



AUDIT REPORT

AUDITED ACCOUNTS

OF

DIGBOI MAHILA MAHAVIDYALAYA.

DIGBOI, ASSAM-786171

FOR

FINANCIAL YEAR : 2021-2022

AUDITOR:-

ABHIJIT DUTTA & ASSOCIATES

CHARTERED ACCOUNTANTS

PROMODE ASSAM COMPLEX

RANGAGORA ROAD, NEAR WOMENS' COLLEGE

TINSUKIA, ASSAM-786125

TEL : 0374-7960136

Email : abhijitduttaandassociates@gmail.com

**INTERNAL AUDIT OF THE ACCOUNTS OF DIGBOI MAHILA MAHAVIDYALAYA FOR THE
PERIOD FROM 01-04-2021 TO 31-03-2022**

As per the direction of the principal, we the undersigned have audited the accounts of DIGBOI MAHILA MAHAVIDYALAYA for the period from 01-04-2021 to 31-03-2022 and our opinion on the basis of all the information and explanations obtained by us which to the best of our knowledge and belief were necessary for the purpose of audit stands as below:-

(I) INCUMBENCY

The following persons were the principal and the secretary of the college during the period covered under audit -

(a) Dr. Sangeeta Chetia

The following person assisted during the course of audit :-

(a) Dina Kanta Das

(II) CLOSING BALANCE (GENERAL FUND)

The closing balance of the college fund (General) as per cash Book as on 31-03-2022, as detailed below -

(a)	Cash in hand	1.00
(b)	Cash at Bank	2285989.31
	(State Bank of India, Digboi Br. A/C NO:- 10776292279)	

(III) RESERVE FUND

The college authority maintains a Reserve Fund of Rs. 747719 (Principal Amount)
The amount is kept invested in Fixed deposit as detailed below:-

Sl. No.	F/D A/c No.	Name of Bank	Date of Deposit	Principal Amount	Date of Maturity	Maturity Amount
a	10776383020	State Bank of India	20.03.2021	545459.00	20.03.2022	573248.00
b	30373491750	State Bank of India	28.04.2018	101130.00	28.04.2023	141329.00
c	30373497424	State Bank of India	28.01.2018	101130.00	28.04.2023	141329.00

Note:- Tds amount is not deducted from the interest income as the college is regularly submitting the concerned form/certificate to the Income Tax Department via Bank.

(IV) GOVERNMENT GRANTS

NON - RECURRING GRANTS:-

- (a) The withdrawal and utilisation of Non-Recurring Grants received from the State Govt. as are noted in Annexure "A".
- (b) The withdrawal and utilisation of Non-Recurring Grants received from the University Grants Commission as are noted in in Annexure "B".
(Specimen copy of the annexures are enclosed herewith)

(V) SUBSIDIARY FUNDS: - (Elaboration in Annexure "C")

The closing balance of the subsidiary funds as on 31-03-2022 as per Cash Book, are detailed below:-

1	<u>COLLEGE EXAM FUND</u>	
	Cash in Hand	NIL
	Cash at Bank	357214.44
	(Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230502)	
2	<u>DEVLPOMENT FUND</u>	
	Cash in Hand	NIL
	Cash at Bank	279339.05
	(State Bank Of India, Digboi Bzr Br. S/B A/C No:-10776292268)	
3	<u>DIPLOMA COURSE FUND</u>	
	Cash in Hand	NIL
	Cash at Bank	2076107.57
	(Indian Bank, Digboi Br. S/B A/C NO:-466066290)	



