



Prop: Ajoy Paul, M.Com, LL.B., FCA

**AJOY PAUL & ASSOCIATES**

Chartered Accountants

D.M.Lohia Road , Tinsukia - 786125, Assam

Ph: 2337134(O), 2336467(R), 9435036026(M)

**AUDITORS' REPORT**

**IN THE CASE OF GOVERNMENT AIDED EDUCATIONAL INSTITUTION**

We have examined the following Fund Accounts -

01. General Fund Account ( No. 10776292279 )
02. Development Fund Account ( No. 107706292268)
03. Library Fund Account ( No. 230421 )
04. University/H.S. Board Examination Fund Account ( No. 230430 & 0012010692137 )
05. U. G. C. Grant Fund Account ( No. 230456 )
06. Hostel Fund Account ( No. 230464 )
07. Magazine Fund Account ( No. 230472 )
08. Students' Welfare Fund Account ( No. 230480 )
09. Game Fund Account ( No. 230499 )
10. College Examination Fund Account ( No. 230502 )
11. Students' Union Fund Account ( No. 230510 )
12. Student Scholarship Fund Account ( No. CD - 16561 )
13. Higher Secondary Examination Fund Account ( No. 233951 )
14. Govt. Grant Fund Account(No.001201062137)
15. Festival Fund Account ( No. 239747 )
16. Diploma Course Fund ( No. 466066290 )
17. UGC Grant Fund(No.36319210536
18. NSS Fund (No.37177876459)

of **DIGBOI MAHILA MAHAVIDYALAYA, DIGBOI** as at **31<sup>st</sup> March, 2020** and the **INCOME AND EXPENDITURE ACCOUNT** for the year ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were for the purpose of the audit. In our opinion, proper books of account have been kept by the head office and the above named institutions visited by us so far as appears from our examination of books, subject to the comments given below :-

We enclose in the annexure a statement of our comments.

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view :-

- i) in the case of Fund accounts, of the state of affairs of the above named institution as at 31<sup>st</sup> March, 2020 and
- ii) in the case of the income & expenditure account of the excess of Income over expenditure for the accounting year ending on 31<sup>st</sup> March, 2020.

For, AJOY PAUL & ASSOCIATES

Chartered Accountants

Firm Registration No. 316037E

PLACE : TINSUKIA

DATE : 08.10.2020



*(Signature)*  
AJOY PAUL  
(Proprietor)

Membership No. 316037E  
UDIN-20052571AAAAGC3024

**ANNEXURE TO AUDITORS REPORT**  
(Referred to in paragraph 2 of our Report of even date)

In Re : **DIGBOI MAHILA MAHAVIDYALAYA, P. O. DIGBOI, ASSAM**

1. The attached financial statements are the responsibility of the said institution management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles 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.
3. The historical cost of the depreciable fixed assets and related accumulated depreciation have not been stated in the financial statements and the Gross book value of depreciable fixed assets has not been stated in the financial statements which are at variance with the requirement of AS – 16 in respect of “Depreciation Accounting” of the Institute of Chartered Accountants of India (ICAI). The effect of the above deviation on the result shown by the financial statements could not be ascertained by us.
5. Subject to observation in 3 above, the financial statements are in conformity with the accounting principles generally accepted in India.

For AJOY PAUL & ASSOCIATES  
Chartered Accountants



*(Signature)*  
AJOY PAUL  
(PROPRIETOR)

Place : TINSUKIA

Date 08.10.2020

**DIGBOI MAHILA MAHAVIDYALAYA,  
P. O. DIGBOI :: :: ASSAM**

**BALANCE SHEET AS AT 31ST MARCH, 2020**

<u>LIABILITIES</u>		<u>AMOUNT</u>	<u>ASSETS</u>		<u>AMOUNT</u>
<b>General Fund :</b>			<b>Fixed Deposit</b>		670,573.00
Balance b/f	5,290,158.46		<b>Building ( b/f )</b>		7,737,517.00
Add, Excess of Income over Expenditure	1,868,411.26		<b>Hostel Building ( b/f )</b>		13,278,320.00
	7,158,569.72		Add, Current Year	2,992,973.00	
Less, Fund Trans:	1,183,000.00	5,975,569.72			16,271,293.00
			<b>Boundary Wall ( b/f )</b>		547,367.00
<b>Reserve Fund(b/f)</b>		276,093.63	<b>Auditorium ( b/f )</b>		1,841,773.00
<b>Development Fund :</b>			<b>Electric Appliances ( b/f )</b>		1,029,224.50
Balance b/f	14,950,795.99		<b>Type Writer ( b/f )</b>		24,876.00
Less, Excess of Expen. Over Income	447,328.28	15,398,124.27	<b>Furniture ( b/f )</b>		4,888,305.50
			Add, Current Year	326,900.00	5,215,205.50
<b>Library Fund :</b>			<b>Hostel Instruments(b/f)</b>		22,943.00
Balance b/f	4,533,540.28	4,921,375.28	<b>L.PG Accessories ( b/f )</b>		13,847.85
Add, Excess of Income Over Expenditure	387,835.00		<b>Library Books ( b/f )</b>		3,769,587.23
			Add, Current Year	105,837.00	3,875,424.23
<b>University Exam Fund</b>			<b>Laboratory Items ( b/f )</b>		3,289.89
b/f	902,791.92		<b>Vacuum Cleaner ( b/f )</b>		4,990.00
Less, Excess Expenditure over Income	(842,918.50)	92,873.42	<b>Games Materials ( b/f )</b>		10,204.80
	59,873.42		<b>Cycle ( b/f )</b>		3,280.00
Add, Fund Transfer	33,000.00		<b>Hostel Furniture ( b/f )</b>		363,564.00
			<b>Hostel Utensils(b/f)</b>		29,940.00
<b>U. G. C. Grant Fund</b>			Add, Current Year	16,615.00	46,555.00
b/f	18,414,387.35	18,406,851.35	<b>Computer ( b/f )</b>		1,719,554.00
Less, Excess Expenditure over Income	(7,536.00)		<b>Video (b/f)</b>		12,050.00
			<b>Utensils ( for Science Practical )</b>		
<b>Hostel Fund :</b>			B/f		23,808.00
Balance b/f	3,130,438.33		<b>Water Filter</b>		9,960.00
Add, Excess of Income Over Expenditure	841,335.70		Add, Current Year	15,540.00	25,500.00
	3,971,774.03		<b>Intertor</b>		5,200.00
Add, Fund Transfer	1,400,000.00	5,371,774.03	<b>Multidyne Project GYM</b>		419,748.00
<b>RUSA New Account :</b>		1,000.00			



