

AUDIT REPORT

AUDITED ACCOUNTS

OF

DIGBOI MAHILA MAHAVIDYALAYA.
DIGBOI, ASSAM-786171

FOR

FINANCIAL YEAR : 2022-2023

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 01-04-2022 TO 31-03-2023**

As per the direction of the principal, we the undersigned have audited the accounts of DIGBOI MAHILA MAHAVIDYALAYA for the period from 01-04-2022 to 31-03-2023 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	1274783.65
	(State Bank of India, Digboi Br. A/C NO:- 10776292279)	

(III) RESERVE FUND

The college authority maintains a Reserve Fund of Rs. 825508 (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	20.03.2022	573248.00	20.03.2024	632530.00
b	30373491750	State Bank of India	28.04.2018	101130.00	28.04.2023	141329.00
c	32238599584	State Bank of India	15.03.2021	50000.00	15.03.2024	50000.00
d	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 from certificate to the Income Tax Department via Bank.

(IV) GOVERNMENT GRANTS

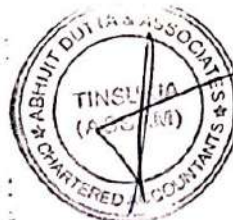
NON - RECURRING GRANTS:-

- (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")

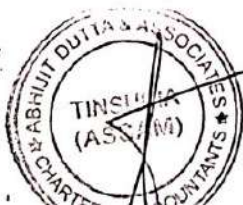
The closing balance of the subsidiary funds as on 31-03-2023 as per Cash Book, are detailed below:-

1	COLLEGE EXAM FUND		
	Cash in Hand	NIL	
	Cash at Bank		262552.08
	(Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230502)		
2	DEVLPOMENT FUND		
	Cash in Hand	NIL	
	(State Bank Of India, Digboi Bzr Br. S/B A/C No:-10776292268)		43862.45
3	DIPLOMA COURSE FUND		
	Cash in Hand	NIL	
	Cash at Bank		550304.04
	(Indian Bank, Digboi Br. S/B A/C NO:-466066290)		
4	FESTIVAL FUND		
	Cash in Hand	NIL	
	Cash at Bank		57282.31
	(PNB, Digboi Br. S/B A/C No:- 0012010239747)		



Chetia

5	<u>GAME FUND</u> Cash in Hand Cash at Bank (PNB, DIGBOI Br. S/B A/C No:- 0012010230499)	NIL	167488.32
6	<u>GOVT. GRANT FUND</u> Cash in Hand Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010692137)	NIL	3430518.59
7	<u>H.S EXAM FUND</u> Cash in Hand Cash at Bank (PNB, Digboi Br. S/B A/C No:-0012010233951)	NIL	134120.28
8	<u>HOSTAL FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230464)	NIL	670505.36
9	<u>ICSSR SEMINAR FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digboi Br. A/C No:-20500100359118)	NIL	3791.70
10	<u>LIBRARY FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Tsk Br. S/B A/C No:- 0012010230421)	NIL	547370.80
11	<u>MAGAZINE FUND</u> Cash in Hand Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010230472)	NIL	1078354.12
12	<u>NATIONAL SERVICE SCHEME FUND</u> Cash in Hand Cash at Bank (SBI, Digboi Br. S/B A/c No:-00000037177876459)	NIL	116063.00
13	<u>RUSA FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:-2050010032160)	NIL	157006.98
14	<u>STUDENT UNION FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230510)	NIL	308479.46
15	<u>STUDENT WELFARE FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digboi Br. A/C No:-0012010230480)	NIL	442685.61
16	<u>UGC GRANT FUND</u> Cash in Hand Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230456)	NIL	9164.65



Abhjit

17	UGC GRANT FUND	NIL	
	Cash in Hand		
	Cash at Bank		856.50
	(State Bank of India, Digboi Br. S/B A/C No:- 36319210536)		
18	UNIVERSITY EXAM FUND		
	Cash in Hand		85.00
	Cash at Bank		593587.91
	(Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230430)		

(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

- 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.
- 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.