4	<u>FESTIVAL FUND</u> Cash in Hand Cash at Bank (PNB, Digboi Br. S/B A/C No - 0012010239747)	NIL	133746.81
5	<u>GAME FUND</u> Cash in Hand Cash at Bank (PNB, DIGBOI Br. S/B A/C No:- 0012010230499)	NIL	155908.11
6	<u>GOVT GRANT FUND</u> Cash in Hand Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010692137)	NIL	475326.12
7	<u>H.S EXAM FUND</u> Cash in Hand Cash at Bank (PNB, Digboi Br. S/B A/C No -0012010233951)	NIL	251396.35
8	<u>HOSTAL FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230464)	NIL	533372.86
9	<u>ICSSR SEMINAR FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digboi Br. A/C No:-20500100359118)	NIL	3901.40
10	<u>LIBRARY FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Tsk Br. S/B A/C No:- 0012010230421)	NIL	1034440.23
11	<u>MAGAZINE FUND</u> Cash in Hand Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010230472)	NIL	1186714.15
12	<u>NATIONAL SERVICE SCHEME FUND</u> Cash in Hand Cash at Bank (SBI, Digboi Br. S/B A/c No:-00000037177876459)	NIL	162466.00
13	<u>RUSA FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:-2050010032160)	NIL	152221.98
14	<u>STUDENT UNION FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230510)	NIL	369121.86



15	<u>STUDENT WELFARE FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digbol Br A/C No -0012010230480)	NIL 448298 96
16	<u>UGC GRANT FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digbol Br. S/B A/C No:- 0012010230456)	NIL 8920.65
17	<u>UGC GRANT FUND</u> Cash in Hand Cash at Bank (State Bank of India, Digbol Br. S/B A/C No:- 36319210536)	NIL 832.50
18	<u>UNIVERSITY EXAM FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digbol Br S/B A/C No:- 0012010230430)	 8631.00 146193 57

(VI) RECEIPT AND PAYMENTS STATEMENT

The Receipt and Payment Statement of various subsidiary funds for the period covered under audit are given in Annexure "c".

(VII) MISAPPROPRIATION / EMBEZZLEMENT DETAILS

NIL
No misappropriation/embezzlements has been found during the course of audit.

(VIII) CASH BOOK

1. The Cash Book is maintained on Double Entry System reflecting bank transactions. However Ledger Posting is not being done. The Receipts and Payments Accounts have been drawn by manually adding the receipts and expenditure. The College should start maintaining the ledger.
2. The overwriting/cancellation are not attested by authorized official.

(IX) INTER FUND TRANSFER

Sl No	Date	From	To	Amount	Whether Approved
1		As per Statement D			AS PER NORMS

(X) DIVERSION OF GOVT. GRANTS TO OTHER PURPOSES (Noticed if any)

NIL

(XI) PAYMENT VOUCHERS

No major irregularity has been noticed during the period covered under audit.



(XIII) FINANCIAL POSITION AS ON 31-03-2022

The financial position of the institution as reveals from the College fund's cash book as on 31-03-2022 stands as follows -

Cash at State Bank of India, Tinsukia Rs 2285989 31 & cash in hand Rs 1 00 In addition to the above, the institution also maintained a Reserved fund of Rs 747719 which is invested in fixed deposit with bank. Thus a total sum of Rs 747719 plus interest accrued on fixed deposit was in possession of the institution as on 31/03/2022

(XIII) GENERAL

The general maintenance of accounts and the relevant records are fair except the following :

1. The compliance of TDS provision in case of payments to contractors wherever required is not being done.
2. Ledger posting has not been done.

Signed in terms of our Audit Report of even date
FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants

Digboi Mahila Mahavidyalaya
Digboi, Assam



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No. 307419, FRN : 328895E

Principal

Date:- 16-11-2022
Place:-Tinsukia

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM-786171

ANNEXURE A

STATEMENT SHOWING GRANT RECEIVED FROM STATE GOVERNMENT FROM 01-04-2021 TO 31-03-2022

Sl. No.	Sanction Letter No.	Purpose of the grant	Amount Sanctioned	Amount received during the year	Date of receipt	Amount Spent/Paid	Balance to be Spent/paid
1							
2				NIL			
3							

Signed in terms of our Audit Report of even date
FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants

Digboi Mahila Mahavidyalaya
Digboi, Assam

Date :-16-11-2022
Place :- TINSUKIA



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No. 307419,FRN : 328895E

(Principal)

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM-786171

ANNEXURE B

STATEMENT SHOWING GRANT RECEIVED FROM UGC FROM 01-04-2021 TO 31-03-2022

Sl. No.	Sanction Letter No.	Purpose of the grant	Amount Sanctioned	Amount received during the year	Date of receipt	Amount Spent/Paid	Balance to be Spent/paid
1							
2				NIL			
3							

