

~~2021-22~~


2020-21

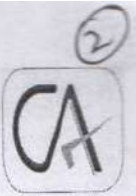
AUDIT REPORT

FOR THE PERIOD FROM 1/04/2020 TO 31/03/ 2021

UTTAM KESHRI & CO.

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

  
President G. B. 2/9/21  
D. K. College, Mirza  
PIN:- 781125



**UTTAM KESHRI & CO.**

Chartered Accountants

**UTTAM KUMAR AGARWAL**

**ICAI (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 01/04/2020 to 31/03/2021. 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.

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



**UTTAM KUMAR AGARWAL)**  
Proprietor.

Membership No 059168

DIN:- 21059168AAAAFB6375

**GUWAHATI,**

On the 10th day of September, 2021

**DAKSHIN KAMRUP COLLEGE : MIRZA**

**GENERAL FUND ACCOUNT**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

| RECEIPTS   |              | AMOUNT                | PAYMENTS                           |  | AMOUNT                |
|--|--------------|-----------------------|------------------------------------|--|-----------------------|
| <b>To Opening Balance</b>                              |              |                       | By Salary (Non-sanction & Arrear)  |  | 75,51,340.00          |
| Cash in hand   | -            |                       | " NAAC Exps.                       |  | 3,090.00              |
| Cash at Bank   |              |                       | " Printing & Stationary Exps.      |  | 2,19,724.00           |
| <b>FDR with CBI Bijoyagar</b>                          | 3,66,087.00  |                       | " Electric Bill charges            |  | 12,66,408.00          |
| C.B.I, Mirza (A/c No.24063)                            | 55,92,543.28 |                       | " Travelling & Conveyance Exps.    |  | 26,165.00             |
| CBI, 40965   | 61,013.10    |                       | " Amount Paid to FOLDSCOPE Project |  | 1,73,373.00           |
| SBI 6791   | 1,63,951.43  |                       | " Telephone ,Internet & Tech Exps. |  | 2,115.00              |
| Andhra Bank  | 1,15,345.00  | 62,98,939.81          | " Advertisement Exps.              |  | 54,350.00             |
|  |              |                       | " Repairing & Maintenance Exps.    |  | 65,840.00             |
| " Interest Received from Bank                          |              | 85,615.91             | " General Body Meeting Expenses    |  | 75,410.00             |
| " ATM Rent & Electricity Charges Recd.                 |              | 1,83,058.00           | " Computer Exps.                   |  | 5,40,538.00           |
| " Amount Received from Assam Police For SI Post        |              | 7,000.00              | " Exps. For Laboratory Equipments  |  | 2,91,907.00           |
| " Amount Received from Labour Comission Rent Interview |              | 10,000.00             | " Insurance Premium Exps.          |  | 4,777.00              |
| " Collection of Fees                                   |              |                       | " Hardware related Exps.           |  | 10,033.00             |
| General  |              |                       | " Exps. For IQAC                   |  | 1,460.00              |
| Internal Examination                                   | 5,04,200.00  |                       | " PetroDiesel Exps.                |  | 54,097.00             |
| Library  | 4,600.00     |                       | " Audit Fees & Others              |  | 47,200.00             |
| Union  | 6,900.00     |                       | " Amount Paid to AHSEC             |  | 1,46,600.00           |
| SAF  | 1,150.00     |                       | " Misc Exps.                       |  | 7,520.00              |
| Development Fund                                       | 11,500.00    |                       | " Advocate Fees                    |  | 15,000.00             |
| Magazine   | 4,800.00     |                       | " Amount Paid to GU                |  | 1,00,480.00           |
| Festival   | 2,300.00     |                       | " Student Facilities Exps.         |  | 59,500.00             |
| Hostel   | 6,53,000.00  | 11,88,450.00          | " News Paper Exps.                 |  | 30,666.00             |
| " Amount Received For DST Project From SERB            |              | 3,50,000.00           | " Publication Exps.                |  | 1,800.00              |
| " Received From Govt For Free Admission                |              | 1,59,87,719.00        | " Exps. For Identity Card          |  | 1,58,515.00           |
|  |              | <b>2,41,10,782.72</b> | " Refreshment Exps                 |  | 7,750.00              |
|  |              |                       | " NSS Programme Exps.              |  | 16,183.00             |
|  |              |                       | " Medical Exps.                    |  | 6,430.00              |
|  |              |                       | " Excursion Exps.                  |  | 10,000.00             |
|  |              |                       | " Remuneration and Exam Exps.      |  | 93,000.00             |
|  |              |                       | " Free Book Exps.                  |  | 4,200.00              |
|  |              |                       | " Car Fare Exps.                   |  | 20,300.00             |
|  |              |                       | " Electrical goods Exps.           |  | 14,235.00             |
|  |              |                       | " Labour & Mason Chg.              |  | 14,250.00             |
|  |              |                       | " Independence/Republic Day Exps.  |  | 9,320.00              |
|  |              |                       | " Interview Exps.                  |  | 57,175.00             |
|  |              |                       | " DST Project Exps.                |  | 2,01,785.00           |
|  |              |                       |                                    |  | <b>1,13,62,536.00</b> |



