

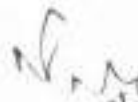
**INTERNAL AUDIT REPORT**

**2018-19**

FOR THE PERIOD FROM 1/4/2018 TO 31/12/ 2018

UTTAM KESHRI & CO.

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

  
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 1/4/2018 to 31/12/2018. We have certified that the said Receipts & Payments Accounts, gives a true & fair statment of affairs of Books of accounts as maintained by the College as produced before us for our verification.



For,  
UTTAM KESHRI & CO.  
Chartered Accountant,

(UTTAM KUMAR AGARWAL)  
Proprietor.

Membership No 059168

GUWAHATI,  
The 09th day of January 2019

**DAKSHIN KAMRUP COLLEGE : MIRZA**

**GENERAL FUND ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Salary (Non-sanction & Arrear)		7,770,293.00
" Cash in hand			" Expenses on DBT Project		396,000.00
" <u>Cash at Bank</u>			" Printing & Stationary Exps.		477,196.00
" Reserve Fund:FD with CBI, Mirza	366,087.00		" Electric Bill charges		1,147,220.00
" CBI, 40965	61,721.10		" Travelling & Conveyance Exps.		92,098.00
" SBI 6791	24,002.85		" Furniture & Fittings		40,102.00
" Andhra Bank	10,877.00		" Telephone ,Internet & Tech Exps.		199,160.00
" C.B.I, Mirza (A/c No.24063)	6,117,047.77	6,579,735.72	" Refreshment Exps		64,944.00
			" Laboratory Exp.		98,780.00
			" Routine Preparation Exps.		22,000.00
			" Repairing & Maintainence Exps.		283,266.00
			" Meeting Exps.		25,425.00
			" Sports Exps		60,000.00
" Bank Interest		157,208.00	" NYP Camp Exps.		4,345.00
" LIC & GS LI Maturity		70,100.00	" Electrical Equipments & Installation		281,377.00
" ATM Rent & Electricity Charges Received		221,506.00	" Cable\ Dish TV Exps.		106,620.00
" Misc Reciept		6,000.00	" Petro\ Diesel Exps.		125,679.44
			" Sanitary Exps.		15,430.00
			" Computer Exps.		491,839.00
			" Audit Fees & Others		88,500.00
			" Misc Exps.		9,626.00
			" Canteen Exps		8,214.47
			" Advertisement Exps.		10,500.00
" <u>Collection of Fees</u>			" LIC Maturity paid to Nakul Deb		33,160.00
General	9,466,254.00		" GS LI Maturity Paid to D.K. Das		36,940.00
Internal Examination	391,000.00		" News Paper Exps.		21,745.00
Library	396,225.00		" Seminar Exps.		2,043.00
Union	759,950.00		" Excursion Exps.		21,950.00
SAF	96,800.00		" Construction Work Exps.		170,941.00
Magazine	253,550.00		" 70% Tution fees		1,504,313.00
Festival	192,850.00		" Auditorium Exps.		198,590.00
Development Fund	1,352,500.00		" NSS Camp Exps..		25,991.00
Hostel	772,000.00	13,681,129.00	" Notice Board Exps.		94,648.00
		20,715,678.72	" Admission exp		8,180.00
					13,937,115.91



**DAKSHIN KAMRUP COLLEGE : MIRZA**  
**GENERAL FUND ACCOUNT (contd...)**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Balance b/f		20,715,678.72	Balance b/f		13,937,115.91
" Received from DBT Project		600,000.00	" GU Registration fees		1,439,970.00
" <u>Transfer from Subsidiary Funds</u>			" Farewell exps		48,409.00
" Library Fund		50,000.00	" Independence Day Expenses		5,495.00
" SAF Fund		500,000.00	" Bank Charges/Commission		827.61
			" Registration fee for AHSEC		181,600.00
			" Generator Servicing Exps.		12,594.00
			" Salary to Electric Course		11,050.00
			" Remuneration		205,000.00
			" <u>Transfer to Subsidiary Funds</u>		
			Internal Examination	217,900.00	
			Library	431,218.00	
			SAF	53,700.00	
			Development	3,571,500.00	
			Magazine	143,500.00	
			Festival	107,400.00	
			Union	430,200.00	
			Hostel	5,500.00	4,960,918.00
			<u>Closing Balance</u>		
			Cash in hand		
			<u>Cash at Bank</u>		
			FDR with CBI Bijoy Nagar	366,087.00	
			C.B.I, Mirza (A/c No.21900)	626,566.25	
			CBI, 40965	81,721.10	
			SBI 6791	2,027.85	
			Andhra Bank	6,297.00	1,062,699.20
		21,865,678.72			21,865,678.72

