

# **INTERNAL AUDIT REPORT**

**OF**

**MANOHARI DEVI KANOI GIRLS' COLLEGE, DIBRUGARH**

**FROM: 1<sup>ST</sup> APRIL 2019 TO 31<sup>ST</sup> MARCH 2020**



State Bank of India, Gabharupathar Branch in Fixed Deposits during the period under audit as detailed below.

Sl. No.	Date of Purchase/ Renewal	Investment Amount (In Rs.)	Name of Bank	A/c No	Period	Rate of Intt(%)	Date of Maturity	Maturity Value* (In Rs.)
1.	11-09-2019	7,36,781.00	CBI of India, Dib. Br.	3131427078	1 Yr.	6.55%	11-09-2020	7,86,239.00
2.	23-05-2019	20,00,000.00	SBI, Gabharupathar Branch	38475955313	6 Months	6.35%	24-11-2019	20,64,383.00
3.	23-05-2019	20,00,000.00	SBI, Gabharupathar Branch	38475952243	6 Months	6.35%	24-11-2019	20,64,383.00
4.	23-05-2019	30,00,000.00	SBI, Gabharupathar Branch	38475954239	6 Months	6.35%	24-11-2019	30,96,545.00

**\* Remarks**

Sl. No. 1 : Building Fund

Sl. No. 2, 3 & 4 General Fund

**4. Govt. Grants:**

- (a) Recurring Grants: No recurring grants were received by the College during the period under audit.
- (b) Non-Recurring govt. Grants were received from the Director of Higher Education, Assam for Rs. 2,00,000.00. One lac for Excursion grant and another one lac for Common Room Grant. Both the grants were utilized fully for the purpose for which it was sanctioned.

**5. Non Recovery of Short Deposit of Fees:**

As per the last audit report Rs. 65,450.00 to be recovered from Ms. Junali Baruah, Cashier against short deposit of fees collections. But, the amount was not recovered from Ms. Junali Baruah, Cashier during the period under audit i.e. upto 31<sup>st</sup> March, 2020. Therefore, College authority is requested steps should be taken to recover the amount from the Cashier and same will be deposited into the College General Fund immediately.

**6. Non Recovery of Advance:**

During the period under audit on 30-11-2019 Rs. 30,000.00 was paid to Sri J.N. Prasad as loan from Non-Teaching Employees Union (NTEU) Fund. And as per his application the advance was to be recovered by him @ Rs. 3,000/- pm in 10 equal instalments from the following

months. But the amount has not yet been recovered from Sri J.N. Prasad till end of this audit i.e. 31<sup>st</sup> January, 2021.

#### 7. Tuition Fees:

Total amount of Rs. 1,24,08,565.17 fees were collected from the Students as per General fund Cash book during the period under audit. Out of which Rs. 7,93,680.00 was collected as tuition fees.

#### 8. Payment Voucher:

Payment Vouchers were checked with the relevant records and documents maintained and produced before the audit. Payment Vouchers were found maintained fairly and pay order was found enclosed on the faces of the vouchers by the Secretary. No amount was found paid without a bill.

#### 9. Misappropriation/Embezzlement:

No any misappropriation/embezzlement was detected during the period under audit.

#### 10. Statement of Receipts and Payments:

The Statements of Receipts and Payments account of General Fund and other Subsidiary Funds for the period under audit are annexed herewith.

#### 11. The Closing Balance of Subsidiary Funds:

The closing balance of Subsidiary Funds as per Cash Book on 31-03-2020 was as follows:-

##### (a) Development Fund:

Cash in hand .....	Rs.	Nil
Cash at UBI, Dibrugarh Branch, A/C No. 11010113107	Rs.	<u>74,909.32</u>
	Rs.	<u>74,909.32</u>

##### (b) Fees Fund:

Cash in hand .....	Rs.	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 35509443651	Rs.	<u>25,60,748.94</u>
	Rs.	<u>25,60,748.94</u>

##### (c) Hostel Fund:

Cash in hand .....	Rs.	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 35509440616	Rs.	<u>17,782.00</u>
	Rs.	<u>17,782.00</u>

**(d) RUSA Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Gabharupathar Branch, A/C No. 34739683972	Rs.	<u>4,11,658.10</u>
	Rs.	<u>4,11,658.10</u>

**(e) Student Aid Fund:**

Cash in hand .....	Rs.	Nil
Cash at UBI, Dibrugarh Branch, A/C No. 11010115576	Rs.	<u>9,72,713.25</u>
	Rs.	<u>9,72,713.25</u>

**(f) Union Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027492547	Rs.	<u>1,48,328.18</u>
	Rs.	<u>1,48,328.18</u>

**(g) Welfare Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027514573	Rs.	<u>2,69,555.44</u>
	Rs.	<u>2,69,555.44</u>

But balance as per bank Pass Book Rs. 2,74,291.44. The difference between Cash Book balance and Pass Book balance has been reconciled below:-

Balance as per Cash Book Balance as on 31-03-2020	Rs.	2,69,555.44
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Add: Value of Uncashed Cheques

Date	Cheque No.	Amount	
18-03-2020	102136	Rs. 1,188.00	
18-03-2020	102137	Rs. 3,548.00	Rs. 4,736.00

Balance as per Bank Pass Book as on 31-03-2020	Rs.	<u>2,74,291.44</u>
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**(h) Common Room Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027492503	Rs.	<u>6,41,207.71</u>
	Rs.	<u>6,41,207.71</u>

**(i) Game Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027486645	Rs.	<u>11,49,798.55</u>
	Rs.	<u>11,49,798.55</u>

**(j) Magazine Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027492514	Rs.	<u>2,72,155.40</u>
	Rs.	<u>2,72,155.40</u>

**(k) Music Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027492525	Rs.	<u>4,97,304.17</u>
	Rs.	<u>4,97,304.17</u>

**(l) Scholarship Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Gabharupathar Branch, A/C No. 35486115963	Rs.	<u>2,15,768.00</u>
	Rs.	<u>2,15,768.00</u>

**(m) Research Journal Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Gabharupathar Branch, A/C No. 35486116569	Rs.	<u>474.85</u>
	Rs.	<u>474.85</u>

**(n) Non-Teaching Employee Union Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027514562	Rs.	<u>31,203.65</u>
	Rs.	<u>31,203.65</u>

**(o) Govt. Grant Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Gabharupathar Branch, A/C No. 34961425757	Rs.	<u>2,66,944.00</u>
	Rs.	<u>2,66,944.00</u>

**(p) Library Fund:**

Cash in hand .....	Rs.	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 35509440355	Rs.	<u>4,58,666.00</u>
	Rs.	<u>4,58,666.00</u>

**(q) UGC Fund:**

Cash in hand .....	Rs.	Nil
Cash at Central Bank of India, Dib Br., A/C No. 3323414551	Rs.	<u>2,20,060.64</u>
	Rs.	<u>2,20,060.64</u>

**(r) Building Fund:**

Cash in hand .....	Rs.	Nil
Cash at UBI, Dibrugarh Branch, A/C No. 11010190020	Rs.	<u>7,26,145.26</u>
	Rs.	<u>7,26,145.26</u>

But balance as per Bank Pass Book Rs. 7,26,121.26. The difference between Cash Book balance and Bank Pass Book balance has been reconciled as below.

Balance as per Cash Book Balance as on 31-03-2020	Rs.	7,26,145.26
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Less: Bank debited Rs. 2,39,600/- vide Cheque No. 707024 dtd. 17.10.2019 instead of Rs. 2,39,576/-. Hence, Rs. 24/- excess debited by bank.

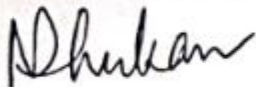
Balance as per Bank Pass Book as on 31-03-2020	Rs.	<u>7,26,121.26</u>
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**12. Cash Book**

The Cash Books are found maintained in Double Column System incorporating the bank transactions therein. As per the audit point of view writing up of the Cash Books should be daily on day to day basis and monthly reconciliation with the bank statements should strictly be adhered to.

**13. General Remarks**

Except as above observed that Cash Books have been fairly maintained and accounts in general were found in order.



Counter Signature  
Principal  
MDK Girls' College, Dibrugarh

Principal  
Manohari Devi Kanoi Girls' College  
Dibrugarh



(V. Singh)  
Internal Auditor  
MDKG College, Dibrugarh



GENERAL FUND

RECEIPT AND PAYMENT ACCOUNT OF GENERAL FUND FOR THE YEAR 2019-2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	67,55,456.40	By Salary Non-Sanctioned Staff	17,52,380.00
Balance in Hand: Nil		By Telephone/Mobile Bill	
<b>CASH AT BANK</b>		By Electricity Charges	3,52,092.00
Fees Collection:		By Advertisement	1,28,424.00
Rough POS Machine	58,89,356.17	By Equipment	3,53,927.00
Rough Online Collection	65,19,209.00	By TA/DA	1,38,366.00
<b>GOVT. GRANT:-</b>	1,24,08,565.17	By Registration (DU)	28,000.00
Excursion Grant	1,00,000.00	By Enrolment	12,950.00
Common room Grant	1,00,000.00	By Exam Remuneration	7,18,890.00
Fees refund by DHE, Assam for BPL students	12,28,956.00	By Printing and Stationery	1,98,730.00
Bank Interest	2,31,788.00	By Affiliation	71,645.00
Govt. Receipt	77,919.00	By Audit Fee	50,000.00
<b>MISC FEE</b>		By Refund (Fees)	1,56,913.00
Government Grant APDCL	26,680.00	By Miscellaneous	1,16,817.00
Donation	48,000.00	By G.B. Meeting (Expenses)	48,000.00
Application Fee	1,68,000.00	By Sundry Expenditure	82,751.00
Fixed Deposit Pre Matured	52,19,321.00	By Contingency	1,11,189.18
Interest	17.00	By Professional Fee	11,100.00
Less Charge Adjusted	5,230.00	By Exam Fee	26,79,179.00
Student Rent	66,400.00	By Excursion (Grant Exp.)	1,15,000.00
		By Fixed Deposit Invest	70,00,000.00
		By Tea/Refreshment	91,405.00
		By Transfer (Fees/Sub Fund)	24,35,000.00
		By I Card	61,800.00
		By Sanskrit Journal	39,500.00
		By Interview	30,000.00
		By Furniture (Common Room Grant)	1,13,600.00
		By Tuition Fee Deposit (Govt. A/c)	14,60,928.00
		By Exam Expenditure	1,67,400.00
		By Departmental Activity	41,000.00
		By Student Insurance	84,606.00
		By Bank Charges	7,557.90
		By Closing Balance	77,60,232.49
<b>TOTAL</b>	<b>Rs. 2,64,36,332.57</b>	<b>G.TOTAL</b>	<b>Rs. 2,64,36,332.57</b>