**DAKSHIN KAMRUP COLLEGE : MIRZA**

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

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021**

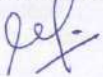
| RECEIPTS   |  | AMOUNT                | PAYMENTS                              |              | AMOUNT                |
|--|--|-----------------------|---------------------------------------|--------------|-----------------------|
| Balance b/f                                      |  | 2,41,10,782.72        | Balance b/f                           |              | 1,13,62,536.00        |
| " Received From H.S ZONE                         |  | 4,000.00              | " Bank Charges/Commission             |              | 1,825.46              |
| " Received From Bio-Tech Consort.                |  | 1,73,373.00           | " Refund To Centre Fund               |              | 6,55,000.00           |
| " Admission Fees Received                        |  | 16,87,607.30          | " Sports Materials Purchase           |              | 6,500.00              |
| " Received From Interview Candidates             |  | 68,000.00             | " Refund & Recovery                   |              | 26,887.54             |
| " Received From Student For Certificate & Others |  | 1,72,820.00           | " Seminar Exps.                       |              | 10,000.00             |
| " Permission Fess Received                       |  | 50,000.00             | " Honourarium & Remuneration Exps.    |              | 12,500.00             |
| " Tution Fees Received                           |  | 27,060.00             | " Furniture & Fixture Purchase        |              | 26,300.00             |
| " Misc. Income                                   |  | 9,339.74              | <b>" Transfer to Subsidiary Funds</b> |              |                       |
| " Received From Centre Fund                      |  | 6,55,000.00           | Internal Examination                  | 12,85,000.00 |                       |
| " Amount Received From RTI Person                |  | 32.00                 | Library                               | 8,94,200.00  |                       |
|  |  |                       | Union                                 | 13,41,300.00 |                       |
|  |  |                       | SAF                                   | 2,23,550.00  |                       |
|  |  |                       | Development                           | 22,35,500.00 |                       |
|  |  |                       | Magazine                              | 6,70,650.00  |                       |
|  |  |                       | Festival                              | 4,47,100.00  |                       |
|  |  |                       | Hostel                                | 6,96,000.00  | 77,93,300.00          |
|  |  |                       | <b>Closing Balance</b>                |              |                       |
|  |  |                       | Cash in hand                          | -            |                       |
|  |  |                       | <b>Cash at Bank</b>                   |              |                       |
|  |  |                       | FDR with CBI Bijoynagar               | 3,66,087.00  |                       |
|  |  |                       | C.B.I, Mirza (A/c No.24063)           | 61,10,858.69 |                       |
|  |  |                       | CBI, 40965                            | 61,013.10    |                       |
|  |  |                       | SBI 6791                              | 3,46,573.07  |                       |
|  |  |                       | Andhra Bank                           | 1,78,633.90  | 70,63,165.76          |
|  |  | <b>2,69,58,014.76</b> |                                       |              | <b>2,69,58,014.76</b> |

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants




(UTTAM KUMAR AGARWAL)

