

**INTERNAL AUDIT REPORT**

FOR THE YEAR 2017-18

UTTAM KESHRI & CO.

Chartered Accountants  
2 ND FLOOR, G.S. TOWER, A.T. ROAD,  
HIMATSINGKA PETROL PUMP COMPLEX,  
GUWAHATI ASSAM 781001

*25/2/18*  
President G. B.  
D. K. College, Mirza  
PIN:- 781125



**UTTAM KESHRI & CO.**  
Chartered Accountants  
**UTTAM KUMAR AGARWAL**  
B.Com (Hon's), F.C.A, DISA(ICAI)  
Mem No-059168

S-10, 2<sup>nd</sup> floor, G.S.Tower  
Himatsingka Petrolpump Complex  
A.T Road, Guwahati-781001  
Ph.No.2606237(0),9435106442(M)

### AUDIT REPORT

We Have examined the Receipts & Payments Account of General Fund and other subsidiary fund of "DAKSHIN KAMRUP COLLEGE, MIRZA, KAMRUP, ASSAM for the the year from 1/4/2017 to 31/03/2018. We have certified that the said Receipts & Payments Accounts, gives a true & fair statement of affairs of Books of accounts as maintained by the College as produced before us for our verification.

**UTTAM KESHRI & CO.**  
Chartered Accountant.

**UTTAM KUMAR AGARWAL**  
Proprietor.  
Membership No 059168



**GUWAHATI,**  
1<sup>st</sup> day of November 2018

## GENERAL FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Salary (Non-sanction & Arrear)		93,30,465.00
" Cash in hand	-		" LIC Interest	934.00	
<b>" Cash at Bank</b>			" Printing & Stationary Exps.	4,73,226.00	
" Reserve Fund:FD with CBI, Mirza	2,57,957.00		" Electric Bill charges	14,73,185.79	
" CBI, 40965	61,721.10		" Travelling & Conveyance Exps.	2,35,868.00	
" SBI 6791	2,12,288.16		" Furniture & Fittings	4,41,997.00	
" Andhra Bank	2,38,747.00		" Telephone & Internet	3,55,890.00	
" C.B.I, Mirza (A/c No.24063)	35,47,722.77	43,18,436.03	" Refreshment Exps	55,682.00	
			" Laboratory Exp.	25,260.00	
" Received from Gunotsav For training		9,250.00	" Inspection Exps.	36,310.00	
" Bank Interest		2,55,127.00	" Repairing & Maintainence Exps.	57,880.00	
" Interview Receipts		84,910.00	" Meeting Exps.	66,654.00	
" Receipts from Ministry of HRD		10,000.00	" Postage & Telegramme	2,495.00	
" Salary refund Received		70,000.00	" Electrical Equipments & Installation	1,46,315.00	
" Receipts from AISHE		5,000.00	" Cable\ Dish TV Exps.	18,120.00	
" Receipts from AHSEC		31,400.00	" Petrol\ Diesel Exps.	1,53,656.00	
" Fixed Deposit Matured		3,92,816.00	" Laboratory Exp.	2,64,852.31	
" Misc Reciept		273.00	" Computer Exps.	6,60,778.00	
" Received from Sarba Siksha Abhiyaan		24,320.00	" Audit Fees & Others	1,09,140.00	
			" Misc Exps.	96,437.56	
<u>" Collection of Fees</u>			" Canteen Exps	27,300.00	
General	1,47,40,896.00		" Seminar Exps.	12,025.00	
Internal Examination	3,55,500.00		" Staff Training & Development Exps	17,950.00	
Library	5,31,127.00		" Transfer to UGC	50,000.00	
Union	5,92,200.00		" Honorarium to Teachers & Guest lecturer	2,56,706.00	
SAF	1,28,806.00		" News Paper Exps.	37,721.00	
Magazine	2,66,600.00		" Identity Card\ Badges Exps.	1,88,800.00	
Festival	2,54,600.00		" Excurssion Exps.	92,400.00	
Hostel	6,63,850.00	1,75,33,779.00	" Construction Work Exps.	1,27,517.00	
		<b>2,27,35,311.03</b>	" 70% Tution fees	29,43,733.00	
			" Hardware Exps.	1,314.00	
			" Programme Exps.	3,440.00	
			" Admission exp	8,08,997.00	
				<b>1,85,73,048.66</b>	





