



INTERNAL AUDITOR'S REPORT

We have audited the attached Balance Sheet as on 31st March 2021 of DIGBOI MAHILA MAHAVIDYALAYA, Address – Digboi – 786171, Dist – Tinsukia Assam, and also the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date, which are in agreement with the books of account maintained by them. The attached financial statements are the responsibility of the management of the entity. Our responsibility is to express an opinion on the Financial Statements based on our Audit.

We conduct our audit in accordance with audit standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examine on a test basis, evidence supporting the amount and disclosure and financial statement. An audit also includes the assuring the accounting principle used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and on the basis of relevant records and document produced before us and according to the information and explanation given to us and subject to notes on accounts and observations annexed herewith, the said accounting gives a true and fair view.

- 1) In the case of Balance Sheet, of the state of affairs as on 31st March 2021.
- 2) In the case of Income & Expenditure Account, of the excess of income over expenditure for the year ended 31st March 2021.
- 3) In the case of Receipt & Payment Account, of the receipts and payments for the year ended 31st March 2021.

Date: 25/08/2021
Place: Digboi



For
Raj Borah & Co
Chartered Accountants

Raj Borah

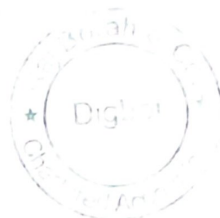
R. Borah
Proprietor
M. No. – 305389
UDIN – 21305389AAAACL6595



ANNEXURE TO INTERNAL AUDITORS' REPORT
NOTES ON ACCOUNTS

- 1) We have examined the following Fund Accounts of DIGBOI MAHILA MAHAVIDYALAYA (Government aided Educational Institution) –
 - a) General Fund
 - b) Development Fund
 - c) Library Fund
 - d) University Examination Fund
 - e) U.G.C. Grant Fund (UBI)
 - f) Diploma Course Fund
 - g) Hostel Fund
 - h) Magazine Fund
 - i) Students' Welfare Fund
 - j) Game Fund
 - k) College Examination Fund
 - l) Students' Union Fund
 - m) H.S. Examination Fund
 - n) Festival Fund
 - o) Scholarship Fund
 - p) Govt. Grant Fund
 - q) UGC Grant Fund (SBI)
 - r) National Service Scheme Fund (NSS)
- 2) RUSA Fund account is out of scope of the audit assignment. RUSA fund accounts is not included in our audit examination work. Opening balance of RUSA Account brought forward from previous year's Audited accounts is incorporated in the current year's accounts for reporting purpose only.
- 3) The historical cost of depreciable fixed assets and accumulated depreciation and The Gross book value of depreciable fixed assets have not been stated in financial statement, which are at variance with Accounting Standards of ICAI. The effect of the deviation on the financial statements could not be ascertained.

Date: 25/08/2021
Place: Digboi



For
Raj Borah & Co
Chartered Accountants

Raj Borah

R. Borah
Proprietor
M. No. – 305389



OBSEVATIONS

- 1) Old outstanding balance is shown under the head Loan and Advances. No current year transactions are done in respect of these advances. Management should take immediate step to recover the outstanding amount.
- 2) Unreconciled balance of Rs 11.60 is shown in Previous year's audited accounts which has been incorporated in current year's accounts. Management should trace and adjust this difference balance.
- 3) Old balance of Rs 562.65 is shown against Bank account no 12537. No account statement is found during the course of audit. Management should verify the genuineness of such balances.
- 4) As RUSA fund is out of the scope of audit, the outstanding balance in respect

SIGNIFICANT ACCOUNTING POLICIES

- 1) The financial statements are prepared on Cash basis of accounting to comply the material aspects with applicable Accounting Standards. This method of accounting has been followed by the entity consistently.
- 2) Fixed assets are stated at Cost price of the assets acquired. No revaluation of fixed assets is done.
- 3) Depreciation is not charged on fixed assets during the financial year. This method of accounting has been followed by the entity consistently.
- 4) With regard to Revenue Recognition, all revenues are accounted for on receipt basis. This method of accounting has been followed by the entity consistently.
- 5) Cash balances at the end of the financial year have been certified by the management of the entity.