**RECEIPT AND PAYMENT ACCOUNT OF DEVELOPMENT FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	90,474.32	By Chair (Principal)	13,500.00
Canteen Rent	6,000.00	By Materials (Repairing)	7,190.00
Room Rent	19,668.00	By Labour Charge	12,800.00
Received from Irrigation Exam	60,000.00	By Transferred to General Fund	48,000.00
Bank Interest	3,333.00	By Aqua guard Renewal Fees	20,915.00
		By Misc. Expenses	2,160.00
		By Bank Charge	1.00
		By Closing Balance	74,909.32
<b>TOTAL</b>	<b>Rs. 1,79,475.32</b>	<b>G.TOTAL</b>	<b>Rs. 1,79,475.32</b>

**RECEIPT AND PAYMENT ACCOUNT OF HOSTEL FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	15,143.00	By Hostel Repairing	16,558.00
Fees	1,39,160.00	By Salary	81,000.00
Bank Interest	1,475.00	By Electricity	21,758.00
		By Refund	8,900.00
		By Misc. Expenses	9,670.00
		By Bank Charge	110.00
		By Closing Balance	17,782.00
<b>TOTAL</b>	<b>Rs. 1,55,778.00</b>	<b>G.TOTAL</b>	<b>Rs. 1,55,778.00</b>

**RECEIPT AND PAYMENT ACCOUNT OF FEES FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	20,43,335.94	By Remuneration	2,42,190.00
Received from Dibrugarh University	2,75,792.00	By Reimburse (S. Bhatta)	2,76,053.00
NEET Exam Fees	1,88,640.00	By Reimburse (A. Dutta)	7,000.00
PAT Transfer	53,550.00	By Refunded to Dibrugarh University	21,300.00
IDOL Fees	7,000.00	By Closing Balance	25,60,748.94
Recd. From Salt Brook Academy	4,40,800.00		
HDFC Exam	12,900.00		
Other Fees	16,160.00		
Bank Interest	69,114.00		
<b>TOTAL</b>	<b>Rs. 31,07,291.94</b>	<b>G.TOTAL</b>	<b>Rs. 31,07,291.94</b>

*[Signature]*  
 Internal Auditor  
 DIBRUGARH  
 M.D.K.G. COLLEGE

**RECEIPT AND PAYMENT ACCOUNT OF RUSA FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance	3,98,856.10	By Closing Balance	4,11,658.10
To Bank Interest	12,802.00		
<b>G.TOTAL</b> Rs.	<b>4,11,658.10</b>	<b>G.TOTAL</b> Rs.	<b>4,11,658.10</b>

**RECEIPT AND PAYMENT ACCOUNT OF STUDENT AID FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance	9,39,384.25	By Bank Charge	60.00
To Bank Interest	33,389.00	By Closing Balance	9,72,713.25
<b>G.TOTAL</b> Rs.	<b>9,72,773.25</b>	<b>G.TOTAL</b> Rs.	<b>9,72,773.25</b>

**RECEIPT AND PAYMENT ACCOUNT OF UNION FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance	19,162.18	By Farewell Exp	75,000.00
To Fees	4,00,000.00	By Wall painting Competition Expenses	32,148.00
To Bank Interest	8,077.00	By Blazer	20,350.00
		By College Week Exp.	58,963.00
		By Youth Festival Exp.	92,450.00
		By Closing Balance	1,48,328.18
<b>G.TOTAL</b> Rs.	<b>4,27,239.18</b>	<b>G.TOTAL</b> Rs.	<b>4,27,239.18</b>

**RECEIPT AND PAYMENT ACCOUNT OF WELFARE FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance	6,638.44	By Transferred to NTE Fund	40,000.00
To Fees	3,20,000.00	By College Week Exp.	24,736.00
To Bank Interest	7,653.00	By Closing Balance	2,69,555.44
<b>G.TOTAL</b> Rs.	<b>3,34,291.44</b>	<b>G.TOTAL</b> Rs.	<b>3,34,291.44</b>

**RECEIPT AND PAYMENT ACCOUNT OF COMMON ROOM FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance	3,29,856.71	By College Week Exp.	27,436.00
To Fees	3,20,000.00	By Closing Balance	6,41,207.71
To Bank Interest	18,787.00		
<b>G.TOTAL</b> Rs.	<b>6,68,643.71</b>	<b>G.TOTAL</b> Rs.	<b>6,68,643.71</b>



**RECEIPT AND PAYMENT ACCOUNT OF GAME FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	7,09,391.55	By College Week Exp.	46,890.00
Fees	4,80,000.00	By College Week Refreshment	27,271.00
Bank Interest	34,568.00	By Closing Balance	11,49,798.55
<b>TOTAL</b> Rs.	<b>12,23,959.55</b>	<b>G.TOTAL</b> Rs.	<b>12,23,959.55</b>

**RECEIPT AND PAYMENT ACCOUNT OF MAGAZINE FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	2,36,251.40	By College Magazine	2,88,500.00
Fees	3,20,000.00	By College Week Exp.	4,000.00
Bank Interest	8,404.00	By Closing Balance	2,72,155.40
<b>TOTAL</b> Rs.	<b>5,64,655.40</b>	<b>G.TOTAL</b> Rs.	<b>5,64,655.40</b>

**RECEIPT AND PAYMENT ACCOUNT OF MUSIC FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	5,856.17	By College Week Exp.	38,700.00
Fees	5,95,000.00	By Saraswati Puja Exp.	35,134.00
Cash Deposit	7,000.00	By College Week Refreshment Exp.	51,926.00
Bank Interest	15,326.00	By Bank Charge	118.00
		By Closing Balance	4,97,304.17
<b>G.TOTAL</b> Rs.	<b>6,23,182.17</b>	<b>G.TOTAL</b> Rs.	<b>6,23,182.17</b>

**RECEIPT AND PAYMENT ACCOUNT OF SCHOLARSHIP FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	2,08,917.00	By Closing Balance	2,15,768.00
Bank Interest	6,851.00		
<b>G.TOTAL</b> Rs.	<b>2,15,768.00</b>	<b>G.TOTAL</b> Rs.	<b>2,15,768.00</b>

**RECEIPT AND PAYMENT ACCOUNT OF RESEARCH JOURNAL FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	458.85	By Closing Balance	474.85
Bank Interest	16.00		
<b>G.TOTAL</b> Rs.	<b>474.85</b>	<b>G.TOTAL</b> Rs.	<b>474.85</b>



**RECEIPT AND PAYMENT ACCOUNT OF NON TEACHING EMPLOYEES UNION FUND  
FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	22,706.65	By Loan	30,000.00
Bank Interest	1,497.00	By Refreshment	3,000.00
Bank Refund	40,000.00	By Closing Balance	31,203.65
TOTAL	Rs. 64,203.65	G.TOTAL	Rs. 64,203.65

**RECEIPT AND PAYMENT ACCOUNT OF GOVT. GRANT FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	2,58,538.00	By Closing Balance	2,66,944.00
Bank Interest	8,406.00		
TOTAL	Rs. 474.85	G.TOTAL	Rs. 474.85

**RECEIPT AND PAYMENT ACCOUNT OF LIBRARY FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	7,40,342.00	By Journal	15,490.00
Bank Interest	20,246.00	By Books	1,05,428.00
Misc Receipts	1,250.00	By Binding	19,045.00
		By Equipments	1,37,606.00
		By Misc.	2,300.00
		By Repairing	5,453.00
		By Injecting	16,000.00
		By Electrical Goods	1,850.00
		By Closing Balance	4,58,666.00
TOTAL	Rs. 7,61,838.00	G.TOTAL	Rs. 7,61,838.00

**RECEIPT AND PAYMENT ACCOUNT OF UGC FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	3,52,403.64	By Equipment	1,26,400.00
Bank Interest	10,458.00	By Misc (IQAC)	16,401.00
		By Closing Balance	2,20,060.64
TOTAL	Rs. 3,62,861.64	G.TOTAL	Rs. 3,62,861.64



**RECEIPT AND PAYMENT ACCOUNT OF BUILDING FUND FOR THE YEAR 2019-2020**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	11,39,633.76	By Renovation	4,39,576.00
Interest	33,678.00	By GST	7,587.00
		By Bank Charge	33.50
		By Closing Balance	7,26,145.26
Rs.	11,73,311.76	G.TOTAL	Rs. 11,73,311.76

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### 3. Reserve Funds:

The College authority is maintaining Reserve fund of Rs.7,86,239/- (Rupees Seven Lacks Eighty-Six thousand Two hundred & Thirty nine only). At Central Bank of India, Thana chariali Branch, Dibrugarh and Rs.72,25,311.00 (Rupees Seventy Two Lacks Twenty five thousand & Three hundred Eleven only) at State Bank of India, Gabharu Pathar Branch in Fixed Deposits during the period under audit .

