



DHANA & ASSOCIATES
Chartered Accountants

CA Himanshu Joshi

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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, 2024 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, 2024 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



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DIMAPUR GOVERNMENT COLLEGE
ORIENTAL COLONY
DIMAPUR, NAGALAND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	5,58,115	By Govt. Remittance (Fees etc.)	54,62,100
" Tuition Fees Recd.	16,06,500	" Purchase of Library Books	4,35,913
" Library Fees Recd.	16,06,500	" Donated Books to New Model College Mangkolemba	20,000
" Admission Fee Recd.	22,49,100	" N-List Membership Renewal	11,800
" Library Development Fees	16,21,500	" Library Stationary	10,920
" Internal Examination Fees	4,84,950	" Journal Renewal & New Subscription	77,459
" Session Fees	3,21,300	" Purchase 10 nos pedestral for Inverter & Elect. Goods	98,000
" College Development Fees	25,76,400	" Xerox Machine Repairing & Tonner	25,940
" Identity Card Charges	3,29,100	" TA/DA official Tour to Nagaland University Lumami & Kohima	43,800
" Games & Sports Fees recd.	4,81,950	" Computer Lab Furniture (Table) for 45 Computers	3,30,000
" College Magazine Fees Recd.	4,81,950	" Repairs & Maintenance	2,72,300
" Fresher's Social Fees	2,47,950	" Printing & Stationery Exp.	1,03,772
" Student Union Fees	3,21,300	" Power & Fuel	77,385
" Fees for Electricity	6,45,600	" Miscellaneous Exp.	12,925
" Fees for Water	3,24,300	" Construction A/C	11,22,670
" NU Enrolment Fees	1,67,550	" Electrical items Exp.	87,630
" Quality Assurance Fees (IQAC)	6,42,600	" Telephone & Wifi Exp	44,778
" Library Caution Fees(Re-fundable)	5,64,000	" Newspaper Exp.	20,589
" NU Registration Fees	88,950	" Uniform Exp.	9,20,950
" NU Affiliation Fees	4,81,950	" Enrolment Fees Paid to NU	1,67,550
" Parting Social Fees	2,34,000	" Tonner for Printer	12,700
" Uniform Fees	9,05,850	" Honorarium to MA Class HOD	5,000
" Broadband/Internet	6,000	" TA/DA to Teacher NU BOS Meeting	10,000
" Common Room Fee	1,500	" TV Trolley Stand	11,000
		" TA/DA official Duty Kohima & Football Player Transportation to Ghy.	1,09,500
		" Toiletry Items	32,600
		" Final Payment for 30 nos Desk & Benches	2,50,000
		" Purchase 20 nos Solar Street Lamp	60,000
		" Concerete Soiling at Auditorium Terrace	50,000
		" Platform 9nos Commerce Block	61,000
		" Podium 4 nos Commerce Block	30,000
		" Award for Univ. Rank Holder (Hist.)	25,000
		" Purchase White Board & Notice Board	41,000
		" Teachers Table 10 nos Commerce & (Executive) 3 nos	1,17,000
		" Fan & A.C. & Speaker Repairing	36,173
		" Solidarity March Prog. Philo Dept.	4,635
		" Scciology Club paid to HOD	5,000
		" Contributed for EU Jubilee Celebrate	5,000
		" Contributed to DGCSG for social work	10,000
		" College Flag	3,500
		" 1st Inter College Cricket Tournament	8,000
		" Purchase Playing Equipments	5,000
		" Participating in St. Joseph Univ. Trophy	45,500
		" IQAC Exp.	6,000
		" Library Caution Money (Refundable)	5,64,000
		" Registration Fees Paid to NU	88,950
		" Affiliation Fees Paid to NU	4,81,950
		" Games & Sport Exp.	48,000
		" Remuneration	2,21,800
		" Website Maintenance Fees & Domain	24,700
		" Laptop Repairing & Lan connection Computer Lab & Projecter Maint. & Xerox & Software	57,300
		" Water Pump repairing(Summersible)	37,350
		" Refreshment	1,50,570
		" College Magazine Fees Paid	4,81,950
		" Identity Card Charges Fees Paid	3,29,100
		" Advertisement in Newspaper For Exam Form Fill-up	10,710
		" Parting Social Exp.	2,34,000
		" Celebrated college Foundation Day	33,400
		" Purchase A.C. for ECO Dept.	38,000
		" Purchase National Flag	3,500
		" Fresher Day Exp.	2,47,950
		" East Zone Inter Univ. Badminton women Tournament NU Lumami	10,000
	<u>1,69,48,915</u>		<u>1,33,53,319</u>



RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Balance B/F	1,69,48,915	By Balance B/F	1,33,53,319
		" Volley Ball Selection Trial Match	27,000
		" Football Selection Trial Match	20,000
		" Harbinger Festival at College	3,61,420
		" 44th Foundation Day ANCSU, Kohima	10,000
		" Office Maintenance	20,000
		" Meeting with ANCSU & Director	4,500
		" Inno Build Project Contribution	52,740
		" ANCSU Election	25,000
		" Electricity Bill	3,83,897
		" Elect. Works & Fan & Fault Repairing	1,28,220
		" Quality Assurance Fees (IQAC)	6,42,600
		" Broadband/Internet	6,000
		" Common Room Fee	1,500
		" TA/DA to Teachers for BOS Meeting	10,000
		" Disaster Management Poster Competition	3,000
		" Honorarium to Commerce, MA & Education Club	35,000
		" TA/DA Paid to Ikiho for NU	13,000
		" Presentation (Gift) or Wedding & Retirement of Staff	20,000
		" Transportation charge of online UPS & Battery 5.5KVA 2 nos	8,630
		" Purchase Air Cooler 1 nos	9,300
		" Desk & Benches(25 nos.)	2,25,000
		" Online UPS 5.5 KVA 2nos with Battery & Wiring(Computer Lab)	4,58,348
		" Architect Fees for Drawing & Blue Print (Students Toilet)	25,000
		" Alchering Feast IIT Ghya	51,900
		" Paid to G.S for Kohima Trip	5,940
		" Farewell to 2023 Executives	12,550
		" Paid to G.S official Trip Kohima	4,800
		" New Water Boring Materials	1,44,650
		" Closing Balance	8,85,601
		(As certified by the management)	
	<u>1,69,48,915</u>		<u>1,69,48,915</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

DIMAPUR GOVT. COLLEGE
ORIENTAL COLONY
DIMAPUR: NAGALAND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Materials & Supply		By Grant Released	5,40,000.00
Computer Stationary	93,220.29	(Budget Alloted by State Govt.)	
Add : GST	16,779.68		
Round Off	<u>1,09,999.97</u>	1,10,000.00	
To Office Expenses.			
Office Stationery	66,737.50		
File Board & Copier Paper	36,830.30		
Service Postage Stamp	40,000.00		
Add : GST	16,432.42		
Round Off	<u>1,60,000.22</u>	1,60,000.00	
To Rent Rate & Taxes			
Electricity Bill		98,850.00	
To T.A. Expenditure			
H. Chongpang Phom, Acct.	23,900.00		
K. Yanger LKR UDA	<u>25,900.00</u>	49,800.00	
To Machinery & Equipment			
Ricoh digital Copier MP2014	64,406.78		
HP Laserjet MFP 438nda	37,288.00		
Add : GST	18,305.06		
Round Off	<u>1,19,999.84</u>	1,20,000.00	
TOTAL	<u><u>5,38,650.00</u></u>	TOTAL	<u><u>5,40,000.00</u></u>

Note : The Government has approved & Sanctioned a Grant of Rs. 5,40,000.00 to Dimapur Govt. College, But College had Spended only 5,38,650.00 hence the Govt. had given drawal authority of Rs. 5,38,650.00 to college, Because Grant was sanctioned on the Basis of Actual Expenditure only.

Total Grant Release by Govt.	5,38,650.00
Less : Expenditure Incurred	<u>5,38,650.00</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

