

INTERNAL AUDIT REPORT

OF

MANOHARI DEVI KANOI GIRLS' COLLEGE, DIBRUGARH

FROM: 1ST APRIL 2019 TO 31ST MARCH 2020

**INTERNAL AUDIT CERTIFICATE ON THE ACCOUNTS OF MANOHARI DEVI
KANOI GIRLS COLLEGE FOR THE FINANCIAL YEAR 2019-2020**

As authorized by the Principal Cum Secretary of the M.D.K.G. College, Dibrugarh vide Letter of Appointment No. MD/AD/AUDIT/20/990 Dated 04-12-2020 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:

The following persons held the charge of the office of the Principal & Secretary, M.D.K.G. College during the period as depicted below:-

Name of Incumbent	Designation	Period of Holding Charge
(i) Dr. D.K. Bhuyan	Principal & Secretary	01-04-2019 to 31-05-2019
(ii) Dr. Gayatry Devi Goswami	Principal & Secretary i/c	01-06-2019 to 08-09-2019
(iii) Dr. Nibedita Phukan	Principal & Secretary	09-09-2019 onwards

2. General Fund Closing Balance:

The closing balance of the College General Fund as per Cash Book as on 31-03-2020 Rs. 77,60,232.49 at State Bank of India, Dibrugarh Branch vide A/c No. 1102737039. But, balance as per bank statement as on 31.03.2020 Rs. 78,54,394.49. The difference between Cash Book balance and bank Statement balance has been reconciled as below:

Balance as per Cash Book Balance as on 31-03-2020 Rs. 77,57,232.49

Add : Value of Uncahed Cheques

Date	Cheque No.	Amount
18-02-2020	757495	Rs. 3,000.00
13-03-2020	757510	Rs. 2,000.00
19-03-2020	757511	Rs. 18,277.00
19-03-2020	757512	Rs. 756.00
20-03-2020	757514	Rs. 9,529.00
24-03-2020	757516	Rs. 63,600.00
		<u>Rs. 97,162.00</u>

Balance as per bank Statement on 31-03-2020 Rs. 78,54,394.49

3. Reserve Funds :

The College is maintaining Rs.7,36,781/-(rupees Seven Lacs Thirty-Six thousand Seven hundred & eighty-one only). The amount is kept invested in fixed deposit with Central Bank of India, Thanachariali Branch, Dibrugarh and Rs.70,00,000.00(Rupees Seventy Lacs only) at

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 31st 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. 31st 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.

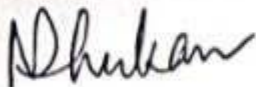
Balance as per Bank Pass Book as on 31-03-2020	Rs.	<u>7,26,121.26</u>
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12. Cash Book

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
Cash in Hand: Nil			By Telephone/Mobile Bill		
CASH AT BANK			By Electricity Charges		3,52,092.00
Fees Collection:			By Advertisement		1,28,424.00
Rough POS Machine	58,89,356.17	1,24,08,565.17	By Equipment		3,53,927.00
Rough Online Collection	65,19,209.00		By TA/DA		1,38,366.00
GOVT. GRANT:-			By Registration (DU)		28,000.00
Excursion Grant		1,00,000.00	By Enrolment		12,960.00
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		60,000.00
MISC FEE			By Refund (Fees)		1,56,913.00
Scholarship Grant APDCL		26,680.00	By Miscellaneous		1,16,817.00
Tuition Fee		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
Fund		17.00	By Professional Fee		11,100.00
Interest 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
TOTAL	Rs.	2,64,36,332.57	G.TOTAL	Rs.	2,64,36,332.57



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
TOTAL	Rs. 1,79,475.32	G.TOTAL	Rs. 1,79,475.32

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
TOTAL	Rs. 1,55,778.00	G.TOTAL	Rs. 1,55,778.00

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		
TOTAL	Rs. 31,07,291.94	G.TOTAL	Rs. 31,07,291.94




