



**AUDITORS' REPORT**

Organization :: **SWAHID SMRITI MAHAVIDYALAYA**  
Vill & P.O: Belsor  
Dist. Nalbari , Assam , Pin-781304

Financial year :: 2023-2024

Account enclosed : RECEIPT AND PAYMENT ACCOUNTS

- |                                         |                        |
|-----------------------------------------|------------------------|
| 1)General Fund                          | 12)Electricity         |
| 2)Principal                             | 13)Internl Exmination  |
| 3)Debating                              | 14)Contingency         |
| 4) ID Card                              | 15)Cultural & Music    |
| 5)Admission                             | 16)Students Union      |
| 6)Student Welfare                       | 17)University fee      |
| 7)Library                               | 18)Lab Development     |
| 8)Tuition Fees                          | 19)College Development |
| 9)ICT /Co-Curricular/NCC/Youth Festival |                        |
| 10)Festival                             | 20)Games & Sports      |
| 11)Magazine                             | 21)Establishment       |

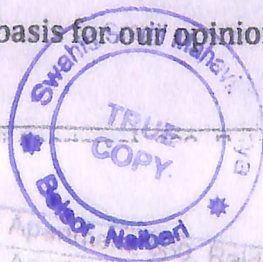
**Independent Auditors' Report**

We have audited the attached Receipt And Payment Account of **SWAHID SMRITI MAHAVIDYALAYA** , Vill & P.O.: Belsor , Dist. Nalbari-781304 as on 31<sup>st</sup> March , 2024 for the financial year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management of the College . Our responsibility is to express our opinion on these Financial Statements based on our audit .

We conducted our audit in accordance with accounting standards generally accepted in India . Those standards required us to plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining on a test basis , evidence supporting the amount and disclosures in the financial statements. . An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

**Conclusion of Opinion ::**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI . Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the Financial Statements section of our report . We are independent in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion .



*[Signature]*  
Principal  
Swahid Smriti Mahavidyalaya  
Belsor , Nalbari (Assam)



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Head Office: Belsor  
Head Office: Piyali Apartment, Nalbari  
Head Office: Piyali Apartment, 660, Rajajoyti

Raidanda Main Road, Kothari

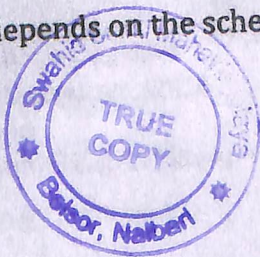
**Responsibilities of Management and Those Changed with Governance for the Financial Statements:**

Management is responsible for the preparation of these financial statements that given a true and fair view of the state of affairs and results of operations of the SWAHID SMRITI MAHAVIDYALAYA, Vill & Belsor, Dist. Nalbari-781304. In accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that given a true and fair view and free from material misstatement, whether due to fraud or error.

**Responsibilities for the Audit of the Financial Statements ::**

The objectives of an audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that expresses our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Material misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as assessing the overall presentation of the financial statements. As far as going concern concept is concerned, it all depends on the scheme and policy of the Government.



*[Handwritten Signature]*  
Principal  
Swahid Smriti Mahavidyalaya  
Belsor : Nalbari (Assam)



Report that :

have obtain all information and explanation which to the best of our knowledge and belief where necessary for the purpose of our audit .

In our opinion , proper books and accounts as required by the law have been kept by the College as far as appears from our examining of these books subject to notes and observations furnished herein below .

The Receipt & Payment Account dealt with by these report are in agreement with the books of accounts subject to the notes and observations furnished herein below .

4. In our opinion and to the best of our information and according to the explanation given to us , the said accounts ,subject to the notes and observations furnished herein below, given the information in the manner so required and given a true and fair view conformity with the accounting principles generally accepted in India .

#### Notes and Observations:

##### 1. Disclaimer :

- i. Financial audit only is conducted for the period . Physical verification of any kind for civil works, installations , fittings, consumables etc are not covered this audit .
- ii. Procurement audit is not conducted , being kept out of the scope of audit. As such ,matters as to selection of Supplier/service provider ,process of tendering , quality and rate for items procured ,etc are kept out-side the purview of this audit .

##### 2. Book of accounts:

1. The College maintains only cash Book as its Book of prime entries .

As per our report of even date attached

M/S N.N.DAS & CO  
Chartered Accountants  
I.R. NO. 301008E

*Piyali Ghosal.*  
CA PIYALI GHOSAL)

Partner

MEMBERSHIP NO.059309

Dated: 14<sup>th</sup> December , 2024

Place:Guwahati

DIN::24059309BKAKTN8491



*Principal*  
Principal  
Swahid Smriti Mahavidyalaya  
Belsor : Nalbari (Assam)

**SWAHID SMRITI MAHAVIDYALAYA**  
 Vill & P.O.: BELSOR  
 DIST.: NALBARI, ASSAM-781304

**GENERAL FUND**

**CENTRAL BANK OF INDIA, BELSOR BRANCH SB A/C NO. 2219186573**

**RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST DAY OF MARCH, 2024**

RECEIPT	AMOUNTS(In Rs)	PAYMENT	AMOUNTS(In Rs)
Opening Balance		Computer accesories purchase	35,367
Cash at Bank	26,61,556	Travelling & Conveyance & Remuneration	42,000
		BSNL Bill paid	13,102
Grants in aid received from Govt. Of Assam		Infrascture development expenses	5,24,694
Admission fee	38,74,830	Fund transfer to Principal SSM	19,52,231
		SBI A/C No. 37015321902	
Bank interest received	19,608	Refund of excess tuition fee	2,400
Other received	8,70,041	Newspaper & Periodicals	4,320
		Bank Charges & Commission	1,956
		Office management & Computer software	1,65,600
		Reparing & Maintainance	5,000
		Fund gtransfer to Subsidiary funds	46,54,670
		(As Per Schedule A)	
		Misc expenses	1,152
		Closing Balance	
		Cash at Bank	23,543
<b>TOTAL</b>	<b>74,26,035</b>	<b>TOTAL</b>	<b>74,26,035</b>

As per our report of even date attached

**S. N. DAS & CO**  
 Chartered Accountants  
 R. NO. 301008E

*Piyali Ghosal*  
 (CA PIYALI GHOSAL)

MEMBERSHIP NO.059309

Dated: 14th December, 2024

Place: Guwahati

DIN: 24059309BKAKTN8491



*Principal*  
 Principal  
 Swahid Smriti Mahavidyalaya  
 Belsor : Nalbari (Assam)