Proprietor

Date : 10/09/2021

Place : Guwahati

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

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021**

| RECEIPTS                     | AMOUNT                        | PAYMENTS                       | AMOUNT                        |
|------------------------------|-------------------------------|--------------------------------|-------------------------------|
| <b>To Opening Balance</b>    |                               | By Salary to Hostel Staff      | 2,57,200.00                   |
| Cash in hand                 | -                             | " News Paper Bill              | 4,575.00                      |
| <b>Cash at Bank</b>          |                               | " Repairing & Maintanace Exps. | 2,700.00                      |
| C.B.I. Mirza (A/c No.31105)  | 9,40,300.61                   | " Electrical Exps              | 15,485.00                     |
| " Transfer from General Fund | 6,96,000.00                   | " Stationary Exps.             | 3,967.00                      |
| " Bank Interest              | 25,678.00                     | " Hardware Exps.               | 1,640.00                      |
| " Admission Fees             | 9,000.00                      | By Labour Charges              | 4,135.00                      |
|                              |                               | <b>" Closing Balance</b>       |                               |
|                              |                               | Cash in hand                   |                               |
|                              |                               | <b>Cash at Bank</b>            |                               |
|                              |                               | C.B.I. Mirza (A/c No.31105)    | 13,81,276.61                  |
|                              |                               |                                | 13,81,276.61                  |
|                              | <b>Total Rs. 16,70,978.61</b> |                                | <b>Total Rs. 16,70,978.61</b> |

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants



(UTTAM KUMAR AGARWAL)

Proprietor



Date :10/09/2021

Place : Guwahati

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

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021

| RECEIPTS  | AMOUNT              | PAYMENTS  | AMOUNT              |
|---|---------------------|---|---------------------|
| <u>To Opening Balance</u>                           |                     | By Magazine Exps.                                   | 1,31,838.00         |
| Cash in hand  | -                   |   |                     |
| <u>Cash at Bank</u><br>C.B.I. Mirza (A/C No. 01437) | 8,82,476.50         |   |                     |
| " Transfer from General Fund                        | 6,70,650.00         | <u>" Closing Balance</u><br>Cash in hand            | -                   |
| " Bank Interest                                     | 26,642.00           | <u>Cash at Bank</u><br>C.B.I. Mirza (A/C No. 01437) | 14,47,930.50        |
| <b>Total Rs.</b>                                    | <b>15,79,768.50</b> | <b>Total Rs.</b>                                    | <b>15,79,768.50</b> |

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants




(UTTAM KUMAR AGARWAL)

Proprietor

Date :10/09/2021

Place : Guwahati

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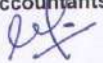
**DAKSHIN KAMRUP COLLEGE : MIRZA  
FESTIVAL FUND A/C**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021**

| RECEIPTS                     |                  | AMOUNT             | PAYMENTS                       |                  | AMOUNT             |
|------------------------------|------------------|--------------------|--------------------------------|------------------|--------------------|
| <u>To Opening Balance</u>    |                  |                    | By Saraswati Puja Exps.        |                  | 1,74,115.00        |
| Cash in hand                 |                  |                    | " College Foundation Day Exps. |                  | 11,949.00          |
| <b>Cash at Bank</b>          |                  |                    | " Bank Charges                 |                  | 1,006.50           |
| C.B.I. Mirza (A/C No. 8042)  | 5,10,100.80      |                    | " Painting Exps                |                  | 20,195.00          |
| Andhra Bank ( A/c No.812)    | 977.00           | 5,11,077.80        | " Viswakarma Puja Exps.        |                  | 2,26,800.00        |
| " Transfer from General Fund |                  | 4,47,100.00        | " Utensil Purchase             |                  |                    |
| " Bank Interest              |                  | 15,975.00          | <b>" Closing Balance</b>       |                  |                    |
|                              |                  |                    | Cash in hand                   |                  | -                  |
|                              |                  |                    | <b>Cash at Bank</b>            |                  |                    |
|                              |                  |                    | C.B.I. Mirza (A/C No. 8042)    | 5,40,087.30      |                    |
|                              |                  |                    | Andhra Bank ( A/c No.812)      | -                | 5,40,087.30        |
|                              |                  |                    |                                |                  |                    |
|                              | <b>Total Rs.</b> | <b>9,74,152.80</b> |                                | <b>Total Rs.</b> | <b>9,74,152.80</b> |