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**DIGBOI MAHILA MAHAVIDYALAYA.**  
**P. O. DIGBOI :: :: ASSAM**

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**BALANCE SHEET AS AT 31ST MARCH, 2020**

<b><u>Magazine Fund :</u></b>			<b><u>Generator(b/f)</u></b>	1,542,274.00
Balance b/f	757,044.85		<b><u>Generator Shed(b/f)</u></b>	110,093.00
Add, Excess of Income			<b><u>Library Building(b/f)</u></b>	11,488,531.00
Over Expenditure	194,601.50	951,646.35	<b><u>Xerox Machine (b/f)</u></b>	494,000.00
			<b><u>Motor Stand(b/f)</u></b>	64,090.00
<b><u>Students Welfare Fund :</u></b>			<b><u>Sewing Machine(b/f)</u></b>	31,200.00
Balance b/f	362,035.12	422,862.12	<b><u>Water Pump(b/f)</u></b>	102,862.00
Add, Excess of Income			<b><u>Equipments(Teaching Aids) B/f</u></b>	1,317,735.00
Over Expenditure	60,827.00		<b><u>Fax Machine(b/f)</u></b>	16,120.00
			<b><u>Lamination Machine(b/f)</u></b>	4,300.00
<b><u>Game Fund :</u></b>			<b><u>Construction of IV Grade Quarter(b/f) B/f</u></b>	712,918.00
Balance b/f	99,319.27	162,773.77	<b><u>Electric Acquagurd Water Filter(b/f) B/f</u></b>	206,610.00
Add, Excess of Income			<b><u>Sports Goods (b/f)</u></b>	808,189.00
Over Expenditure	63,454.50		<b><u>Green House Construction</u></b>	25,120.00
			<b><u>Musical Insruments(b/f) Dish T.V.</u></b>	19,530.00 3,100.00
<b><u>College Exam. Fund</u></b>			<b><u>Spiral Machine</u></b>	41,116.00
Balance b/f	561,043.84	440,417.84	<b><u>Smart Board</u></b>	306,000.00
Add, Excess of Income			<b><u>Micro-Scopes</u></b>	140,180.00
Over Expenditure	129,374.00		<b><u>C C T V</u></b>	39,200.00
	690,417.84		<b><u>Water Tank</u></b>	21,500.00
Less, Fund Transfer	250,000.00		<b><u>Hostel Gas Line Connrction</u></b>	116,779.00
<b><u>Students' Union Fund :</u></b>				
Balance b/f	365,639.61	373,593.61		
Add, Excess of Income				
Over Expenditure	7,954.00			
<b><u>H.S. Exam. Fund :</u></b>				
Balance b/f	171,630.07	241,013.07		
Add, Excess of Income				
Over Expenditure	69,383.00			

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**BALANCE SHEET AS AT 31ST MARCH, 2020**

<b><u>Festival Fund :</u></b>		<b><u>Attendance Machine</u></b>	69,500.00
Balance b/f	131,640.62		
Add, Excess of Income		<b><u>Water Cooler</u></b>	35,190.00
Over Expenditure	<u>52,902.00</u>		
	184,542.62	<b><u>Inverter</u></b>	10,000.00
		<b><u>Add, Current Year</u></b>	<u>40,800.00</u>
<b><u>Scholarship Fund :</u></b>			50,800.00
Balance b/f	47,097.30	<b><u>Batteries</u></b>	13,603.00
		<b><u>Patient Trolley</u></b>	36,236.00
<b><u>Salary Fund :</u></b>			
Balance b/f	249,175.22	<b><u>Smart Phone</u></b>	27,420.00
		<b><u>Laser Printer</u></b>	291,270.00
<b><u>Diploma Course Fund :</u></b>		<b><u>Lap-Top</u></b>	403,000.00
Balance b/f	2,398,570.00		
Add, Excess of Income	-	<b><u>Bino-Cular</u></b>	124,950.00
Over Expenditure	<u>365,377.00</u>	<b><u>Camera</u></b>	104,880.00
	2,763,947.00	<b><u>Offset Printer Machine</u></b>	310,000.00
<b><u>Govt. Grant Fund :</u></b>			
Balance b/f	10,521,763.50	<b><u>Busket Ball Court Construction</u></b>	
Add, Excess of Income		B/f	609,780.00
Over Expenditure	<u>305,824.50</u>	<b><u>Construction of Footpath</u></b>	30,920.00
	10,827,588.00	<b><u>Staff Loan / Advances :</u></b>	
<b><u>UGC Grant Fund :</u></b>		i) from A/C No.	
Balance b/f	4,420,803.50	<u>A/C No.10776292279</u>	(118,257.00)
Add, Excess of Income		Less, Received	<u>(118,257.00)</u>
over Expenditure	<u>72,951.00</u>	Add, Paid	<u>(118,257.00)</u> ✓
	4,493,754.50		
		ii) from A/C No. 230456 ( b/f )	7,891.00 ✓
		iii) from A/C No. 230464	
		B/f	2,674.26
		Less, Received	<u>2,674.26</u>
		Add, Paid	<u>2,674.26</u> ✓
		iv) from A/C No. 19688 (b/f)	251,551.70 ✓
		v) From A/C No.10776292268	(1,280.00) ✓
		<b><u>Silver Jubilee Fund(b/f)</u></b>	143,920.00 ✓
		<b><u>Difference</u></b>	11.60