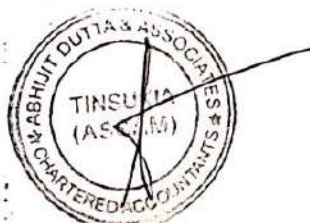
(XII) FINANCIAL POSITION AS ON 31-03-2022

The financial position of the institution as reveals from the College fund's cash book as on 31-03-2023 stands as follows:-
Cash at State Bank of India, Tinsukia, Rs. 1274783.65 & cash in hand, Rs.1.00 . In addition to the above, the institution also maintained a Reserved fund of Rs. 825508 which is invested in fixed deposite with bank. Thus a total sum of Rs 825508 plus interest accrued on fixed deposite was in possession of the institution as on 31/03/2023

(XIII) GENERAL

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

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



Signature

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 : 320895E

Shetia

Principal

Date:- 05-09-2023
Place:-Tinsukia

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM-786171

ANNEXURE A

STATEMENT SHOWING GRANT RECEIVED FROM STATE GOVERNMENT FROM 01-04-2022 TO 31-03-2023

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		State Level Poem Competition	27000	2022-2023	13-09-2022	27000	0
2							

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FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants

Digboi Mahila Mahavidyalaya
Digboi, Assam



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No. 307419, FRN : 328895E

Shukla

(Principal)

Date :-05-09-2023
Place :- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM-786171

ANNEXURE B

STATEMENT SHOWING GRANT RECEIVED FROM UGC FROM 01-04-2022 TO 31-03-2023

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				<i>NIL</i>			
3							

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FOR ABHIJIT DUTTA & ASSOCIATES
Chartered Accountants

Digboi Mahila Mahavidyalaya
Digboi, Assam



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No. 307419, FRN : 328895E

Abhijit
Principal

Date :-05-09-2023
Place :- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM-786171

ANNEXURE D


DETAILS OF ALL INTER FUND TRANSACTIONS FROM 1-04-2022 TO 31-03-2023

Sl. No.	FROM	TO	AMOUNT	WHETHER APPROVED
1	Govt. Grant Fund	Development Fund	126390	NA
2	Govt. Grant Fund	Diploma Fund	214863	NA
3	Govt. Grant Fund	General Fund	727719	NA
4	Govt. Grant Fund	Library Fund	91000	NA
5	Govt. Grant Fund	College Exam Fund	37917	NA
6	Govt. Grant Fund	Student Welfare Fund	12639	NA
7	Govt. Grant Fund	Festival Fund	25278	NA

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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 :-05-09-2023
Place :- TINSUKIA