Signed in terms of our Audit Report of even date

FOR ABHIJIT DUTTA & ASSOCIATES

Chartered Accountants

Digboi Mahila Mahavidyalaya

Digboi, Assam



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

Principal

Date :- 16-11-2022
Place :- TINSUKIA

ICAI Membership No. 307419, FRN : 328895E

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM-786171

ANNEXURE D

DETAILS OF ALL INTER FUND TRANSACTIONS FROM 1-04-2021 TO 31-03-2022

Sl. No.	FROM	TO	AMOUNT	WHETHER APPROVED
1	General Fund	H.S Exam Fund	43600	NA
2	College Exam Fund	Hostel Fund	23108	NA
3	Hostel Fund	College Exam Fund	23108	NA
4	General Fund	Development Fund	1000	NA

Signed in terms of our Audit Report of even date

FOR ABHIJIT DUTTA & ASSOCIATES Digboi Mahila Mahavidyalaya
Chartered Accountants Digboi, Assam



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No. 307419, FRN : 328895E

Principal

Date :- 16-11-2022
Place :- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI ASSAM - 786171

GENERAL FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To Opening Balance			
• Cash at Bank	4146713.85	• By Bank Charges	1242.54
• (SBI, Dygoal Br. A/C		• Salary	1834761.00
NO. - 10776292279)		• T.A Bill	61851.00
Cash in Hand	<u>43</u>	• Petty Cash	5145.00
		• Remuneration to G B Members	20000.00
• Certificate Fees	71600.00	• Electricity Bill	210233.00
• NCC Fees	7100.00	• Telephone Bill	10808.00
• Maintenance Fees	36360.00	• Remuneration Paid of Distance Education	4000.00
• Tulon Fees	88520.00	• College Website Renewal Expenses	43200.00
• Id Card Fees	7410.00	• Labour Expenses	1200.00
• Admission Fees	318650.00	• Printing & Stationery	88233.00
• Common Room	550.00	• Outstanding Affiliation Fees	7000.00
• Enrollment	3720.00	• Advertisement	74055.00
• Registration Fees for D U	102250.00	• Letter Writing	850.00
• Registration Fees for H S	34490.00	• Medical Expenses	2000.00
• Suspect A/c	650.00	• Fuel & Power	19000.00
• 4th Grade Quarter Rent	15600.00	• Student Enrollment Fees (2020-2021) (i)	21510.00
• Bank Interest	87393.00	• Loan Refund to College Exam Fund	4970.00
• Distance Education Fees	28835.00	• Misc Expenses	11390.00
• Principal Interview Fees	25000.00	• Staff Benefit Fund	103440.00
• Migration Certificate Fees	33000.00	• GIC Premium	11885.00
• Caution Money	14550.00	• Refinement	22143.00
• Practical Fees	26000.00	• Office Allowance for DE	6750.00
• Establishment Fees	46600.00	• Dispatch of Answer Script	513.00
• Attendance Fees to D U	2490.00	• Computer Accessories	100750.00
• Electric Fees	67700.00	• Audit Fees	27000.00
• Misc Fees	84550.00	• Excess S B Dr	1475.00
• Seminar Fees	21300.00	• ICT Academy Membership	20650.00
• Student Aid Fees	2640.00	• Practical Goods	24534.00
• Jargon Fees	1503.00	• Repairing & Maintenance	10480.00
• Garden Part	6000.00	• GST Filing	4800.00
• Election Nomination Form	1240.00	• Profession Fees	7550.00
• Sec Fees	23200.00	• Enrichment Fees Paid (2021-2022) (ii)	21510.00
• ICT Academy Membership	20650.00	• Registration Fees for NCC	1061.00
• Fire	600.00	• Battery	24500.00
• Admission Form	4100.00	• Name Plate Display Stand	3844.00
• Salary Refund	185000.00	• H S Registration paid (AHSEC)	800.00
• Wrong Deposit Transfer to Dev Fund	1000.00	• I Card Fees Paid	24075.00
• Social Fees	1280.00	• Registration Fees Paid to D U	80500.00
• Decore Fees	2100.00	• Ply Board	18190.00
• Culture Fees	2250.00	• Exam Fees Paid Distance Education	900.00
• Youth Festival	4500.00	• NCC Equipment	11800.00
• Contingency Fees	15600.00	• Expenditure for Principal Interview	31281.00
• Co-Carroulam Fees	4500.00	• Admission Fees Paid to Distance Education	77600.00
• Admission Fees Received for DE	77600.00	• Projector Ceiling Mount	450.00
• Slit Benefit Fund Return	8200.00	• Interest Paid to UGC Hero 10% Chimi Deka	3577.00
• CFC Fees	18000.00	• Recruitment Fees for H S Paid to AHSEC	1000.00
• ITC Fees	500.00	• Transfer to Dev Fund	1000.00
• Received Interview from Candidate	10000.00	• Affiliation Fees Paid to D U	7000.00
		• Excess Misc Fund Refund	6100.00
		• Students Enrollment Fees (2021-2022) (iii)	6930.00
		• Loan Paid to Sanjib Dutta	33384.00
		• Loan Paid to A.F. Md. Malik	100000.00
		• Remuneration Paid to Interview Expert	39000.00
		• Expenditure of Education Interview	8783.00
		• Postal Charges	214.00
		• Material for NCC	860.00
		• Transfer to H S Exam Fund	43600.00
		By Closing Balance	
		• Cash at Bank	2285989.31
		• (SBI, Dygoal Br. A/C NO.- 10776292279)	
		Cash in Hand	<u>1.00</u>
			<u>2285990.31</u>
	6628367.85		6628367.85