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**BALANCE SHEET AS AT 31ST MARCH, 2020**

**NSS Fund :**

Balance b/f 87,311.00  
Add, Excess of Income over Expenditure (15,485.00)

71,826.00

**Security Money :**

Balance b/f 266,000.00  
Add, Current Year 90,000.00  
356,000.00  
Less, Refunded 43,500.00

312,500.00

**Cash & Bank Balances :**

**a) Cash in hand :**

A/C No.10776292279 488.00  
A/C No.10776292268 0.50  
488.50

489.00

**b) Cash at Bank :**

A/C No.10776292279 4,622,536.83 \*  
A/C No. 10776292268 416,283.21 \*  
A/C No. 230421 849,167.85 \*  
A/C No. 230430 25,713.27 \*  
A/C No. 230456 8,413.35 \*  
A/C No. 466066290 2,202,016.00 \*  
A/C No. 230464 530,779.42 \*  
A/C No. 230472 889,641.35 \*  
A/C No. 230480 415,197.16 \*  
A/C No. 230499 150,735.97 \*  
A/C No. 230502 287,897.64 \*  
A/C No. 230510 368,958.58 \*  
A/C No. 239747 184,542.62 \*  
A/C No. 233951 230,178.07 \*  
A/C No. 16561 40,797.30 \*  
A/C No. 001201062137 635,373.00 \*  
A/C No. 36319210536 159,994.50 \*  
A/C No. 12537 562.65 \*  
A/C No. 37177876459 71,826.00 \*  
RUSA New Account 1,000.00  
TDS Fund 1,000.00

12,092,614.77

71,986,399.10

71,986,399.10

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants

For, DIGBOI MAHILA MAHAVIDYALAYA

Place : TINSUKIA

Date : 08.10.2020



AJOY PAUL  
(PROPRIETOR)

Principal/Secretary

*Principal secretary*  
Digboi Mahila Mahavidyalaya

PRESIDENT

*C. S. Barua*  
**PRESIDENT,  
DIGBOI MAHILA MAHAVIDYALAYA**

**DIGBOI MAHILA MAHAVIDYALAYA.  
P. O. DIGBOI :: :: ASSAM**

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>I N C O M E</u>	<u>AMOUNT</u>
To, General Fund	2,472,843.74	By, General Fund	4,341,255.00
.. Diploma Couese	109,591.00	.. Diploma Couese	474,968.00
.. Development Fund	41,074.72	.. Development Fund	488,403.00
.. Library Fund	72,134.00	.. Library Fund	459,969.00
.. University Exam. Fund	2,055,728.50	.. University Exam. Fund	1,212,810.00
.. U. G. C. Grant Fund	7,977.00	.. U. G. C. Grant Fund	441.00
.. Hostel Fund	955,635.30	.. Hostel Fund	1,796,971.00
.. Magazine Fund	20,029.50	.. Magazine Fund	214,631.00
.. Students' Welfare Fund	21.00	.. Students' Welfare Fund	60,848.00
.. Game Fund	65,878.50	.. Game Fund	129,333.00
.. College Exam. Fund	51,992.00	.. College Exam. Fund	181,366.00
.. Students' Union Fund	148,966.00	.. Students' Union Fund	156,920.00
.. H. S. Exam. Fund	170,048.00	.. H. S. Exam. Fund	239,431.00
.. Festival Fund	47,812.00	.. Festival Fund	100,714.00
.. Scholarship Fund	-	.. Scholarship Fund	-
.. Govt. Grant Fund	2,034,044.50	.. Govt. Grant Fund	2,339,869.00
.. UGC Grant Fund	411,498.00	.. UGC Grant Fund	484,449.00
.. NSS Fund	20,025.00	.. NSS Fund	4,540.00
.. Excess of Expenditure over Income	4,001,619.24		
	<u><u>12,686,918.00</u></u>		<u><u>12,686,918.00</u></u>

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants



AJOY PAUL  
(PROPRIETOR)

Place : TINSUKIA

Date : 08.10.2020

For, DIGBOI MAHILA MAHAVIDYALAYA

Principal/Secretary

*Samal*  
Principal Secretary  
Digboi Mahila Mahavidyalaya

PRESIDENT

*G. Kebarua*  
PRESIDENT,  
DIGBOI MAHILA MAHAVIDYALAYA

## DIGBOI MAHILA MAHAVIDYALAYA.

P. O. DIGBOI :: ASSAM

ACCOUNT NO. 10776292279 ( GENERAL FUND ) :