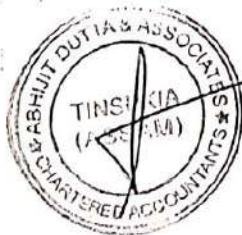

Principal

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

GENERAL FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>	2285989.31	By, T.A Bill	180251.0
• Cash at Bank (SBI, Digboi Br. A/C NO:- 10776292279)		" Remuneration Paid to G.B Member	17000.0
Cash in Hand	<u>1.00</u> 2285990.31	" Salary Deduction of Staff Benefit Fund	81500.0
		" Bank Charges	2108.0
• Xerox Fees	6853.00	" Salary Paid	2592612.0
• Salary Deduction return to Staff Benefit Fund	24100.00	" Expenditure for Interview	10454.0
• Interview Fees Received	246000.00	" Refreshment	83595.0
• 4th Grade College Quarter Rent	15600.00	" Stationery	114965.0
• Distance Education Fees	183855.00	" Excess Dr S.B	2655.0
• Seminer Fees	24170.00	" Excess Interview Fees Return	8000.0
• Certificate Fees	65420.00	" Electricity Bill	298918.0
• Misc.	80891.00	" Repairing	21424.0
• Admission Fees	1092550.00	" Remuneration Paid to Distance Education Fees	179395.0
• H.S Registration Fees	21450.00	" Telephone Bill	9012.0
• Canteen Rent	8000.00	" Garbage Carring	6000.0
• Salary Return	200000.00	" Auditor Fees	26500.0
• Bank Interest	44847.00	" Diesel	132144.0
• Maintenance Fees	29100.00	" Expenditure for Fare well	8500.0
• SEC Fees	9600.00	" Printing	41105.0
• Tution Fees	206640.00	" Expenditure of Petty Cash	15866.0
• I/D Card	31680.00	" Oil Corporation Seminar Grant	20000.0
• Common Room	12700.00	" Room Rent & Fooding	4200.0
• University Registration Fees	204960.00	" Remuneration Paid	7000.0
• N.C.C Fees	19700.00	" Affiliation Fees Paid	14000.0
• Caution Money	22100.00	" Enrolement Fees Paid to D.U	33630.0
• Practical Fees	61950.00	" Expenditure of H.S.C Practical	23476.0
• Establishment Fees	188550.00	" College Website Renewal Paid	17700.0
• Stuident Aid Fees	2200.00	" Resource Person of Workshop	12000.0
• Enrolement Fees	7130.00	" Utensil for H.S.C Dept.	6696.0
• Electricity Fees	144000.00	" Expenditure of Enviroment Day	1100.0
• Affiliation Fees	5780.00	" Registration Fees of Workshop	1000.0
• Admission Form	27100.00	" Advertisement	31010.0
• Received from Govt Grant Fund (B.P.L Free Students)	727719.00	" Sahitya Academic Award	2000.0
• University Fees	8110.00	" 70% Tution Fees Paid to GHE	559776.0
• Scout Fees	1770.00	" Donation for Flood Release	5000.0
• Debate & Culture Fees	5800.00	" Visiting Old Age Ashram	616.0
• Fine	5950.00	" Portal	10000.0
• Cheque Dishonour	1490.00	" Street Light	320.0
• Previous Year Area Loan Refund	33384.00	" Misc. Expenses	65946.0
• Received from Oil India Ltd.	50000.00	" Letter Writing	11464.0
• Rusa Grant	501870.00	" Inspection Fees	6000.0
• Loan Refund From A.F.Md.Malik	100000.00	" Laboure Payments	7700.0
		" Permission Fees	30000.0
		" H.S Registration Fees Paid to AHSEC	66900.0
		" Expenditure of Independence Day	4300.0
		" GIC Premium	12102.0
		" Speech on Aim in Life	10000.0
		" Expenses for N.C.C Programme	6550.0
		" Biswakarma Puja Expenses	2750.0
		" Remuneration Paid for Russa Fund Maintenance	1200.0
		" Registration Fees Paid to D.U	67550.0
		" Software Assamese	3450.0
		" Expenses for LDA Interview	52226.0
		" Seat Booking for Youth Festival	78000.0
		" Uniform for Gate Keeper	3600.0
		" Expenses for Media Management for Youth Festival	100000.0
		" Open a New S/B A/c of Distance Education	2000.0
		" Fuel Expenses for Youth Festival	2950.0
		" Fire Extinguisher	12200.0
		" Remuneration Paid to Interview Expert of Eco Education	83000.0
		" Rusa Grant Payment	222808.0



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"	<u>By Closing Balance</u>	
"	Cash at Bank	1274783.65
	(SBI, Digboi Br. A/C NO:- 10776292279)	
"	Cash in Hand	<u>1.00</u> 1274784.6

6709009.31

6709009.3

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

Bhettia
(Principal)

Date :-05-09-2023
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

COLLEGE EXAM FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To Opening Balance		By Printing & Stationery	6860.00
Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230502)	357214.44	" Entering Internal Marks	5000.00
		" Remuneration Paid	36000.00
		" Invigilator	14900.00
		✓ Electrical Goods	59360.00
		" H.S 1st Year Copy Exam Copy	10945.00
		Checked	
Bank Interest	8226.00	" Refreshment	33109.00
Exam Fees	60350.00	" Travelling Allowance	1000.00
Received for Writen Exam for Class 3 / 4 Grade Post Under State Level	109660.00	" Bank Charges	267.55
Free BPL Admissiom Fees received	37917.00	" Expenditure for Writen Exam for Class 3 / 4 Grade Post Under State Level	109660.00
Bank Charge (Revice Transfer)	6.19	✓ Furniture Purchase	9720.00
		✓ Repair & Maintenance	4000.00
		" Wrongly Deposit Amount Transfer to Student Union Fund	20000.00
		" <u>By Closing Balance</u>	
		" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230502)	262552.00
			<u>573373.63</u>
	<u>573373.63</u>		<u>573373.63</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 Mahavidya
Digboi, Assam

