

CA

UTTAM KESHRI & CO.

Chartered Accountants

UTTAM KUMAR AGARWAL

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

Mem No-059168

CA

S-10, 2nd floor, G.S.Tower

Himatsingka Petrolpurap Complex

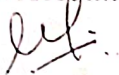
A.T Road, Guwahati-781001

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 GIRLS COLLEGE, MIRZA, KAMRUP, ASSAM for the year from 1/4/2023 to 31/03/2024. 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:- 24059168BKBNXL2944

GUWAHATI,

15th day of June 2024

D.K.GIRLS' COLLEGE, MIRZA, KAMRUP, ASSAM
GENERAL FUND A/C

Receipts and Payments Accounts for the Period from 01-04-2023 to 31-03-2024

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
1. Opening Balance			1 Payment of Salary Against Sanctioned Post		
A. Cash in hand	2.32		a) Teaching Staff	4,29,06,438.00	
B. Cash in Bank			b) Non Teaching Staff	48,71,315.00	4,77,77,753.00
(i) CBI, Mirza A/C No. 2190034898	1,01,73,579.15		2 Payment of Salary Against Non Sanctioned Post		
(ii) CBI, Mirza A/C No. 2189943875	1,022.47		a) Teaching Staff	-	
(iii) SBI, Guwahati CD A/C No. 10823627192	18,638.00		b) Non Teaching Staff	4,68,000.00	4,68,000.00
(iv) Andhra Bank 18781017462	1,896.60		3 DA Arrear to Staff Against		
(v) Apex Bank A/C No 621042010010322	10,594.00	1,02,05,732.54	a) Teaching Staff	5,68,967.00	
C. Fixed deposits in Bank			b) Non Teaching Staff	68,340.00	6,37,307.00
(i) [A/C. no.3777515992]	71,382.00		4 GIS	1,26,240.00	
(ii) [A/C. no.3777516065]	5,94,850.00	6,66,232.00	5 GPF	37,13,000.00	
2. Fees collected from the students			6 Income Tax (TDS)	1,04,30,464.00	
3. Admission fees collected from students		24,78,070.00	7 P. Tax	81,908.00	
4. Other fees		-	8 NPS	11,19,700.00	
5. Receipts from Govt. Grants			9 MMLSAy	8,300.00	
i) Salary for Teaching and non-teaching staff	6,32,45,703.00	6,32,45,703	10 70 % Tuition Fees (govt)	5,07,612.00	
ii) Arrear Salary and D.A. for teaching and non-teaching Staff	6,48,969.00	6,48,969	11 GB Meeting Exps.	20,020.00	
iii) From DHE (ASSAM) Admission Fee	53,35,360.00	53,35,360	12 Home Science Lab & Practical Exps.	4,896.00	
		6,92,30,032.00	13 Internet & Computer	2,52,986.51	
6. Donation Received		65,000.00	14 Repairs & maintenance	6,31,353.00	
7. Bank Interest		1,28,004.00	15 Refreshment	19,357.00	
8. Fixed Deposits Interest		37,492.00	16 Office Expenditure	15,39,909.80	
9. Rent Received		3,16,224.00	17 Printing & Stationery Exps.	1,50,319.00	
10. Misc. Receipt		2,33,490.00	18 Registration & Enrollment Fee Paid to GU	3,50,630.00	
11. Amount Received from UGC grant		27,05,320.00	19 Registration & Enrollment Fee Paid to AHSEC	1,21,000.00	
			20 Festival & Celebration Expense	1,84,880.00	
			21 Telephone Exps.	40,582.00	
			22 Furniture & Fitting	8,01,356.00	
			23 Conveyance Exps.	76,170.00	
			24 Bank Chg.	5,988.51	
			25 IQAC	5,39,453.16	
			26 Honararium	15,11,520.00	
			27 Running Water Expense	66,514.00	
			28 Audit & Inspection Fee	60,500.00	
			29 Museum	2,840.00	
			30 Carrier & Guidanvce	5,412.00	
			31 Electricity & Electrical goods Exps.	6,11,279.00	
			32 Loan Revoverly (union fund)	15,00,000.00	
			33 Development exps	11,38,792.00	2,56,22,981.98
Grand total		8,60,65,556.54	Grand total		7,45,06,041.98