Signed in terms of our Audit Report of even date

FOR ABHIJIT DUTTA & ASSOCIATES

Chartered Accountants



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Tinsukia Commerce College
Tinsukia, Assam

(Principal)

Date :-16-11-2022

Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

COLLEGE EXAM FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By Stationery	2475 00
" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230502)	391493.44	" Loan Paid to Hostel Fund	23108 00
" Amount Refunded by Manik Kouch	276.00	" Dista Paper & Xerox Paper	26470 00
" Bank Interest	10964.00	" Refreshment for Exam	8274 00
" NEFT	4970.00	" Internal Examiner of Practical Exam	9000 00
" Loan Refund from Hostel Fund	23108.00	" Invigilator hor H.S 2nd year Pre- Final Exam	4800.00
" Fees	20130.00	" Internal Marks	5000.00
		" Invigilator for 3rd Sem CBSC Exam Duty	12600 00
		" Examination Work	2000 00
		" <u>By Closing Balance</u>	
		" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230502)	357214.44
	<u>450941.44</u>		<u>450941.44</u>

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FOR ABHIJIT DUTTA & ASSOCIATES

Chartered Accountants



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

**DIGBOI MAHILA MAHAVIDLAYA
TINSUKIA ASSAM -786125**

DEVELOPMENT FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To, <u>Opening Balance</u>		By, General Expenses	17740 00
" Cash at Bank (State Bank Of India, Digboi Bzr Br. S/B A/C No:- 10776292268)	505959.05	" Contraction Expenses	29200 00
" Fees collection	82980.00	" Repairing & Maintenance	26465.00
" Interest received	13247.00	" Drafting Service	10000 00
" Received from Gen.Fund	1000.00	" Loan Returned to ICT Academy	20650 00
		" Electrician Payment	1000 00
		" Decorating Expenses	7496 00
		" Material Purchased for Water Connection	14833 00
		" Electrical Goods Purchased	4765 00
		" Furniture Purchased	75784 00
		" Blind Curtain Purchased	3200 00
		" Notice Board Expenses	7600 00
		" Time Attendance Machine Purchased	19400.00
		" Fitting Charges	7450 00
		" Water Pump Fitting	5300 00
		" Painting Expenses	11160 00
		" Computer Equipment Purchased	2900 00
		" Student Union Common Room Expenses	12824 00
		" Wages	4700 00
		" Returned to General Fund	23480 00
		" Water Tank Rent	13900 00
		" Water Tank Unload Expenses	4000 00
		" <u>By Closing Balance</u>	
		" Cash at Bank (State Bank Of India, Digboi Bzr Br. S/B A/C No:- 10776292268)	279339.05
	<u>603186.05</u>		<u>603186.05</u>

