

2021-22

AUDIT REPORT

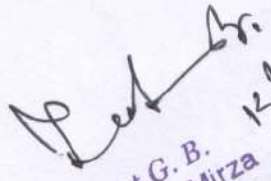
DAKSHIN KAMRUP COLLEGE , MIRZA

FOR THE PERIOD FROM 1/04/2021 TO 31/03/ 2022

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
12/11/22



UTTAM KESHRI & CO.

Chartered Accountants

UTTAM KUMAR AGARWAL

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

Mem No-059168

S-10, 2nd 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 04/2021 to 31/03/2022. 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

UDIN:- 22059168BCQSEC7161



GUWAHATI,
The 8TH Day of November 2022

DARSHIN KAMRUP COLLEGE - MIRZA

GENERAL FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance			By Salary (Non-sanction & Arrear)		74,22,720.00
Cash in hand			" NAAC Exps.		5,374.00
Cash at Bank			" Printing & Stationary Exps.		1,05,152.00
FDR with CBI Bijoyanagar	3,66,087.00		" Electric Bill charges		10,70,480.00
C.B.I. Mirza (A/c No.24063)	61,10,858.69		" Travelling & Conveyance Exps.		26,596.00
		64,76,945.69	" Amount Paid to Govt		6,06,144.00
"Registration Fees		61,900.00	" Telephone ,Internet & Tech Exps.		1,03,697.00
" Interest Received from Bank		1,21,674.00	" Advertisement Exps.		25,569.00
" Rent Received.		28,950.00	" Repairing & Maintenance Exps.		58,570.00
" Amount Received for Election		30,300.00	" General Body Meeting Expenses		71,505.00
" Amount Received from Laboratory			" Computer & Software Exps.		2,19,018.00
Materials equipments		6,850.00	" Exps. For Laboratory Equipments		3,05,116.00
			" Generator Servicing Expense		5,586.00
			" Office Expense		7,910.00
			" Exps. For IQAC		13,085.00
			" Audit Fees & Others		35,400.00
			" Amount Paid to AHSEC		1,67,300.00
			" Misc Exps.		41,453.00
" Collection of Fees			" Amount Paid to GU		11,68,460.00
General			" NCC Expense		1,600.00
Internal Examination	1,040.00		" News Paper Exps.		8,271.00
Library	2,000.00		" Publication Exps.		3,100.00
Union	2,300.00		" Exps. For Identity Card		1,06,960.00
SAF	400.00		" Refreshment Exps		37,306.00
Development Fund	4,000.00		" NSS Programme Exps.		38,395.00
Magazine	1,200.00		" Insurance Premium		4,402.00
Festival	800.00		" Excursion Exps.		10,000.00
Hostel	4,98,000.00	5,09,740.00	" Remuneration and Exam Exps.		37,000.00
" Amount Received For DHE		17,000.00	" Free Book Exps.		9,500.00
			" Car Fare Exps.		34,030.00
" Received From Govt For Free			" Electrical goods Exps.		91,698.00
Admission			" Labour & Mason Chg.		18,870.00
			" Independence/Republic Day Exps.		7,500.00
			" Construction for RUSA		62,000.00
			" Inspection Charges		5,600.00
		72,53,359.69			1,19,35,347.00



DARSHIN RAMRUP COLLEGE, MIRZA
GENERAL FUND ACCOUNT (contd...)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Balance b/f		72,53,359.69	Balance b/f		1,19,35,347.00
" Received From H.S ZONE		-	" Bank Charges/Commission		5,931.27
" Received From Bio-Tech Consort.		-	" Refund & Recovery		3,305.00
" Admission Fees Received		87,89,170.60	" Seminar Exps.		670.00
" Received From Interview Candidates		1,73,000.82	" Honourarium & Remuneration Exps.		8,000.00
" Received From Student For Certificate & Others		1,77,810.00	" Furniture & Fixture Purchase		13,656.00
" Permission Fess Received		3,050.00			
" Tution Fees Received		24,180.00			
" Misc. Income		150.00			
			" Transfer to Subsidiary Funds		
			Internal Examination	2,73,440.00	
			Library	2,73,600.00	
			Union	12,78,500.00	
			SAF	6,665.00	
			Development	6,30,500.00	
			Magazine	6,23,250.00	
			Festival	1,36,800.00	
			Hostel	4,45,000.00	36,67,755.00
			Closing Balance		
			Cash in hand	-	
			Cash at Bank		
			FDR with CBI Bijoyanagar	3,66,087.00	
			C.B.I. Mirza (A/c No.24063)	4,19,969.84	
					7,86,056.84
		1,64,20,721.11			1,64,20,721.11