Date: 25/08/2021
Place: Digboi



For
Raj Borah & Co
Chartered Accountants

Raj Borah

R. Borah
Proprietor
M. No. – 305389

DIGBOI MAHILA MAHAVIDYALAYA
P.O. DIGBOI :: ASSAM

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ACCOUNT NO. 10776292279 (GENERAL FUND)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance :</u>		<u>Revenue Expenditure</u>	
Cash in Hand	488.00	By Salary	18,34,634.00
Cash at Bank	46,22,536.83	By Staff Benefit Fund	94,535.00
		By Advertisement	43,826.00
		By Online Certificate	10,000.00
<u>Fees Collection :</u>		By Online Admission	45,100.00
To Tuition Fees	17,640.00	By T.A. Bill	48,244.00
To Pass Certificate	32,050.00	By Repairing	29,100.00
To Electrical Fees	14,400.00	By Fire Extinguisher	2,250.00
To Misc. Fees	15,850.00	By N.C.C. Equipments	11,000.00
To Admission Fees	3,600.00	By Printing & Stationeries	62,087.00
To Identity Card	1,680.00	By Electricity Charges	1,73,746.00
To Library Xerox Fees	4,721.00	By Misc. Expenses	4,772.00
To Common Room	1,200.00	By NCC Camp Expenses	11,735.00
To Registration Fees	7,800.00	By Banner Making	1,300.00
To Caution Money	4,600.00	By Registration Fees (H.S.)	23,400.00
To Practical Fees	920.00	By Remuneration to G.B. Members	4,000.00
To Establishment	3,600.00	By Remuneration for Distance Education	2,000.00
To Affiliation Fees (D.U.)	720.00	By Auditors' Fees	30,680.00
To Migration Fees	8,400.00	By RUSA Work	4,050.00
To BA Examination Fees	19,950.00	By Bank Commission	661.98
To Maintenance Fees	11,500.00	By Excess Dr S.B. A/C	1,062.00
To Admission Forms/Prospectus	7,250.00	By WiFi Recharge	1,604.00
To Late Fine	700.00	By Telephone Charges	17,320.00
To Distance Education Fees	13,900.00	By GST Filling	1,600.00
To Enrollment	50.00	By Petty Cash	1,305.00
To NCC Fees	1,680.00	By GIC Premium	11,668.00
To Seminar Fees	690.00	By Grass Killer	590.00
To SEC	8,050.00	By Professional Fees	2,100.00
To Students Aid Fees	800.00	By Diesel for Generator	10,500.00
		By Refreshment	14,500.00
To Canteen Rent	3,500.00	By Registration of Alumini Association	500.00
To College Quarter Rent	3,000.00	By Hindi Deptt. Interview Expenses	17,600.00
To IV Grade Quarter Rent	13,500.00	By Computer Accessories	8,000.00
		By Software Installation	1,500.00
To Interview Fees for post of Hindi Department	12,000.00	By Zoom App Expenses	5,075.00
		By Cleaning Expenses	3,900.00
To Interview Fees for post of Education Department	22500	By Farewell Expenses	8,000.00
		By Webinar Expenses	30,250.00
		By Letter Writing	1,000.00



Table 1

Category 1	Sub-category 1.1	Sub-category 1.2	Sub-category 1.3
Category 2	Sub-category 2.1	Sub-category 2.2	Sub-category 2.3
Category 3	Sub-category 3.1	Sub-category 3.2	Sub-category 3.3
Category 4	Sub-category 4.1	Sub-category 4.2	Sub-category 4.3
Category 5	Sub-category 5.1	Sub-category 5.2	Sub-category 5.3
Category 6	Sub-category 6.1	Sub-category 6.2	Sub-category 6.3
Category 7	Sub-category 7.1	Sub-category 7.2	Sub-category 7.3
Category 8	Sub-category 8.1	Sub-category 8.2	Sub-category 8.3
Category 9	Sub-category 9.1	Sub-category 9.2	Sub-category 9.3
Category 10	Sub-category 10.1	Sub-category 10.2	Sub-category 10.3
Category 11	Sub-category 11.1	Sub-category 11.2	Sub-category 11.3
Category 12	Sub-category 12.1	Sub-category 12.2	Sub-category 12.3