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		
G.TOTAL Rs.	4,11,658.10	G.TOTAL Rs.	4,11,658.10

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
G.TOTAL Rs.	9,72,773.25	G.TOTAL Rs.	9,72,773.25

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
G.TOTAL Rs.	4,27,239.18	G.TOTAL Rs.	4,27,239.18

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
G.TOTAL Rs.	3,34,291.44	G.TOTAL Rs.	3,34,291.44

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		
G.TOTAL Rs.	6,68,643.71	G.TOTAL Rs.	6,68,643.71

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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
TOTAL Rs.	12,23,959.55	G.TOTAL Rs.	12,23,959.55

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
TOTAL Rs.	5,64,655.40	G.TOTAL Rs.	5,64,655.40

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
G.TOTAL Rs.	6,23,182.17	G.TOTAL Rs.	6,23,182.17

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		
G.TOTAL Rs.	2,15,768.00	G.TOTAL Rs.	2,15,768.00

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		
G.TOTAL Rs.	474.85	G.TOTAL Rs.	474.85



**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
Donor 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	7,26,145.25
Rs.	11,73,311.76	G.TOTAL	Rs. 11,73,311.76



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 1stinstallement, vide letter no. ARUSA/FAA/3 /2019/ 608 Dated Guwahati the 7th June, 2021. The grant was unutilized till 31st 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>
Total:	Rs. <u>46,788.00</u>

(iii) Fees Fund:

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

(iv) RUSA Fund:

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

(v) Library Fund:

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

(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>
Total: -	Rs. <u>5,99,653.56</u>

(vii) Research Journal Fund:

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

(viii) Scholarship Fund:

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

(ix) Govt Grant Fund:

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

(x) UGC Fund:

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

(xi) Union Fund:

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

(xii) Magazine Fund:

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

(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>
Total: -	Rs. <u>5,99,653.56</u>

(vii) Research Journal Fund:

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

(viii) Scholarship Fund:

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

(ix) Govt Grant Fund:

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

(x) UGC Fund:

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

(xi) Union Fund:

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

(xii) Magazine Fund:

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

(xiii) Music Fund:

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

(xiv) Game Fund:

Cash in hand	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027486645	Rs. <u>11,81,391.55</u>
Total :-	Rs. <u>11,81391.55</u>

(xv) Common Room Fund:

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

(xvi) NTE Union Fund:

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

(xvii) Welfare Fund :-

Cash in hand	Nil
Cash at SBI, Dibrugarh Branch, A/C No. 11027514573	Rs. <u>2,27832.44</u>
Total: -	Rs. <u>2,27,832.44</u>

(xviii) Student Aid Fund :-

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

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
CASH AT BANK		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
GOVT. GRANT:-		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
MISC FEE		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
		Total Expenditure	53,67,276.22
		By Closing Balance	99,76,760.37
TOTAL	Rs. 1,53,44,036.59	G.TOTAL	Rs. 1,53,44,036.59


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
TOTAL	Rs. 82,976.32	G.TOTAL	Rs. 82,976.32

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
TOTAL	Rs. 46,788.00	G.TOTAL	Rs. 46,788.00

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

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	25,60,748.94	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
TOTAL	28,64,485.94	G.TOTAL :-	28,64,485.94

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		
G.TOTAL	Rs. 1,03,77,161.10	G.TOTAL	Rs. 1,03,77,161.10

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
G.TOTAL	Rs. 10,03,735.25	G.TOTAL	Rs. 10,03,735.25

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
G.TOTAL	Rs. 1,51,401.18	G.TOTAL	Rs. 1,51,401.18

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
G.TOTAL	Rs. 2,76,145.44	G.TOTAL	Rs. 2,76,145.44

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
TOTAL	Rs. 6,58,824.71	G.TOTAL	Rs. 6,58,824.71

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
TOTAL	Rs. 11,81,391.55	G.TOTAL	Rs. 11,81,391.55

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
TOTAL	Rs. 2,79,632.40	G.TOTAL	Rs. 2,79,632.40

