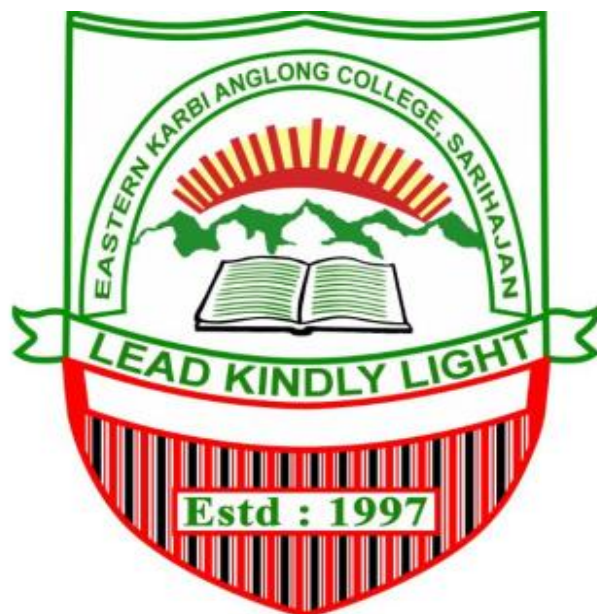


EASTERN KARBI ANGLONG COLLEGE

Sarihajan, Karbi Anglong, Assam



Key Indicator

4.4 Maintenance of Campus Infrastructure

Metric No. 4.4.1

*Expenditure incurred on maintenance of infrastructure
(physical and academic support facilities) excluding salary
component during the year (INR in Lakhs)*

**AUDITED STATEMENTS
OF ACCOUNTS**



EASTERN KARBI ANGLONG COLLEGE

P.O. - Sarihajan - 782480
Karbi Anglong (Assam)
Estd. : 1997


Web : www.ekac.in
email : principalekac@gmail.com
ekac.principal@yahoo.in

Ref. No. _____

Date : _____

Details of Heads of Expenditure for Maintenance of Academic and Physical Facilities (2023-2024)

- **Expenditure for infrastructure augmentation** = Expenditure for academic facilities + Expenditure for physical facilities.
 - Lab Equipment & Expenses
 - Development Expenses
 - College Digitalization
- **Expenditure for maintenance of academic facilities**
 - Examination Expenses
 - Council Fees
 - Office Expenses
 - Contingency
 - Library Expenses
 - Printing & Stationary (Magazine)
 - Extra-curricular activities
 - NSS
 - National Seminar
- **Expenditure for maintenance of physical facilities**
 - Internet Expenses
 - Electricity Bills
 - Power & Fuel Expenses
 - Website Expenses
 - Student Union & Youth Festival
 - Games & Sports Expenses
 - Programme & Festival Expenses
 - Inspection Charges
 - Maintenance of CCTV & Digital Board
 - Labour Charges


Dr. Anil Ch. Das, Principal
Eastern Karbi Anglong College
Sarihajan, Karbi Anglong



Ramesh Rathi

M.Com (F), FCA, CS, DISA (ICAI)

Ramesh Rathi & Associates

Chartered Accountants

1st Floor, Rathi Bhawan

Near Ram Mandir, Baruan Bat

Jorhat - 785001 (Assam)

INDEPENDENT AUDITOR'S REPORT

To the Members of **Eastern Karbi Anglong College ,Vill. P.O. Sarihajan, PS. Bokajan Karbi Anglong Pin-782 489 Assam.**

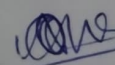
Opinion:

We have audited the financial statements of **Eastern Karbi Anglong College ,Vill. P.O. Sarihajan, PS. Bokajan Karbi Anglong Pin-782 489 Assam**, which comprise the balance sheet at March 31st 2024, and the Income & Expenditure account, and the Receipt & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024, and of its financial performance and its cash flows for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for 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 of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.




Dr. Anil Ch. Das, Principal
Eastern Karbi Anglong College
Sarihajan, Karbi Anglong

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives 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 includes 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. 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 these financial statements.

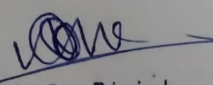
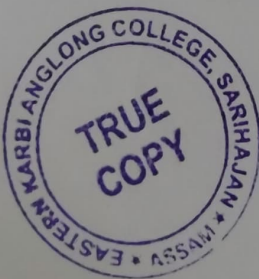
Date : 07-12-2024
Place: Jorhat

For RAMESH RATHI & ASSOCIATES

Chartered Accountant
(FRN: 327432E)



(CA. Ramesh Rathi)
Proprietor.
Membership No. 300909



Dr. Anil Ch. Das, Principal
Eastern Karbi Anglong College
Sarihajan, Karbi Anglong

(F.Y. 2023-24)