Table 2

Category 1	Sub-category 1.1	Sub-category 1.2	Sub-category 1.3
Category 2	Sub-category 2.1	Sub-category 2.2	Sub-category 2.3
Category 3	Sub-category 3.1	Sub-category 3.2	Sub-category 3.3
Category 4	Sub-category 4.1	Sub-category 4.2	Sub-category 4.3
Category 5	Sub-category 5.1	Sub-category 5.2	Sub-category 5.3
Category 6	Sub-category 6.1	Sub-category 6.2	Sub-category 6.3
Category 7	Sub-category 7.1	Sub-category 7.2	Sub-category 7.3
Category 8	Sub-category 8.1	Sub-category 8.2	Sub-category 8.3
Category 9	Sub-category 9.1	Sub-category 9.2	Sub-category 9.3
Category 10	Sub-category 10.1	Sub-category 10.2	Sub-category 10.3
Category 11	Sub-category 11.1	Sub-category 11.2	Sub-category 11.3
Category 12	Sub-category 12.1	Sub-category 12.2	Sub-category 12.3

UNIVERSITY OF CALicut
College of Education
Malappuram Campus

DIGBOI MAHILA MAHAVIDYALAYA
P.O. DIGBOI, ASSAM

(3) ✓

ACCOUNT NO. 10776292268 (DEVELOPMENT FUND)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance</u>		By <u>Revenue Expenditure</u>	
Cash in Hand	0.50	Miscellaneous Goods	530.00
Cash at Bank	4,16,283.21	Computer Parts	13,430.00
To Fees	11,500.00	Flower Plant	1,100.00
To Bank Interest	7,100.00	Curtain Cloth etc	4,800.00
To <u>Transfer from Govt. Grant Fund</u>		Excess Dr. S/B A/C	59.00
BPL Students Free Admission		Repairing Works	14,759.00
Received from Govt.		Bank Commission	604.16
A/c 001210692137	4,56,000.00	Labour Charges	5,550.00
To <u>Transfer from Diploma Fund</u>		Water Line, Filter Repairing	19,647.00
A/c No - 466066290	3,50,000.00	Painting Works	1,600.00
		DVR Box	7,750.00
		Electrical Goods, Wiring etc	38,760.00
		Glass, Flush Door etc	4,500.00
		Hand Sanitizer	1,000.00
		Gutter fitting	7,000.00
		Shifting Work	20,400.00
		By <u>Capital Expenditure</u>	
		Building Materials	14,275.00
		Conference Room Partition	26,660.00
		Hand Wash Basin	12,000.00
		College Front Premises	2,46,490.00
		Flag Hoisting Area	1,46,180.00
		Paver Block	37,000.00
		Saraswati Statue	62,000.00
		Xorai Construction	32,000.00
		Water Tank	16,830.00
		By <u>Closing Balance :</u>	
		Cash in Hand	0.50
		Cash at Bank	5,05,959.05
TOTAL	12,40,883.71	TOTAL	12,40,883.71

In terms of our audit report on even date annexed herewith

Date: 25/08/2021
Place: Digboi

For
Raj Borah & Co
Chartered Accountants

Raj Borah

R Borah
Proprietor

For
DIGBOI MAHILA MAHAVIDYALAYA

Principal & Secretary

PRINCIPAL/SECRETARY
Principal & Secretary
Digboi Mahila Mahavidyalaya

President

PRESIDENT
President
Governing Body
Digboi Mahila Mahavidyalaya

DIGBOI MAHILA MAHAVIDYALAYA
P.O. DIGBOI :: ASSAM

(4) ✓

ACCOUNT NO. 230421 (LIBRARY FUND)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021


RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance</u>		By <u>Capital Expenditure</u>	
Cash in Hand	-	Library Books	16,437.00
Cash at Bank	8,49,167.85	Furniture	58,000.00
To Fees Collection	8,640.00	By <u>Revenue Expenditure</u>	
To Book Fine	895.00	Newspaper & Magazine	11,056.00
To Bank Interest	25,735.00	Telephone	5,524.00
To <u>Transfer from Govt. Grant Fund</u>	3,28,320.00	Carrying Charges	700.00
BPL Students Free Admission		Repairing Xerox machine	12,000.00
Fee Received from DHE		Bank Commission	36.62
		Book Journal	9,000.00
		RO Water Purifier Repairing	1,250.00
		By <u>Closing Balance :</u>	
		Cash in Hand	-
		Cash at Bank	10,98,754.23
TOTAL	12,12,757.85	TOTAL	12,12,757.85



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To <u>Revenue Expenditure</u>		By Fees Collection	8,640.00
Newspaper & Magazine	11,056.00	By Book Fine	895.00
Telephone	5,524.00	By Bank Interest	25,735.00
Carrying Charges	700.00	By <u>Transfer from Govt. Grant Fund</u>	3,28,320.00
Repairing Xerox machine	12,000.00	BPL Students Free Admission	
Bank Commission	36.62	Fee Received from DHE	
Book Journal	9,000.00		
RO Water Purifier Repairing	1,250.00		
To Excess of Income over Expenditure transferred to Library Fund	3,24,023.38		
TOTAL	3,63,590.00	TOTAL	3,63,590.00

In terms of our audit report on even date annexed herewith

Date: 25/08/2021
Place: Digboi

For
Raj Borah & Co
Chartered Accountants

R. Borah
Proprietor

For
DIGBOI MAHILA MAHAVIDYALAYA

PRINCIPAL/SECRETARY
Principal & Secretary
Digboi Mahila Mahavidyalaya

PRESIDENT
President
Governing Body
Digboi Mahila Mahavidyalaya



Information and Library Network Centre
(An Autonomous Inter-University Centre of UGC)

सूचना एवं पुस्तकालय नेटवर्क केन्द्र
(विश्वविद्यालय अनुदान आयोग का स्वायत्त अंतर विश्वविद्यालय केन्द्र)

National Library and Information Services Infrastructure of Scholarly Content (N-LIST)

Invoice

Ref No INF/N-LIST/2020/2466

Date: 2020-06-17
Invoice No: NLIST/20-21/524
College GST No.: Not Available
College GST State Code: AS [18]

Name and Address of Subscriber

To
The Principal
Digboi Mahila Mahavidyalaya
P O Digboi, Dist. Tinsukia
Digboi
Assam - 786171

SR. No.	Membership Fee	Period of Membership	Amount In Rs
1	N-LIST Annual Membership Fee	April 2020 to March 2021	5,000.00
		CGST@0.00%	0.00
		SGST@0.00%	0.00
		IGST@18.00%	900.00
		Total	5,900.00

Rupees Five Thousand Nine Hundred Only
GSTIN: 24AAAT11480J1ZS

Sincerely Yours


Ashok Kumar Rai
Scientist-E(CS)

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N-LIST MEMBERSHIP FEE RECEIPT

Receipt Date: 2020-06-17

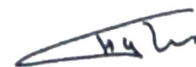
Receipt No: 28672

Received with thanks from Digboi Mahila Mahavidyalaya, Digboi, Assam

A sum of Rupees Five Thousand Nine Hundred Only by Cheque No/DD No/RTGS No. UTBIN20169081577
Dated 2020-06-17 drawn on United Bank of India Payable at Gandhinagar Gujarat towards N-LIST Annual
Membership Fee for the financial year 2020-21.

Rs. 5900

Sincerely Yours



For Administrative Officer(PA & F)

This receipt is valid on realization of Cheque and DD.
Subject to Gandhinagar(Gujarat) jurisdiction only
Online Printed Date : 2020-07-31 07:34:01
INFLIBNET Ref No : INF/N-LIST/2020/2466
GSTIN. 24AAAT11480J1ZS.

Infocity, P.B. No. 4, Gandhinagar - 382007, Gujarat, INDIA
इन्फोसिटी, पो.बो. नं. ४, गांधीनगर - ३८२००७, गुजरात (भारत)
Ph.: +91-79-23268000, Fax : +91-79-23268222, <http://www.inflibnet.ac.in>