Signed in terms of our Audit Report of even date
FOR ABHIJIT DUTTA & ASSOCIATES



Chartered Accountants

Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidlaya
Tinsukia, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

FESTIVAL FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To, <u>Opening Balance</u>		By, Saraswati Puja Expenses	61273.00
" Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010239747)	177594.67	" Bank Charges	31.86
" Bank Interest	5257.00		
" Fees Collection	12200.00		
Need to Check		" <u>By Closing Balance</u>	
		" Cash at Bank	133746.81
		(PNB, Digboi Br. S/B A/C No:- 0012010239747)	
	<u>195051.67</u>		<u>195051.67</u>

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FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants

Digboi Mahila Mahavidyalaya
Digboi, Assam


ABHIJIT DUTTA
(Proprietor)
ICAI Membership No.307419, FRN : 328895E

Date :-16-11-2022
Place:- TINSUKIA

(Principal)

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

GAME FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, Kerata Championship	30000.00
Cash at Bank	157815.27	" Inter College Kabadi Campship	20303.00
(PNB, DIGBOI Br. S/B		" T.A Bill	7080.00
A/C No:- 0012010230499)		" Annual Affiliation Fees	25095.00
		" BankCharges	73.16
		" Expenditure of College Week	16279.00
" Fees Collection	92200.00		
" Bank Interest	4723.00	" <u>By Closing Balance</u>	
		" Cash at Bank	155908.11
		(PNB, DIGBOI Br. S/B	
		A/C No:- 0012010230499)	
	<u>254738.27</u>		<u>254738.27</u>

Signed in terms of our Audit Report of even date
FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants


ABHIJIT DUTTA
(Proprietor)

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

ICAI Membership No.307419, FRN : 328895E

DIGBOI MAHILA MAHAVIDYALAYA

DIGBOI, ASSAM - 786171

GOVT. GRANT FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To, Opening Balance		By Final grant of FDP	55000.00
" Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010692137)	487906.82	" Expenditure of Tet Exam	46700.00
" FDP for H.S department	45000.00	" Bank Charges	135.70
" Bank Interest	22555.00	" Seminar Grant Final Paid to A.F MD Malik	25000.00
" Tet Exam Fees	46700.00	" By Closing Balance	
		" Cash at Bank	475326.12
		(PNB, Digboi Br. S/B A/C No:- 0012010692137)	
	<u>602161.82</u>		<u>602161.82</u>

Signed in terms of our Audit Report of even date

FOR ABHIJIT DUTTA & ASSOCIATES

Chartered Accountants

Digboi Mahila Mahavidyalaya

Digboi, Assam



ABHIJIT DUTTA

(Proprietor)

(Principal)

Date :-16-11-2022

Place:- TINSUKIA

ICAI Membership No.307419, FRN : 328895E

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

H.S EXAM FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, Uploading Marksheet of	1000.00
" Cash at Bank (PNB, Digboi Br. S/B A/C No:-0012010233951)	198737.87	" H.S Final year Exam	
" Exam Fees	34850.00	" H.S Registration paid (AHSEC)	43600.00
" Centre Fees	122600.00	" Exam Fees to D.U	9950.00
" Practical Fees	3680.00	" Centre Fees of Special Exam	2000.00
" NIP Fees	6200.00	" Practical Goods	1796.00
" Bank Interest	5326.00	" Remuneration Paid to the Assistant Officer Incharge	14000.00
" Certificate Fees	600.00	" Conduction Committee Remuneration	
" MarkSheet Fees	2200.00	" Remuneration Paid to Officer Incharge	8000.00
" Received from General Fund	43600.00	" Remuneration Paid to Office Staff	48700.00
		" Practical External Examiner of HSC	4230.00
		" T.A Bill	1348.00
		" Practical Bearer	160.00
		" Bank Charge	75.52
		" Expenditutr of Practical Exam	4318.00
		" Postal Charge of answer Scripts	7201.00
		" Stationery Charges	3220.00
		" <u>By Closing Balance</u>	
		" Cash at Bank	251396.35
		(PNB, Digboi Br. S/B A/C No:-0012010233951)	
		" BRS	<u>2799.00</u>
	<u>417793.87</u>		<u>254195.35</u>
			<u>417793.87</u>