**GENERAL FUND ACCOUNT (contd...)**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Balance b/f		2,27,35,311.03	Balance b/f		1,85,73,048.66
To Transfer from Development Fund		1,10,07,151.00	" GU Registration fees		12,66,770.00
			" Farewell exps		2,040.00
			" Advertisement		29,339.00
			" Bank Charges/Commission		1,894.65
			" Website Exps		46,020.00
			" Refund to AISHE		5,000.00
			" Generator Servicing Exps.		47,608.00
			" Renewal fees		31,900.00
			" Interview Exps		15,070.00
			" TDS on FDR Interest		26,729.00
			<b>" Transfer to Subsidiary Funds</b>		
			Internal Examination		8,24,580.00
			Library		9,87,677.00
			SAF		2,65,700.00
			Development		35,38,400.00
			Magazine		2,69,150.00
			Festival		5,31,300.00
			Hostel		7,00,500.00
			<b>Closing Balance</b>		
			Cash in hand		-
			<b>Cash at Bank</b>		
			FDR with CBI Bijoyagar	3,66,087.00	
			C.B.I, Mirza (A/c No.21900)	61,17,047.77	
			CBI, 40965	61,721.10	
			SBI 6791	24,002.85	
			Andhra Bank	10,877.00	65,79,735.72
		<b>3,37,42,462.03</b>			<b>3,37,42,462.03</b>

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor



Date : 01/11/2018

Place : Guwahati

**EXAMINATION FUND ACCOUNT**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018

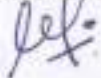
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Printing & Stationary		1,21,694.00
Cash in hand			" Remuneration		57,700.00
			" Refreshment Exp.		34,743.00
<u>To Cash at Bank</u>					
C.B.I. Mirza (A/c No-22486)		2,66,568.30			
		2,66,568.30			
" Received from General Fund		8,24,580.00	By Transfer to Development fund		4,00,000.00
" Bank Interest		15,426.00			
			<u>Closing Balance</u>		
			Cash in hand		-
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/c No-22486)	4,92,437.30	4,92,437.30
<b>Total Rs.</b>		<b>11,06,574.30</b>		<b>Total Rs.</b>	<b>11,06,574.30</b>

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants



(UTTAM KUMAR AGARWAL)

Proprietor

Date : 01/11/2018

Place : Guwahati





## STUDENT UNION FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		By College Week Exps.	4,01,400.00
Cash in hand	-	" Refreshment	50,400.00
		" Youth Festival Exps.	1,76,280.00
		" Cultural Programme Exps.	29,580.00
<u>Cash at Bank</u>		" Newspaper Purchased	4,615.00
Andhra Bank ( 803 )	2,89,401.60	" Expense on Quiz Competition	2,600.00
		" Expense on Debate Competition	3,100.00
C.B.I., Mirza,( A/c No.364)	4,19,639.00	" Blazer Exps	45,000.00
	7,09,040.60	" Bank Charges	642.00
		" Independence day Exps.	2,100.00
" Transfer from General Fund	5,97,460.00	" Exps. On Election	23,100.00
		" Printing & Stationary	9,300.00
" Bank Interest	4,080.00	" Honararium	16,000.00
		" Expense on Drama Competition	4,515.00
		" Misc Exp	18,516.00
		" Environment Day Exps	1,800.00
		" Sports Exps	9,500.00
		<u>" Closing Balance</u>	
		Cash in hand	
		<u>Cash at Bank</u>	
		C.B.I., Mirza,( A/c No.364)	23,840.60
		Andhra Bank ( A/c No.803)	4,88,292.00
			5,12,132.60
<b>Total Rs.</b>	<b>13,10,580.60</b>	<b>Total Rs.</b>	<b>13,10,580.60</b>