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
By: Opening Balance :		By: Revenue Expenditure	
Cash in hand		H.S. Registration Fees	25,700.00 ✓
Cash at Bank	3,937,613.57 ✓	Advertisement	56,795.00 ✓
		Salary	1,274,075.00 ✓
Fees Collection :		Staff Benefit Fund	171,700.00 ✓
Tuition	415,680.00	Grass Killer Medicine	590.00 ✓
Pass Certificate	29,380.00	T.A. Bill	126,972.00 ✓
Electrical Fees	300,100.00	Workshop	2,600.00
Misc.	310,050.00	Repairing	13,000.00
Eligibility Certificate	49,200.00	Fire Extenguesher	2,200.00
Admission	714,000.00	N. C. C. Equipments	2,700.00
Identity Card	30,820.00	Stationeries	59,670.00 ✓
Library Xerox Fees	7,099.00	Electricity Charges	235,056.22 ✓
Common Room	4,050.00	Misc. Expenses	22,215.00 ✓
TDC. Registration/Enrolement	249,520.00	Cable T.V. Subscription	1,460.00
H. S. Registration	69,940.00	Remuneration to RUSSA Meeting	3,000.00
Caution Money	27,000.00	Banner	6,020.00 ✓
Practical Fees	74,450.00	Registration Fees(H.S)	1,000.00
Establishment	403,750.00	HSC Practical Expenses	17,407.00 ✓
Affiliation Fees ( D.U. )	7,080.00	Consulting Fees(RUSA)	30,000.00 ✓
ITC	19,100.00	Bank Commission	955.52
Canteen Rent	3,400.00	Excess Dr. S.B A/C	2,478.00
Maintenance	42,990.00	Jia-Fi Recharge	196.00
Admission Forms/Prospectus	185,550.00	Telephone Charges	14,937.00 ✓
Late Fine	155,130.00	Printing Expenses	72,177.00 ✓
Distance Education Fees	6,095.00	Petty Cash	6,041.00
Enrolement	2,050.00	GIC Premium	11,624.00
IV Grade Quarter Rent	18,000.00	Software(Assamese)	3,050.00 ✓
NCC Fees	12,160.00	Affiliation Fees	7,000.00 ✓
Seminar Fees	19,340.00	Diesel for Generator	30,000.00 ✓
Youth Festival	50,300.00	Refreshment	30,440.00
Distance Exam. Fees	3,294.00	Auditors' Fees	29,500.00
Debate & Culture	30,450.00	Remuneration to G.B.	13,000.00
BPL Students free admission	725,308.00	Computer Assessories	19,600.00 ✓
Multigyme	9,330.00	Website Renewal	6,500.00 ✓
Students Aid Fees	3,540.00	Enrolement Fees	9,090.00 ✓
Co-Curricular	48,920.00	Permission Fee for History	10,000.00 ✓
Interview	178,000.00	Postage	3,690.00
RUSSA(Tender Fees)	3,000.00	Teacher & Parents Meet	3,080.00
Bank Intertest	133,179.00 ✓	Architech Fees	5,000.00
		Labour Charges	2,400.00
		Republic Day Expenses	200.00
		Interview Remuneration	118,900.00
		Flower Plant	825.00
		Regn. Principal Council	11,000.00
		Farewel(Hindi)	9,000.00

For, AJJOY PAUL & ASSOCIATES  
Chartered Accountants

For, DIGBOI MAHILA MAHAVIDYALAYA

Place : TINSUKIA

Date : 08.10.2020

AJJOY PAUL  
PROPRIETOR

PRINCIPAL/SECRETARY

Principal Secretary  
Digboi Mahila Mahavidyalaya

PRESIDENT

PRESIDENT,  
DIGBOI MAHILA MAHAVIDYALAYA



DIGBOI MAHILA MAHAVIDYALAYA.  
P. O. DIGBOI :: ASSAM

ACCOUNT NO. 10776292279 ( GENERAL FUND ) :

"	<u>Transferred :</u>	
	Hostel Fund A/C.230460	1,150,000.00
	Uni. Exam.A/C. 230430	33,000.00
"	<u>Closing Balance :</u>	
	Cash in hand	488.00
	Cash at Bank	4,622,536.83
		<u>8,278,868.57</u>

8,278,868.57

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants



AJOY PAUL  
(PROPRIETOR)

For, DIGBOI MAHILA MAHAVIDYALAYA

PRINCIPAL/SECRETARY

*Principal / Secretary*  
Digboi Mahila Mahavidyalaya

PRESIDENT

*PRESIDENT,*  
DIGBOI MAHILA MAHAVIDYALAYA

Place : TINSUKIA

Date : 08.10.2020

**DIGBOI MAHILA MAHAVIDYALAYA.**  
**P. O. DIGBOI :: :: ASSAM**

ACCOUNT NO. 10776292268 ( DEVELOPMENT FUND ) :

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

<u>R E C E I P T S</u>	<u>A M O U N T</u>	<u>P A Y M E N T S</u>	<u>A M O U N T</u>
To, <u>Opening Balance</u> :		By, <u>Revenue Expenditure</u>	
Cash in hand	0.50	Generator Servicing Charges	3,709.00
Cash at Bank	322,046.93	Computer Parts	4,700.00
		Stationery	1,580.00
Fees	292,000.00	Conference Room Curtain	7,500.00
Bank Interest	11,903.00	Excess Dr. S/B A/C	236.00
		Repairing Works (College Quarter)	3,040.00
<u>Transfer from Govt. Grant Fund</u>		Bank Commission	4.72
<u>BPL Students Free Admission</u>		Labour Charges	18,000.00
<u>Received from Govt.</u>		Water Line Repairing	2,305.00
<u>A/C.001210692137</u>	184,500.00		
		<u>Capital Expenditure</u>	
		CCTV	39,200.00
		Women Hostel Building Construction	260,192.00
		Furniture(Almirah)	12,900.00
		Inverter	40,800.00
		<u>Closing Balance</u> :	
		Cash in hand	0.50
		Cash at Bank	416,283.21
	<u>810,450.43</u>		<u>810,450.43</u>

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants

For, DIGBOI MAHILA MAHAVIDYALAYA

Place : TINSUKIA

Date : 08.10.2020



AJOY PAUL  
(PROPRIETOR)

*Samudra*  
PRINCIPAL/SECRETARY  
Principal / Secretary  
Digboi Mahila Mahavidyalaya