D.K.GIRLS' COLLEGE, MIRZA, KAMRUP, ASSAM
GENERAL FUND A/C

Receipts and Payments Accounts for the Period from 01-04-2023 to 31-03-2024

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
B/F		8,60,65,596.54	B/F		7,45,06,041.98
			34 Transfer to subsidiary Fund		
			a) Internal Examination Fund	6,81,520.00	
			b) Library Fund	9,51,300.00	
			c) SAF	1,09,050.00	
			d) Student Union Fund	10,83,100.00	28,24,970.00
			35 Construction Exps.		
			a) General Construction		
			c) Sports Complex	15,07,180.39	
			d) Women Hostel		
			d) Academic Building/Science LAB		15,07,180.39
			36 Closing Balance		
			A. Cash in hand		178.52
			B. Cash in Bank		
			(i) CBI, Mirza A/C No. 2190034898	46,22,623.24	
			(ii) CBI, Mirza A/C No. 2189943875	-	
			(iii) SBI, Guwahati CD A/C No. 10823627192	18,638.00	
			(iv) Union Bank 18781017462	20,11,459.41	
			(v) Apex Bank A/C No 621042010010322	14,505.00	66,67,225.65
			C. Fixed deposits in Bank		
			(i) [A/C. no 5487929677]	5,00,000.00	
			(ii) [A/C. no 5488163688]	60,000.00	5,60,000.00
	Grand total	8,60,65,596.54		Grand total	8,60,65,596.54

8,24,20,857.65

UTTAM KESHRI & CO.
Chartered Accountants

Uttam Keshri

(UTTAM KUMAR AGARWAL)
Proprietor
Date : 15/06/2024
Place : Guwahati



D.K.GIRLS' COLLEGE, MIRZA, KAMRUP, ASSAM

INTERNAL EXAMINATION FUND A/C
Receipts & Payments Accounts for the period from 01-04-23 to 31-03.2024

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>Opening Balance</u>			<u>Expenditure</u>		
Cash in hand	30.00		Bank Chg.	146.32	
<u>Cash at Bank</u>			Printing & stationary	80,346.00	
CBI S/B A/C No.- 2189918974	7,12,859.15	7,12,889.15	Misc Expense	14,390.00	
			Light Refreshment Exps	600.00	
Bank Interest		25,101.00	Conveyance	400.00	95,882.32
Admission Fees Received from general fund		6,81,520.00	Purchase of Fixed Asset(DG set)		5,13,279.00
Donation from Alumini Association		1,40,000.00	Loan Paid to Library Fund		1,00,000.00
Loan Recovery received from Library Fund		1,00,000.00	<u>Closing Balance</u>		
			Cash in hand	30.00	
			<u>Cash at Bank</u>		
			CBI S/B A/C No.- 2189918974	9,50,318.83	9,50,348.83
	Grand total	16,59,510.15		Grand total	16,59,510.15

For,
UTTAM KESHRI & CO.
Chartered Accountants
(UTTAM KUMAR AGARWAL)
Proprietor
Date:15/06/2024
Place : Guwahati



D.K.GIRLS' COLLEGE, MIRZA, KAMRUP, ASSAM

STUDENTS' AID FUND ACCOUNT
Receipts & Payments Accounts for the period from 01-04-23 to 31-03.2024

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>Opening Balance</u>			Scholarship paid To Student		1,24,800.00
Cash in hand	-		Bank Charges		693.25
<u>Cash at Bank</u>					
C.B.I., Mirza (A/C No. 2190034967)	2,43,094.70	2,43,094.70	<u>Closing Balance</u>		
Bank Interest		6,931.00	Cash in hand		
Admission Fees Received from general fund		1,09,050.00	<u>Cash at Bank</u> CBI, Mirza A/C No. 2190034967	2,33,582.45	2,33,582.45
	Grand total	3,59,075.70		Grand total	3,59,075.70

For,
UTTAM KESHRI & CO.
Chartered Accountants

(UTTAM KUMAR AGARWAL)
Proprietor



Date:15/06/2024
Place : Guwahati

D.K.GIRLS' COLLEGE, MIRZA, KAMRUP, ASSAM

LIBRARY FUND A/C
Receipts & Payments Accounts for the period from 01-04-23 to 31-03-2024

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>Opening Balance</u>			<u>Expenditure</u>		
Cash in hand	32.15		Purchase of Books & Journals	1,06,517.00	
<u>Cash at Bank</u>			News Paper Exps.	29,051.00	
CBI, Mirza S/B A/C No. 2190034945	3,07,283.85	3,07,316.00	Printing & Stationary	28,222.00	
			Light Refreshment	11,407.00	
			Bank Chg.	563.45	
Loan Received from Internal Examination Fund		1,00,000.00			1,75,760.45
Received from Sale of old newspaper		4,320.00	Misc. Expense		17,822.00
Membership fees		300.00	Honararium Paid		2,000.00
<u>Received from general fund</u>			Purchase of Computer Software & parts		3,25,440.00
Admission Fees Received		9,51,300.00	Renovation Expense of Library		1,45,521.00
			Construction Exp		33,646.00
Bank Interest		9,854.00	Inaugaratuion Expense		1,53,829.00
Misc Income		1,600.00	Loan Paid to In Internal Examination Fund		1,00,000.00
			<u>Closing Balance</u>		
			Cash in hand	65.15	
			<u>Cash at Bank</u>		
			CBI, Mirza S/B A/C No. 2190034945	4,20,606.40	4,20,671.55
Grand total		13,74,690.00	Grand total		13,74,690.00