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor

Date : 01/11/2018

Place : Guwahati



**DAKSHIN KAMRUP COLLEGE : MIRZA  
LIBRARY FUND A/C**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Purchase of Library Books		4,08,908.00
Cash in hand	-		" Binding Charges		39,120.00
			" Newspaper/ Magazine Purchased		15,381.00
			" Printing & Stationery		63,630.00
			" Refreshment		1,670.00
<u>Cash at Bank</u>			" Exps. on other construction works.		4,01,952.00
C.B.I. Mirza (A/C No. 22497)	2,10,365.00	2,10,365.00	" Other Expenses		6,798.00
			" Bank Charges		76.70
			" Misc Exp		15,319.00
" Transfer from General Fund		9,87,677.00	" Purchase of Computer		1,56,341.00
" Bank Interest		7,869.00	<u>" Closing Balance</u>		
			Cash in hand		
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/C No. 22497)	96,715.30	
					96,715.30
	<b>Total Rs.</b>	<b>12,05,911.00</b>		<b>Total Rs.</b>	<b>12,05,911.00</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor



Date : 01/11/2018

Place : Guwahati

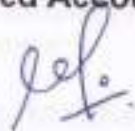


**DAKSHIN KAMRUP COLLEGE : MIRZA**  
**STUDENT AID FUND A/C**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance</b>		By Financial Aid to Students	97,520.00
Cash in hand	-		
<b>Cash at Bank</b>			
C.B.I. Mirza (A/c No.22384)	4,74,512.00	<b>" Closing Balance</b>	
		Cash in hand	-
" Transfer from General Fund	2,65,700.00	<b>Cash at Bank</b>	
" Bank Interest	18,770.00	C.B.I. Mirza (A/c No.22384)	6,61,462.00
			6,61,462.00
<b>Total Rs.</b>	<b>7,58,982.00</b>	<b>Total Rs.</b>	<b>7,58,982.00</b>

In Terms of our Report of even Date  
For,  
**UTTAM KESHRI & CO.**  
Chartered Accountants




**(UTTAM KUMAR AGARWAL)**  
Proprietor  
Date : 01/11/2018  
Place : Guwahati



**DAKSHIN KAMRUP COLLEGE : MIRZA  
DEVELOPMENT FUND A/C**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance			" Construction Works of Auditorium Hall		41,39,202.00
Cash in hand			" Construction of Library Extension		11,71,414.00
<u>Cash at Bank</u>			" Construction of Physics/Zoology Building backside		12,20,480.00
C.B.I., Mirza ( A/C No.1426)	84,468.80	84,468.80	" Exps. on other construction works.		10,000.00
" Transfer from General Fund		35,38,400.00	" Construction of Women Hostel		54,160.00
" Bank Interest		47,375.00	" Repairing & Maintenance		45,500.00
" Received from Director of Higher Education		1,35,61,151.00	" Painting Exps.		34,000.00
" Transferred from Centre fund		4,00,000.00	" Wi-fi Exps		67,850.00
" Transferred from Examination fund		4,00,000.00	" Bank Charges		82.60
			" Misc Exps.		220.00
			" Transfer to General Fund		1,10,07,151.00
			" <u>Closing Balance</u>		
			Cash in hand		
			<u>Cash at Bank</u>		
			C.B.I., Mirza ( A/C No.1426)	2,81,335.20	
					2,81,335.20
	<b>Total Rs.</b>	<b>1,80,31,394.80</b>		<b>Total Rs.</b>	<b>1,80,31,394.80</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants

(UTTAM KUMAR AGARWAL)  
Proprietor

Date : 01/11/2018  
Place : Guwahati



**DAKSHIN KAMRUP COLLEGE : MIRZA  
HOSTEL FUND A/C**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Salary to Hostel Staff		3,73,905.00
Cash in hand	-	-	" Women Hostel Exps.		3,21,439.00
<u>Cash at Bank</u>			" Printing & Stationary		5,104.00
C.B.I. Mirza (A/c No.31105)	6,29,368.51	6,29,368.51	" Bank Charges		5.90
" Transfer from General Fund		7,00,500.00	" Misc. Exps.		5,220.00
" Bank Interest		25,408.00	<u>" Closing Balance</u>		
			Cash in hand		-
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/c No.31105)		6,49,602.61
				6,49,602.61	6,49,602.61
	<b>Total Rs.</b>	<b>13,55,276.51</b>		<b>Total Rs.</b>	<b>13,55,276.51</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants



(UTTAM KUMAR AGARWAL)

Proprietor

Date : 01/11/2018

Place : Guwahati

**DAKSHIN KAMRUP COLLEGE : MIRZA**  
**MAGAZINE FUND A/C**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018

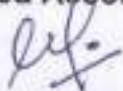
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Magazine Exps		3,63,257.00
Cash in hand	-		" Bank Charges		29.50
<u>Cash at Bank</u>					
C.B.I. Mirza (A/C No. 01437)	4,88,032.00	4,88,032.00			
" Transfer from General Fund		2,69,150.00	<u>" Closing Balance</u>		
" Bank Interest		19,881.00	Cash in hand	-	
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/C No. 01437)	4,13,776.50	4,13,776.50
	<b>Total Rs.</b>	<b>7,77,063.00</b>		<b>Total Rs.</b>	<b>7,77,063.00</b>

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants



(UTTAM KUMAR AGARWAL)

Proprietor



Date : 01/11/2018

Place : Guwahati



**DAKSHIN KAMRUP COLLEGE : MIRZA  
FESTIVAL FUND A/C**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Saraswati Puja Exps.		1,83,585.00
Cash in hand			" Vishwakarma Puja Exps.		7,440.00
<u>Cash at Bank</u>			" College Foundation Day Exps.		1,24,275.00
C.B.I. Mirza (A/C No. 8042)	98,970.80		" Bank Charges		579.00
Andhra Bank ( A/c No.812)	5,163.00	1,04,133.80	" Misc. Exps		1,000.00
" Transfer from General Fund		5,31,300.00	" Fitting Exps.		76,000.00
" Bank Interest		3,073.00	" Colour Sheet Exps		1,16,480.00
			<u>" Closing Balance</u>		
			Cash in hand		-
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/C No. 8042)	89,923.80	
			Andhra Bank ( A/c No.812)	39,224.00	
					1,29,147.80
	<b>Total Rs.</b>	<b>6,38,506.80</b>		<b>Total Rs.</b>	<b>6,38,506.80</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants



(UTTAM KUMAR AGARWAL)  
Proprietor



Date : 01/11/2018  
Place : Guwahati

**UGC GRANT FUND A/C**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018

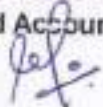
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<b>To Opening Balance</b>			By Construction of Women Hostel		17,44,700.00
Cash in hand	-		" Transfer to GDA		5,36,872.00
<u>Cash at Bank</u>			" Transfer to Certificate Course in Poultry		4,55,190.00
C.B.I., Mirza ( A/C No.6015)	19,48,934.40	19,48,934.40	" Transfer to UGC (MRP)		2,19,500.00
<b>* Grant-in-Aid from UGC</b>			" Bank Charges		28.80
For MRP-Prof. Aparna Goswami	15,000.00		" Transfer to Flood Light		2,00,000.00
For MRP-Prof. Dipali Das	1,89,500.00		" Seminar Exps		1,67,855.00
For MRP-Prof. Gargi Chakravorty	15,000.00		" Contingency Grant to Teacher		15,000.00
For MRP-Prof. Namita Sarmah	28,000.00				
For MRP-Prof. Bhabani Baishya	9,000.00	2,56,500.00			
" Grant received from UGC for GDA		1,68,000.00			
" Grant for Women's Hostel		8,56,600.00	<b>* Closing Balance</b>		
" Bank Interest		13,853.00	Cash in hand		-
" Transfer from Centre fund		5,00,000.00	<u>Cash at Bank</u>		
" Transfer from General fund		50,000.00	C.B.I., Mirza ( A/C No.6015)		4,54,741.60
		<b>37,93,887.40</b>			<b>4,54,741.60</b>
					<b>37,93,887.40</b>