*G. K. Baruah*  
PRESIDENT,

PRESIDENT  
DIGBOI MAHILA MAHAVIDYALAYA

**DIGBOI MAHILA MAHAVIDYALAYA.**  
**P. O. DIGBOI :: :: ASSAM**

**ACCOUNT NO. 230421 ( LIBRARY FUND ) :**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

<u>R E C E I P T S</u>	<u>A M O U N T</u>	<u>P A Y M E N T S</u>	<u>A M O U N T</u>
Opening Balance :		By, <u>Capital Expenditure</u>	
Cash at Bank	567,170.75	Library Books	✓ 105,837.00
Cash at Hand	NIL		
		By, <u>Revenue Expenditure</u>	
Fees Collection	129,760.00	Stationery Goods	9,590.00
Book Fine	2,305.00	News Paper & Magazine	20,742.00
Bank Interest	26,264.00	Telephone	8,469.00
		Carrying Charges	1,500.00
<u>Transferred from Govt. Grant Fund</u>		Repaing Xerox Machine	21,000.00
BPL Students Free Admission		Bank Commission	313.90
Fee Received from DHE Office		Book Journal	7,170.00
2019-20	101,640.00	CCTV Servicing Charges	2,750.00
		Question Bank	600.00
<u>Book Grant Transferred from Govt. Grant Fund</u>		By, <u>Closing Balance :</u>	
A/C. 0012010692197	200,000.00	Cash at Hand	NIL
		Cash at Bank	849,167.85
	<u>1,027,139.75</u>		<u>1,027,139.75</u>

For, AJJOY PAUL & ASSOCIATES  
Chartered Accountants

For, DIGBOI MAHILA MAHAVIDYALAYA

Place : TINSUKIA

Date : 08.10.2020



AJJOY PAUL  
(PROPRIETOR)

*Saimal*  
PRINCIPAL/SECRETARY  
*Principal / Secretary*  
Digboi Mahila Mahavidyalaya

*S. K. Barua*  
PRESIDENT  
PRESIDENT,  
DIGBOI MAHILA MAHAVIDYALAYA

**DIGBOI MAHILA MAHAVIDYALAYA.  
P. O. DIGBOI :: :: ASSAM**

**ACCOUNT NO. 230430 ( UNIVERSITY EXAMINATION FUND ) :**

<u>Opening Balance :</u>		<b>By, Revenue Expenditure</b>	
Cash in hand	-	Practical Exam. Education Expenses	2,080.00
Cash at Bank	835,631.77	T.A.	6,115.00
Examination Fees	536,100.00	Exam. Fees to D.U	1,392,050.00
Centre Fees	388,500.00	Bank Commission	6,564.50
Marksheets	163,400.00	Stationery	7,139.00
Home Science Practical	52,940.00	Refreshment	12,792.00
Late Fees	1,400.00	Practical Beared	400.00
NIP Fees	65,500.00	External Examiner Practical Exam.	8,620.00
Bank Interest	4,970.00	Despatch Answer Script	31,290.00
<u>Transfer</u>		Extra Remuneration	900.00
General Fund AVC.10776292279	33,000.00 *	Exam Duty	62,500.00
		Officer-in-charge	282,000.00
		Remuneration for Office & Teaching Staff	217,500.00
		HSC Practical Exp.	8,893.00
		SKB(TTMG) Expenses	5,000.00
		Photo Copy Expenses	835.00
		Internal Examiner for Practical Exam.	11,050.00
		<u>Closing Balance :</u>	
		Cash in hand	
		Cash at Bank	25,713.27
	<u><u>2,081,441.77</u></u>		<u><u>2,081,441.77</u></u>

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants

For, DIGBOI MAHILA MAHAVIDYALAYA

Place : TINSUKIA

Date : 08.10.2020



*(Signature)*  
AJOY PAUL  
PROPRIETOR)

*(Signature)*  
PRINCIPAL/SECRETARY

*Principal / Secretary*  
Digboi Mahila Mahavidyalaya

*(Signature)*  
PRESIDENT

*(Signature)*  
DIGBOI MAHILA MAHAVIDYALAYA

DIGBOI MAHILA MAHAVIDYALAYA.

P. O. DIGBOI :: :: ASSAM

ACCOUNT NO. 230456 ( U. G. C. GRANT FUND (UBI) ) :

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

<u>RECEIPTS</u>		<u>AMOUNT</u>	<u>PAYMENTS</u>		<u>AMOUNT</u>
<u>Opening Balance :</u>			By,	Banking Practical Class Expenses	2,974.00
Cash in hand		NIL	"	Salary to Banking Class Teacher	5,000.00
Cash at Bank		15,949.35	"	Bank Commission	3.00
Bank Interest		441.00	"	<u>Closing Balance :</u>	
				Cash in hand	
				Cash at Bank	8,413.35
		<u>16,390.35</u>			<u>16,390.35</u>

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants



*[Signature]*  
AJOY PAUL  
(PROPRIETOR)

For, DIGBOI MAHILA MAHAVIDYALAYA

*[Signature]*

PRINCIPAL/SECRETARY

*Principal Secretary*  
Digboi Mahila Mahavidyalaya

*[Signature]*

PRESIDENT

*President*  
DIGBOI MAHILA MAHAVIDYALAYA

Place : TINSUKIA

Date : 08.10.2020

**DIGBOI MAHILA MAHAVIDYALAYA.  
P. O. DIGBOI :: :: ASSAM**

ACCOUNT NO. 466066290 ( DIPLOMA COURSE ) :

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance :		By, <u>Revenue Expenditure</u>	
Cash at Bank	1,836,639.00	Banner Making	2,360.00
Cash in hand	NIL	Installation Charges	950.00
Fees NAAC	28,350.00	Faculty Development Programme	11,315.00
Faculty Dev. Fees	40,500.00	Stationery	405.00
Bank Interest	67,378.00	Collage Foundation Day	11,960.00
Computer Fees	14,300.00	Salary for Beautician Course	11,690.00
Students Alumini Fees	8,800.00	Refreshment	7,880.00
Beautician Fees	20,200.00	Teachers Day	330.00
Baking Fees	18,000.00	Lunch/Dinner	4,000.00
Transferred from Govt. Grant		Beutician Class Equipments	7,518.00
BPL Students Free Admission		Salary for Baking Teacher	7,190.00
from DHE,Guwahati	277,440.00	Seminar	6,000.00
		Telephone	3,971.00
		Hoter Rent	7,590.00
		Gamuch Purchase	800.00
		MRP(HSC)	10,000.00
		MRP(ECO)	10,000.00
		Electrical Goods	1,422.00
		Workshop Registration Fees	1,000.00
		Women Day Expenses	2,500.00
		Baking Practical Goods	710.00
		Closing Balance :	
		Cash at Bank	2,202,016.00 x
		Cash in hand	NIL
	<u><u>2,311,607.00</u></u>		<u><u>2,311,607.00</u></u>

