

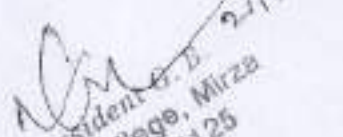
2020-21

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 of B
D. K. College, Mirza
PIN - 791125
21/9/21



UTTAM KESHRI & CO.

Chartered Accountants

UTTAM KUMAR AGARWAL

B.COM (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(O),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 1/04/2020 to 31/03/2021. 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

DIN:- 21059168AAAAFB6375

GUWAHATI,

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
To Opening Balance			By Salary (Non-sanction & Arrear)		75,51,340.00
Cash in hand			" N/AAC Exps.	3,090.00	
Cash at Bank			" Printing & Stationary Exps.	2,19,724.00	
FDR with CBI Bijoynagar	3,86,087.00		" Electric Bill charges	12,65,408.00	
C.B.I. Mirza (Ac 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	82,98,939.81	" Advertisement Exps.	54,350.00	
" Interest Received from Bank		85,615.91	" Repairing & Maintenance Exps.	65,840.00	
" ATM Rent & Electricity Charges Recd.		1,83,058.00	" General Body Meeting Expenses	75,410.00	
" Amount Received from Assam Police For SI Post		7,000.00	" Computer Exps.	5,40,538.00	
" Amount Received from Labour Commission Rent Interview		10,000.00	" Exps. For Laboratory Equipments	2,91,907.00	
" Collection of Fees			" Insurance Premium Exps.	4,777.00	
General	5,04,200.00		" Hardware related Exps.	10,033.00	
Internal Examination	4,500.00		" Exps. For IQAC	1,460.00	
Library	6,900.00		" Petro/Diesel Exps.	54,097.00	
Union	1,150.00		" Audit Fees & Others	47,200.00	
SAF	11,500.00		" Amount Paid to AHSEC	1,46,500.00	
Development Fund	4,800.00		" Misc Exps.	7,520.00	
Magazine	2,300.00		" Advocate Fees	15,000.00	
Festival	6,53,000.00		" Amount Paid to GU	1,00,480.00	
Hostel			" Student Facilities Exps.	59,500.00	
" Amount Received For DST Project From SERB		3,50,000.00	" News Paper Exps.	30,696.00	
" Received From Govt For Free Admission		1,59,87,719.00	" Publication Exps.	1,900.00	
		2,41,10,782.72	" Exps. For Identity Card	1,58,515.00	
			" 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	
			" Independences/Republic Day Exps.	9,320.00	
			" Interview Exps.	57,175.00	
			" DST Project Exps.	2,01,785.00	
				1,13,62,536.00	

[Signature]

**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 Fees Received		50,000.00	* Honourarium & Remuneration Exps.		12,500.00
* Tuition Fees Received		27,060.00	* Furniture & Fixture Purchase		26,300.00
* Misc. Income		9,339.74	* Transfer to Subsidiary Funds		
* 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	6,70,850.00	
			Festival	4,47,100.00	
			Hostel	6,96,000.00	
					77,93,300.00
			Closing Balance		
			Cash in hand	3,66,087.00	
			Cash at Bank		
			FDR with CBI Bijoynagar	61,10,858.69	
			C.B.I, Mirza (A/c No.240683)	61,013.10	
			CBI, 40965	3,46,573.07	
			SBI 6791	1,78,633.90	
			Andhra Bank		
					70,63,165.76
					2,69,58,014.76
					2,69,58,014.76

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

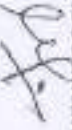
	RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>			By Magazine Exps.	1,31,838.00
Cash in hand				
<u>Cash at Bank</u>				
C.B.I. Mirza (A/C No. 01437)	8,82,476.50	8,82,476.50	<u>Closing Balance</u>	
" Transfer from General Fund		6,70,650.00	Cash in hand	
" Bank Interest		26,642.00	<u>Cash at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

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
FESTIVAL FUND A/C

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

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

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
UGC GRANT FUND A/C

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

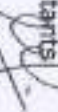
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<u>To Opening Balance</u>			By Seminar on Modern Trends		76,000.00
Cash in hand			* Paid for UNNAT BHARAT ABHIJAN		10,000.00
<u>Cash at Bank</u>					
C.B.I., Mirza (A/C No.6015)	1,17,283.70	1,17,283.70			
* Bank Interest		3,989.00			
* Received from UGC		50,000.00			
			* <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
		1,71,272.70			1,71,272.70

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		AMOUNT		PAYMENTS		AMOUNT	
<u>To Opening Balance</u>				By Medical Expenses			434.00
Cash in hand				By Printing & Stationery			31,748.00
<u>To Cash at Bank</u>				By Refreshment Exps			43,885.00
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
				<u>Closing Balance</u>			
				Cash in hand			
				<u>Cash at Bank</u>			
				C.B.I. Mirza (A/c No-22486)			
<u>Total Rs.</u>		<u>21,21,501.30</u>	<u>21,21,501.30</u>			<u>14,93,981.35</u>	<u>14,93,981.35</u>
				<u>Total Rs.</u>		<u>21,21,501.30</u>	

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



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
To Opening Balance			" College Week Exps.		97,000.00
Cash In hand			" Meeting /Felicitation / Celeberation Exps		3,200.00
<u>Cash at Bank</u>			" Bank Charges		1,015.07
Andhra Bank (803)	16,242.00	11,35,369.97	" 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
			<u>Closing Balance</u>		
			Cash In hand		23,32,297.70
			<u>Cash at Bank</u>		15,227.20
			C.B.I., Mirza, (A/c No.364)		
			Andhra Bank (A/c No 803)		
Total Rs.	-	25,10,399.97	Total Rs.	Total Rs.	23,47,524.90
					25,10,399.97

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	21,590.00	
Cash in hand	-		By Library Materials Expenses	2,07,359.00	
<u>Cash at Bank</u>			By Library Books Purchased	4,01,607.00	
C. B.I. Mirza (A/C No. 22497)	11,59,931.80	11,59,931.80	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	
Total Rs.	20,86,134.80		Total Rs.	12,92,301.05	12,92,301.05
			Total Rs.		20,86,134.80

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

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	22,58,340.28	NIL	22,58,340.28
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.

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.

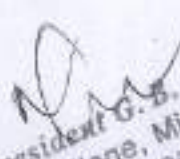
10) In some of the cases examined by us college authority has issued bearer cheques for exps instead of Account payee Cheque/NEFT/RTGS. So governing body of college requested to look into the matter and arrange for online payments to payees instead of bearer cheques. And also payment is made on the basis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


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