EASTERN KARBI ANGLONG COLLEGE
VILL. PO: SARIHAJAN, PS: BOKAJAN
DIST: KARBI ANGLONG 782480 ASSAM

Balance Sheet as on 31st March 2024

Liabilities	Amount	Assets	Amount
Capital Account	1,76,27,166.98	Fixed Assets	1,28,48,622.00
Audit Fees Payable	10,000.00	Cash at Bank	
Accounting Fees Payable	15,000.00		
Loan from EKAC MBF	2,50,000.00	SBI CA 33982589967	50,53,544.98
		Cash in Hand	-
Total	1,79,02,166.98	Total	1,79,02,166.98

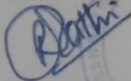
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For RAMESH RATHI & ASSOCIATES

Chartered Accountants

(Registration No. 0327432E)



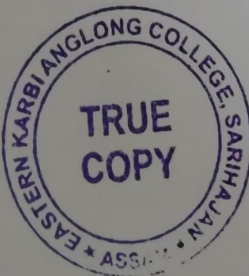
RAMESH RATHI

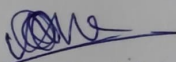
Proprietor

Membership No: 300909

Place : JORHAT

Date : 07-12-2024




Dr. Anil Ch. Das, Principal
Eastern Karbi Anglong College
Sarihajan, Karbi Anglong

(F.Y. 2023-24)

EASTERN KARBI ANGLONG COLLEGE
VILL. PO: SARIHAJAN, PS: BOKAJAN
DIST: KARBI ANGLONG 782480 ASSAM

Income & Expenditure A/c for the year Ending 31st March 2024

Expenditure	Amount	Income	Amount
By Examination Expenses	5,08,475.00	To Fund/Grant Receipt from Govt.	68,81,670.00
By Office Expenses	2,00,214.00		
By Contingency	2,38,897.00	To Centre Fees Received	79,401.04
By Council Fees	1,200.00		
By Lab Equipment & Expenses	14,44,737.00	To Fees Received from Students	
By Printing & Stationery	6,31,978.00	Admission Fees	16,13,302.00
By Labour Charges	1,18,929.00	Examination Fees	19,16,630.00
By Remuneration	5,83,243.00		
By Internet Charges	49,866.00	To Seminar Registration Fees	30,800.00
By Electricity Bill	1,44,381.00		
By Website Expenses	96,260.00	To Deficit (Excess of Expenditure Over Income)	5,38,791.65
By Traveling Expenses	4,18,206.00		
By Power & Fuel Expenses	99,081.00		
By Development Expenses	39,79,243.00		
By Programme & Festival	2,10,890.00		
By Games & Sports College Week	2,36,911.00		
By Extracurricular Activities	12,710.00		
By Student Union & Youth Festival	2,32,000.00		
By Library Expenses	3,53,465.00		
By Fooding & Refreshment	1,03,944.00		
By Rate & Taxes (TDS/Ptax)	1,70,569.00		
By NSS	2,000.00		
By National Seminar	1,79,451.00		
By News Paper Expenses	15,089.00		
By Inspection Charges	2,000.00		
By Advertisement Expenses	6,500.00		
By Courier & Postal Expenses	7,254.00		
By Bank Charges	896.69		
By College Digitalization	5,55,000.00		
By Maintenance of CCTV & Digital Board	82,600.00		
By Accounting / Audit Fees	45,680.00		
By Depreciation	3,28,925.00		
Total	1,10,60,594.69	Total	1,10,60,594.69

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For RAMESH RATHI & ASSOCIATES

Chartered Accountants

(Registration No. 0327432E)

RAMESH RATHI

Proprietor

Membership No: 300909

Place : JORHAT

Date : 07-12-2024



- Expenditure for infrastructure augmentation
- Academic
- Physical } Expenditure for maintenance

Dr. Anil Ch. Das, Principal
Eastern Karbi Anglong College
Sarihajan, Karbi Anglong

(F.Y. 2023-24)