In Terms of our Report of even Date
For,

UTTAM KESHRI & CO.
Chartered Accountants

Uttam Keshri

(UTTAM KUMAR AGARWAL)
Proprietor

Date : 08/11/2022
Place : Guwahati



(4)

DAKSHIN KAMRUP COLLEGE : MIRZA
EXAMINATION FUND ACCOUNT

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance					
Cash in hand					
To Cash at Bank			By Printing & Stationery		85,972.00
C.B.I. Mirza (A/c No-22486)	14,93,981.35	14,93,981.35	By Refreshment Exps		51,334.00
" Received from General Fund		2,73,440.00	By Remuneration for internal Exams		1,79,820.00
" Bank Interest		41,328.00			
			By Bank Charges		
			Closing Balance		
			Cash in hand		
			Cash at Bank		
			C.B.I. Mirza (A/c No-22486)	14,91,623.35	14,91,623.35
Total Rs.		18,08,749.35	Total Rs.		18,08,749.35

In Terms of our Report of even Date
For,

UTTAM KESHRI & CO.
Chartered Accountants

(UTTAM KUMAR AGARWAL)
Proprietor

Date : 08/11/2022
Place : Guwahati



DAKSHIN KAMRUP COLLEGE : MIRZA
STUDENT UNION FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS		AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>			" College Week Exps.	9,45,950.00
Cash in hand	-		" Meeting /Felicitation / Celeberation Exps	2,000.00
<u>Cash at Bank</u>			" Uniform Exp	65,400.00
Andhra Bank (803)	15,227.20		" News Paper Exps.	1,773.00
C.B.I., Mirza,(A/c No.364)	23,32,297.70	23,47,524.90	" Election Expenses	30,600.00
" Received from General Fund		12,78,500.00	" Travelling Expenses	1,500.00
" Bank Interest		61,086.00	" Repairs & maintenace	21,000.00
			" Office Expenses.	77,900.00
			" Freshers Expenses	3,570.00
			" Furniture & Fixtures	37,000.00
			" Quiz/Debate& others Competition Exps	7,500.00
			" Bank Charges	70.80
			<u>" Closing Balance</u>	
			Cash in hand	-
			<u>Cash at Bank</u>	
			C.B.I., Mirza,(A/c No.364)	24,87,690.70
			Andhra Bank (A/c No.803)	5,156.40
				24,92,847.10
	Total Rs.	36,87,110.90	Total Rs.	36,87,110.90

In Terms of our Report of even Date

For,
UTTAM KESHRI & CO.
Chartered Accountants

(UTTAM KUMAR AGARWAL)
Proprietor
Date :08/11/2022
Place : Guwahati



DAKSHIN KAMRUP COLLEGE : MIRZA
LIBRARY FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance			By Newspaper/ Magazine Purchased		20,040.00
Cash in hand		-	By Library Materials Expenses		1,710.00
Cash at Bank			By Library Books Purchased		1,65,729.00
C.B.I. Mirza (A/C No. 22497)		12,92,301.05	By Renewal Fees		5,900.00
" Received from General Fund		2,73,600.00	By Bank Charges		11.80
" Bank Interest		28,708.00	By Printing & Stationery Exps		5,724.00
			By Refreshment Exps		1,735.00
			By Telephone Expenses		26,940.00
			By Digital Library Exps		3,22,200.00
			By Computer Repairing Charges		38,200.00
			By I Card Expense		33,276.00
			" Closing Balance		
			Cash in hand		-
			Cash at Bank		
			C.B.I. Mirza (A/C No. 22497)		9,73,143.25
					9,73,143.25
Total Rs.		15,94,609.05	Total Rs.		15,94,609.05

In Terms of our Report of even Date

For,

UTTAM KESHRI & CO.

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor

Date : 08/11/2022

Place : Guwahati



DAKSHIN KAMRUP COLLEGE : MIRZA
STUDENT AID FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Financial Aid to Students		10,000.00
Cash in hand	-				
<u>Cash at Bank</u>			<u>" Closing Balance</u>		
C.B.I. Mirza (A/c No.22384)	5,74,869.00	5,74,869.00	Cash in hand		
" Received from General Fund		6,665.00	<u>Cash at Bank</u>		
" Bank Interest		16,784.00	C.B.I. Mirza (A/c No.22384)	5,88,318.00	5,88,318.00
	Total Rs.	5,98,318.00		Total Rs.	5,98,318.00

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

(Signature)