### 4. Govt. Grants:

- (a) Recurring Grants: No recurring grants were received by the College during the period under audit.
- (b) Non-Recurring govt. Grants was received from the Mission Director, Rashtriya Uchchastar Siksha Abhijan (RUSA),Kahilipara, Assam for Rs. 99,00,000.00.( Rupees Ninty Nine Lacs only) under RUSA 1.O as 1<sup>st</sup>installement, vide letter no. ARUSA/FAA/3 /2019/ 608 Dated Guwahati the 7<sup>th</sup> June, 2021. The grant was unutilized till 31<sup>st</sup> March' 2021

### 5. Payment Voucher :-

Payment Vouchers were checked with the relevant record and documents maintained and produce before the audit. Payment Vouchers were found maintained fairly and pay order was found enclosed on the faces of the Vouchers by the Principal Cum Drawing & Disbursing Officer. No any amount was found paid without a Bill.

### 6. Misappropriation/Embezzlement:

No any misappropriation/embezzlement was detected during the period under audit.

### 7. Statement of Receipts and Payments:

The Statements of Receipts and Payments account of General Fund and other Subsidiary Funds for the period under audit are annexed herewith.

**B. The Closing Balance of Subsidiary Funds:**

The closing balance of Subsidiary funds as per Cash Book on 31-03-2021 was as follows:-

**(i) Development Fund:**

Cash in hand .....	Nil
Cash at UBI, Dibrugarh Branch, A/C No. 11010113107	Rs. <u>32,101.32</u>
	Rs. <u>32,101.32</u>

But balance as per Pass Book Rs. 41,051.32. The difference between Cash Book Balance and Bank Pass Book balance have been reconciled below:-

Balance as per Cash Book as on 31-03-2021 .....	Rs. 32,101.32
Add: Cheque No. 078318 dtd. 03.09.2020	
Issued but not encashed till 31.03.2021	Rs. 8,950.00
Balance as per Bank Pass Book as on 31.03.2021 .....	Rs. <u>41,051.32</u>

**(ii) Hostel Fund:**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 35509440616	Rs. <u>46,788.00</u>
<b>Total:</b>	<b>Rs. <u>46,788.00</u></b>

**(iii) Fees Fund:**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 35509443651	Rs. <u>24,60,299.14</u>
<b>Total:</b>	<b>Rs. <u>24,60,299.14</u></b>

**(iv) RUSA Fund:**

Cash in hand .....	Nil
Cash at SBI, Gabharupathar Branch, A/C No. 34739683972	Rs. <u>1,03,77,161.10</u>
<b>Total :</b>	<b>Rs. <u>1,03,77,161.10</u></b>

**(v) Library Fund:**

Cash in hand .....	Nil
Cash at UBI, Dibrugarh Branch, A/C No. 35509440355	Rs. <u>32,403.50</u>
<b>Total: -</b>	<b>Rs. <u>32,403.50</u></b>

**(vi) Building Fund:**

Cash in hand .....	Nil
Cash at Panjab National Bank, Dibrugarh Branch, A/C No.0011010190020	Rs. <u>5,99,653.56</u>
<b>Total: -</b>	<b>Rs. <u>5,99,653.56</u></b>

**(vii) Research Journal Fund:**

Cash in hand .....	Nil
Cash at SBI, Gabharu Pathar Branch, A/C No. 35486116569	Rs. <u>486.85</u>
<b>Total:-</b>	<b>Rs. <u>486.85</u></b>

**(viii) Scholarship Fund:**

Cash in hand .....	Nil
Cash at SBI, Gaabharupathar Branch, A/C No. 35486115963	Rs. <u>2,21,697.00</u>
<b>Total :</b>	<b>Rs. <u>2,21,697.00</u></b>

**(ix) Govt Grant Fund:**

Cash in hand .....	Nil
Cash at SBI, Gabharupathar Branch, A/C No. 34961425757	Rs. <u>2,74,279.00</u>
<b>Total:</b>	<b>Rs. <u>2,74,279.00</u></b>

**(x) UGC Fund:**

Cash in hand .....	Nil
Cash at CBI, Dibrugarh Branch, A/C No. 3323414551	Rs. <u>1,84,060.64</u>
<b>Total:</b>	<b>Rs. <u>1,84,060.64</u></b>

**(xi) Union Fund:**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 110274922514	Rs. <u>5,977.18</u>
<b>Total :</b>	<b>Rs. <u>5,977.18</u></b>

**(xii) Magazine Fund:**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027492514	Rs. <u>2,79,632.40</u>
<b>Total :</b>	<b>Rs. <u>2,79,632.40</u></b>



**(vi) Building Fund:**

Cash in hand .....	Nil
Cash at Panjab National Bank, Dibrugarh Branch, A/C No.0011010190020	Rs. <u>5,99,653.56</u>
<b>Total: -</b>	<b>Rs. <u>5,99,653.56</u></b>

**(vii) Research Journal Fund:**

Cash in hand .....	Nil
Cash at SBI, Gabharu Pathar Branch, A/C No. 35486116569	Rs. <u>486.85</u>
<b>Total:-</b>	<b>Rs. <u>486.85</u></b>

**(viii) Scholarship Fund:**

Cash in hand .....	Nil
Cash at SBI, Gaabharupathar Branch, A/C No. 35486115963	Rs. <u>2,21,697.00</u>
<b>Total :</b>	<b>Rs. <u>2,21,697.00</u></b>

**(ix) Govt Grant Fund:**

Cash in hand .....	Nil
Cash at SBI, Gabharupathar Branch, A/C No. 34961425757	Rs. <u>2,74,279.00</u>
<b>Total:</b>	<b>Rs. <u>2,74,279.00</u></b>

**(x) UGC Fund:**

Cash in hand .....	Nil
Cash at CBI, Dibrugarh Branch, A/C No. 3323414551	Rs. <u>1,84,060.64</u>
<b>Total:</b>	<b>Rs. <u>1,84,060.64</u></b>

**(xi) Union Fund:**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 110274922514	Rs. <u>5,977.18</u>
<b>Total :</b>	<b>Rs. <u>5,977.18</u></b>

**(xii) Magazine Fund:**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027492514	Rs. <u>2,79,632.40</u>
<b>Total :</b>	<b>Rs. <u>2,79,632.40</u></b>

(xiii) **Music Fund:**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027492525	Rs. <u>5,10075.17</u>
<b>Total :-</b>	<b>Rs. <u>5,10,075.17</u></b>

(xiv) **Game Fund:**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027486645	Rs. <u>11,81,391.55</u>
<b>Total :-</b>	<b>Rs. <u>11,81,391.55</u></b>

(xv) **Common Room Fund:**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027492503	Rs. <u>6,58,824.71</u>
<b>Total :-</b>	<b>Rs <u>6,58,824.71</u></b>

(xvi) **NTE Union Fund:**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027514562	Rs. <u>7,005.65</u>
<b>Total: -</b>	<b>Rs. <u>7,005.65</u></b>

(xvii) **Welfare Fund :-**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027514573	Rs. <u>2,27,832.44</u>
<b>Total: -</b>	<b>Rs. <u>2,27,832.44</u></b>

(xviii) **Student Aid Fund :-**

Cash in hand .....	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027514573	Rs. <u>10,03,735.25</u>
<b>Total:-</b>	<b>Rs. <u>10,03,735.25</u></b>

**9. General Remarks :-**

Except as above observed that Cash Books have been maintained fairly and accounts in general were found in order.



Counter Signature  
Principal  
MDK Girls' College, Dibrugarh

**Principal**  
Manohari Devi Kanol Girls' College  
DIBRUGARH



(V. Singh)  
Internal Auditor  
MDKG College, Dibrugarh



GENERAL FUNDRECEIPT AND PAYMENT ACCOUNT OF GENERAL FUND FOR THE YEAR 2020-2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance	77,57,232.49	By Salary Non-Sanctioned Staff	18,21,591.00
Cash In Hand: Nil		By Telephone/Mobile Bill	7,072.00
<b>CASH AT BANK</b>		By Electricity Charges	2,10,558.00
To Fees Collection:(Exam fee)		By Advertisement	75,533.00
Through POS Machine 1424722.10		By Equipment	2,21,719.00
Through Online Collection NIL	14,24,722.10	By TA/DA	12,300.00
<b>GOVT. GRANT:-</b>		By Registration (DU)	42,800.00
a. Excursion Grant		By SMS Charges	17,700.00
b. Common room Grant		By Exam Remuneration	3,22,225.00
c. Fees refund by DHE, Assam for BPL students	57,33,307.00	By Printing and Stationery	1,62,613.00
d. National workshop	80,000.00	By Construction	1,19,250.00
Bank Interest	1,99,748.00	By Affiliation	17,650.00
Misc. Receipt	56,527.00	By Audit Fee	45,000.00
<b>MISC FEE</b>		By Refund (Fees)	14,280.00
Exam Grant APDCL		By Miscellaneous	22,536.00
ET		By G.B. Meeting (Expenses)	50,000.00
Application Fee	92,500.00	By Sundry Expenditure	64,900.00
Fixed Deposit Pre Matured		By Contingency	17,938.00
		By Professional Fee	22,200.00
		By Exam Fee	5,69,655.00
		By web	5,47,716.00
		By workshop	72,000.00
		By Tea/Refreshment	45,607.00
		By Professional Tax	6160.00
		By Interview	20,000.00
		By College Week	4,83,490.00
		By Departmental Activity	16,000.00
		By College Magazine	3,23,120.00
		By Bank Charges	15,663.22
		<b>Total Expenditure</b>	<b>53,67,276.22</b>
		By Closing Balance	99,76,760.37
<b>TOTAL</b>	<b>Rs. 1,53,44,036.59</b>	<b>G.TOTAL</b>	<b>Rs. 1,53,44,036.59</b>

