		* New Cubicles in the Teachers common room(material & labour)	3,26,850
		* World Environment day Exp.	7,460
		* Purchase 3 Jio mobile phone	5,173
		* Celebrated college Foundation Day	45,800
		* Purchase A.C.	33,800
		* Purchase National Flag	720
		* Union Minister of Skill visit Exp.	64,180
		* Purchase 1 no. Inverter sets	21,800
		* Fresher Day Exp.	2,36,400
		* Education Hons. Studentr pracrise teaching Exp.	5,000
		* Land Revenue Paid 2012-2023	1,35,500
		* Skill Home Appliances Equipment	1,43,287
		* Purchase Grass Cutter	14,500
		* Purchase 2 nos Tyre for Bolero	17,000
		* Purchase Sapling & Manure	45,250
		* Plantation in the campus	3,49,556
		* Land scapping, levelling & JCB Hiring	2,94,500
		* Advance for Desk & Benches(30 nos.)	1,00,000
		* Closing Balance	5,58,115
		(As certified by the management)	
	<u>1,82,04,043</u>		<u>1,82,04,043</u>


Principal
Dimapur Govt. College
Dimapur : Nagaland

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US

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