(UTTAM KUMAR AGARWAL)
Proprietor

Date :08/11/2022
Place : Guwahati



DAKSHIN KAMRUP COLLEGE : MIRZA
DEVELOPMENT FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To <u>Opening Balance</u> Cash in hand			By Labour Chg.		13,000.00
			By bank Chg.		17.70
<u>Cash at Bank</u> C.B.I., Mirza (A/C No.1426)	22,58,340.26	22,58,340.26	BY Furniture & fixtures		38,136.00
" Received from General Fund		6,30,500.00	By Electrical Expense		25,636.00
" Bank Interest		64,434.00	By Construction Expenses		1,23,400.00
			" <u>Closing Balance</u> Cash in hand		
			<u>Cash at Bank</u> C.B.I., Mirza (A/C No.1426)	27,53,084.56	27,53,084.56
	Total Rs.	29,53,274.26		Total Rs.	29,53,274.26

In Terms of our Report of even Date

For,

UTTAM KESHRI & CO.

Chartered Accountants

Uttam Keshri

(UTTAM KUMAR AGARWAL)

Proprietor

Date :08/11/2022

Place : Guwahati



DAKSHIN KAMRUP COLLEGE : MIRZA
MAGAZINE FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Magazine Exps.		1,07,100.00
Cash in hand	-				
<u>Cash at Bank</u> C.B.I. Mirza (A/C No. 01437)	14,47,930.50	14,47,930.50			
" Received from General Fund		6,23,250.00	<u>" Closing Balance</u> Cash in hand	-	
" Bank Interest		30,186.00	<u>Cash at Bank</u> C.B.I. Mirza (A/C No. 01437)	19,94,266.50	19,94,266.50
	Total Rs.	21,01,366.50		Total Rs.	21,01,366.50

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

(Signature)

(UTTAM KUMAR AGARWAL)
Proprietor

Date : 08/11/2022
Place : Guwahati



DAKSHIN KAMRUP COLLEGE : MIRZA
FESTIVAL FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance			By Saraswati Puja Exps.		79,600.00
Cash in hand	-		" Sound System Expenses		1,52,990.00
Cash at Bank			" College Foundation Day Exps.		10,100.00
C.B.I. Mirza (A/C No. 8042)	5,40,087.30	5,40,087.30	" Viswakarma Puja Exps.		11,500.00
Andhra Bank (A/c No.812)	-				
" Received from General Fund		1,36,800.00			
" Bank Interest		12,501.00	" Closing Balance		
			Cash in hand	-	
			Cash at Bank		
			C.B.I. Mirza (A/C No. 8042)	4,35,198.30	
			Andhra Bank (A/c No.812)	-	4,35,198.30
Total Rs.		6,89,388.30	Total Rs.		6,89,388.30

In Terms of our Report of even Date

For,

UTTAM KESHRI & CO.

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor

Date :08/11/2022

Place : Guwahati



(12)

HOSTEL FUND A/C					
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022					
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Salary to Hostel Staff		2,75,200.00
Cash in hand	-	-	" News Paper Bill		1,256.00
<u>Cash at Bank</u>			" Repairing & Maintanace Exps.		29,000.00
C.B.I. Mirza (A/c No.31105)	13,81,276.61	13,81,276.61	" Electrical Exps		11,289.00
" Received from General Fund		4,45,000.00	" Stationary Exps.		
" Bank Interest		36,503.00	" Hardware Exps.		
			By Labour Charges		1,587.00
			" <u>Closing Balance</u>		1,400.00
			Cash in hand	-	
			<u>Cash at Bank</u>		
			C.B.I. Mirza (A/c No.31105)	15,43,047.61	15,43,047.61
	Total Rs.	18,62,779.61		Total Rs.	18,62,779.61

UTTAM KESHRI & CO.
Chartered Accountants

Date :08/11/2022
Place : Guwahati



DAKSHIN KAMRUP COLLEGE : MIRZA
UGC GRANT FUND A/C

(13)

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022					
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)	85,272.70	85,272.70			
" Bank Interest		2,503.00			
" Received from UGC		2,00,000.00			
			<u>" Closing Balance</u>		
			Cash in hand		
			<u>Cash at Bank</u>		
			C.B.I., Mirza (A/C No.6015)		2,87,775.70
		2,87,775.70			2,87,775.70

In Terms of our Report of even Date

For,

UTTAM KESHRI & CO.