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
TOTAL	Rs. 5,10,965.17	G.TOTAL	Rs. 5,10,075.17

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
TOTAL	Rs. 2,21,697.00	G.TOTAL	Rs. 2,21,697.00

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.	2,26,560.64	G.TOTAL	Rs. 2,26,560.64

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.	7,46,921.26	G.TOTAL	Rs. 7,46,921.26

INTERNAL AUDIT REPORT
OF
MANOHARI DEVI KANOI GIRLS' COLLEGE
DIBRUGARH
FROM 1ST APRIL 2021 TO 31ST 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>

(vi) Game Fund:	
Cash in hand	Nil
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>
(vii) Common Room Fund:	
Cash in hand	Nil
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>
(viii) Welfare Fund:	
Cash in hand	Nil
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>
(ix) Union Fund:	
Cash in hand	Nil
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 11027492547	<u>₹ 28,825.18</u>
	<u>Total ₹ 28,825.18</u>
(x) Student Aid Fund:	
Cash in hand	Nil
Cash at PNB Dibrugarh	
Br. S/B. A/c No. 0011010115576	<u>₹ 10,33,475.85</u>
	<u>Total ₹ 10,33,475.85</u>
(xi) Building Fund:	
Cash in hand	Nil
Cash at PNB Dibrugarh	
Br. S/B. A/c No. 0011010190020	<u>₹ 6,17,296.76</u>
	<u>Total ₹ 6,17,296.76</u>
(xii) Library Fund:	
Cash in hand	Nil
Cash at SBI Dibrugarh	
Br. S/B. A/c No. 35509440355	<u>₹ 3,174.00</u>
	<u>Total ₹ 3,174.00</u>
(xiii) Non-Teaching Employees Union Fund:	
Cash in hand	Nil
Cash at SBI Dibrugarh	
Br. S/B. A/c No. 11027514562	<u>₹ 7,197.65</u>
	<u>Total ₹ 7,197.65</u>
(xiv) UGC Fund:	
Cash in hand	Nil
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
Manohar 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
Total	Rs. 2,87,290.40	Total	2,87,230.40

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
Total	Rs. 12,78,916.55	Total	Rs. 12,78,916.55

NON-TEACHING EMPLOYEES UNION FUND

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

MUSIC FUND

Receipts	Rs.	Payment	Rs.
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
Total	Rs. 5,48,286.17	Total	Rs. 5,48,286.17

U.G.C. FUND

Receipts	Rs.	Payment	Rs.
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
Total	Rs. 1,88,610.64	Total	Rs. 1,88,610.64

COMMON ROOM FUND

Receipts	Rs.	Payment	Rs.
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		
Total	Rs. 7,09,268.71	Total	Rs. 7,09,268.71

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
Total	Rs. 2,71,618.44	Gross Total	Rs. 2,71,618.44

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		
Total	Rs. 32,625.18	Gross Total	Rs. 32,625.18

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
Total	Rs. 10,33,493.55	Gross Total	Rs. 10,33,493.55

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		
Total	Rs. 45,325.32	Gross Total	Rs. 45,325.32

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
Total	Rs. 1,97,618.00	Gross Total	Rs. 1,97,618.00

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
Total	Rs. 32,15,671.14	Gross Total	Rs. 32,15,671.14

RESEARCH JOURNAL FUND

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

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
Total	Rs. 3,84,144.50	Gross Total	Rs. 3,84,144.50

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
Total	Rs. 2,27,744.00	Gross Total	Rs. 2,27,744.00

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
Total	Rs. 2,81,760.00	Gross Total	Rs. 2,81,760.00

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)	
Total	Rs. 1,06,40,093.10	Gross Total	Rs. 1,06,40,093.10

INTERNAL AUDIT REPORT
OF
MANOHARI DEVI KANOI GIRLS' COLLEGE
DIBRUGARH
FROM 1ST APRIL 2022 TO 31ST 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>
		Rs. <u>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, Gabharupathar Branch	29-11-22	23,44,120	38475952243
SBI, Gabharupathar 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>