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants



(UTTAM KUMAR AGARWAL)

Proprietor



Date : 01/11/2018

Place : Guwahati



## DAKSHIN KAMRUP COLLEGE: MIRZA

### NOTES ON ACCOUNTS (AS ON 31ST MARCH, 2018)

#### 1) CLOSING BALANCE

The Closing Balance of the College General Fund and other Subsidiary Funds as per Cash book as on 31st March, 2018 are as follows.

S.L.NO	NAME OF FUND	CASH BALANCE	CASH AT BANK	OTHERS (FDR)	TOTAL
1.	GENERAL FUND	NIL	62,13,648.72	3,66,087.00	65,79,735.72
2.	INTERNAL EXAM. FUND	NIL	4,92,437.30	NIL	4,92,437.30
3.	STUDENTS UNION FUND	NIL	5,12,132.60	NIL	5,12,132.60
4.	LIBRARY FUND	NIL	96,715.30	NIL	96,715.30
5.	STUDENT AID FUND	NIL	6,61,462.00	NIL	6,61,462.00
6.	DEVELOPMENT FUND	NIL	2,81,335.20	NIL	2,81,335.20
7.	HOSTEL FUND	NIL	6,49,602.61	NIL	6,49,602.61
8.	MAGAZINE FUND	NIL	4,13,776.50	NIL	4,13,776.50
9.	FESTIVAL FUND	NIL	1,29,147.80	NIL	1,29,147.80
10.	UGC GRANT FUND	NIL	4,54,741.60	NIL	4,54,741.60

#### 2) INTER TRANSFER OF FUNDS

- a) An Amount of Rs.8,24,580.00 has been transferred from General Fund to Internal Exam Fund.
- b) An Amount of Rs.2,65,700.00 has been transferred from General Fund to SAF Fund.
- c) An Amount of Rs.9,87,677.00 has been transferred from General Fund to Library Fund.
- d) An Amount of Rs.35,38,400.00 has been transferred from General Fund to Development Fund.
- e) An Amount of Rs.2,69,150.00 has been transferred from General Fund to Magazine Fund.
- f) An Amount of Rs.5,31,300.00 has been transferred from General Fund to Festival Fund.
- g) An Amount of Rs.7,00,500.00 has been transferred from General Fund to Hostel Fund.
- h) An Amount of Rs.1,10,07,151.00 has been transferred from Development Fund to General Fund.
- i) An Amount of Rs.4,00,000.00 has been transferred from Examination Fund to Development Fund.





**DAKSHIN KAMRUP COLLEGE: MIRZA**

**3) DIVERSION OF GOVT. GRANTS**

No any diversion of Government Grants for other purpose is noticed by me during the course of Audit. As explained all grants are utilised properly.

**4) MISAPPROPRIATION OR EMBEZZLEMENT OF FUND**

No Misappropriation or embezzlement of fund were noticed by us during the course of Audit .

5) Cash book is maintained in double entry book keeping system.

6) Bank Account of all funds are duly reconciled with cash book.

7) No other gross irregularities are found as per books maintained by the college.

8) Month wise Salary Statement and deficit bill are kept in the file properly.

9) **GENERAL:-** We have audited the accounts of D.K. College, Mirza for the Year ended on 31st March 2018 and documents ( Cash Book, Ledger, Fees Collection Registers , Receipt Book, Vouchers, Pass Book, Fixed Deposit Certificate , Salary Statment , Acquittance Roll Register, Admission Register and Stock Register etc.) are checked by me and found true & Correct .

For,  
**UTTAM KESHRI & CO.**  
Chartered Accountants



**(UTTAM KUMAR AGARWAL)**  
Proprietor.  
Membership No. 059168



**GUWAHATI,**  
The 1st day of November 2018

  
25/11/18  
President G. B.  
D. K. College, Mirza  
PIN:- 781125