

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 :

To Whomsoever It May Concern - NAAC purpose

Reference:

4.1.4. Average percentage of expenditure, excluding salary for infrastructure augmentation during last five years (INR in lakhs).

4.1.4.1. Expenditure for infrastructure augmentation, excluding salary year-wise during last five years (INR in lakhs).

DVV Clarification:

Provide the schedule of fixed assets in which relevant items regarding infrastructure augmentation highlighted duly certified by Finance Officer and CA for the year 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21.

As given in the DVV clarification, we are providing the schedule of fixed assets highlighting the relevant items of infrastructure augmentation duly certified by CA for the year 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21.


Principal

Eastern Karbi Anglong College

Sarihajan, Karbi Anglong, Assam

Dr. Anil Ch. Das, Principal

Eastern Karbi Anglong College

Sarihajan, Karbi Anglong.

AUDITOR'S REPORT

We have examined the annexed Balance Sheet of Eastern Karbi Anglong College, VILL. P.O. Sarihajan, PS. Bokajan Karbi Anglong Pin-782 489 Assam as at 31st March 2017 and also the annexed Receipt & Payments Accounts, Income & Expenditure Account for the year ended on that date, which are in agreement with the books of account and records maintained at the Head office at Sarihajan and report that:


- 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 audit;
- b) In our opinion, proper books of accounts have been kept by the head office of the entity so far as appears from our examination of such books, subject to the comments given below.
- c) The Balance Sheet, Receipt & Payments Account and the Income & Expenditure Account dealt with by the report are in agreement with the books of accounts;
- d) In our opinion and to the best of our information and according to the explanation given to us, these statements give a true and fair view:
 - i) In the case of Balance Sheet of the State of Affairs as at 31-03-2017;
 - ii) In the case of Income & Expenditure account **Surplus** for the year ended on that date;
 - iii) In the case of Receipt and Payment account for the movement of funds during the year.

Comments:

1. Cash in hand is not verified by us and taken as correct as certified by the Hony Principal.
2. Segregation of nature of Government grants and aids is taken as correct as certified by the Hony principal. Also year-wise receipts of grants and aids have been taken in accounts after confirmation from Hony principal.
3. Salary of non provincialised teachers and staff was paid by college. Again, in most of the instances payment of administrative and general nature are made by internal vouchers only.
4. Depreciation is charged on Fixed Assets as per Income Tax Act.


Date : 21-11-2017
Place: Jorhat

For RAMESH RATHI & ASSOCIATES
Chartered Accountant
(FRN: 327432E)


(CA. Ramesh Rathi)
Proprietor
M.N. 300909



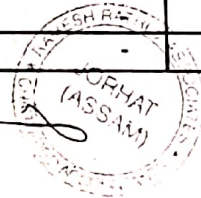
Cell : +91 94355 24675



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

E-mail : carameshrathi@gmail.com

Fixed Assets as on 31st March 2017

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%	47,31,853.00		-	-	47,31,853.00	-	47,31,853.00
Furniture & Fixtures	10%	9,54,718.00		-	-	9,54,718.00	95,472.00	8,59,246.00
Ceiling Fan	15%	84,661.00		-	-	84,661.00	12,699.00	71,962.00
Books	40%	3,00,142.00		-	-	3,00,142.00	1,20,057.00	1,80,085.00
Hardware Articles	15%	1,57,284.00	4,06,765.00	-	-	5,64,049.00	84,807.00	4,79,242.00
Sports Goods	15%	86,364.00		-	-	86,364.00	12,955.00	73,409.00
Projecter	15%	22,539.00		-	-	22,539.00	3,321.00	19,218.00
Electrical Equipments	15%	5,19,454.00	82,877.00	-	-	6,02,331.00	90,350.00	5,11,981.00
Aquaguard water purifier	15%	-		-	-	-	-	-
Computer & Peripherals	15%	30,650.00		-	-	30,650.00	4,598.00	26,052.00
Machine Equipments	15%	20,573.00		-	-	20,573.00	3,086.00	17,487.00
Water Tank & Pipe	15%	65,033.00		-	-	65,033.00	9,755.00	55,278.00
Camera	15%	46,622.00	5,91,893.00	-	-	6,38,515.00	95,777.00	5,42,738.00
Total		83,69,893.00	10,81,535.00			94,51,428.00	5,32,737.00	89,18,691.00