Signed in terms of our Audit Report of even date
FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)
ICAI Membership No. 307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :- 16-11-2022
Place :- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
TINSUKIA, ASSAM - 786125

HOSTEL FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To Opening Balance		By, Gas Bill Paid	128009.00
" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230464)	266094.46	" Hostel Staff Salary	320883.00
" Admission Fees Received	26200.00	" Electricity Bill Paid	36141.00
" Interest received	9894.00	" Security Guard Fees	9000.00
" Maintenance Fees Received	119170.00	" General Expenses	23915.00
" Cook Charges	64500.00	" Electrical Goods Purchased	4550.00
" Establishment Fees Received	64500.00	" Repairing & Maintenance	50533.00
" Gas Bill	105200.00	" Security Money Refund	45200.00
" Miscellaneous Fees Received	21030.00	" Loan Refunded	23108.00
" Electricity Fees Received	140200.00	" Painting Expenses	6800.00
" Occasional Expenses Received	51600.00	" Distile Water Colour	823.00
" General Expenses Received	124900.00	" Battery Terminal Purchased	62300.00
" Security Money Received	72400.00	" Printing & Stationary	4880.00
" Development Fees Received	205000.00	" Water Filter & Dustbin Purchased	22460.00
" Loan Received From Exam Fund	23108.00	" Wages	3150.00
		" Occasional Expenses	18589.00
		" Bank Charges	82.60
		" By Closing Balance	
		" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230464)	533372.86
	<u>1293796.46</u>		<u>1293796.46</u>

Signed in terms of our Audit Report of even date
FOR ABHIJIT DUTTA & ASSOCIATES

Chartered Accountants



ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Tinsukia, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

ICSSR SEMINAR FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, Bank Charges	17.70
" Cash at Bank (Punjab National Bank, Digboi Br. A/C No:-20500100359118)	32713.10	" Seminar Grant Paid	200500.00
" Bank Interest	706.00		
" OPACTF	500.00		
" Seminar Grant Received	170500.00		
		" <u>By Closing Balance</u>	
		" Cash at Bank (Punjab National Bank, Digboi Br. A/C No:-20500100359118)	3901.40
	<u>204419.10</u>		<u>204419.10</u>

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FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants



ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
TINSUKIA, ASSAM -786125

LIBRARY FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To Opening Balance		By, Books Purchased	83960.00
" Cash at Bank (Punjab National Bank, Tsk Br. S/B A/C No:- 021042010002195)	1098754.23	" Telephone Charges	4081.00
		" Carrying Charges	900.00
		" Newspaper & Magazine	20828.00
		" Auto Fare	1200.00
		" Repairing & Maintenance	9880.00
		" Printing & Stationary	11045.00
" Fees Collection	35720.00	" Bank Charges	236.00
" Interest received	31471.00		
" Book Fine	625.00		
		" By Closing Balance	
		" Cash at Bank (Punjab National Bank, Tsk Br. S/B A/C No:- 0012010230421)	1034440.23
	<u>1166570.23</u>		<u>1166570.23</u>

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FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants

Digboi Mahila Mahavidlaya
Tinsukia, Assam



ABHIJIT DUTTA
(Proprietor)

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

ICAI Membership No.307419, FRN : 328895E

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

MAGAZINE FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, Magazine Cover Design	5000.00
" Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010230472)	1022583.15	" Bank Charges	59.00
" Bank Interest	30890.00	" <u>By Closing Balance</u>	
" Fees Collection	138300.00	" Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010230472)	1186714.15
	<u>1191773.15</u>		<u>1191773.15</u>

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FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAT Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

NATIONAL SERVICE SCHEME FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, Online workshop on International	2000.00
" Cash at Bank (SBI, Digboi Br. A/C No:-00000037177876459)	83261.00	" Yoga Day	500.00
		" Yoga Camp	750.00
		" Certificate Printing	1475.00
		" Bank Charges	3000.00
" N.S.S Grant Receipt	93000.00	" Prize Money for Speech Competition	2980.00
		" National Voters Day	3090.00
		" N.S.S Programme	
		" <u>By Closing Balance</u>	
		" Cash at Bank (SBI, Digboi Br. A/C No:-00000037177876459)	162466.00
	<u>176261.00</u>		<u>176261.00</u>