  
**INTERNAL AUDITOR**  
**M.D.K. Girls College**  
**Dibrugarh**

**RECEIPT AND PAYMENT ACCOUNT OF DEVELOPMENT FUND FOR THE YEAR 2020-2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	74,909.32	By College Campus Cleaning	12,000.00
Water Rent	6,500.00	By Misc. Expenses	2,425.00
Room Rent		By A.C. Repairing	8,950.00
Received from Irrigation Exam		By Notice Board Expenditure	27,500.00
Bank Interest	1567.00		
		By Closing Balance	32,101.32
<b>TOTAL</b>	<b>Rs. 82,976.32</b>	<b>G.TOTAL</b>	<b>Rs. 82,976.32</b>

**RECEIPT AND PAYMENT ACCOUNT OF HOSTEL FUND FOR THE YEAR 2020 -21**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	17,369.00	By Expenditure	NIL
Fees Collection	28,500.00		
Bank Interest	919.00		
		By Closing Balance	46,788.00
<b>TOTAL</b>	<b>Rs. 46,788.00</b>	<b>G.TOTAL</b>	<b>Rs. 46,788.00</b>

**RECEIPT AND PAYMENT ACCOUNT OF FEES FUND FOR THE YEAR 2020-21**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	25,60748.94	By Exam .Remuneration	3,15,915.00
Exam Fees Received	2,75,792.00	By Examination Expenditure	83,800.00
Bank Interest	67,898.00	By Misc .Expenditure	4,460.00
		By Bank Commission	11.800
		By Closing Balance	24,60,299.14
<b>TOTAL :-</b>	<b>28,64,485.94</b>	<b>G.TOTAL :-</b>	<b>28,64,485.94</b>

**RECEIPT AND PAYMENT ACCOUNT OF RUSA FUND FOR THE YEAR 2020-2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	4,11,658.10	By Expenditure	NIL
To Grant Received	99,00,000.00	BY Closing Balance	Rs 1,03,77,161.10
To Bank Interest	65,503.00		
<b>G.TOTAL</b>	<b>Rs. 1,03,77,161.10</b>	<b>G.TOTAL</b>	<b>Rs. 1,03,77,161.10</b>

**RECEIPT AND PAYMENT ACCOUNT OF STUDENT AID FUND FOR THE YEAR 2020-2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	9,72,713.25	By SMS Charge	17.70
To Bank Interest	31,022.00	By Closing Balance	10,03,717.55
<b>G.TOTAL</b>	<b>Rs. 10,03,735.25</b>	<b>G.TOTAL</b>	<b>Rs. 10,03,735.25</b>

**RECEIPT AND PAYMENT ACCOUNT OF UNION FUND FOR THE YEAR 2020-2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	1,48,328.18	By AASU Conference	17,000.00
To Bank Interest	3,073.00	By Inter College Expenditure	23,174.00
		By Felicitation Expenditure	1,01,070.00
		By Contingency Exp.	4,180.00
		By Closing Balance	5,977.18
<b>G.TOTAL</b>	<b>Rs. 1,51,401.18</b>	<b>G.TOTAL</b>	<b>Rs. 1,51,401.18</b>

**RECEIPT AND PAYMENT ACCOUNT OF WELFARE FUND FOR THE YEAR 2020 - 2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	2,69,555.44	By Covid Safety goods	34,434.00
To Bank Interest	6,590.00	By Sanitizer with Machine	8,879.00
		By Fare well Expenditure	5,000.00
		By Closing Balance	2,27,832.44
<b>G.TOTAL</b>	<b>Rs. 2,76,145.44</b>	<b>G.TOTAL</b>	<b>Rs. 2,76,145.44</b>

**RECEIPT AND PAYMENT ACCOUNT OF COMMON ROOM FUND FOR THE YEAR 2020 -2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	6,41,207.71	By Expenditure	NIL
To Bank Interest	17,617.00	By Closing Balance	6,58,824.71
<b>TOTAL</b>	<b>Rs. 6,58,824.71</b>	<b>G.TOTAL</b>	<b>Rs. 6,58,824.71</b>

**RECEIPT AND PAYMENT ACCOUNT OF GAME FUND FOR THE YEAR 2020-2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	11,49,798.55	By Expenditure.	NIL
To Bank Interest	31,593.00	By Closing Balance	11,81,391.55
<b>TOTAL</b>	<b>Rs. 11,81,391.55</b>	<b>G.TOTAL</b>	<b>Rs. 11,81,391.55</b>

**RECEIPT AND PAYMENT ACCOUNT OF MAGAZINE FUND FOR THE YEAR 2020-2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	2,72,155.40	By Expenditure	NIL
Bank Interest	7,477.00	By Closing Balance	2,79,632.40
<b>TOTAL</b>	<b>Rs. 2,79,632.40</b>	<b>G.TOTAL</b>	<b>Rs. 2,79,632.40</b>

**RECEIPT AND PAYMENT ACCOUNT OF MUSIC FUND FOR THE YEAR 2020-2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	4,97,304.17	By Cultural Expenditure.	890.00
Bank Interest	13,661.00	By Closing Balance	5,10,075.17
<b>TOTAL</b>	<b>Rs. 5,10,965.17</b>	<b>G.TOTAL</b>	<b>Rs. 5,10,075.17</b>

**RECEIPT AND PAYMENT ACCOUNT OF SCHOLARSHIP FUND FOR THE YEAR 2020-2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	2,15,768.00	By Expenditure	NIL
Bank Interest	5,929.00	By Closing Balance	2,21,697.00
<b>TOTAL</b>	<b>Rs. 2,21,697.00</b>	<b>G.TOTAL</b>	<b>Rs. 2,21,697.00</b>

RECEIPT AND PAYMENT ACCOUNT OF RESEARCH JOURNAL FUND FOR THE YEAR 2020-2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	474.85	By Expenditure	NIL
Bank Interest	12.00	By Closing Balance	486.85
TOTAL	Rs. 486.85	G.TOTAL	Rs. 486.85

RECEIPT AND PAYMENT ACCOUNT OF NON TEACHING EMPLOYEES UNION FUND  
FOR THE YEAR 2020-2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	31,203.65	By Loan	25,000.00
Bank Interest	802.00	By Closing Balance	7,005.65
TOTAL	Rs. 32,005.65	G.TOTAL	Rs. 32,005.65

RECEIPT AND PAYMENT ACCOUNT OF GOVT. GRANT FUND FOR THE YEAR 2020-2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	2,66,944.00	By Expenditure	NIL
Bank Interest	7,335.00	By Closing Balance	2,74,279.00
TOTAL	Rs. 2,74,279.00	G.TOTAL	Rs. 2,74,279.00

RECEIPT AND PAYMENT ACCOUNT OF LIBRARY FUND FOR THE YEAR 2020-2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	4,58,666.00	By Web Net	3,05,900.00
Bank Interest	4,074.00	By Remuneration	1,500.00
		By Library Books	5,594.00
		By Library Equipments	1,08,780.00
		By Library Stationery	1,018.00
		By News Papers	6,689.00
		By Bank Charges	855.50
		By Closing Balance	32,403.50
TOTAL	Rs. 4,62,740.00	G.TOTAL	Rs. 4,62,740.00



**RECEIPT AND PAYMENT ACCOUNT OF UGC FUND FOR THE YEAR 2020-2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
	2,20060.64	By Printing Journal	42,500.00
	6,500.00	By Closing Balance	1,84,060.64
Rs.	<b>2,26,560.64</b>	<b>G.TOTAL</b>	<b>Rs. 2,26,560.64</b>

**RECEIPT AND PAYMENT ACCOUNT OF BUILDING FUND FOR THE YEAR 2020-2021**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
	7,26,145.26	By College Building Repairing	1,47,226.00
	20,776.00	By Bank Charge	41.70
		By Closing Balance	5,99,653.56
Rs.	<b>7,46,921.26</b>	<b>G.TOTAL</b>	<b>Rs. 7,46,921.26</b>

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**INTERNAL AUDIT REPORT**  
OF  
MANOHARI DEVI KANOI GIRLS' COLLEGE  
DIBRUGARH  
FROM 1<sup>ST</sup> APRIL 2021 TO 31<sup>ST</sup> MARCH 2022

**INTERNAL AUDIT CERTIFICATE ON THE ACCOUNTS OF MANOHARI DEVI  
KANOI GIRLS COLLEGE FOR THE FINANCIAL YEAR 2021-2022**

As authorized by the Principal Cum Secretary of the M.D.K.G. College, Dibrugarh vide Letter of Appointment No. MD/AD/Appt/Auditor/Internal/2022/No. 1809 Dated 24.06.2022 the accounts of the college have been examined and audited by the undersigned on the basis of the records made available in audit.

**1. Incumbency:**

Dr. Nibedita Phukan, Principal held the office of the Secretary of the College for the period 2021-2022 covered by this audit.

**2. General Fund Closing Balance:**

The closing balance of the College General fund as per Cash Book as on 31.03.2022 ₹ 1,31,23,555.35 but Closing Balance as per bank Statement ₹ 1,32,56,848.35. The difference of ₹ 1,33,293.00 between Cash Book Balance and Bank Statement Balance has been reconciled as below:-

Cash Book Balance as on 31-03-2022		₹ 1,31,23,555.35
Add: Value of Uncashed Cheques		
<u>Cheque No</u>	<u>Date</u>	<u>Amount</u>
658855	14-03-22	500.00
682910	17-03-22	5,900.00
682911	-Do-	10,519.00
682916	24-03-22	1,300.00
682918	-Do-	2,000.00
682920	30-03-22	700.00
682919	-Do-	1,500.00
682922	-Do-	15,930.00
682923	-Do-	31,826.00
682925	-Do-	6,518.00
682928	31-03-22	<u>56,600.00</u>
		₹ <u>1,33,293.00</u>
Balance as per bank statement as on 31-03-2022		₹ <u>1,32,56,848.35</u>

**3. Reserve Fund:**

The College was maintaining reserve fund one (1) at Central Bank of India, Dibrugarh Branch and another two (2) nos. at S.B.I Gabharupathar Branch, Dibrugarh which are as detailed below.