Shelita
(Principal)

Date :-05-09-2023
Place:- TINSUKIA

✓

DIGBOI MAHILA MAHAVIDLAYA
TINSUKIA, ASSAM -786125

DEVELOPMENT FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To, Opening Balance		✓ By, Electrician Payments	10500.00
* Cash at Bank (State Bank Of India, Digboi Bzr Br. S/B A/C No:- 10776292268)	279339.05	✓ Wages Paid	59350.00
		✓ Repairing & Maintenance	61586.00
		✓ Computer Assessories	8320.00
		✓ Equipment of C.C Camera	186352.00
		✓ Painting Works	19830.00
* Fees collection	138500.00	✓ Curtain Door Mate	5000.00
* Interest received	2926.00	" Misc.Expenses	91010.00
* Received from Govt.Fund	126390.00	✓ Electrical Goods Purchased	42715.00
* Donation Received from Youth Festival	704010.00	✓ Furniture Purchased	24600.00
		✓ Earth Filling	27900.00
		✓ Pipe for Green House	9134.00
		✓ Water Materials ..	72860.00
		✓ R.O.Water Filter Repairing	26988.00
		" Expenditure For Youth Festival	558774.00
		" Bank Charges	2383.60
		" By Closing Balance	43862.45
		" Cash at Bank (State Bank Of India, Digboi Bzr Br. S/B A/C No:- 10776292268)	
	1251165.05		1251165.05

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Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidlaya
Digboi, Assam

Shelita
(Principal)

Date :-05-09-2023
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDLAYA
TINSUKIA, ASSAM - 786125

DIPLOMA COURSE FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, Repairing & Maintenance	37000.00
* Cash at Bank	2076107.57	" Salary Paid	36400.00
(Indian Bank,		" Remuneration Paid	1500.00
Digboi Br. S/B		✓ Printing & Stationary	19530.00
A/C No:- 466066290)		" Extra Curricular Activities	10000.00
		Expenses	
		" Refreshment	8007.00
* Beautician Fees	13200.00	✓ Water Tank Line Materials	91070.00
* Alumini Fees	38600.00	" Expenses	
* Interest Received	53399.00	✓ Telephone Bill	13518.00
* Faculty Fees	153990.00	✓ BSNL Fiber Connection	17936.00
* NAAC Fees	107723.00	" Registration Fees	2000.00
* NEFT/HDFC	38202.92	" Youth Festival Expenses	855040.00
* 35% Computer Fees	14917.00	" Misc. Expenses	60250.00
Received		" Workshop Expenses	50930.00
		" Expenses of Alumini Meeting	13000.00
		" Caren Counciling Programme	4800.00
		" Career Guidance	7000.00
		" Minor Research Project	25000.00
		" Conducting MRP Studies	25000.00
		✓ Purchase Materials of Beautician	5071.00
		Class	
		" 65% IACT Computer Centre Fees	6077.00
		Paid	
		✓ Weaving Handloom	50500.00
		✓ Fitting Charges	600.00
		✓ Purchase of Furniture	31900.00
		✓ Purchase of Refrigerator	42000.00
		✓ Purchase of Electronic Goods	18090.00
		" Purchase of Grocery Goods	1467.00
		✓ Painting Material Purchase	157800.00
		" Wages Paid	169650.00
		" Expenses of Lachit Divas	1250.00
		✓ Purchase of Wood Material	5600.00
		✓ Construction Expenses	145520.00
		" Canteen Bill Paid	11385.00
		" Audit Fees	20000.00
		" Bank Charges	944.45
		" <u>By Closing Balance</u>	550304.04
		" Cash at Bank	
		(Indian Bank, Digboi Br. S/B	
		A/C No:- 466066290)	