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants

(UTTAM KUMAR AGARWAL)  
Proprietor



Date : 09/01/2019  
Place : Guwahati

4

**DAKSHIN KAMRUP COLLEGE : MIRZA**  
**GENERAL FUND ACCOUNT**

Bank Reconciliation Statement as on 31-12-2018

Bank Balance As per Cash Book as on 31.12.2018			626,566.25
Cheque issued but not presented for Payment till 31/12/2018			
	Chq no.	Amount	
	082744	3,023.00	
	075027	10,000.00	13,023.00
Bank Balance As per Pass Book as on 31.12.2018			639,589.25



**DAKSHIN KAMRUP COLLEGE : MIRZA**  
**EXAMINATION FUND ACCOUNT**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Printing & Stationary		95,405.00
Cash in hand			" Remuneration		28,800.00
			" Refreshment Exp.		147,834.00
<u>To Cash at Bank</u>					333,770.00
C.B.I. Mirza (A/c No-22486)	492,437.30	492,437.30	" Electrical Goods		100,000.00
" Received from General Fund		217,900.00	" Transfer to Development fund		
" Bank Interest		8,844.00			
			<u>Closing Balance</u>		
			Cash in hand		
			<u>Cash at Bank</u>	13,372.30	13,372.30
			C.B.I. Mirza (A/c No-22486)		
	<b>Total Rs.</b>	<b>719,181.30</b>		<b>Total Rs.</b>	<b>719,181.30</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants

(UTTAM KUMAR AGARWAL)  
Proprietor



Date : 09/01/2019  
Place : Guwahati

**DAKSHIN KAMRUP COLLEGE : MIRZA**

**EXAMINATION FUND ACCOUNT**

**Bank Reconciliation Statement as on 31-12-2018**

Particulars		Amount
Balance as per Cash Book ✓		13,372.30
<u>Cheque Issued but not Presented for payment till 31-12-2018</u>		
Chq no.	Amount	
041996	1,087.00 ✓ 12/12/18	1,087.00
Balance as per Pass Book		14,459.30 ✓



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

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			" Refreshment		43,350.00
Cash in hand		-	" Youth Festival Exps.		76,200.00
			" Newspaper Purchased		3,120.00
<u>Cash at Bank</u>			" Expense on Quiz Competition		7,900.00
Andhra Bank ( 803 )	488,292.00		" Blazer Exps		73,800.00
C.B.I., Mirza, ( A/c No.364)	23,840.60	512,132.60	" Bank Charges		478.90
			" Exps. On Election		26,190.00
			" Honararium		2,000.00
			" Exps. In Fresher Meet		99,150.00
			" Sports Exps		20,900.00
			" Purchase of Automatic Vending Machine		56,963.00
" Transfer from General Fund		430,200.00			
" Bank Interest		7,213.00			
" Received from Students as Union Fee		19,200.00			
			<u>" Closing Balance</u>		
			Cash in hand		-
			<u>Cash at Bank</u>		
			C.B.I., Mirza, ( A/c No.364)	311,144.70	
			Andhra Bank ( A/c No.803)	247,549.00	
					558,693.70
<b>Total Rs.</b>		<b>968,745.60</b>	<b>Total Rs.</b>		<b>968,745.60</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor

Date : 09/01/2019

Place : Guwahati



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

Bank Reconciliation Statement as on 31-12-2018

Particulars		Amount
Balance as per Cash Book of CBI 2190022849,		311,144.70
<u>Cheque Issued but not Presented for payment as on 31-12-2018</u>		
	Chq no.	Amount
	067874	10,000.00
Balance as per Pass Book CBI 2190022849		321,144.70