Sl. No.	Date of Purchase	Principal Amount	Bank & Branch Name	A/c No.	Maturity Amount/Date
1.	23-05-2019	20,00,000/-	SBI, Gabharupathar Branch	384759- 52243	<u>20,64,383/-</u> 24-11-2019
2.	23-05-2019	30,00,000/-	-Do-	384759- 54239	<u>30,96,545/-</u> 24-11-2019
3.	11-09-2019	7,36,781/-	CBI., Dibrugarh Branch	313142- 7078	<u>7,86,239/-</u> 11-09-2020

**\* Remarks**

Sl. No. 1 & 2 invested from General Fund

Sl. No. 3 invested from Building Fund

The fixed deposits were matured in the year 2019. Therefore, audit suggested fresh deposits certificates to be obtained from the concern banks.

**4. Tuition Fees**

(a) Total amount of Rs. 93,17,680.00 fees were collected from the students during the period under audit. Out of which Rs. 6,84,600/- was collected as tuition fees. The entire collection of fees were shown in the General fund Cash Book.

(b) Total collection of tuition fees for the year 2021-2022 was Rs. 6,84,600.00 out of which Rs. 4,79,220.00 @ 70% of tuition fees collected has been deposited into the Govt. treasury vide challan no. 2022/8/3225 dated 25-08-2022.

**5. Payment Voucher:**

Payment Vouchers were checked with the relevant records and documents maintained and produce before audit. Payment Vouchers were found maintained fairly and pay order was found enclosed on the faces of the voucher by the Drawing & Disbursing Officer (DDO). No amount was found paid without a bill.

Further, vouchers were kept in loose file instead of guard file. Therefore, audit suggested vouchers should be kept serially as per payment wise in guard file, henceforth.

**6. Forest Royalty Deposited From General Fund instead of RUSA Fund:**

As per General Fund Cash Book on 23-11-2021 cheque no. 471951 Rs. 39,208.00 paid and deposited forest royalty (FR) in respect of M/s M. Bee Traders contractor against purchase of forest products. But, which was wrongly deposited from General fund instead of RUSA

fund. Now, the audit suggested Rs. 39,208.00 to be transferred from RUSA Fund to General Fund immediately.

7. **Refund of Interest on Un-Utilised Grant:-**

As per UGC fund Cash Book on 23-07-2021 vide cheque No. 036829 Rs. 48,146.56 was refunded to UGC, NERO Office against interest accrued on unutilized UGC grant.

8. **Misappropriation/Embezzlement:**

No any misappropriation/embezzlement was detected during the period under audit.

9. **Statement of Receipts and Payments:**

The Statements of Receipts and Payments account of General and other subsidiary funds for the period under audit are annexed herewith.

10. **The Closing Balances of Subsidiary Funds:**

The Closing Balance of Subsidiary funds as per Cash Book on 31-03-2022 was as follows:-

(i) **Development Fund**

Cash in hand	Nil
Cash at P.N.B. Dibrugarh	
Br. S/B. A/c No. 0011010113107	₹ 45,325.32
	<u>Total ₹ 45,325.32</u>

(ii) **Hostel Fund**

Cash in hand	Nil
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 35509440616	₹ 1,05,172.00
	<u>Total ₹ 1,05,172.00</u>

(iii) **Fees Fund**

Cash in hand	Nil
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 35509440616	₹ 1,05,172.00
	<u>Total ₹ 1,05,172.00</u>

(iv) **Music Fund**

Cash in hand	Nil
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 11027492525	₹ 4,76,846.17
	<u>Total ₹ 4,76,846.17</u>

(v) **Magazine Fund**

Cash in hand	Nil
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 11027492514	₹ 2,84,430.40
	<u>Total ₹ 2,84,430.40</u>

<b>(vi) Game Fund:</b>	Nil
Cash in hand	
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 11027486645	<u>₹ 11,98,856.55</u>
	<u>Total ₹ 11,98,856.55</u>
<b>(vii) Common Room Fund:</b>	Nil
Cash in hand	
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 11027492503	<u>₹ 6,69,268.71</u>
	<u>Total ₹ 6,69,268.71</u>
<b>(viii) Welfare Fund:</b>	Nil
Cash in hand	
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 11027514573	<u>₹ 1,49,043.44</u>
	<u>Total ₹ 1,49,043.44</u>
<b>(ix) Union Fund:</b>	Nil
Cash in hand	
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 11027492547	<u>₹ 28,825.18</u>
	<u>Total ₹ 28,825.18</u>
<b>(x) Student Aid Fund:</b>	Nil
Cash in hand	
Cash at PNB Dibrugarh	
Br. S/B. A/c No. 0011010115576	<u>₹ 10,33,475.85</u>
	<u>Total ₹ 10,33,475.85</u>
<b>(xi) Building Fund:</b>	Nil
Cash in hand	
Cash at PNB Dibrugarh	
Br. S/B. A/c No. 0011010190020	<u>₹ 6,17,296.76</u>
	<u>Total ₹ 6,17,296.76</u>
<b>(xii) Library Fund:</b>	Nil
Cash in hand	
Cash at SBI Dibrugarh	
Br. S/B. A/c No. 35509440355	<u>₹ 3,174.00</u>
	<u>Total ₹ 3,174.00</u>
<b>(xiii) Non-Teaching Employees Union Fund:</b>	Nil
Cash in hand	
Cash at SBI Dibrugarh	
Br. S/B. A/c No. 11027514562	<u>₹ 7,197.65</u>
	<u>Total ₹ 7,197.65</u>
<b>(xiv) UGC Fund:</b>	Nil
Cash in hand	
Cash at CBI Dibrugarh	
Br. S/B. A/c No. 3323414551	<u>₹ 1,40,464.08</u>
	<u>Total ₹ 1,40,464.08</u>

**(xv) Research Journal Fund:**

Cash in hand	Nil
Cash at SBI Gabharupathar Br. S/B. A/c No. 35486116569	<u>₹ 498.85</u>
	<u>Total ₹ 498.85</u>

**(xvi) Scholarship Fund:**

Cash in hand	Nil
Cash at SBI Gabharupathar Br. S/B. A/c No. 35486115963	<u>₹ 2,27,744.00</u>
	<u>Total ₹ 2,27,744.00</u>

**(xvii) Govt. Grants Fund:**

Cash in hand	Nil
Cash at SBI Gabharupathar Br. S/B. A/c No. 34961425757	<u>₹ 2,81,760.00</u>
	<u>Total ₹ 2,81,760.00</u>

**(xviii) RUSA Fund:**

Cash in hand	Nil
Cash at SBI Gabharupathar Br. S/B. A/c No. 34739683972	<u>₹ 2,58,267.52</u>
At Canara Bank, Dispur Br. A/c No.	<u>₹ 28,45,489.20</u>
	<u>Total ₹ 31,03,756.72</u>

**11. General Remarks:**

Maintenance of College accounts are found satisfactory except the following cases for which remedial measures have been suggested below:-

**(a) General Fund:**

General fund Cash Book is not balanced daily, the same should be regularly balanced. As per audit point of view writing up of the Cash Books should be daily on day to day basis and monthly reconciliation with the bank statements should strictly be adhered to.

(b) Fees Collection Register should be maintained properly, and all online fees collection to be recorded therein. The online fees collections are to be tally with bank statement, henceforth for smooth verification of fees collections.

(c) Ledger Accounts of General Fund is not properly maintained, therefore, audit suggested this important register should invariably be maintained.



Counter Signature  
Principal

MDK Girls College, Dibrugarh  
Principal  
Manohari Devi Kanol Girls' College  
Dibrugarh



(V. Singh)  
Internal Auditor  
MDK. Girls College, Dibrugarh

**Statement showing receipt and Payment Account of General Fund  
for the Year 2021-2022**

Receipt	Rs.	Payment	Rs.
To Opening Balance	99,76,760.37	By Salary	20,37,817.00
" Adm. Fees	86,33,080.00	" Exam Fees	18,14,903.00
" Tuition Fees	6,84,600.00	" Exam Remuneration	6,81,200.00
" Misc. Collection	23,80,746.59	" Building Rep.	3,95,991.00
" Bank Interest	1,61,781.00	" Contingency Exp.	1,57,465.82
" Grant received	17,000.00	" Printing and Stationery	1,93,478.00
" Application Fees	49,500.00	" Electricity	2,77,528.00
		" Registration & Affiliation Fees, etc.	3,44,317.00
		" Refreshment	1,10,612.00
		" Equipment	2,51,065.00
		" Transferred to Library	3,50,000.00
		" Audit Fees	45,000.00
		" Identity Card	60,350.00
		" T.A.	31,690.00
		" Departmental Activities	36,374.00
		" Web-Net	2,77,354.00
		" Fees Refund	30,000.00
		" Advance to M/s M.Bee Traders	4,00,000.00
		" Misc. Expenses	1,41,444.00
		" Royalty Paid	39,208.00
		" Furniture	55,730.00
		" Exam Expenses	1,46,284.00
		" Plan and Estimate	83,273.00
		" Interview Expenses	85,000.00
		" Advertisement	37,926.00
		" Youth Festival Exp	2,49,680.00
		" Freshers and Farewell Expenses	1,85,140.00
		" Teachers Day Exp.	51,515.00
		" TET Exam Exp.	52,210.00
		" Sundry Exp.	23,319.00
		" G.S.T	1,174.00
		" Khajana	5,152.00
		" Bank Charges	15,138.79
		" Electrical Expenses	43,120.00
		" College Week Exp.	49,694.00
		" G.B. Meeting	18,000.00
		" Professional Tax	1,760.00
		" Total Expenses	87,79,912.61
		" By Closing Balance	1,31,23,555.35