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor

Date :08/11/2022

Place : Guwahati



DAKSHIN KAMRUP COLLEGE MIRZA
ATM ANDHRA FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022					
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)	1,78,633.90	1,78,633.90			
" Bank Interest		5,649.00			
" Rent Received		60,000.00			
			<u>" Closing Balance</u>		
			Cash in hand		
			<u>Cash at Bank</u>		
			C.B.I., Mirza (A/C No.6015)		2,44,282.90
		2,44,282.90			2,44,282.90

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

(UTTAM KUMAR AGARWAL)
Proprietor

Date :08/11/2022
Place : Guwahati



DAKSHIN KAMRUP COLLEGE MIRZA
ATM SBI FUND A/C

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>					
Cash in hand	-		By Salary		16,000.00
<u>Cash at Bank</u>			By Bank Charges		767.00
C.B.I., Mirza (A/C No.6015)	3,46,573.07	3,46,573.07	By Labatory Materials & Equipments		91,726.62
" Bank Interest			<u>" Closing Balance</u>		
" Rent Received		1,10,000.00	Cash in hand	-	
			<u>Cash at Bank</u>		
			C.B.I., Mirza (A/C No.6015)	3,48,079.45	3,48,079.45
		4,56,573.07			4,56,573.07

In Terms of our Report of even Date

For,

UTTAM KESHRI & CO.

Chartered Accountants

(UTTAM KUMAR AGARWAL)
Proprietor

Date :08/11/2022
Place : Guwahati



DAKSHIN KAMRUP COLLEGE : MIRZA

GENERAL SALARY CBI

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

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)	61,013.10	61,013.10			
" GS LI Rcvd		48,604.00			
		-	<u>" Closing Balance</u>		
			Cash in hand		-
			<u>Cash at Bank</u>		
			C.B.I., Mirza (A/C No.6015)		1,09,617.10
		1,09,617.10			1,09,617.10

In Terms of our Report of even Date

For,

UTTAM KESHRI & CO.

Chartered Accountants

(UTTAM KUMAR AGARWAL)

Proprietor

Date :08/11/2022

Place : Guwahati



DAKSHIN KAMRUP COLLEGE: MIRZA

(17)

NOTES ON ACCOUNTS (AS ON 31ST MARCH, 2022)

1) CLOSING BALANCE

The Closing Balance of the College General Fund and other Subsidiary Funds as per Cash book as on 31st March, 2022 are as follows.

S.L.NO	NAME OF FUND	CASH BALANCE	CASH AT BANK	OTHERS (FDR)	TOTAL
1.	GENERAL FUND	NIL	4,19,969.84	3,66,087.00	7,86,056.84
2.	INTERNAL EXAM. FUND	NIL	14,91,623.35	NIL	14,91,623.35
3.	STUDENTS UNION FUND	NIL	24,92,847.10	NIL	24,92,847.10
4.	LIBRARY FUND	NIL	9,73,143.25	NIL	9,73,143.25
5.	STUDENT AID FUND	NIL	5,88,318.00	NIL	5,88,318.00
6.	DEVELOPMENT FUND	NIL	27,53,084.56	NIL	27,53,084.56
7.	HOSTEL FUND	NIL	15,43,047.61	NIL	15,43,047.61
8.	MAGAZINE FUND	NIL	19,94,266.50	NIL	19,94,266.50
9.	FESTIVAL FUND	NIL	4,35,198.30	NIL	4,35,198.30
10.	UGC GRANT FUND	NIL	2,87,775.70	NIL	2,87,775.70
11.	ATM ANDHRA FUND	NIL	2,44,282.90	NIL	2,44,282.90
12.	ATM SBI FUND	NIL	3,48,079.45	NIL	3,48,079.45
13.	GENERAL SALARY CBI	NIL	1,09,617.10	NIL	1,09,617.10

2) INTER TRANSFER OF FUNDS

- An Amount of Rs.2,73,440.00 has been transferred from General Fund to Internal Exam Fund.
- An Amount of Rs.12,78,500.00 has been transferred from General Fund to Student Union Fund.
- An Amount of Rs. 2,73,600.00 has been transferred from General Fund to Library Fund.
- An Amount of Rs. 6,665.00 has been transferred from General Fund to SAF Fund.
- An Amount of Rs.6,30,500.00 has been transferred from General Fund to Development Fund.
- An Amount of Rs.4,45,000.00 has been transferred from General Fund to Hostel Fund..
- An Amount of Rs.6,23,250.00 has been transferred from General Fund to Magazine Fund.
- An Amount of Rs.1,36,800.00 has been transferred from General Fund to Festival Fund.



DAKSHIN KAMRUP COLLEGE: MIRZA

(18)

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, 2022 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.

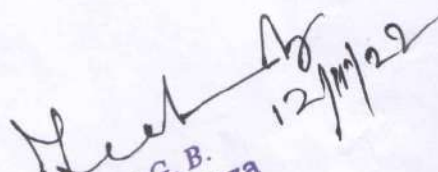
Membership No. 059168

UDIN: - 22059168BCQSEC7161

GUWAHATI,

The 8th Day of November 2022




President G. B.
D. K. College, Mirza
PIN:- 781125
12/11/22