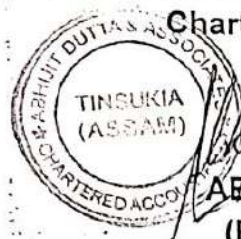


2496139.49

Shitika

2496139.49

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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

Sheta

(Principal)

Date :-05-09-2023
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

FESTIVAL FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To, Opening Balance		By, Bank Charges	384.68
* Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010239747)	133746.81	" Expenses of Biswakarma Puja	955.00
* Bank Interest	4089.00	" Baner	465.00
* Fees Collection	27700.00	" Expenses for Saraswati Puja	67728.00
* BPL Free Admission Fees received from Govt. Grant Fund	25278.00	" Expenses for Youth Festival	64000.00
* SMS Charges Received	1.18	" <u>By Closing Balance</u>	
		" Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010239747)	57282.31
	<u><u>190814.99</u></u>		<u><u>190814.99</u></u>

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

Shelia
(Principal)

Date :05-09-2023
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

GAME FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, Expenditure of College Week	10470.00
Cash at Bank	155908.11	" Bank Charges	312.40
(PNB, DIGBOI Br. S/B		" Sports Affilication Fees (2021-2022)	31360.00
A/C No:- 0012010230499)		" T.A Bill	3670.00
		" Join Fees Yoga Tournament	500.00
		" Sports Affilication Fees (2022-2023)	28105.00
		Registration Fees D.U.	1600.00
• Bank Interest	4492.00		
• Fees Collection	83100.00	" <u>By Closing Balance</u>	
SMS Charges Received	5.61	" Cash at Bank	167488.32
		(PNB, DIGBOI Br. S/B	
		A/C No:- 0012010230499)	
	<u>243505.72</u>		<u>243505.72</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
Digboi, Assam


(Principal)

Date :-05-09-2023
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

GOVT. GRANT FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
<u>Opening Balance</u>		By Oil India Seminar Grant	20000.
Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010692137)	475326.12	" Bank Charges	62.
		" Transfer to Development Fund	126390.
		" Transfer to Diploma Fund	214863.
		" Transfer to General Fund	727719.
Bpl Free Admission	4188083.00	" Transfer to Library Fund	91000.
Bank Interest	22973.00	" Transfer to College Exam Fund	37917.
State Level Poem Competition	27000.00	" Transfer to Students Welfare Fund	12639.
Rev. Trans.	4.72	" Transfer to Festival Fund	25278.
		" Expenses for Poem Competition	27000.
		" <u>By Closing Balance</u>	
		" Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010692137)	3430518.
	<u><u>4713386.84</u></u>		<u><u>4713386.</u></u>

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



Abhijit Dutta
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyala
Digboi, Assam

Sheta
(Principal)

Date :- 05-09-2023
Place :- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

H.S EXAM FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
Opening Balance		By, H.S 1st Year Exam Fees	78900.00
Cash in Hand	2799.00	" Remuneration Paid to Office Staff	64500.00
Cash at Bank	251396.35	" Invigilator	65100.00
(PNB, Digboi Br. S/B		" Remuneration of Exam Conduction Member	70000.00
A/C No:-0012010233951)		" Office In-Charge	84000.00
		" Refreshment	38245.00
		" Stationery	1465.00
Exam Fees	67150.00	" Expenditure of H.S Practical Exam	6863.00
Centre Fees	32800.00	" Asst. Officer In-Charge	27000.00
Practical Fees	5000.00	" T.A Bill	2035.00
Marksheet	21000.00	" Internal Examiner	2160.00
Bank Interest	3629.00	" External Examiner	3230.00
Centre Fees Received from	65400.00	" Despatch Answer Scripts	10000.00
S.V.P.H.S School		" Bank Charge	556.00
Loan Recovered from General	43600.00		
Fund for the Session 2021-22			
Fees Received from Govt.	95400.00		
		" By Closing Balance	134120.21
		" Cash at Bank	
		(PNB, Digboi Br. S/B	
		A/C No:-0012010233951)	
	588174.35		588174.35

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

Shetia
(Principal)