**Grand Total**

**₹ 2,19,03,467.96**

**Grand Total ₹ 2,19,03,467.96**



**Bank Reconciliation:**

Closing Balance as per Cash Book as on 31.03-2022

₹ 1,31,23,555.35

Add: Uncashed Cheques

<u>Cheque No</u>	<u>Date</u>	<u>Amount</u>
658855	14-03-22	500.00
682910	17-03-22	5,900.00
682911	-Do-	10,519.00
682916	24-03-22	1,300.00
682918	-Do-	2,000.00
682920	30-03-22	700.00
682919	-Do-	1,500.00
682922	-Do-	15,930.00
682923	-Do-	31,826.00
682925	-Do-	6,518.00
682928	31-03-22	<u>56,600.00</u>

₹ 1,33,293.00

₹ 1,32,56,848.35

Balance as per Pass Book as on 31-03-2022

**Statement showing Receipts and Payments Account of Subsidiary Funds of the**  
**M.D.K. Girls College for the year 2021-2022**

**MAGAZINE FUND**

<u>Receipts</u>	<u>Rs.</u>	<u>Payment</u>	<u>Rs.</u>
To opening Balance	2,79,632.40	By Misc. Expenses	2,800.00
To Bank Interest	7,598.00	By Closing Balance	2,84,430.40
<b>Total</b>	<b>Rs. 2,87,290.40</b>	<b>Total</b>	<b>2,87,230.40</b>

**GAME FUND**

<u>Receipts</u>	<u>Rs.</u>	<u>Payment</u>	<u>Rs.</u>
To opening Balance	11,81,391.55	By Paid to Jashudipa Baruah, Game Secretary	70,000.00
To Refunded by Jashudipa Baruah, Game Secretary	65,445.00	Inter College Week Expenses	10,060.00
To Bank Interest	32,080.00	By Closing Balance	11,98,856.55
<b>Total</b>	<b>Rs. 12,78,916.55</b>	<b>Total</b>	<b>Rs. 12,78,916.55</b>

**NON-TEACHING EMPLOYEES UNION FUND**

<b>Receipts</b>	<b>Rs.</b>	<b>Payment</b>	<b>Rs.</b>
To opening Balance	7,005.65	By Closing Balance	7,197.65
To Bank Interest	192.00		
<b>Total</b>	<b>Rs. 7,197.65</b>	<b>Total</b>	<b>Rs. 7,197.65</b>

**MUSIC FUND**

<b>Receipts</b>	<b>Rs.</b>	<b>Payment</b>	<b>Rs.</b>
To opening Balance	5,10,075.17	By College Week Exp.	41,440.00
To Refunded by Khusmita Saikia	20,000.00	By Sarawati Puja Exp.	30,000.00
To Bank Interest	13,656.00	By Closing Balance	4,76,846.17
<b>Total</b>	<b>Rs. 5,48,286.17</b>	<b>Total</b>	<b>Rs. 5,48,286.17</b>

**U.G.C. FUND**

<b>Receipts</b>	<b>Rs.</b>	<b>Payment</b>	<b>Rs.</b>
To opening Balance	1,84,060.64	By Grant Refunded to UGC, NERO	48,146.56
To Bank Interest	4,550.00	By Closing Balance	1,40,464.08
<b>Total</b>	<b>Rs. 1,88,610.64</b>	<b>Total</b>	<b>Rs. 1,88,610.64</b>

**COMMON ROOM FUND**

<b>Receipts</b>	<b>Rs.</b>	<b>Payment</b>	<b>Rs.</b>
To opening Balance	6,58,824.71	By Paid to Bhanu Sonowal, Common Room Secretary	40,000.00
To Refunded by Bhanu Sonowal Common Room Secretary	32,540.00	By Closing Balance	6,69,268.71
To Bank Interest	17,904.00		
<b>Total</b>	<b>Rs. 7,09,268.71</b>	<b>Total</b>	<b>Rs. 7,09,268.71</b>

**WELFARE FUND**

Receipts	Rs.	Payment	Rs.
To opening Balance	2,27,832.44	By Loan Sudhir Dey	20,000.00
To Refunded by Debjani Saikia Welfare Secy	18,353.00	By Paid to Debjani Saikia, Welfare Secy, for College Week	30,000.00
To Loan Refund by Sudhir Dey	17,904.00	By Financial help to Tulshi Keot	5,000.00
To Bank Interest	5,433.00	By Sardha Ceremony of Kailash Talukdar	18,000.00
		Expenses incurred at Farewell Ceremony	15,300.00
		Financial Aid to Sarat Bora	25,000.00
		Saraswati Puja Expenses	9,275.00
		By Closing Balance	1,49,043.44
<b>Total</b>	<b>Rs. 2,71,618.44</b>	<b>Gross Total</b>	<b>Rs. 2,71,618.44</b>

**UNION FUND**

Receipts	Rs.	Payment	Rs.
To Opening Balance	5,977.18	By College Week Exp.	3,800.00
To Fees	26,360.00	By Closing Balance	28,825.18
To Bank Interest	288.00		
<b>Total</b>	<b>Rs. 32,625.18</b>	<b>Gross Total</b>	<b>Rs. 32,625.18</b>

**STUDENT AID FUND**

Receipts	Rs.	Payment	Rs.
To Opening Balance	10,03,717.55	By SMS charge	17.70
To Bank Interest	29,776.00	By Closing Balance	10,33,475.85
<b>Total</b>	<b>Rs. 10,33,493.55</b>	<b>Gross Total</b>	<b>Rs. 10,33,493.55</b>

**DEVELOPMENT FUND**

Receipts	Rs.	Payment	Rs.
To Opening Balance	32,101.32	By Expenses	Nil
To Re-entry of cancelled cheque No. 078318	8,950.00	By Closing Balance	45,325.32
To Canteen Rent	3,000.00		
To Bank Interest	1,274.00		
<b>Total</b>	<b>Rs. 45,325.32</b>	<b>Gross Total</b>	<b>Rs. 45,325.32</b>

**HOSTEL FUND**

Receipts	Rs.	Payment	Rs.
To Opening Balance	46,375.00	By Salary	87,955.00
To Hostel Fees collect.	1,50,000.00	By Electricity charge	4,491.00
To Bank Interest	1,243.00	By Closing Balance	1,05,172.00
<b>Total</b>	<b>Rs. 1,97,618.00</b>	<b>Gross Total</b>	<b>Rs. 1,97,618.00</b>

**FEES FUND**

Receipts	Rs.	Payment	Rs.
To Opening Balance	24,60,299.14	By Exam Fee paid to Dibrugarh University	2,27,020.00
To Fees received	6,83,605.00	By NEET Exam Exp.	1,52,760.00
To Bank Interest	71,767.00	By Exam. Exp.	23,640.00
		Exam fees paid	4,50,400.00
		By Closing Balance	23,61,851.14
<b>Total</b>	<b>Rs. 32,15,671.14</b>	<b>Gross Total</b>	<b>Rs. 32,15,671.14</b>

**RESEARCH JOURNAL FUND**

Receipts	Rs.	Payment	Rs.
To Opening Balance	486.85	By Closing Balance	498.85
To Bank Interest	12.00		
<b>Total</b>	<b>Rs. 498.85</b>	<b>Gross Total</b>	<b>Rs. 498.85</b>

**LIBRARY FUND**

Receipts	Rs.	Payment	Rs.
To Opening Balance	32,403.50	By Furniture	70,000.00
To Transfer from Gen. Fund	3,50,000.00	By Books	57,066.00
To Bank Interest	1,741.00	By Library Equipment	2,22,870.00
		By Journal Subscription	13,850.00
		By News Papers & Magazine	6,988.00
		By GST	9,016.50
		By Bank Charge	1,180.00
		By Closing Balance	3,174.00
<b>Total</b>	<b>Rs. 3,84,144.50</b>	<b>Gross Total</b>	<b>Rs. 3,84,144.50</b>

**SCHOLARSHIP FUND**

Receipts	Rs.	Payment	Rs.
To Opening Balance	2,21,697.00	By Expenditure	Nil
To Bank Interest	6,047.00	By Closing Balance	2,27,744.00
<b>Total</b>	<b>Rs. 2,27,744.00</b>	<b>Gross Total</b>	<b>Rs. 2,27,744.00</b>

**GOVT. GRANTS FUND**

Receipts	Rs.	Payment	Rs.
To Opening Balance	2,74,279.00	By Expenditure	Nil
To Bank Interest	7,481.00	By Closing Balance	2,81,760.00
<b>Total</b>	<b>Rs. 2,81,760.00</b>	<b>Gross Total</b>	<b>Rs. 2,81,760.00</b>

**RUSA FUND**

Receipts	Rs.	Payment	Rs.
Opening Balance	1,03,77,161.10	By Construction	43,14,244.00
Grant Received	1,00,000.00	By Equipments	29,23,698.00
Bank Interest	1,62,932.00	By Income Tax	1,23,596.00
		By GST	1,47,838.52
		By Forest Royalty	8,320.00
		By Labour Cess	18,549.00
		By Bank Charge	90.86
		By Closing Balance	31,03,756.72
		(Grant-28,45,489.20)	
		(Int. 2,58,267.52)	
<b>Total</b>	<b>Rs. 1,06,40,093.10</b>	<b>Gross Total</b>	<b>Rs. 1,06,40,093.10</b>

**INTERNAL AUDIT REPORT**

OF

MANOHARI DEVI KANOI GIRLS' COLLEGE  
DIBRUGARH

FROM 1<sup>ST</sup> APRIL 2022 TO 31<sup>ST</sup> MARCH 2023

**INTERNAL AUDIT CERTIFICATE ON THE ACCOUNTS OF MANOHARI DEVI KANOI GIRLS COLLEGE FOR THE FINANCIAL YEAR 2022-2023**

The audit of the Accounts of the Manohari Devi Kanoi Girls College, Dibrugarh was taken up in terms of the Letter of Appointment No. MD/AD/Appt/Auditor/Internal/2023/No.2441 Dated 24.08.2023 issued by the Principal & Secretary of the College.