In Terms of our Report of even Date

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




(UTTAM KUMAR AGARWAL)  
Proprietor

Date :10/09/2021  
Place : Guwahati

8

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

| RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021 |             |                    |                                 |           |                    |
|--|-------------|--------------------|---------------------------------|-----------|--------------------|
| RECEIPTS   |             | AMOUNT             | PAYMENTS                        |           | AMOUNT             |
| <u>To Opening Balance</u>  |             |                    | By Seminar on Modern Trends     |           | 76,000.00          |
| Cash in hand   |             |                    | " Paid for UNNAT BHARAT ABHIJAN |           | 10,000.00          |
| <u>Cash at Bank</u>  |             |                    |                                 |           |                    |
| C.B.I., Mirza ( A/C No.6015)                                       | 1,17,283.70 | 1,17,283.70        |                                 |           |                    |
| " Bank Interest  |             | 3,989.00           |                                 |           |                    |
| " Received from UGC  |             | 50,000.00          | <u>" Closing Balance</u>        |           |                    |
|  |             |                    | Cash in hand                    |           |                    |
|  |             |                    | <u>Cash at Bank</u>             |           |                    |
|  |             |                    | C.B.I., Mirza ( A/C No.6015)    | 85,272.70 | 85,272.70          |
|  |             | <b>1,71,272.70</b> |                                 |           | <b>1,71,272.70</b> |

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor



Date :10/09/2021

Place : Guwahati



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

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021

| RECEIPTS                     |                  | AMOUNT              | PAYMENTS                           |                  | AMOUNT              |
|------------------------------|------------------|---------------------|------------------------------------|------------------|---------------------|
| <b>To Opening Balance</b>    |                  |                     | By Medical Expenses                |                  | 434.00              |
| Cash in hand                 |                  | -                   | By Printing & Stationery           |                  | 31,748.00           |
| <b>To Cash at Bank</b>       |                  |                     | By Refreshment Exps                |                  | 43,865.00           |
| C.B.I. Mirza (A/c No-22486)  | 8,14,395.30      | 8,14,395.30         | By Fund Transfer to General Fund   |                  | 5,00,000.00         |
| " Received from General Fund |                  | 12,85,000.00        | By Remuneration for internal Exams |                  | 46,750.00           |
| " Bank Interest              |                  | 22,106.00           | By Electrical Expenses             |                  | 4,720.00            |
|                              |                  |                     | By Bank Charges                    |                  | 2.95                |
|                              |                  |                     | <b>Closing Balance</b>             |                  |                     |
|                              |                  |                     | Cash in hand                       |                  |                     |
|                              |                  |                     | <b>Cash at Bank</b>                |                  |                     |
|                              |                  |                     | C.B.I. Mirza (A/c No-22486)        | 14,93,981.35     | 14,93,981.35        |
|                              |                  |                     |                                    |                  |                     |
|                              | <b>Total Rs.</b> | <b>21,21,501.30</b> |                                    | <b>Total Rs.</b> | <b>21,21,501.30</b> |

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

*(Signature)*



(UTTAM KUMAR AGARWAL)

Proprietor

Date : 10/09/2021

Place : Guwahati

(10)

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

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021

| RECEIPTS                     |  | AMOUNT              | PAYMENTS                                    |              | AMOUNT              |
|------------------------------|--|---------------------|---|--------------|---------------------|
| <b>To Opening Balance</b>    |  |                     | " College Week Exps.                        |              | 97,000.00           |
| Cash in hand                 |  | -                   | " Meeting /Felicitation / Celeberation Exps |              | 3,200.00            |
| <b>Cash at Bank</b>          |  |                     | " Bank Charges                              |              | 1,015.07            |
| Andhra Bank ( 803 )          |  | 16,242.00           | " News Paper Exps.                          |              | 3,860.00            |
| C.B.I., Mirza,( A/c No.364)  |  | 11,19,127.97        | " Refreshment Exps                          |              | 1,500.00            |
| " Transfer from General Fund |  | 13,41,300.00        | " Quiz/Debate Competition Exps              |              | 4,900.00            |
| " Bank Interest              |  | 33,730.00           | " Student Awareness Camp Exps               |              | 34,300.00           |
|                              |  |                     | " Union Inter Collage Exps.                 |              | 17,100.00           |
|                              |  |                     | " <b>Closing Balance</b>                    |              |                     |
|                              |  |                     | Cash in hand                                | -            |                     |
|                              |  |                     | <b>Cash at Bank</b>                         |              |                     |
|                              |  |                     | C.B.I., Mirza,( A/c No.364)                 | 23,32,297.70 |                     |
|                              |  |                     | Andhra Bank ( A/c No.803)                   | 15,227.20    |                     |
|                              |  |                     |   |              | 23,47,524.90        |
| <b>Total Rs.</b>             |  | <b>25,10,399.97</b> | <b>Total Rs.</b>                            |              | <b>25,10,399.97</b> |