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

AUDITOR'S REPORT

We have examined the annexed Balance Sheet of Eastern Karbi Anglong College, VILL. P.O. Sarihajan, PS. Bokajan Karbi Anglong Pin-782 489 Assam as at 31st March 2018 and also the annexed Receipt & Payments Accounts, Income & Expenditure Account for the year ended on that date, which are in agreement with the books of account and records maintained at the Head office at Sarihajan and report that:


- 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 audit;
- b) In our opinion, proper books of accounts have been kept by the head office of the entity so far as appears from our examination of such books, subject to the comments given below.
- c) The Balance Sheet, Receipt & Payments Account and the Income & Expenditure Account dealt with by the report are in agreement with the books of accounts;
- d) In our opinion and to the best of our information and according to the explanation given to us, these statements give a true and fair view:
 1. In the case of Balance Sheet of the State of Affairs as at 31-03-2018;
 2. In the case of Income & Expenditure account **Surplus** for the year ended on that date;
 3. In the case of Receipt and Payment account for the movement of funds during the year.

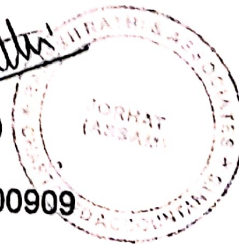
Comments:

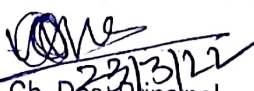
1. Cash in hand is not verified by us and taken as correct as certified by the Hony Principal.
2. Segregation of nature of Government grants and aids is taken as correct as certified by the Hony principal. Also year-wise receipts of grants and aids have been taken in accounts after confirmation from Hony principal.
3. Salary of non provincialised teachers and staff was paid by college. Again, in most of the instances payment of administrative and general nature are made by internal vouchers only.
4. Depreciation is charged on Fixed Assets as per Income Tax Act.
5. Excess fund has been fixed with schedule bank.

Date : 18-08-2018
Place: Jorhat

For RAMESH RATHI & ASSOCIATES
Chartered Accountant
(FRN: 327432E)


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




Dr. Anil Ch. Das, Principal

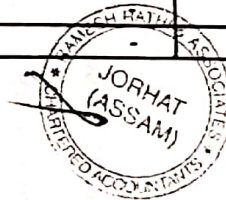
Eastern Karbi Anglong College
Sarihajan, Karbi Anglong.


Cell : +91 94355 24675

E-mail : cameshrathi@gmail.com

Fixed Assets as on 31st March 2018

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
Building Under Construction	0%	47,91,853.00	65,631.00	-	-	48,57,484.00	-	48,57,484.00
Furniture & Fixtures	10%	8,59,246.00	33,380.00	-	-	8,92,626.00	89,263.00	8,03,363.00
Ceiling Fan	15%	71,962.00		-	-	71,962.00	10,794.00	61,168.00
Books	40%	1,80,085.00	41,564.00	-	-	2,21,649.00	88,860.00	1,32,789.00
Hardware Articles	15%	4,79,442.00	2,01,268.00	-	-	6,80,710.00	1,02,107.00	5,78,603.00
Sports Goods	15%	73,409.00		-	-	73,409.00	11,011.00	62,398.00
Projector	15%	19,158.00		-	-	19,158.00	2,874.00	16,284.00
Electrical Equipments	15%	5,11,981.00	66,099.00	-	-	5,78,080.00	86,712.00	4,91,368.00
Aquaguard water purifier	15%	-	38,000.00	-	-	38,000.00	5,700.00	32,300.00
Computer & Peripherals	15%	26,052.00		-	-	26,052.00	3,908.00	22,144.00
Machine Equipments	15%	17,487.00		-	-	17,487.00	2,623.00	14,864.00
Water Tank & Pipe	15%	55,278.00		-	-	55,278.00	8,292.00	46,986.00
Camera	15%	5,42,738.00	2,50,003.00	-	-	7,92,741.00	1,18,911.00	6,73,830.00
Total		89,18,691.00	6,95,945.00			96,14,636.00	5,30,855.00	90,83,781.00




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

AUDITOR'S REPORT

We have examined the annexed Balance Sheet of Eastern Karbi Anglong College, Vill. P.O. Sarihajan, PS. Bokajan Karbi Anglong Pin-782 489 Assam as at 31st March 2019 and also the annexed Receipt & Payments Accounts, Income & Expenditure Account for the year ended on that date, which are in agreement with the books of account and records maintained at the Head office at Sarihajan and report that:

- 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 audit;
- b) In our opinion, proper books of accounts have been kept by the head office of the entity so far as appears from our examination of such books, subject to the comments given below.
- c) The Balance Sheet, Receipt & Payments Account and the Income & Expenditure Account dealt with by the report are in agreement with the books of accounts;
- d) In our opinion and to the best of our information and according to the explanation given to us, these statements give a true and fair view:
 1. In the case of Balance Sheet of the State of Affairs as at 31-03-2019;
 2. In the case of Income & Expenditure account **Surplus** for the year ended on that date;
 3. In the case of Receipt and Payment account for the movement of funds during the year.