Date :-05-09-2023
Place:- TINSUKIA

HOSTEL FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, Salary Paid	431265.00
* Cash at Bank	533372.86	" Stationeries	6592.00
(Punjab National Bank, Digboi		✓ Plumber Payment	11491.00
Br. S/B A/C No:- 0012010230464)		✓ Garbage Carring	28660.00
* Admission Fees	59000.00	✓ Electricity Bill	42246.00
* Seat Rent	380000.00	" Gas Bill	297284.00
* Maintenance	336770.00	✓ Electrician Payment	23800.00
* Security Money	59100.00	✓ Electrical Goods	139065.00
* Cook Charges	137500.00	✓ Flower Plant	1400.00
* Gas Charges	331700.00	" Labour Payment	107675.00
* Festival Fees	118000.00	" Misc. Expenses	8381.00
* Misc. Expenses	59700.00	" Printing	7140.00
* Electric Fees	400956.00	" Bank Charges	3295.20
* Dev. Fees	235000.00	✓ Sweeper Payment	12000.00
* Establishment	149030.00	" Expenses for Farewel	23513.00
* Bank Interest	26583.00	✓ Repairing Expenses	79743.00
* Reverse Transfer by Bank	17.70	" Psychological Workshop	1500.00
		✓ Furniture	372300.00
		✓ Painting/Welding Expenses	14766.00
		" Security Money Return	64800.00
		✓ Painting Materials	578.00
		✓ Notice Board	2000.00
		✓ Flush Door	7743.00
		✓ Water PIPE Line Fitting	12300.00
		✓ Gas Burner	2500.00
		✓ Material for Water Pipe Line	19267.00
		✓ Newspaper	5218.00
		✓ Toilet Work	14000.00
		✓ Earth Filling	5500.00
		" Swaraswati Puja Expenses	8145.00
		✓ Dustbin	15600.00
		✓ Geyser	8800.00
		" Grocery Goods for Youth Festival	363757.00
		✓ Utensil for Hostel	13900.00
		" <u>By Closing Balance</u>	
		" Cash at Bank	670505.36
		(Punjab National Bank, Digboi	
		Br. S/B A/C No:- 0012010230464)	
	<u>2826729.56</u>		<u>2826729.56</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
Digboi, Assam

[Signature]

(Principal)

Date :- 05-09-2023
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

RECEIPT

AMOUNT (RS)

PAYMENT

AMOUNT (RS)

To Opening Balance

Cash at Bank
(Punjab National Bank, Digboi
Br. A/C No:-20500100359118)

3901.40

By, Bank Charges
" Seminar Grant Paid

489.70
403000.00

Bank Interest
Seminar Grant Received

380.00
403000.00

" By Closing Balance
" Cash at Bank
(Punjab National Bank, Digboi
Br. A/C No:-20500100359118)

3791.70

407281.40

407281.40

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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 :- 05-09-2023
Place :- TINSUKIA

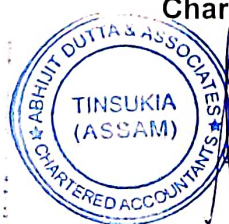
DIGBOI MAHILA MAHAVIDYALAYA
TINSUKIA, ASSAM -786125

LIBRARY FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, Books Purchased	112869.00
" Cash at Bank (Punjab National Bank, Tsk Br. S/B A/C No:- 0012010230421)	1034440.23	" Telephone Bill	13821.00
		" Interview Expenses	24000.00
		" E Book/Journal	5900.00
		" Computer Aecessories	16150.00
		" Newspaper & Magazine	51044.00
		" Smart Borad	276400.00
" Fees Collection	99720.00	" Subscription Journal	13450.00
" Interest received	22973.00	" Wifi Connection	33388.00
" Book Fine	2975.00	" Travelling Expenses	675.00
" Received from Govt. Grant Fund	91000.00	" Carring Charges	1000.00
" Bank Chrge Rev. Transaction	11.80	" Repairing & Maintenance	51100.00
		" Printing & Stationeries	43720.00
		" Web Camera, UPS, Security	44770.00
		" Electrical Goods	14140.00
		" Bank Charges	1322.23
		" <u>By Closing Balance</u>	
		" Cash at Bank (Punjab National Bank, Tsk Br. S/B A/C No:- 0012010230421)	547370.80
	<u>1251120.03</u>		<u>1251120.03</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 Mahavidlaya
Digboi, Assam