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor

Date :10/09/2021

Place : Guwahati



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

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021**

| RECEIPTS                     |                  | AMOUNT              | PAYMENTS                         |                  | AMOUNT              |
|------------------------------|------------------|---------------------|----------------------------------|------------------|---------------------|
| <u>To Opening Balance</u>    |                  |                     | By Newspaper/ Magazine Purchased |                  | 21,990.00           |
| Cash in hand                 | -                |                     | By Library Metarials Expenses    |                  | 2,07,358.00         |
| <u>Cash at Bank</u>          |                  |                     | By Library Books Purchased       |                  | 4,01,607.00         |
| C.B.I. Mirza (A/C No. 22497) | 11,59,831.80     | 11,59,831.80        | By Renewal Fees                  |                  | 5,900.00            |
|                              |                  |                     | By Bank Charges                  |                  | 14.75               |
|                              |                  |                     | By Printing & Stationery Exps    |                  | 2,990.00            |
|                              |                  |                     | By Refreshment Exps              |                  | 2,860.00            |
|                              |                  |                     | By Book Binding Exps             |                  | 42,040.00           |
|                              |                  |                     | By Computer Repairing Charges    |                  | 3,000.00            |
|                              |                  |                     | By Electrical Expenses           |                  | 99,774.00           |
| " Transfer from General Fund |                  | 8,94,200.00         | By Car Fare Expenses             |                  | 6,300.00            |
| " Bank Interest              |                  | 32,103.00           | <u>" Closing Balance</u>         |                  |                     |
|                              |                  |                     | Cash in hand                     | -                |                     |
|                              |                  |                     | <u>Cash at Bank</u>              |                  |                     |
|                              |                  |                     | C.B.I. Mirza (A/C No. 22497)     | 12,92,301.05     |                     |
|                              |                  |                     |                                  |                  | 12,92,301.05        |
|                              | <b>Total Rs.</b> | <b>20,86,134.80</b> |                                  | <b>Total Rs.</b> | <b>20,86,134.80</b> |

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor



Date :10/09/2021

Place : Guwahati

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

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021**

| RECEIPTS                     |  | AMOUNT             | PAYMENTS                     |  | AMOUNT             |
|------------------------------|--|--------------------|------------------------------|--|--------------------|
| <u>To Opening Balance</u>    |  |                    | By Financial Aid to Students |  | 24,850.00          |
| Cash in hand                 |  |                    |                              |  |                    |
| <u>Cash at Bank</u>          |  |                    | <u>" Closing Balance</u>     |  |                    |
| C.B.I. Mirza (A/c No.22384)  |  | 3,64,583.00        | Cash in hand                 |  |                    |
| " Transfer from General Fund |  | 2,23,550.00        | <u>Cash at Bank</u>          |  |                    |
| " Bank Interest              |  | 11,586.00          | C.B.I. Mirza (A/c No.22384)  |  | 5,74,869.00        |
|                              |  |                    |                              |  | 5,74,869.00        |
| <b>Total Rs.</b>             |  | <b>5,99,719.00</b> | <b>Total Rs.</b>             |  | <b>5,99,719.00</b> |

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants



**(UTTAM KUMAR AGARWAL)**

Proprietor

Date :10/09/2021

Place : Guwahati

(B)