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

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Purchase of Library Books		341,684.00
Cash in hand	-		" Binding Charges		47,080.00
			" Newspaper/ Magazine Purchased		7,984.00
<u>Cash at Bank</u>			" Refreshment		10,117.00
C.B.I. Mirza (A/C No. 22497)	96,715.30	96,715.30	" Exps. on Furniture & Fixtures		49,998.00
			" Bank Charges		15.80
			" Meeting Exp		1,555.00
			" Renewal Fee to INFLIBNET		5,900.00
" Transfer from General Fund		431,218.00	" Transfer to General Fund		50,000.00
" Bank Interest		2,138.00	<u>" Closing Balance</u>		
			Cash in hand	-	
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/C No. 22497)	15,737.50	
					15,737.50
	<b>Total Rs.</b>	<b>530,071.30</b>		<b>Total Rs.</b>	<b>530,071.30</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants

(UTTAM KUMAR AGARWAL)  
Proprietor

Date : 09/01/2019

Place : Guwahati



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

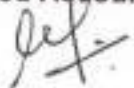
RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Financial Aid to Students		221,480.00
Cash in hand			By Transfer to General Fund		500,000.00
<u>Cash at Bank</u>			<u>" Closing Balance</u>		
C.B.I. Mirza (A/c No.22384)	661,462.00	661,462.00	Cash in hand		
" Transfer from General Fund		53,700.00	<u>Cash at Bank</u>		
" Bank Interest		14,806.00	C.B.I. Mirza (A/c No.22384)	8,488.00	8,488.00
	<b>Total Rs.</b>	<b>729,968.00</b>		<b>Total Rs.</b>	<b>729,968.00</b>

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants



(UTTAM KUMAR AGARWAL)

Proprietor

Date : 09/01/2019

Place : Guwahati



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

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Construction Works of Auditorium Hall		2,538,412.00
Cash in hand	-		" Construction of Library Extension		68,736.00
<u>Cash at Bank</u>			" Construction of Physics & Chemistry Building		1,063,992.00
C.B.I., Mirza ( A/C No.1426)	281,335.20	281,335.20	" Repairing & Maintenance Exps.		49,000.00
" Transfer from General Fund		3,571,500.00	" Equipments for chemistry Dept & Labs		182,906.00
" Transfer from Exam Fund		100,000.00	" Painting Exps.		35,387.00
" Bank Interest		4,672.00	" Furniture Exps.		7,700.00
			" Bank Charges		64.90
			<u>" Closing Balance</u>		
			Cash in hand		
			<u>Cash at Bank</u>		
			C.B.I., Mirza ( A/C No.1426)	11,309.30	
					11,309.30
	<b>Total Rs.</b>	<b>3,957,507.20</b>		<b>Total Rs.</b>	<b>3,957,507.20</b>

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor

Date : 09/01/2019

Place : Guwahati



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

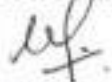
RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Salary to Hostel Staff		317,500.00
Cash in hand	-	-	" Hostel Repairing Exps.		15,610.00
<u>Cash at Bank</u>			" News Paper Bill		2,835.00
C.B.I. Mirza (A/c No.31105)	649,602.61	649,602.61	" Hardware Goods		31,610.00
" Transfer from General Fund		5,500.00	" Recharge of Dish T.V.		4,800.00
" Bank Interest		13,140.00	" Purchase of Automatic Vending Machine		56,963.00
			" Purchase of Notice Board		20,650.00
			<u>" Closing Balance</u>		
			Cash in hand	-	
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/c No.31105)	218,274.61	218,274.61
	<b>Total Rs.</b>	<b>668,242.61</b>		<b>Total Rs.</b>	<b>668,242.61</b>

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants



(UTTAM KUMAR AGARWAL)

Proprietor



Date : 09/01/2019

Place : Guwahati

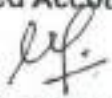
**DAKSHIN KAMRUP COLLEGE : MIRZA**  
**MAGAZINE FUND A/C**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>					
Cash in hand					
<u>Cash at Bank</u>					
C.B.I. Mirza (A/C No. 01437)	413,776.50	413,776.50			
" Transfer from General Fund		143,500.00	<u>" Closing Balance</u>		
* Bank Interest		13,866.00	Cash in hand		
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/C No. 01437)	571,142.50	✓ 571,142.50
	<b>Total Rs.</b>	<b>571,142.50</b>		<b>Total Rs.</b>	<b>571,142.50</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants

  
(UTTAM KUMAR AGARWAL)  
Proprietor

Date : 09/01/2019  
Place : Guwahati



# **DAKSHIN KAMRUP COLLEGE : MIRZA**

## **FESTIVAL FUND A/C**

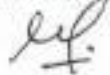
RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Saraswati Puja Exps.		108,369.00
Cash in hand			* Vishwakarma Puja Exps.		10,770.00
<u>Cash at Bank</u>			* College Foundation Day Exps.		49,800.00
C.B.I. Mirza (A/C No. 8042)	89,923.80		* Bank Charges		252.00
Andhra Bank (A/c No.812)	39,224.00	129,147.80			
" Transfer from General Fund		107,400.00	" <u>Closing Balance</u>		
" Bank Interest		3,556.00	Cash in hand		-
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/C No. 8042)	31,830.80	
			Andhra Bank (A/c No.812)	38,972.00	70,802.80
	<b>Total Rs.</b>	<b>240,103.80</b>		<b>Total Rs.</b>	<b>240,103.80</b>

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants



(UTTAM KUMAR AGARWAL)

Proprietor

Date : 09/01/2019

Place : Guwahati



**DAKSHIN KAMRUP COLLEGE : MIRZA**  
**UGC GRANT FUND A/C**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/12/2018					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Construction of Physics & Chemistry Building		380,072.00
Cash in hand	-		" Bank Charges		64.90
<u>Cash at Bank</u>			" Construction of Auditorium		40,000.00
C.B.I., Mirza ( A/C No.6015)	454,741.60	454,741.60	" Amount paid to B.J.Gogoi		842,496.00
" Grant received from NERO for Faculty B.J Gogoi		842,496.00			
" Bank Interest		2,663.00			
			<u>" Closing Balance</u>		
			Cash in hand	-	
			<u>Cash at Bank</u>		
			C.B.I., Mirza ( A/C No.6015)	37,267.70	37,267.70
		<b>1,299,900.60</b>			<b>1,299,900.60</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants

(UTTAM KUMAR AGARWAL)  
Proprietor

Date : 09/01/2019  
Place : Guwahati



12

**Nnnnnnn DAKSHIN KAMRUP COLLEGE: MIRZA**

**NOTES ON ACCOUNTS (AS ON 31ST DECEMBER, 2018)**

**1) CLOSING BALANCE**

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

S.L.NO	NAME OF FUND	CASH BALANCE	CASH AT BANK	OTHERS (FDR)	TOTAL
1.	GENERAL FUND	NIL	6,96,612.20	3,66,087.00	10,62,699.20
2.	INTERNAL EXAM. FUND	NIL	13,372.30	NIL	13,372.30
3.	STUDENTS UNION FUND	NIL	5,58,693.70	NIL	5,58,693.70
4.	LIBRARY FUND	NIL	15,737.50	NIL	15,737.50
5.	STUDENT AID FUND	NIL	8,488.00	NIL	8,488.00
6.	DEVELOPMENT FUND	NIL	11,309.30	NIL	11,309.30
7.	HOSTEL FUND	NIL	2,18,274.61	NIL	2,18,274.61
8.	MAGAZINE FUND	NIL	5,71,142.50	NIL	5,71,142.50
9.	FESTIVAL FUND	NIL	70,802.80	NIL	70,802.80
10.	UGC GRANT FUND	NIL	37,267.70	NIL	37,267.70

**2) INTER TRANSFER OF FUNDS**

- An Amount of Rs.2,17,900.00 has been transferred from General Fund to Internal Exam Fund.
- An Amount of Rs.53,700.00 has been transferred from General Fund to SAF Fund.
- An Amount of Rs.4,31,218.00 has been transferred from General Fund to Library Fund.
- An Amount of Rs.35,71,500.00 has been transferred from General Fund to Development Fund.
- An Amount of Rs.1,43,500.00 has been transferred from General Fund to Magazine Fund.
- An Amount of Rs.1,07,400.00 has been transferred from General Fund to Festival Fund.
- An Amount of Rs.5,500.00 has been transferred from General Fund to Hostel Fund.
- An Amount of Rs.4,30,200.00 has been transferred from General Fund to Union Fund.
- An Amount of Rs.5,00,000.00 has been transferred from SAF Fund to General Fund.
- An Amount of Rs.50,000.00 has been transferred from Library fund to General Fund.
- An Amount of Rs. 1,00,000.00 has been transferred from Exam Fund to Development Fund.