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants

Place : TINSUKIA

Date : 08.10.2020



*(Signature)*  
AJOY PAUL  
(PROPRIETOR)

For, DIGBOI MAHILA MAHAVIDYALAYA

*(Signature)*  
PRINCIPAL/SECRETARY

*Principal / Secretary*  
Digboi Mahila Mahavidyalaya

*(Signature)*  
PRESIDENT

*President*  
PRESIDENT,  
DIGBOI MAHILA MAHAVIDYALAYA

**DIGBOI MAHILA MAHAVIDYALAYA.**  
**P. O. DIGBOI :: ASSAM**

COUNT NO. 230464 ( HOSTEL FUND ) :

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

<u>RECEIPTS</u>	<u>AMO</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balance :</u>		By, <u>Capital Expenditure</u>	
Cash in hand	-	Water Tank	21,500.00
Cash at Bank	62,247.72	Water Filter	15,540.00
		Hostel Building	1,648,870.00
Security Money	90,000.00 *	Hostel Utensils	16,615.00
		Hostel Gas Line Connection	116,779.00
<u>Fees Collection :</u>		Security Money	43,500.00
Admission	19,500.00		
Seat Rent	435,600.00	.. <u>Revenue Expenditure</u>	
Maintenance	370,260.00	Hostel Staff Salary	273,758.00
Establishment	97,500.00	RCC Work Lunch	2,450.00
Misc.	65,340.00	Electricity Charges	239,753.00
Development	180,000.00	Safety Tank Cleaning	4,320.00
Electricity	435,600.00	Cylinder Gas	36,145.00
Festival Fees	78,000.00	Printing Charges	1,300.00
Gas	98,700.00 ✓	Gas Expenses	87,562.00
Bank Interest	16,471.00	Repairing Work	59,140.00
		Fresher	22,838.00
<u>Fund Transfer :</u>		Stationery	4,180.00
General Fund A/C. 10776292279	1,150,000.00	Bank Charges	1,898.30
		Wooden Thela	5,000.00
<u>Fund Transfer :</u>		Saraswati Puja Expenses	18,454.00
College Exam. Fund		Misc. Expenses	44,556.00
A/C.230502	250,000.00	Janmastami Expenses	4,650.00
		Gas Burner	5,580.00
		Water Pump	2,700.00
		Painting Work	71,500.00
		Fire Extinguisher Refilling	1,050.00
		Electncal Goods	41,801.00
		Safety Tank Expenses	27,000.00
		.. <u>Closing Balance :</u>	
		Cash in hand	-
		Cash at Bank	530,779.42
	<u>3,349,218.72</u>		<u>3,349,218.72</u>

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants



*(Signature)*  
AJOY PAUL  
(PROPRIETOR)

For, DIGBOI MAHILA MAHAVIDYALAYA

*(Signature)*  
PRINCIPAL/SECRETARY  
Principal / Secretary  
Digboi Mahila Mahavidyalaya

*(Signature)*  
PRESIDENT  
PRESIDENT,  
DIGBOI MAHILA MAHAVIDYALAYA

Place : TINSUKIA

Date : 08.10.2020

**DIGBOI MAHILA MAHAVIDYALAYA.**  
**P. O. DIGBOI :: ASSAM**

**ACCOUNT NO. 230472 ( MAGAZINE FUND ) :**

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<b>RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020</b>			
<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To, <u>Opening Balance :</u>		By, DairyBooks	20,006.00
Cash at Bank	695,039.85	.. Bank Commission	23.50
.. Fees Collection	143,100.00	.. <u>Closing Balance :</u>	889,641.35
.. Bank Interest	27,731.00	Cash at Bank	
.. <u>BPL Students Free Admission</u>			
.. Transfer to Govt. Grant Fund	43,800.00		
.. A/C.0012010692137			
	<u>909,670.85</u>		<u>909,670.85</u>

**ACCOUNT NO. 230480 ( STUDENTS' WELFARE FUND ) :**

To, <u>Opening Balance :</u>		By, Bank Charges	21.00
Cash at Bank	354,370.16	.. <u>Closing Balance :</u>	NIL
Cash in hand	-	.. Cash in hand	415,197.16
.. Fees	29,200.00	.. Cash at Bank	
.. Bank Interest	13,198.00		
.. BPL Students Free Admission	18,450.00		
	<u>415,218.16</u>		<u>415,218.16</u>

**ACCOUNT NO. 230499 ( GAME FUND ) :**

To, <u>Opening Balance :</u>		By, Videography	10,100.00
Cash at Bank	87,281.47	.. Expenses for Boxing Competition	600.00
.. Fees Collection	95,400.00	.. Boxing Jersey	29,325.00
.. Bank Interest	4,733.00	.. Sports Affiliation Fees	194.50
.. <u>BPL Students Free Admission</u>		.. Bank Commission	6,465.00
.. Transfer to Govt. Grant Fund	29,200.00	.. Books Gift	4,865.00
.. A/C.0012010692137		.. Students Annual Affiliation Fees(D.U)	1,740.00
		.. T.A.	8,000.00
		.. Fees for Youth Festival Competition	4,239.00
		.. College Week Expenses	350.00
		.. Banner	
		.. <u>Closing Balance :</u>	150,735.97
		Cash at Bank	
	<u>216,614.47</u>		<u>216,614.47</u>

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants



AJOY PAUL  
(PROPRIETOR)