EASTERN KARBI ANGLONG COLLEGE
VILL. PO: SARIHAJAN, PS: BOKAJAN
DIST: KARBI ANGLONG 782480 ASSAM

Receipts & Payments A/c for the year Ending 31st March 2024

Receipts	Amount	Payments	Amount
<u>To Opening Balance</u>		By Exemination Expenses	5,08,475.00
Cash in Hand	-	By Office Expenses	2,00,214.00
<u>Cash at Bank</u>		By Contingency	2,38,897.00
SBI CA 33982589967	53,80,361.63	By Council Fees	1,200.00
		By Lab Equipment & Expenses	14,44,737.00
To Fund/Grant Receipt from Govt.	68,81,670.00	By Printing & Stationery	6,31,978.00
		By Labour Charges	1,18,929.00
To Centre Fees Received	79,401.04	By Remuneration	5,83,243.00
		By Internet Charges	49,866.00
<u>To Fees Received from Students</u>		By Electricity Bill	1,44,381.00
Admission Fees	16,13,302.00	By Website Expenses	96,260.00
Examination Fees	19,16,630.00	By Traveling Expenses	4,18,206.00
		By Power & Fuel Expenses	99,081.00
To Seminar Registration Fees	30,800.00	By Development Expenses	39,79,243.00
		By Programme & Festival	2,10,890.00
		By Games & Sports College Week	2,36,911.00
		By Extracurricular Activities	12,710.00
		By Student Union & Youth Festival	2,32,000.00
		By Library Expenses	3,53,465.00
		By Fooding & Refreshment	1,03,944.00
		By Rate & Taxes (TDS/Ptax)	1,70,569.00
		By NSS	2,000.00
		By National Seminar	1,79,451.00
		By News Paper Expenses	15,089.00
		By Inspection Charges	2,000.00
		By Advertisement Expenses	6,500.00
		By Courier & Postal Expenses	7,254.00
		By Accounting / Audit Fees	30,680.00
		By Bank Charges	896.69
		By College Digitalization	5,55,000.00
		By Maintenance of CCTV & Digital Board	82,600.00
		By Furniture Purchases	1,31,950.00
		<u>To Opening Balance</u>	
		Cash in Hand	-
		<u>Cash at Bank</u>	
		SBI CA 33982589967	50,53,544.98
Total	1,59,02,164.67	Total	1,59,02,164.67

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For RAMESH RATHI & ASSOCIATES

Chartered Accountants

(Registration No. 0327432E)

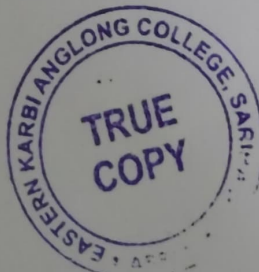
RAMESH RATHI

Proprietor

Membership No: 300909

Place: JORHAT

Date: 07-12-2024



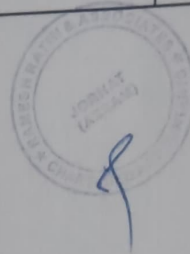
Dr. Anil Ch. Das, Principal
Eastern Karbi Anglong College
Sarhajan, Karbi Anglong

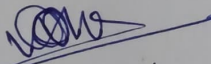
(F.Y. 2023-24)

EASTERN KARBI ANGLONG COLLEGE
VILL. PO: SARIHAJAN, PS: BOKAJAN
DIST: KARBI ANGLONG 782480 ASSAM

Capital A/c as on 31st March 2024

Particulars	Amount	Particulars	Amount
To Balance C/F	1,76,27,166.98	By Balance B/F	1,81,65,958.63
By Deficit (Excess of Expenditure over Income)	5,38,791.65		
Total	1,81,65,958.63	Total	1,81,65,958.63




Dr. Anil Ch. Das, Principal
Eastern Karbi Anglong College
Sarihajan, Karbi Anglong

(F.Y. 2023-24)

EASTERN KARBI ANGLONG COLLEGE
VILL. PO: SARIHAIJAN, PS: BOKAJAN
DIST: KARBI ANGLONG 782480 ASSAM

Fixed Assets as on 31st March 2024

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Land	0%	12,90,000.00	-	-	-	12,90,000.00	-	12,90,000.00
Construction	0%	95,50,819.00	-	-	-	95,50,819.00	-	95,50,819.00
Furniture & Fixtures	10%	6,37,675.00	1,31,950.00	-	-	7,69,625.00	76,963.00	6,92,662.00
Ceiling Fan	15%	27,140.00	-	-	-	27,140.00	4,071.00	23,069.00
Books	40%	67,585.00	-	-	-	67,585.00	27,034.00	40,551.00
Hardware Articles	15%	5,06,025.00	-	-	-	5,06,025.00	75,904.00	4,30,121.00
Sports Goods	15%	27,686.00	-	-	-	27,686.00	4,153.00	23,533.00
Projector	15%	7,225.00	-	-	-	7,225.00	1,084.00	6,141.00
Electrical Equipments	15%	2,95,902.00	-	-	-	2,95,902.00	44,385.00	2,51,517.00
Aquaguard water purifier	15%	34,167.00	-	-	-	34,167.00	5,125.00	29,042.00
Computer & Peripherals	15%	89,479.00	-	-	-	89,479.00	13,422.00	76,057.00
Machine Equipments	15%	6,595.00	-	-	-	6,595.00	989.00	5,606.00
Water Tank & Pipe	15%	75,814.00	-	-	-	75,814.00	11,372.00	64,442.00
Camera	15%	4,29,485.00	-	-	-	4,29,485.00	64,423.00	3,65,062.00
Total		1,30,45,597.00	1,31,950.00	-	-	1,31,77,547.00	3,28,925.00	1,28,48,622.00



D. Anil Ch. Das, Principal
Eastern Karbi Anglong College
Sarhajan, Karbi Anglong