**1. Incumbency:**

Dr. Nibedita Phukan, Principal held the office of the Secretary of the College for the period covered by this audit.

**2. General Fund Closing Balance:**

The closing balance of the College General fund as per Cash Book as on 31.03.2023 as follows:-

Cash in hand.....	Nil
Cash at SBI, Dibrugarh	
Br. S/B A/C No. 35508018220.....	Rs. <u>1,88,94,289.30</u>
Total	Rs. <u>1,88,94,289.30</u>

But, balance as per bank statement as on 31-03-2023 was Rs. 1,89,14,934.30. The difference of Rs. 20,645.00 between Bank Statement Balance and Cash Book balance has been explained below.

Balance as per Cash Book as on 31-03-2023	Rs. 1,88,94,289.30
Add: Value of Uncashed cheques	
Date	Cheque No.
Amount	
09-03-23	150909
Rs. 1819/-	
18-03-23	150918
Rs. 1612/-	
28-03-23	150920
Rs. 14,214/-	
28-03-23	150921
<u>Rs. 3,000/-</u>	
	<u>Rs. 20,645.00</u>
∴ Balance as per Bank Statement as on 31-03-2023	<u>Rs. 1,89,14,934.30</u>

**3. Reserve Fund:**

The College was maintaining reserve fund in the shape of Fixed deposits one at Central Bank of India, Dibrugarh Branch and two nos. at SBI, Gabharupatthar Br. During the period under audit. Details of which are given below.

Name of Bank	Date of Purchase	Amount in Rs.	A/c No.
SBI, Gabharupatthar Branch	29-11-22	23,44,120	38475952243
SBI, Gabharupatthar Branch	29-11-22	35,16,185	38475954239
CBI, Dibrugarh Branch	02-11-22	8,70,965	3131427078

The reserve fund amounts are not shown in the Cash Book nor any fixed deposit register (Fixed Deposit Register) was maintained. Therefore, audit suggest Fixed Deposit Register should immediately be maintained.

**4. Govt. Grant**

No any Govt. Grants was received by the Institution during the period under audit.

**5. Payment Voucher:**

Payment Vouchers were checked with the relevant records and documents maintained and produce before audit. Payment Vouchers were found maintained properly and pay order was found enclosed on the faces of the vouchers by the Drawing & Disbursing Officer (DDO). No amount was found paid without a bill.

The payment voucher were kept in loose file instead of guard file. Hence, audit suggest payment vouchers should be preserved in the guard file as per fundwise, henceforth.

**6. Tuition Fees**

During the period under audit total Rs. 15,65,340.00 tuition fees was deposited into the Govt. head of account through treasury Challan, out of which Rs. 5,38,608.00 was deposited from Fees fund. Tuition Fees amount should be shown and deposited from the college General fund, henceforth.

**7. Maintenance of Ledger:**

The accounting authority had maintained the Ledger, but it is not properly maintained for which the audit face much trouble to prepare the Receipts & Payments Account of General fund. Therefore, Ledger should be maintained properly, henceforth.



**8. T.A. Bills:**

T.A. bills should be produced in proper T.A. bill form with actual T.A and D.A. admissible as per rule. Therefore, audit suggest all T.A. bills should be regularized as per T.A. rules.

**9. Misappropriation/Embezzlement:**

No any misappropriation/embezzlement was detected during the period under audit.

**10. Statement of Receipts and Payments:**

The Statements of Receipts and Payments account of General Fund and other subsidiary funds for the period under audit are annexed herewith.

**11. Cash Book**

The Cash Books should be maintained in Double Column System with Cash and Bank Column. As per audit point of view writing up of the Cash Books should be daily or day to day basis and monthly reconciliation with the bank statements should strictly be adhered to.

**12. Non Recovery of Loan/Advance:**

It revealed from the Non-Teaching Employees Fund Cash book that on 20-02-2021 Rs. 25,000.00 and on 02-09-2022 Rs. 20,000/- paid to Sri Sarat Bora and Sri Sudhir Dey respectively as loan. But, against these loan amount recovery is not found. Therefore, accounting authority is requested steps should be taken to recovered the amounts from the persons immediately and deposited into the concern fund.

**13. The closing Balance of Subsidiary Funds:**

The Closing Balance of Subsidiary Funds as per Cash Book on 31-03-2023 was as follows:-

**(i) Fees Fund**

Cash in hand	Nil
Cash at S.B.I. Dibrugarh	
Br. S/B. A/c No. 35509443651	<u>29,96,746.39</u>
	Total Rs. <u>29,96,746.39</u>

**(ii) Hostel Fund**

Cash in hand	Nil
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 35509440616	<u>6,04,467.50</u>
	Total <u>6,04,467.50</u>

**(iii) Welfare Fund:**

Cash in hand	Nil
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 11027514573	<u>35,523.94</u>
	Total <u>35,523.94</u>

<b>(iv) <u>Game Fund:</u></b>	
Cash in hand	Nil
Cash at S.B.I Dibrugarh Br. S/B. A/c No. 11027486645	Rs. <u>10,59,536.55</u>
	<b>Total Rs. <u>10,59,536.55</u></b>
<b>(v) <u>Common Room Fund:</u></b>	
Cash in hand	Nil
Cash at S.B.I Dibrugarh Br. S/B. A/c No. 11027492503	Rs. <u>8,88,628.71</u>
	<b>Total Rs. <u>8,88,628.71</u></b>
<b>(vi) <u>Union Fund:</u></b>	
Cash in hand	Nil
Cash at S.B.I Dibrugarh Br. S/B. A/c No. 11027492547	Rs. <u>8,479.18</u>
	<b>Total Rs. <u>8,479.18</u></b>
<b>(vii) <u>Non-Teaching Employees Union Fund:</u></b>	
Cash in hand	Nil
Cash at SBI Dibrugarh Br. S/B. A/c No. 11027514562	Rs. <u>18,837.65</u>
	<b>Total Rs. <u>18,837.65</u></b>
<b>(viii) <u>Students Aid Fund:</u></b>	
Cash in hand	Nil
Cash at PNB Dibrugarh Br. A/C. A/c No. 0011010115576	Rs. <u>10,62,220.15</u>
	<b>Total Rs. <u>10,62,220.15</u></b>
<b>(ix) <u>UGC Fund:</u></b>	
Cash in hand	Nil
Cash at CBI Dibrugarh Br. S/B. A/c No. 3323414551	Rs. <u>1,44,547.08</u>
	<b>Total Rs. <u>1,44,547.08</u></b>
<b>(x) <u>Development Fund:</u></b>	
Cash in hand	Nil
Cash at PNB Dibrugarh Br. A/c No. 0011010113107	Rs. <u>5,83,502.32</u>
	<b>Total Rs. <u>5,83,502.32</u></b>
<b>(xi) <u>Building Fund:</u></b>	
Cash in hand	Nil
Cash at PNB Dibrugarh Br. S/B. A/c No. 0011010190020	Rs. <u>14,78,845.47</u>
	<b>Total Rs. <u>14,78,845.47</u></b>
<b>(xii) <u>Research Journal/Fund:</u></b>	
Cash in hand	Nil
Cash at SBI Gabharupathar Br. S/B. A/c No. 35486116569	Rs. <u>510.85</u>
	<b>Total Rs. <u>510.85</u></b>

(xiii) <b><u>Govt. Grant Fund:</u></b>	
Cash in hand	Nil
Cash at SBI Gabharupathar Br. S/B. A/c No. 34961425757	Rs. 2,89,446.00
	<u>Total Rs. 2,89,446.00</u>
(xiv) <b><u>Library Fund:</u></b>	
Cash in hand	Nil
Cash at SBI Dibrugarh Br. S/B. A/c No. 35509440355	Rs. 83,119.42
	<u>Total Rs. 83,119.42</u>
(xv) <b><u>Magazine Fund</u></b>	
Cash in hand	Nil
Cash at S.B.I Dibrugarh Br. S/B. A/c No. 11027492514	Rs. 34,737.40
	<u>Total Rs. 34,737.40</u>
(xvi) <b><u>Music Fund</u></b>	
Cash in hand	Nil
Cash at S.B.I Dibrugarh Br. S/B. A/c No. 11027492525	Rs. 2,39,390.17
	<u>Total Rs. 2,39,390.17</u>
(xvii) <b><u>RUSA Fund:</u></b>	
Cash in hand	Nil
Cash at SBI Gabharupathar Br. S/B. A/c No. 34739683972 At Canara Bank, Dispur Br. A/c No.	Rs. 8,76,379.52
	<u>Total Rs. 8,76,379.52</u>
(xviii) <b><u>Scholarship Fund:</u></b>	
Cash in hand	Nil
Cash at SBI Gabharupathar Br. S/B. A/c No. 35486115963	Rs. 2,33,955.00
	<u>Total Rs. 2,33,955.00</u>

**14. General Remarks:**

Except as above observed that Cash Books have been maintained fairly and accounts in general were found in order.