Comments:

1. Cash in hand is not verified by us and taken as correct as certified by the Hony Principal.
2. Segregation of nature of Government grants and aids is taken as correct as certified by the Hony principal. Also year-wise receipts of grants and aids have been taken in accounts after confirmation from Hony principal.
3. Salary of non provincialised teachers and staff was paid by college. Again, in most of the instances payment of administrative and general nature are made by internal vouchers only.
4. Depreciation is charged on Fixed Assets as per Income Tax Act.
5. Excess fund has been fixed with schedule bank.

Date : 24-11-2019
Place: Jorhat



For RAMESH RATHI & ASSOCIATES
Chartered Accountant
(FRN: 327432E)

(CA. Ramesh Rathi)
Proprietor.

M No - 300909

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

Cell : +91 94355 24675

E-mail : carameshrathi@gmail.com

Fixed Assets as on 31st March 2019

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%	48,57,484.00	10,04,500.00	-	-	58,61,984.00	-	58,61,984.00
Furniture & Fixtures	10%	8,03,363.00	1,16,000.00	-	-	9,19,363.00	91,938.00	8,27,427.00
Ceiling Fan	15%	61,168.00		-	-	61,168.00	9,175.00	51,993.00
Books	40%	1,32,989.00	54,981.00	-	-	1,87,970.00	75,188.00	1,12,782.00
Hardware Articles	15%	5,78,603.00	44,426.00	-	-	6,23,029.00	93,454.00	5,29,575.00
Sports Goods	15%	62,398.00		-	-	62,398.00	9,360.00	53,038.00
Projecter	15%	16,284.00		-	-	16,284.00	2,443.00	13,841.00
Electrical Equipments	15%	4,91,368.00	18,167.00	-	-	5,09,535.00	76,430.00	4,33,105.00
Aquaguard water purifier	15%	32,300.00		-	-	32,300.00	4,845.00	27,455.00
Computer & Peripherals	15%	22,144.00		-	-	22,144.00	3,322.00	18,822.00
Machine Equipments	15%	14,864.00		-	-	14,864.00	2,230.00	12,634.00
Water Tank & Pipe	15%	46,986.00	1,23,880.00	-	-	1,70,866.00	25,630.00	1,45,236.00
Camera	15%	6,73,830.00		-	-	6,73,830.00	1,01,075.00	5,72,755.00
Total		90,83,781.00	13,61,954.00	-	-	1,04,45,735.00	4,95,088.00	99,50,647.00



Anil Ch. Das
 23/3/20
 Dr. Anil Ch. Das, Principal
 Eastern Karbi Anglong College
 Sarihajan, Karbi Anglong.

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 2020, 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, 2020, 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.

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.

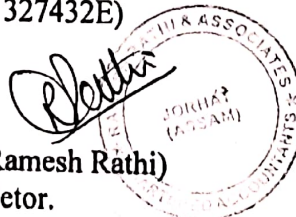
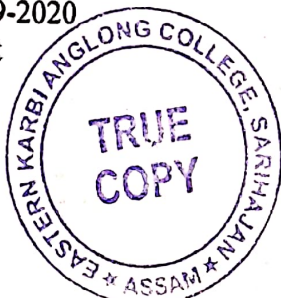
For RAMESH RATHI & ASSOCIATES

Chartered Accountant

(FRN: 327432E)

Date : 18-09-2020

Place: Jorhat



(CA. Ramesh Rathi)

Proprietor.

Membership No. 300909

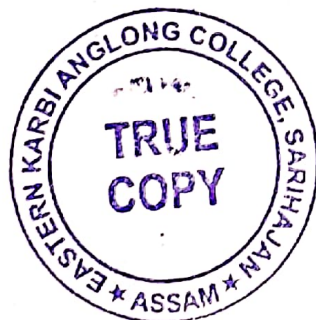
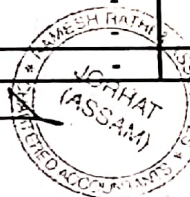
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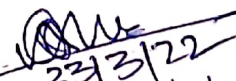
Dr. Anil Ch. Das, Principal
Eastern Karbi Anglong College
Sarihajan, Karbi Anglong.