For,
UTTAM KESHRI & CO.
Chartered Accountants

(UTTAM KUMAR AGARWAL)
Proprietor
Date:15/06/2024
Place : Guwahati



D.K.GIRLS' COLLEGE, MIRZA, KAMRUP, ASSAM

STUDENTS' UNION FUND
Receipts & Payments Accounts for the period from 01-04-23 to 31-03.2024

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>Opening Balance</u>			<u>Expenditure</u>		
Cash in hand	8.00		Youth Festival Exps.	40,596.00	
<u>Cash at Bank</u>			Light Refreshment	4,755.00	
C.B.I., Mirza S/B A/C No.2190034956	11,16,431.35	11,16,439.35	Student Union Election	10,550.00	
Bank Interest		68,026.00	Uniform Expenses	21,000.00	
Received from Nomination form		11,000.00	Printing & Stationary Exps	66,540.00	
Admission fees Received from general fund		10,83,100.00	College week exps	1,51,908.00	
Loan Received from General Fund		15,00,000.00	Freshers Social Exps.	1,42,593.00	
			Misc. Exps	47,067.00	
			Electrical Expense	3,360.00	
			Cleaning & Fitting Expense	11,625.00	4,99,994.00
			<u>Bank Chg.</u>		575.25
			<u>Capital Exprnditure</u>		
			Purchase of Furniture & Fixtures	7,64,277.00	
			Construction Expense	1,05,904.00	8,70,181.00
			<u>Closing Balance</u>		
			Cash in hand	100.00	
			<u>Cash at Bank</u>	24,07,715.10	
			CBI, Mirza, S/B A/c No. - 2190034956		24,07,815.10
	Grand total	37,78,565.35	Grand total		37,78,565.35

For,
UTTAM KESHRI & CO.
Chartered Accountants



(UTTAM KUMAR AGARWAL)
Proprietor
Date:15/06/2024
Place : Guwahati

DAKSHIN KAMRUP GIRLS COLLEGE: MIRZA

NOTES ON ACCOUNTS (AS ON 31ST MARCH, 2024)

1) RESERVE FUND

The College Authority maintains a reserve fund amounting to Rs.5,60,000/- The amount is invested in fixed deposit.

(I) Rs. 5,00,000/- (Four Lakhs only) With Central Bank of India.

(II) Rs. 60,000/- (Fifty Thousand only) with Central Bank of India.

2) RECURRING GOVT. GRANTS

The Recurring Grants –in- aid draws regularly and entered in the Cash Book , and also utilised fully . Details particulars are given in the statment enclosed herewith Rs. 6,92,30,032/- .

3) CLOSING BALANCE

The Closing Balance of the College General Fund and other Subsidiary Funds as per Cash book as on 31st March, 2024 are as follows.

S.L. NO	NAME OF FUND	CASH BALANCE	CASH AT BANK	OTHERS (FDR)	TOTAL
1.	GENERAL FUND	178.52	66,67,225.65	5,60,000.00	72,27,404.17
2.	INTERNAL EXAM. FUND	30.00	9,50,318.83	NIL	9,50,348.83
3.	STUDENTS UNION FUND	100.00	24,07,715.10	NIL	24,07,815.10
4.	LIBRARY FUND	65.15	4,20,606.40	NIL	4,20,671.55
5.	STUDENT AID FUND	0.00	2,33,582.48	NIL	2,33,582.48

4) INTER TRANSFER OF FUNDS

S.L.NO	PARTICULARS	TRANSFERRED	AMOUNT
1.	Student Union Fund	Transferred	Rs. 25,83,100/-
2.	Internal Examination Fund	Transferred	Rs. 6,81,520/-
3.	Students Aid Fund	Transferred	Rs. 1,09,050/-
4.	Library Fund	Transferred	Rs. 9,51,300/-

5) LOAN GRANTED

There is no loan granted during the year.



DAKSHIN KAMRUP GIRLS COLLEGE: MIRZA

6) LOAN REPAYMENT RECEIVED

Note: There is no loan repaid during the year.

7) 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.

8) MISAPPROPRIATION OR EMBEZZLEMENT OF FUND

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

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

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

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

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

13) **GENERAL:-** We have audited the accounts of D.K.Girls College ,Mirza for the Year ended on 31st March 2024 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: -

The 15th day of June 2024