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(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

RUSA FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, PFMS 3rd installment paid	2340686.00
" Cash at Bank (Punjab National Bank, Digboi Br. A/C No:-2050010032160)	3183684.98	" Labour Cess	29048.00
		" Forest Royalty	31132.00
		" Income Tax on Forest Royalty	778.00
		" Agency Charge Commission ASHB	97714.00
		" GST	58096.00
		" Income Tax Paid TRTR	29048.00
" Bank Interest	43746.00	" Purchase of Books	9760
		" Bank Interest Paid to Rusa-13 SNA	478947.00
		" <u>By Closing Balance</u>	
		" Cash at Bank (Punjab National Bank, Digboi Br. A/C No:-2050010032160)	152221.98
	<u>3227430.98</u>		<u>3227430.98</u>

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FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
TINSUKIA, ASSAM -786126

STUDENT UNION FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To, <u>Opening Balance</u>		By, Books Purchased	1240.00
" Cash in Hand	0.00	" Refreshment	13266.00
" Cash at Bank	<u>320155.58</u>	" TA/DA Paid	2104.00
(Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230510)	320155.58	" Printing & Stationary	1540.00
" Fees Collection	135550.00	" Uniform Expenses	26125.00
" Interest received	9891.00	" Badge Expenses	770.00
		" Telephone Charges	953.00
		" Expenditure of College week	48477.00
		" Paid to Drama Teacher	1700.00
		" Bank Charges	299.72
		" <u>By Closing Balance</u>	
		" Cash in Hand	0.00
		" Cash at Bank	<u>369121.86</u>
		(Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230510)	369121.86
	<u>465596.58</u>		<u>465596.58</u>

Signed in terms of our Audit Report of even date
FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidlaya
Tinsukia, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

STUDENT WELFARE FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>			
* Cash at Bank (Punjab National Bank, Digboi Br. A/C No:-0012010230480)	429561.96		
* Bank Interest	12737.00	" <u>By Closing Balance</u>	
* Fees	6000	" Cash at Bank (Punjab National Bank, Digboi Br. A/C No:-0012010230480)	448298.96
	<u>448298.96</u>		<u>448298.96</u>

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FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

UGC GRANT FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>			
" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230456)	8663.65		
		" <u>By Closing Balance</u>	
" Bank Interest	257.00	" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230456)	8920.65
	<u>8920.65</u>		<u>8920.65</u>

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FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

UGC GRANT FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, 10% Interest paid to UGC	11330.00
* Cash at Bank (State Bank of India, Digboi Br. S/B A/C No:- 36319210536)	11869.50	Nero Salary (FDP) Teacher Chimi Deka	
* Bank Interest	293.00	" <u>By Closing Balance</u>	
		Cash at Bank	832.50
		(State Bank of India, Digboi Br. S/B A/C No:- 36319210536)	
	<u>12162.50</u>		<u>12162.50</u>

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Chartered Accountants



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

UNIVERSITY EXAM FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To Opening Balance		By Exam Fees Paid to D.U	1143080.00
" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230430)	557849.95	" Bank Charges	1051.38
" Cash in Hand	<u>0.00</u>	" Refreshment	11951.00
	557849.95	" Dispatch Answer Script	20294.00
" Exam Fees	754840.00	" T.A Bill	25945.00
" Centre Fees	358350.00	" Exam Remuneration	821425.00
" NIP	148000.00	" Stationery	8800.00
" Practical	125520.00	" Practical Expenditure	22523.00
" Bank Interest	11134.00	" Internet Charges	1000.00
" Marksheet	216800.00		
" Misc. Expenses	37800.00		
" Fine	600.00		
		" By Closing Balance	
		" Cash at Bank	146193.57
		(Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230430)	
		" Cash in Hand	<u>8631.00</u>
			154824.57
	<u><u>2210893.95</u></u>		<u><u>2210893.95</u></u>

Signed in terms of our Audit Report of even date
FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI-Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

(Principal)

Date :-16-11-2022
Place:- TINSUKIA