E-mail : carameshrathi@gmail.com

Fixed Assets as on 31st March 2020

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%	58,61,984.00	65,631.00	-	-	59,27,615.00	-	59,27,615.00
Furniture & Fixtures	10%	8,27,427.00	33,380.00	-	-	8,60,807.00	88,081.00	7,74,728.00
Ceiling Fan	15%	51,993.00		-	-	51,993.00	7,799.00	44,194.00
Books	40%	1,12,782.00	41,564.00	-	-	1,54,348.00	61,738.00	92,608.00
Hardware Articles	15%	5,29,575.00	2,01,268.00	-	-	7,30,843.00	1,09,828.00	6,21,217.00
Sports Goods	15%	53,038.00		-	-	53,038.00	7,958.00	45,082.00
Projector	15%	13,841.00		-	-	13,841.00	2,078.00	11,765.00
Electrical Equipments	15%	4,33,105.00	66,099.00	-	-	4,99,204.00	74,821.00	4,24,323.00
Aquaguard water purifier	15%	27,455.00	38,000.00	-	-	65,455.00	9,818.00	55,637.00
Computer & Peripherals	15%	18,822.00		-	-	18,822.00	2,823.00	15,999.00
Machine Equipments	15%	12,634.00		-	-	12,634.00	1,895.00	10,739.00
Water Tank & Pipe	15%	1,45,236.00		-	-	1,45,236.00	21,785.00	1,23,451.00
Camera	15%	5,72,755.00	2,50,003.00		-	8,22,758.00	1,23,414.00	6,99,344.00
Total		99,50,647.00	6,95,945.00			1,06,46,592.00	5,09,892.00	1,01,36,700.00




 23/3/22
 Dr. Anil Ch. Das, Principal
 Eastern Karbi Anglong College
 Sarihajan, Karbi Anglong.

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 2021, 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, 2021, 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.

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.

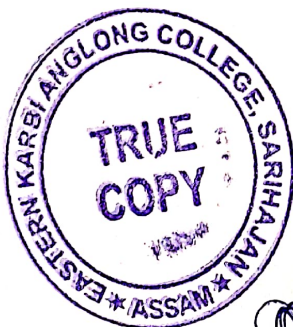
Those charged with governance are responsible for overseeing the entity's financial reporting process.

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 : 24-11-2021

Place: Jorhat



For RAMESH RATHI & ASSOCIATES

Chartered Accountant

(FRN: 327432E)

(CA. Ramesh Rathi)

Proprietor.

Membership No. 300909

Cell : +91 94355 24675

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

E-mail : cameshrathi@gmail.com

Fixed Assets as on 31st March 2021

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%	59,27,615.00	25,00,000.00	-	-	84,27,615.00	-	84,27,615.00
Furniture & Fixtures	10%	7,74,726.00	1,00,000.00	-	-	8,74,726.00	87,473.00	7,87,253.00
Ceiling Fan	15%	44,194.00		-	-	44,194.00	6,829.00	37,365.00
Books	40%	92,608.00	2,20,283.00	-	-	3,12,891.00	1,25,158.00	1,87,733.00
Hardware Articles	15%	6,21,217.00	52,172.00	-	-	6,73,389.00	1,01,008.00	5,72,381.00
Sports Goods	15%	45,082.00		-	-	45,082.00	8,782.00	36,300.00
Projector	15%	11,765.00		-	-	11,765.00	1,765.00	10,000.00
Electrical Equipments	15%	4,24,323.00	57,504.00	-	-	4,81,827.00	72,274.00	4,09,553.00
Aquaguard water purifier	15%	55,637.00		-	-	55,637.00	8,248.00	47,389.00
Computer & Peripherals	15%	15,999.00	1,29,702.00	-	-	1,45,701.00	21,855.00	1,23,846.00
Machine Equipments	15%	10,739.00		-	-	10,739.00	1,611.00	9,128.00
White Board & Marker	15%	-		-	-	-	-	-
Water Tank & Pipe	15%	1,23,451.00		-	-	1,23,451.00	18,518.00	1,04,933.00
Camera	15%	6,99,344.00		-	-	6,99,344.00	1,04,902.00	5,94,442.00
Total		1,01,36,700.00	30,59,661.00			1,31,96,361.00	5,56,299.00	1,26,40,062.00



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