(18)

## 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 December 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

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



**GUWAHATI,**  
The 09th day of January 2019

*(Signature)* 31/1/19  
President G. B.  
D. K. College, Mirza  
PIN:- 781125

①  
2018-19

**INTERNAL AUDIT REPORT**

FOR THE PERIOD FROM 1/01/2019 TO 31/03/ 2019

UTTAM KESHRI & CO.

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

*N. K. Mirza*  
President G. B.  
D. K. College, Mirza  
PIN:- 781125  
2019

**TAM KESHRI & CO.**

Chartered Accountants

**TAM KUMAR AGARWAL**

CA (Hon's), F.C.A, DISA(ICAI)

Membership No-059168

2

CA

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 01/04/2019 to 31/03/2019. We have certified that the said Receipts & Payments Accounts, gives a true & correct statement of affairs of Books of accounts as maintained by the College as produced before us for our verification.

For,  
**TAM KESHRI & CO.**  
Chartered Accountant.

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



**GUWAHATI,**  
the 17th day of May 2019

# GENERAL FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Salary (Non-sanction & Arrear)		18,94,800.00
" Cash in hand	-		" Expenses on DBT Project		35,385.00
" <u>Cash at Bank</u>			" Printing & Stationary Exps.		27,718.00
" Reserve Fund:FD-with CBI, Mirza	3,66,087.00		" Electric Bill charges		3,96,878.00
" CBI, 40965	61,721.10		" Travelling & Conveyance Exps.		15,630.00
" SBI 6791	2,027.85		" Furniture & Fittings		55,578.00
" Andhra Bank	6,297.00		" Telephone ,Internet & Tech Exps.		88,500.00
" C.B.I, Mirza (A/c No.24063)	6,26,566.25	10,62,699.20	" Refreshment Exps		3,900.00
To Cheque Issued but not deposited (Lapsed)		10,000.00	" Repairing & Maintanence Exps.		18,399.00
" Bank Interest		1,955.00	" General Body Meeting Expenses		9,450.00
" LIC & GSLI Maturity		37,743.00	" NSS Wall Magazine Expenses		1,190.00
" ATM Rent & Electricity Charges Recd.		35,200.00	" Loan Paid to Centre Fund		3,00,000.00
" Loan Received from Centre Fund		3,00,000.00	" Meeting Exps.		350.00
" IT Receipt from AN Ray,JK Kalita and DK Das		2,11,939.00	" Fire Fighting Exp.		34,603.00
" Amount Received as BD from Principal Candidate		9,000.00	" Electrical Equipments & Installation		15,482.00
" <u>Collection of Fees</u>			" Petrol\Diesel Exps.		22,371.00
General	4,73,320.00		" Audit Fees & Others		23,600.00
Internal Examination	-		" IT Paid for AN Ray,JK Kalita & DK Das		2,11,939.00
Library	-		" Misc Exps.		6,179.00
Union	-		" Expenses on DST Project		88,005.90
SAF	-		" Advertisement Exps.		16,170.00
Magazine	-		" LIC Maturity paid to A N Ray		37,743.00
Festival	-		" News Paper Exps.		17,661.00
Development Fund	-		" Excurssion Exps.		19,800.00
Hostel	-	4,73,320.00	" 70% Tution fees		8,34,666.00
		21,41,856.20			41,75,997.90