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

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021

| RECEIPTS                     | AMOUNT              | PAYMENTS                     | AMOUNT                        |
|------------------------------|---------------------|------------------------------|-------------------------------|
| <b>To Opening Balance</b>    | -                   | By Labour Chg.               | 14,970.00                     |
| Cash in hand                 | -                   |                              |                               |
| <b>Cash at Bank</b>          | 33,241.26           |                              |                               |
| C.B.I., Mirza ( A/C No.1426) |                     |                              |                               |
| " Transfer from General Fund | 22,35,500.00        |                              |                               |
| " Bank Interest              | 4,569.00            |                              |                               |
|                              | -                   | <b>" Closing Balance</b>     | -                             |
|                              | -                   | Cash in hand                 |                               |
|                              | -                   | <b>Cash at Bank</b>          |                               |
|                              | -                   | C.B.I., Mirza ( A/C No.1426) | 22,58,340.26                  |
|                              |                     |                              |                               |
|                              |                     |                              |                               |
|                              |                     |                              |                               |
| <b>Total Rs.</b>             | <b>22,73,310.26</b> |                              | <b>Total Rs. 22,73,310.26</b> |

In Terms of our Report of even Date

For,

**UTTAM KESHRI & CO.**

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor



Date : 10/09/2021

Place : Guwahati

**DAKSHIN KAMRUP COLLEGE: MIRZA**

**NOTES ON ACCOUNTS (AS ON 31ST MARCH, 2021)**

**1) CLOSING BALANCE**

The Closing Balance of the College General Fund and other Subsidiary Funds as per Cash book as on 31st March, 2021 are as follows.

| S.L. NO | NAME OF FUND        | CASH BALANCE | CASH AT BANK | OTHERS (FDR) | TOTAL        |
|---------|---------------------|--------------|--------------|--------------|--------------|
| 1.      | GENERAL FUND        | NIL          | 66,97,078.76 | 3,66,087.00  | 70,63,165.76 |
| 2.      | INTERNAL EXAM. FUND | NIL          | 14,93,981.35 | NIL          | 14,93,981.35 |
| 3.      | STUDENTS UNION FUND | NIL          | 23,47,524.90 | NIL          | 23,47,524.90 |
| 4.      | LIBRARY FUND        | NIL          | 12,92,301.05 | NIL          | 12,92,301.05 |
| 5.      | STUDENT AID FUND    | NIL          | 5,74,869.00  | NIL          | 5,74,869.00  |
| 6.      | DEVELOPMENT FUND    | NIL          | 22,58,340.26 | NIL          | 22,58,340.26 |
| 7.      | HOSTEL FUND         | NIL          | 13,81,276.61 | NIL          | 13,81,276.61 |
| 8.      | MAGAZINE FUND       | NIL          | 14,47,930.50 | NIL          | 14,47,930.50 |
| 9.      | FESTIVAL FUND       | NIL          | 5,40,087.30  | NIL          | 5,40,087.30  |
| 10.     | UGC GRANT FUND      | NIL          | 85,272.70    | NIL          | 85,272.70    |

**2) INTER TRANSFER OF FUNDS**

- a) An Amount of Rs.12,85,000.00 has been transferred from General Fund to Internal Exam Fund.
- b) An Amount of Rs.13,41,300.00 has been transferred from General Fund to Student Union Fund.
- c) An Amount of Rs. 8,94,200.00 has been transferred from General Fund to Library Fund.
- d) An Amount of Rs. 2,33,550.00 has been transferred from General Fund to SAF Fund.
- e) An Amount of Rs.22,35,500.00 has been transferred from General Fund to Development Fund.
- f) An Amount of Rs.6,96,000.00 has been transferred from General Fund to Hostel Fund..
- g) An Amount of Rs.6,70,650.00 has been transferred from General Fund to Magazine Fund.
- h) An Amount of Rs.4,47,100.00 has been transferred from General Fund to Festival Fund.



2020-21

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**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) College is Subject to Deduct 2% TDS on any Payment above Rs. 2,50,000/- under CGST Act 2017 . But Despite of Being Register as GST Deductor the same has not been deducted. College has to Pay Penalty, Interest & Late Fee for not Filing of GSTR 7A.

10) In some of the cases examined by us college authority has issued bearer cheques for exps instead of Account payee Cheque/NEFT/RTGS. So governing body of college requested to look into the matter and arrange for online payments to payees instead of bearer cheques. And also payment is made on the basis of hand written plain paper instead of printed bills /Cash Memo.

11) **GENERAL:-** We have audited the accounts of D.K. College, Mirza for the Year ended on 31st March, 2021 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 10th day of September 2021

*[Signature]* 21/9/21  
President G. B.  
D. K. College, Mirza  
PIN:- 781125