For, DIGBOI MAHILA MAHAVIDYALAYA

Principal/Secretary

Principal/Secretary  
Digboi Mahila Mahavidyalaya

PRESIDENT

*B. K. Baruah*  
PRESIDENT  
DIGBOI MAHILA MAHAVIDYALAYA

Place : TINSUKIA

Date : 08.10.2020



**DIGBOI MAHILA MAHAVIDYALAYA.**  
**P. O. DIGBOI :: :: ASSAM**

**ACCOUNT NO. 230502 ( COLLEGE EXAMINATION FUND ) :**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

<u>R E C E I P T S</u>	<u>A M O U N T</u>	<u>P A Y M E N T S</u>	<u>A M O U N T</u>
To, <u>Opening Balance :</u>		By, <u>Revenue Expenditure</u>	
Cash at Bank	408,533.64	Stationery	16,980.00 ✓
		Full Scrap Paper	31,635.00 ✓
Fees	114,590.00	Electric Kettle	1,900.00 ✓
Bank Interest	15,026.00	Refreshment	1,477.00 ✓
<u>BPL Students Free Admission</u>		.. <u>Transfer</u>	
Transfer to Govt. Grant Fund		Hostel Fund A/C.230464	250,000.00
A/C.0012010692137	51,750.00	.. <u>Closing Balance :</u>	
		Cash at Bank	287,897.64
	<u>589,899.64</u>		<u>589,899.64</u>

**ACCOUNT NO. 230510 ( STUDENTS' UNION FUND ) :**

To, <u>Opening Balance :</u>		By, Farewell Expenses	23,820.00
Cash in hand	NIL	.. College Week Expenses	39,147.00 ✓
Cash at Bank	361,004.58	.. Bank Commission	86.00
		.. Banner	820.00
.. Fees Collection	101,750.00 ✓	.. Stationery	7,596.00
.. Bank Interest	12,690.00	.. Refreshment	1,370.00 ✓
.. Teacher Day Ticket Sale	1,430.00	.. Fresher Social Expenses	61,188.00
.. <u>BPL Students Free Admission</u>		.. Quiz Competition	1,000.00 ✓
Transfer to A/C.001201010692137	41,050.00	.. Music System	3,000.00
		.. Teacher Day Amt. to DHE, Assam	1,473.00 ✓
		.. Electrical Goods	2,166.00
		.. Donation	1,000.00
		.. Karate Competition	6,300.00 ✓
		.. <u>Closing Balance :</u>	
		Cash in hand	NIL
	<u>517,924.58</u>	Cash at Bank	368,958.58
			<u>517,924.58</u>

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants

Place : TINSUKIA

Date : 08.10.2020



AJOY PAUL  
(PROPRIETOR)

For, DIGBOI MAHILA MAHAVIDYALAYA

*Samuel*  
PRINCIPAL/SECRETARY  
Principal / Secretary  
Digboi Mahila Mahavidyalaya

*b. h. Baruah*  
PRESIDENT

PRESIDENT  
DIGBOI MAHILA MAHAVIDYALAYA

**DIGBOI MAHILA MAHAVIDYALAYA.**  
**P. O. DIGBOI :: ASSAM**

**ACCOUNT NO. 239747 ( FESTIVAL FUND ) :**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

<u>R E C E I P T S</u>	<u>A M O U N T</u>	<u>P A Y M E N T S</u>	<u>A M O U N T</u>
To, <u>Opening Balance :</u>		By, Bank Charges	7.00
Cash at Bank	131,640.62	.. Teachers Day Expenses	2,697.00
Cash in hand	NIL	.. Saraswati Puja Expenses ✓	45,108.00 //
Fees Collection	58,100.00	.. <u>Closing Balance :</u>	
Bank Interest	5,714.00	Cash in hand	NIL
Teacher Day Token Sales		Cash at Bank	184,542.62
<u>BPL Students Free Admission</u>			
Received from Assam Govt.			
Transfer to A/C. 001201069213;	36,900.00		
	<b>232,354.62</b>		<b>232,354.62</b>

**ACCOUNT NO. 233951 ( H. S. EXAM. FUND ) :**

To, <u>Opening Balance :</u>		By, T.A.	655.00
Cash in hand	-	.. Examination fees to AHSEC	69,700.00
Cash at Bank	160,795.07	.. Bank Commission	10.00
		.. Stationery	2,322.00
.. <u>Fees Collection :</u>		.. Hsc.1st yr. Answer Checkup	10,452.00
Examination Fees	45,000.00	.. Internal Examiner	2,000.00
NIP	7,500.00	.. Refreshment	4,083.00
Practical	5,600.00	.. Remuneration to Conduction Committee	20,000.00
Marksheet fees	10,600.00	.. Officer-in-charge	16,500.00
Certificate Fees	18,200.00	.. Official Staff Remuneration	23,300.00
Centre Fees from AHSEC		.. Exam. Duty Invigilators	5,600.00
(BPL Students)	39,300.00	.. Asstt. Officer-in-charge	6,500.00
Centre Fees	84,800.00	.. Answer Script Despatch	7,426.00
Centre Fees from Sowmar Vidyapith		.. External Examiner	1,500.00
H.S. School	24,250.00	.. <u>Closing Balance :</u>	
Bank Interest	4,181.00 ✓	Cash in hand	NIL
	<b>400,226.07</b>	Cash at Bank	230,178.07
			<b>400,226.07</b>

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants



AJOY PAUL  
(PROPRIETOR)

Place : TINSUKIA  
Date : 08.10.2020

For, DIGBOI MAHILA MAHAVIDYALAYA

*Sannal*  
PRINCIPAL/SECRETARY  
Principal Secretary  
Digboi Mahila Mahavidyalaya