# GENERAL FUND ACCOUNT (contd...)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Balance b/f		21,41,856.20	Balance b/f		41,75,997.90
" Received from DST Project		13,05,058.00	" Bank Charges/Commission		1,640.55
" <u>Transfer from Subsidiary Funds</u>			" Salary to Electric Course		1,46,500.00
" Development Fund	1,33,71,212.00		" Remuneration		10,000.00
" Hostel Fund	1,50,000.00	1,35,21,212.00	" <u>Transfer to Subsidiary Funds</u>		
			Internal Examination	8,07,700.00	
			Library	6,49,625.00	
			SAF	7,01,850.00	
			Development	2,800.00	
			Magazine	1,09,950.00	
			Festival	4,03,700.00	
			Union	3,29,850.00	
			Hostel	9,16,500.00	39,21,975.00
			<u>Closing Balance</u>		
			Cash in hand	-	
			<u>Cash at Bank</u>		
			FDR with CBI Bijoynagar	3,66,087.00	
			C.B.I, Mirza (A/c No.24063)	70,24,900.75	
			CBI, 40965	61,013.10	
			SBI 6791	12,43,630.90	
			Andhra Bank	16,381.00	87,12,012.75
		1,69,68,126.20			
					1,69,68,126.20

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

*Uttam Keshri*

(UTTAM KUMAR AGARWAL)  
Proprietor



Date : 17/05/2019

Place : Guwahati

**DAKSHIN KAMRUP COLLEGE : MIRZA**  
**EXAMINATION FUND ACCOUNT**

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Travelling Exps.		300.00
Cash in hand	-				
<u>To Cash at Bank</u>					
C.B.I. Mirza (A/c No-22486)	13,372.30	13,372.30			
" Received from General Fund		8,07,700.00			
" Bank Interest		177.00			
" Cheque Issued But not Presented (Lapsed)		1,087.00			
			<u>Closing Balance</u>		
			Cash in hand		
			<u>Cash at Bank</u>	8,22,036.30	8,22,036.30
			C.B.I. Mirza (A/c No-22486)		
	<b>Total Rs.</b>	<b>8,22,336.30</b>		<b>Total Rs.</b>	<b>8,22,336.30</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants

*ref.*



(UTTAM KUMAR AGARWAL)  
Proprietor

Date : 17/05/2019  
Place : Guwahati

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

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Newspaper/ Magazine Purchased		7,870.00
Cash in hand					
<u>Cash at Bank</u>					
C.B.I. Mirza (A/C No. 22497)		15,737.50			
" Transfer from General Fund		6,49,625.00	<u>* Closing Balance</u>		
			Cash in hand		
" Bank Interest		150.00	<u>Cash at Bank</u>		
			C.B.I. Mirza (A/C No. 22497)		6,57,642.50
					6,57,642.50
<b>Total Rs.</b>		<b>6,65,512.50</b>	<b>Total Rs.</b>		<b>6,65,512.50</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants

(UTTAM KUMAR AGARWAL)  
Proprietor



Date : 17/05/2019  
Place : Guwahati

## STUDENT UNION FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			" Refreshment		
Cash in hand			" College Week Exps.		3,63,310.00
			" Travelling Exps.		8,000.00
			" News Paper Exps.		2,275.00
<u>Cash at Bank</u>			" Drama Competition		3,900.00
Andhra Bank ( 803 )	2,47,549.00		" Bank Charges		551.00
C.B.I., Mirza,( A/c No.364)	3,11,144.70	5,58,693.70	" Exps. On Election		
			" Honararium		
" Transfer from General Fund		3,29,850.00	" Exps. In Fresher Meet		
" Bank Interest		2,838.00	" Sports Exps		52,700.00
" Received from Students as Union Fee			" Purchase of Automatic Vending Machine		
" Received from Brahmaputra Literacy Kalakshetra		8,000.00	" <u>Closing Balance</u>		
			Cash in hand		
			<u>Cash at Bank</u>		
			C.B.I., Mirza,( A/c No.364)	4,46,787.70	
			Andhra Bank ( A/c No.803)	21,858.00	
					4,68,645.70
	<b>Total Rs.</b>	<b>8,99,381.70</b>		<b>Total Rs.</b>	<b>8,99,381.70</b>

7A

In Terms of our Report of even Date  
For,

UTTAM KESHRI &amp; CO.