Counter Signature  
Principal  
MDK Girls College, Dibrugarh  
Principal  
Manohar Devi Kanoi Girls' College  
Dibrugarh



(V. Singh)  
Internal Auditor  
MDK. Girls College, Dibrugarh  
INTERNAL AUDITOR  
M.D.K. Girls College  
Dibrugarh

Receipts & Payments Account of M.D.K. Girls' College A.101-44-28231031-93-2523

General Fund

Receipts		Payment	
	Ra.		Ra.
To opening Balance	1,31,23,555.15	By Salary	27,70,587.00
To Fees Collection	1,06,76,284.02	By Remuneration	6,67,131.50
To Advance refunded from M.S. M. Box Traders	4,00,000.00	By Contingency exp.	2,36,231.28
To Exam Fees	44,13,408.00	By Printing & Stationery	2,32,308.50
To Interview Fees	40,000.00	By College Repairing	4,01,488.50
To Fees Waiver Reimbursement	48,03,014.00	By Refreshment exp.	1,37,467.00
To Canteen Rent	12,000.00	By T.A.	1,37,975.00
To Misc. Receipt	17,601.00	By Departmental Activity	94,167.00
To Bank Interest	4,43,909.00	By Electricity exp.	2,78,170.00
To Uncashed Cheque re-deposit	5,900.00	By Software Charges	2,21,591.00
		By Exam Fees	26,62,224.20
		By Transferred to Subsidiary Funds	47,30,210.00
		By Advertisement	1,15,858.00
		By Excess recovery refund to Junali Baruah	51,600.00
		By Loan to Staff	30,000.00
		By Audit Fees	55,000.00
		By Affiliation Fees	14,004.72
		By Enrollment Fees	14,554.72
		By Permission Fees	15,002.36
		By C.C.T.V.	1,03,827.00
		By P/Tax	1,320.00
		By Petty Cash Exp.	92,800.00
		By College Week Exp.	1,34,573.00
		By Farewell Exp.	53,573.00
		By Electronic Items	1,33,277.00
		By Fees Refund	69,890.00
		By Misc. Expenses	1,60,885.00
		By Trfd. To RUSA Fund	29,928.00
		By Bank Charges	51,967.79
		By Wooden Trophy	3,20,000.00
		By Tuition Fees	10,26,732.00
		By Furniture	23,870.00
		By Total Expenses	1,50,41,382.07
Total Receipt	3,39,35,671.37	C/B	1,88,94,289.30
<b>Grand Total</b>	<b>3,39,35,671.37</b>	<b>Grand Total</b>	<b>3,39,35,671.37</b>

Receipts & Payments Account of Fees Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	23,61,851.14	By Registration Fees	1,58,664.16
To Fees	9,64,345.59	By Examination Fees	2,42,754.72
To Fees transferred from G.F.	16,38,610.00	By Identity Card	66,150.00
To Bank Interest	78,987.00	By Exam Remuneration	9,48,875.00
		By Exam Expenses	40,000.00
		By Exam Expenses	3,950.00
		By Refreshment exp.	34,373.00
		By Stationary	5,38,608.00
		By Tuition Fees	1,260.00
		By Misc. Payment	12,412.46
		By Bank Charges	29,96,746.39
		C/B	50,43,793.73
<b>Grand Total</b>	<b>50,43,793.73</b>	<b>Grand Total</b>	<b>50,43,793.73</b>

Receipts & Payments Account of Common Room for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	6,69,268.71	By College Week Expenses	66,734.00
To Fees transferred from G.F.	2,65,750.00	By C/B	8,88,628.71
To Bank Interest	20,344.00		
<b>Grand Total</b>	<b>9,55,362.71</b>	<b>Grand Total</b>	<b>9,55,362.71</b>

Receipts & Payments Account of Hostel Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	1,05,172.00	By Salary	1,81,297.00
To Fees	7,59,500.00	By Remuneration	25,100.00
To Bank Interest	8,274.00	By Gas Bill	37,691.00
		By Electricity	19,069.00
		By Contingency Exp.	4,750.00
		By Bank Charge	571.50
		C/B	6,04,467.50
<b>Grand Total</b>	<b>8,72,946.00</b>	<b>Grand Total</b>	<b>8,72,946.00</b>

Receipts & Payments Account of Welfare Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	1,49,043.44	By College Week Expenses	1,33,932.00
To Fees transferred from G.F.	53,150.00	By Farewell Exp.	18,300.00
To Bank Interest	1,828.00	By Teacher's Day Exp.	8,000.00
		By Financial Aid	8,000.00
		By Bank Charges	265.50
		C/B	35,523.94
<b>Grand Total</b>	<b>2,04,021.44</b>	<b>Grand Total</b>	<b>2,04,021.44</b>

Receipts & Payments Account of Game Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	11,98,856.55	By College Week Expenses	2,15,245.00
To Fees transferred from G.F.	1,63,000.00	By Inter College Exp.	75,625.00
To Bank Interest	30,455.00	By Affiliation Fees	41,405.00
		By Registration Fees	500.00
		C/B	10,59,536.55
<b>Grand Total</b>	<b>13,92,311.55</b>	<b>Grand Total</b>	<b>13,92,311.55</b>

Receipts & Payments Account of Union Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	28,825.18	By College Week Expenses	1,39,930.00
To Fees transferred from G.F.	1,63,000.00	By Blazzer	19,800.00
To Bank Interest	1,634.00	By Cost. of Turon (Gate)	16,400.00
		By Contingency Exp.	6,250.00
		By Teacher's Day Exp.	2,600.00
		C/B	8,479.18
<b>Grand Total</b>	<b>1,93,459.18</b>	<b>Grand Total</b>	<b>1,93,459.18</b>

Receipts & Payments Account of Non-Teaching Welfare Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	7,197.65	By Loan to Sudhir Dey	20,000.00
To Loan refunded by J.N. Prasad	30,000.00	C/B	18,837.65
To Loan refunded by Sarat Bora	1,000.00		
To Bank Interest	640.00		
<b>Grand Total</b>	<b>38,837.65</b>	<b>Grand Total</b>	<b>38,837.65</b>

Receipts & Payments Account of Students Aid Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	10,33,475.85	By Expenses	Nil
To Bank Interest	28,762.00	By Bank i/c	17.70
		By C/B	10,62,220.15
<b>Grand Total</b>	<b>10,62,237.85</b>	<b>Grand Total</b>	<b>10,62,237.85</b>

Receipts & Payments Account of UGC Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	1,40,464.08	By Expenses	Nil
To Bank Interest	4,083.00	By C/B	1,44,547.08
<b>Grand Total</b>	<b>1,44,547.08</b>	<b>Grand Total</b>	<b>1,44,547.08</b>

Receipts & Payments Account of Development Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	45,325.32	By Expenses	Nil
To Fees transferred from G.F.	5,31,500.00	By C/B	5,83,620.32
To Bank Interest	6,795.00		
<b>Grand Total</b>	<b>5,83,620.32</b>	<b>Grand Total</b>	<b>5,83,620.32</b>

Receipts & Payments Account of Building Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	6,17,296.76	By Expenses	Nil
To Fees	8,35,700.00	By Bank Charge	36.29
To Bank Interest	25,885.00	By C/B	14,78,845.47
<b>Grand Total</b>	<b>14,78,881.76</b>	<b>Grand Total</b>	<b>14,78,881.76</b>

Receipts & Payments Account of Research Journal Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	498.85	By C/B	510.85
To Bank Interest	12.00		
<b>Grand Total</b>	<b>510.85</b>	<b>Grand Total</b>	<b>510.85</b>

Receipts & Payments Account of Govt. Grant Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	2,81,760.00	By Exp.	Nil
To Bank Interest	7,686.00	By C/B	2,89,446.00
<b>Grand Total</b>	<b>2,89,446.00</b>	<b>Grand Total</b>	<b>2,89,446.00</b>

Receipts & Payments Account of Magazine Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	2,84,430.40	By College Week Exp.	21,000.00
To Fees Collection	2,44,500.00	By College Magazine	4,81,800.00
To Bank Interest	8,607.00	By C/B	34,737.40
<b>Grand Total</b>	<b>5,37,537.40</b>	<b>Grand Total</b>	<b>5,37,537.40</b>

Receipts & Payments Account of Library Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
To Opening Balance	3,174.50	By Books	54,525.08
To Fees transferred from G.F.	2,12,600.00	By Electronic Goods	51,298.00
To Misc. Receipt (Late Fine)	10,246.00	By Stationery	11,637.00
To Bank Interest	1,935.00	By Contingency Exp.	4,374.00
		By Newspapers	8,652.00
		By Furniture	14,350.00
		By C/B	83,119.42
<b>Grand Total</b>	<b>2,27,955.50</b>	<b>Grand Total</b>	<b>2,27,955.50</b>



Receipts & Payments Account of Music Fund for the year 2022-2023

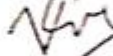
Receipts	Rs.	Payment	Rs.
Opening Balance	4,76,846.17	By College Week Exp.	54,525.08
Money transferred from G.F.	3,18,900.00	By Youth Festival	51,298.00
Bank Interest	10,754.00	By Saraswati Puja Exp.	4,374.00
		By Fresher's Exp.	56,601.00
		By C/B	2,39,390.17
<b>Grand Total</b>	<b>8,06,500.17</b>	<b>Grand Total</b>	<b>8,06,500.17</b>

Receipts & Payments Account of RUSA Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
Opening Balance	2,58,267.52	By Labour Cess Deposited	54,525.08
Money transferred from G.F.	29,928.00	By C/B	8,76,379.52
Money Deposit transferred from RUSA A/c	80,479.00		
Money transferred from Building A/c (MDKG)	5,27,100.00		
Bank Interest	10,533.00		
<b>Grand Total</b>	<b>9,06,307.52</b>	<b>Grand Total</b>	<b>9,06,307.52</b>

Receipts & Payments Account of Scholarship Fund for the year 2022-2023

Receipts	Rs.	Payment	Rs.
Opening Balance	2,27,744.00	By Exp.	Nil
Bank Interest	6,211.00	By C/B	2,33,955.00
<b>Grand Total</b>	<b>2,33,955.00</b>	<b>Grand Total</b>	<b>2,33,955.00</b>

  
INTERNAL AUDITOR  
M.D.K. Girls College  
Dibrugarh