(Principal)

Date :-05-09-2023
Place:- TINSUKIA

[Handwritten mark]

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM - 786171

MAGAZINE FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To Opening Balance		By, Magazine Cover Design	3538.00
" Cash at Bank (PNB, Digboi Br. S/B A/C No:- 0012010230472)	1186714.15	" Wall Magazine Competition,	3065.00
		" Expenditure of College Magazine	2400.00
		" Printing College Magazine	218662.00
		" Bank Charges	410.93
		" Letter Writing & Sign Board Making	40000.00
" Bank Interest	33950.00	" Inter College Youth Festival	2500.00
" Fees Collection	146200.00	" Flex Printing Fitting	17940.00
" Rev. Trans.	5.90		
		" <u>By Closing Balance</u>	
		" Cash at Bank	1078354.12
		(PNB, Digboi Br. S/B A/C No:- 0012010230472)	
	<u><u>1366870.05</u></u>		<u><u>1366870.05</u></u>

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



[Handwritten signature]
ABHIJIT DUTTA
(Proprietor)

ICAI Membership No.307419, FRN : 328895E

Digboi Mahila Mahavidyalaya
Digboi, Assam

[Handwritten signature]
(Principal)

Date :- 05-09-2023
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

NATIONAL SERVICE SCHEME FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>		By, Awareness Programme	1738.00
" Cash at Bank (SBI, Digboi Br. A/C No:-00000037177876459)	162466.00	" T.B	3555.00
		" Workshop on World Blood Doner Day	1530.00
		" Refreshment	2881.00
		" Canteen Bill	3120.00
		" Resource Person	2000.00
		" T.A Bill	4700.00
		" Tree Plantation	7200.00
		" Stationery	700.00
		" Misc.Expenses	4530.00
		" Bank Charges	649.00
		" Advance Paid for N.S.S Special Camp Organised	13800.00
		" <u>By Closing Balance</u>	
		" Cash at Bank (SBI, Digboi Br. A/C No:-00000037177876459)	116063.00
	<u>162466.00</u>		<u>162466.00</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
Digboi, Assam


(Principal)

Date :-05-09-2023
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

RUSA FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<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:-2050010032160)	152221.98	By, Bank Charges	472.00
" Bank Interest	5257.00		
		" <u>By Closing Balance</u>	
		" Cash at Bank (Punjab National Bank, Digboi Br. A/C No:-2050010032160)	157006.98
	<u>157478.98</u>		<u>157478.98</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
Digboi, Assam


(Principal)

Date :-05-09-2023
Place:- TINSUKIA


DIGBOI MAHILA MAHAVIDYALAYA
TINSUKIA, ASSAM - 786125

STUDENT UNION FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

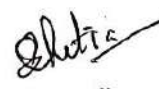
<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To, Opening Balance		By, Photo Frame	3000.00
" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230510)	369121.86	" Participate Smart India Hackathan	1350.00
" Fees Collection	170800.00	" Participate Culture Programme	7030.00
" Interest received	9310.00	" Join in Bihu Competition	6000.00
" Received Transfer	10.04	" Bank Charges	753.44
" Transfer from College Fund	20000.00	" Electrical Goods	7600.00
" Correction the Wrong Deposity Date		" Rabha Sangit Comnpetition Expenses	2800.00
		" Expenses of College Week	16140.00
		" Expenses of Students Farewell	27050.00
		" Banner Expenses	3450.00
		" NCC Unit	2695.00
		" Yoga Competition	500.00
		" Hackathan Exhibition	3720.00
		" World Enviroment Day	300.00
		" International Yoga Day	2280.00
		" Gift Book for Rabha Divas	850.00
		" Refreshment	2050.00
		" Wooden Rifla Purchase	4000.00
		" Tabla Expenses	3200.00
		" Electrician Payment	400.00
		" National Flag	3000.00
		" Joining Fees For Quize Competition	4360.00
		" Students Protest	800.00
		" Expenditure of Fresher Social	27596.00
		" Occation of Bhupen Hazarika	8300.00
		" Printing Expenses	9834.00
		" Repairing	2500.00
		" Misc. Goods	2570.00
		" Join in Debate Competition	4300.00
		" Rhino Day	840.00
		" Furniture	13000.00
		" Floor Mate	11550.00
		" Expenses for Union Election	44049.00
		" Stationeries Goods	4525.00
		" Lunch (J.C.B Workers)	1030.00
		" Musician Party(Youth Festival)	2500.00
		" Joining Fees, Youth Festival	1800.00
		" Union Badge	660.00
		" Auto Fare	600.00
		" Black Blazer for Student Union	21780.00
		" By Closing Balance	
		" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230510)	308479.46
	<u><u>569241.90</u></u>		<u><u>569241.90</u></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 Mahavidlaya
Digboi, Assam