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor

Date : 17/05/2019

Place : Guwahati



**DAKSHIN KAMRUP COLLEGE : MIRZA**

**STUDENT UNION FUND A/C**

Bank Reconciliation Statement as on 31-03-2019

Particulars			Amount
Balance as per Cash Book of CBI 2190022849			4,46,787.70
<u>Cheque Issued but not Presented for payment as on 31-12-2018</u>			
Date	Chq no.	Amount	
11-03-2019	067885	25,300.00	25,300.00
Balance as per Pass Book CBI 2190022849			4,72,087.70

76



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

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Financial Aid to Students		2,500.00
Cash in hand	-				
<u>Cash at Bank</u>					
C.B.I. Mirza (A/c No.22384)	8,488.00	8,488.00	" <u>Closing Balance</u>		
" Transfer from General Fund		7,01,850.00	Cash in hand		
" Bank Interest		1,511.00	<u>Cash at Bank</u>		
			C.B.I. Mirza (A/c No.22384)	7,09,349.00	7,09,349.00
	<b>Total Rs.</b>	<b>7,11,849.00</b>		<b>Total Rs.</b>	<b>7,11,849.00</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**

Chartered Accountants

*(Signature)*

(UTTAM KUMAR AGARWAL)

Proprietor



Date : 17/05/2019

Place : Guwahati

## DEVELOPMENT FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>			
Cash in hand	-		
<u>Cash at Bank</u>			
C.B.I., Mirza ( A/C No.1426)	11,309.30	By Repairing & Maintenance Exps.	2,200.00
		" Transfer to General Fund	1,33,71,212.00
" Transfer from General Fund	2,800.00		
" Transfer from Government of Assam	1,33,71,212.00		
" Bank Interest	100.00		
		<u>" Closing Balance</u>	
		Cash in hand	-
		<u>Cash at Bank</u>	
		C.B.I., Mirza ( A/C No.1426)	12,009.30
			12,009.30
<b>Total Rs.</b>	<b>1,33,85,421.30</b>	<b>Total Rs.</b>	<b>1,33,85,421.30</b>

In Terms of our Report of even Date

For,

UTTAM KESHRI &amp; CO.

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor



Date : 17/05/2019

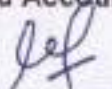
Place : Guwahati

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

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Magazine Exps.		2,32,000.00
Cash in hand	-				
<u>Cash at Bank</u>					
C.B.I. Mirza (A/C No. 01437)	5,71,142.50	5,71,142.50			
" Transfer from General Fund		1,09,950.00	<u>" Closing Balance</u>		
			Cash in hand	-	
" Bank Interest		4,925.00	<u>Cash at Bank</u>		
			C.B.I. Mirza (A/C No. 01437)	4,54,017.50	4,54,017.50
	<b>Total Rs.</b>	<b>6,86,017.50</b>		<b>Total Rs.</b>	<b>6,86,017.50</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants

  
(UTTAM KUMAR AGARWAL)  
Proprietor

Date : 17/05/2019  
Place : Guwahati



## MAGAZINE FUND A/C

Bank Reconciliation Statement as on 31-03-2019

Particulars				Amount
Balance as per Cash Book				4,54,017.50
Cheque Issued but not Presented for payment till 31-12-2018				
	Date	Chq no.	Amount	
	25-03-2019	000944	2,30,000.00	2,30,000.00
Balance as per Pass Book				6,84,017.50



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

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Saraswati Puja Exps.		1,50,630.00
Cash in hand	-		" Vishwakarma Puja Exps.		-
			" College Foundation Day Exps.		-
<u>Cash at Bank</u>			" Bank Charges		379.00
C.B.I. Mirza (A/C No. 8042)	31,830.80	70,802.80			
Andhra Bank (A/c No.812)	38,972.00				
" Transfer from General Fund		4,03,700.00	<u>" Closing Balance</u>		
" Bank Interest		214.00	Cash in hand	-	
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/C No. 8042)	3,22,114.80	
			Andhra Bank (A/c No.812)	1,593.00	3,23,707.80
	<b>Total Rs.</b>	<b>4,74,716.80</b>		<b>Total Rs.</b>	<b>4,74,716.80</b>