*G. K. Baruah*

PRESIDENT

PRESIDENT,  
DIGBOI MAHILA MAHAVIDYALAYA

**DIGBOI MAHILA MAHAVIDYALAYA,  
P. O. DIGBOI :: :: ASSAM**

**ACCOUNT NO. 16561 ( SCHOLARSHIP FUND ) :**

By, <u>Opening Balance :</u>		By, <u>Closing Balance :</u>	
Cash at Bank	40,797.30	Cash at Bank	40,797.30
	<u>40,797.30</u>		<u>40,797.30</u>

**ACCOUNT NO. 001201062137( GOVT. GRANT FUND) :**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

To, <u>Opening Balance :</u>		By, Bank Charges	6.50
Cash at Bank	329,548.50	" Grant to Dr. A.F. Md. Malik (Migration Diaspora and Nation Building-1st Instalment)	60,000.00
Seminar Grant Receipt Indian Council of Social Science Research(Oil Ind	125,000.00	" Semiar Grant to Bengali Deptt. Dr. A.F. Md. Malik	45,000.00
Seminar Grant Receipt Migration Diaspora and Nation Buildinh (Bengali Deptt.)	120,000.00	" Ticket Booking	55,000.00
Govt. Grant for Library Books by NEFT	200,000.00	" Seminar Grant to Endangered Ethnic Culture	69,000.00
Grant from DSE,Ghy for Girls Toilet Facility	100,000.00	" Faculty Development Programme For Home Sience Deptt.	95,000.00
Seminar Grant for Bengali Deptt	45,000.00	" Transferred to Library Fund Book Grant A/C.230421	200,000.00
Ticket Cancellation	34,630.00	" BPL Students Fees Transferred to Other Funds	1,510,038.00
Seminar Grant for Endangad Ethnic Culture	76,500.00	" <u>Closing Balance :</u> Cash at Bank	635,373.00
Grant for Faculty Development Prog. Home Science Deptt.	105,000.00		
BPL Students Free Admission fee From DHE	1,510,038.00 /		
Bank Interest	23,701.00 /		
	<u>2,669,417.50</u>		<u>2,669,417.50</u>

For, AJOY PAUL & ASSOCIATES  
Chartered Accountants



*[Signature]*  
AJOY PAUL  
(PROPRIETOR)

For, DIGBOI MAHILA MAHAVIDYALAYA

*[Signature]*  
PRINCIPAL/SECRETARY  
Principal Secretary  
Digboi Mahila Mahavidyalaya

*[Signature]*

PRESIDENT  
PRESIDENT  
DIGBOI MAHILA MAHAVIDYALAYA

Place : TINSUKIA  
Date : 01.10.2020

**DIGBOI MAHILA MAHAVIDYALAYA.**  
**P. O. DIGBOI :: :: ASSAM**

**ACCOUNT NO. 36319210536( UGC GRANT FUND)(SBI) :**

To, <u>Opening Balance :</u>		By, Substitute Teacher Salary(FDP)	
Cash at Bank	1,484,954.50	Miss Chimi Deka	380,888.00
.. Salary from UGC Nero of FDP		.. National Seminar of Pol. Science	30,610.00
Substitute teacher Miss, Chimi Deka(2019-20)	477,301.00	.. <b>Capital Expenditure</b>	
.. Bank Interest	7,148.00	Women Hostel Building(Contra.)	1,083,911.00
		Furniture	314,000.00
		.. <u>Closing Balance :</u>	
		Cash at Bank	159,994.50
	<u>1,969,403.50</u>		<u>1,969,403.50</u>

**ACCOUNT NO. 37177876459(NATIONAL SERVICE SCHEME)**

To, <u>Opening Balance :</u>		By, Yoga Teacher	4,000.00
Cash at Bank	87,311.00	.. Enviroment Day	1,150.00
.. Received from Sanjib Dutta	4,540.00	.. Eye Checkup Camp	610.00
		.. NCC Programme	5,000.00
		.. Unnat Bharat Abhijan	5,000.00
		.. Banner Making	2,016.00
		.. Bank Charges	649.00
		.. Women Day	1,600.00
		.. <u>Closing Balance :</u>	
		Cash at Bank	71,826.00
	<u>91,851.00</u>		<u>91,851.00</u>


For, AJOY PAUL & ASSOCIATES  
Chartered Accountants




AJOY PAUL  
(PROPRIETOR)

Place : TINSUKIA  
Date : 01.10.2020

For, DIGBOI MAHILA MAHAVIDYALAYA

  
PRINCIPAL/SECRETARY

*Principal Secretary*  
Digboi Mahila Mahavidyalaya

  
PRESIDENT

**PRESIDENT,**  
**DIGBOI MAHILA MAHAVIDYALAYA**

NOTES TO ACCOUNTS ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31<sup>ST</sup> MARCH, 2020 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE :

**A. SIGNIFICANT ACCOUNTING POLICIES :**

1. The financial statement have been prepared on cash basis to comply generally in material aspects with applicable Accounting Standards on such class of institutions issued by the Institute of Chartered Accountants of India. This method has consistently been followed by the institution.
2. Fixed assets are stated at cost price of assets at the beginning and end of the accounting year add additions, acquisitions and other movements, if any. Further none of the fixed assets have been revalued during the year.
3. Depreciation has not been provided on the assets acquired previously and during the year.
4. With regard to Revenue Recognition, collection of fees, interest on F. D. have been accounted for on receipts basis in accordance with the resolution of the management.

**B. OTHERS :**

1. No confirmation of balances have been obtained from Advance to Staffs and Sundry liabilities, and therefore, the balances are as per books of account only.
2. Cash balances at the end of the year ( 31-03-20) have been verified by the management and certified to have tallied with the balance of cash as per the books of account only.

**IN TERMS OF OUR REPORT OF EVEN DATE**

For AJOY PAUL & ASSOCIATES  
Chartered Accountants

Place : TINSUKIA

Date : 08.10.2020



  
AJOY PAUL  
(PROPRIETOR)