(Principal)

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

STUDENT WELFARE FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPT


AMOUNT (RS)

PAYMENT

AMOUNT (RS)

To, <u>Opening Balance</u>		By Bank Charges	179.95
" Cash at Bank	448298.96	" Sport Training Teacher Paid	8000.00
(Punjab National Bank, Digboi		" Floor Coat	12125.00
Br. A/C No:-0012010230480)		" Door Frame	15400.00
		" Participation in College Youth Festival	4500.00
		" Canteen Bill	5500.00
" Bank Interest	12402.00		
" Fees	15050.00	" <u>By Closing Balance</u>	
" BPL Free Admission Fees	12639.00	" Cash at Bank	442685.61
Received from Govt. Grant Fund		(Punjab National Bank, Digboi	
" Received SMS Charges	0.60	Br. A/C No:-0012010230480)	
	<u>488390.56</u>		<u>488390.56</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
Digboi, Assam


(Principal)

Date :-05-09-2023
Place:- TINSUKIA


DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

UGC GRANT FUND (PNB)

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<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)	8920.65		
		" <u>By Closing Balance</u>	
" Bank Interest	244.00	" Cash at Bank (Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230456)	9164.65
	<u>9164.65</u>		<u>9164.65</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

Shanta
(Principal)

Date :-05-09-2023
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

UGC GRANT FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To <u>Opening Balance</u>			
" Cash at Bank (State Bank of India, Digboi Br. S/B A/C No:- 36319210536)	832.50		
" Bank Interest	24.00	" <u>By Closing Balance</u>	
		" Cash at Bank (State Bank of India, Digboi Br. S/B A/C No:- 36319210536)	856.50
	<u>856.50</u>		<u>856.50</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 :-05-09-2023
Place:- TINSUKIA

DIGBOI MAHILA MAHAVIDYALAYA
DIGBOI, ASSAM -786171

UNIVERSITY EXAM FUND

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT (RS)</u>	<u>PAYMENT</u>	<u>AMOUNT (RS)</u>
To, Opening Balance		By Remuneration Paid	694800.00
" Cash in Hand	8631.00	" Bank Charges	4071.00
" Cash at Bank	<u>146193.57</u>	" Refreshment	31545.00
(Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230430)		" Permission Fees	2000.00
" Exam Fees	1195185.00	" Exam Fees Paid	1262375.00
" Centre Fees	732500.00	" T.A Bill	21300.00
" NIP	86800.00	" External Examiner	700.00
" Practical Fees	141160.00	" Practical Expenditure	13662.00
" Bank Interest	3273.00	" Internal Examiner of Practical Exam	13900.00
" Marksheet Fees	279100.00	" Carrying Charges	1000.00
" Late Fine	6300.00	" Printing & Stationery	8020.00
" N.C Fees	90500.00	" External Examiner of Practical Exam	9967.00
" Bank Charges Rev. Transaction	15.34	" Entering Internal Marks	6000.00
		" Depatch (Postal Charges)	26645.00
		" By Closing Balance	
		" Cash in Hand	85.00
		" Cash at Bank	593587.91
		(Punjab National Bank, Digboi Br. S/B A/C No:- 0012010230430)	
	<u>2689657.91</u>		<u>2689657.91</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

Shukta
(Principal)

Date :-05-09-2023
Place:- TINSUKIA