In Terms of our Report of even Date  
For,

**UTTAM KESHRI & CO.**  
Chartered Accountants

*(Signature)*

(UTTAM KUMAR AGARWAL)  
Proprietor



Date : 17/05/2019  
Place : Guwahati

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

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Salary to Hostel Staff		62,000.00
Cash in hand	-	-	" News Paper Bill		2,750.00
<u>Cash at Bank</u>			" Hardware Goods		11,580.00
C.B.I. Mirza (A/c No.31105)	2,18,274.61	2,18,274.61	" Transfer to General Fund		1,50,000.00
" Transfer from General Fund		9,16,500.00			
" Bank Interest		1,583.00			
			<u>" Closing Balance</u>		
			Cash in hand	-	
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/c No.31105)	9,10,027.61	9,10,027.61
	<b>Total Rs.</b>	<b>11,36,357.61</b>		<b>Total Rs.</b>	<b>11,36,357.61</b>

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

*uf*

(UTTAM KUMAR AGARWAL)

Proprietor



Date : 17/05/2019

Place : Guwahati

# UGC GRANT FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/01/2019 TO 31/03/2019

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>					
Cash in hand					
<u>Cash at Bank</u>					
C.B.I., Mirza ( A/C No.6015)	37,267.70	37,267.70			
" Bank Interest		2,503.00			
			<u>" Closing Balance</u>		
			Cash in hand		
			<u>Cash at Bank</u>		
			C.B.I., Mirza ( A/C No.6015)	39,770.70	39,770.70
		39,770.70			39,770.70

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor

Date : 17/05/2019

Place : Guwahati



**Nnnnnnn DAKSHIN KAMRUP COLLEGE: MIRZA**

**NOTES ON ACCOUNTS (AS ON 31ST MARCH, 2019)**

**1) CLOSING BALANCE**

The Closing Balance of the College General Fund and other Subsidiary Funds as per Cash book as on 31st March, 2019 are as follows.

SL NO	NAME OF FUND	CASH BALANCE	CASH AT BANK	OTHERS (FDR)	TOTAL
1.	GENERAL FUND ✓	NIL	83,45,925.75	3,66,087.00	87,12,012.75
2.	INTERNAL EXAM. FUND ✓	NIL	8,22,036.30	NIL	8,22,036.30
3.	STUDENTS UNION FUND ✓	NIL	4,68,645.70	NIL	4,68,645.70
4.	LIBRARY FUND ✓	NIL	6,57,642.50	NIL	6,57,642.50
5.	STUDENT AID FUND ✓	NIL	7,09,349.00	NIL	7,09,349.00
6.	DEVELOPMENT FUND ✓	NIL	12,009.30	NIL	12,009.30
7.	HOSTEL FUND ✓	NIL	9,10,027.61	NIL	9,10,027.61
8.	MAGAZINE FUND ✓	NIL	4,54,017.50	NIL	4,54,017.50
9.	FESTIVAL FUND ✓	NIL	3,23,707.80	NIL	3,23,707.80
10.	UGC GRANT FUND ✓	NIL	39,770.70	NIL	39,770.70

**2) INTER TRANSFER OF FUNDS**

- a) An Amount of Rs.8,07,700.00 has been transferred from General Fund to Internal Exam Fund.
- b) An Amount of Rs.7,01,850.00 has been transferred from General Fund to SAF Fund.
- c) An Amount of Rs. 6,49,625.00 has been transferred from General Fund to Library Fund.
- d) An Amount of Rs.2,800.00 has been transferred from General Fund to Development Fund.
- e) An Amount of Rs.1,09,950.00 has been transferred from General Fund to Magazine Fund.
- f) An Amount of Rs.4,03,700.00 has been transferred from General Fund to Festival Fund.
- g) An Amount of Rs.9,16,500.00 has been transferred from General Fund to Hostel Fund.
- h) An Amount of Rs.3,29,850.00 has been transferred from General Fund to Union Fund.
- i) An Amount of Rs.1,33,71,212.00 has been transferred from Development Fund to General Fund.
- j) An Amount of Rs. 1,50,000.00 has been transferred from Hostel Fund to General Fund.



16 LAST  
2018-19

**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, 2019 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 17th day of May 2019

*[Signature]*  
President G. B.  
D. K. College, Mirza  
PIN:- 781125