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

(xiii) <u>Govt. Grant Fund:</u>	
Cash in hand	Nil
Cash at SBI Gabharupathar	
Br. S/B. A/c No. 34961425757	Rs. <u>2,89,446.00</u>
	<u>Total Rs. 2,89,446.00</u>
(xiv) <u>Library Fund:</u>	
Cash in hand	Nil
Cash at SBI Dibrugarh	
Br. S/B. A/c No. 35509440355	Rs. <u>83,119.42</u>
	<u>Total Rs. 83,119.42</u>
(xv) <u>Magazine Fund</u>	
Cash in hand	Nil
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 11027492514	Rs. <u>34,737.40</u>
	<u>Total Rs. 34,737.40</u>
(xvi) <u>Music Fund</u>	
Cash in hand	Nil
Cash at S.B.I Dibrugarh	
Br. S/B. A/c No. 11027492525	Rs. <u>2,39,390.17</u>
	<u>Total Rs. 2,39,390.17</u>
(xvii) <u>RUSA Fund:</u>	
Cash in hand	Nil
Cash at SBI Gabharupathar	
Br. S/B. A/c No. 34739683972	
At Canara Bank, Dispur Br. A/c No.	Rs. <u>8,76,379.52</u>
	<u>Total Rs. 8,76,379.52</u>
(xviii) <u>Scholarship Fund:</u>	
Cash in hand	Nil
Cash at SBI Gabharupathar	
Br. S/B. A/c No. 35486115963	Rs. <u>2,33,955.00</u>
	<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
Maanohar Devi Kanai 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.161-44-2823A/31-93-2523

General Fund

Receipts	Rs.	Payment	Rs.
To opening Balance	1,31,23,555.15	By Salary	27,70,987.00
To Fees Collection	1,06,76,284.02	By Remuneration	6,67,131.50
To Advance refunded from M.S.M. Ben Traders	4,00,000.00	By Contingency exp.	2,36,231.28
To Exam Fees	44,13,408.00	By Printing & Stationery	2,12,348.50
To Interview Fees	40,000.00	By College Repairing	4,01,493.16
To Fees Waiver Reimbursement	48,03,014.00	By Refreshment exp.	1,37,447.00
To Canteen Rent	12,000.00	By T.A.	1,37,975.00
To Misc. Receipt	17,601.00	By Departmental Activity	94,167.50
To Bank Interest	4,43,900.00	By Electricity exp.	2,78,170.00
To Uncashed Cheque re-deposit	5,900.00	By Software Charges	2,21,391.00
		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
Grand Total	3,39,35,671.37	Grand Total	3,39,35,671.37

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 Refreshment exp.	3,950.00
		By Stationary	34,373.00
		By Tuition Fees	5,38,608.00
		By Misc. Payment	1,260.00
		By Bank Charges	12,412.46
		C/B	29,96,746.39
Grand Total	50,43,793.73	Grand Total	50,43,793.73

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		
Grand Total	9,55,362.71	Grand Total	9,55,362.71

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
Grand Total	8,72,946.00	Grand Total	8,72,946.00

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
Grand Total	2,04,021.44	Grand Total	2,04,021.44

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
Grand Total	13,92,311.55	Grand Total	13,92,311.55

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
Grand Total	1,93,459.18	Grand Total	1,93,459.18

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		
Grand Total	38,837.65	Grand Total	38,837.65

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
Grand Total	10,62,237.85	Grand Total	10,62,237.85

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
Grand Total	1,44,547.08	Grand Total	1,44,547.08

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		
Grand Total	5,83,620.32	Grand Total	5,83,620.32

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
Grand Total	14,78,881.76	Grand Total	14,78,881.76

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		
Grand Total	510.85	Grand Total	510.85

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
Grand Total	2,89,446.00	Grand Total	2,89,446.00

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
Grand Total	5,37,537.40	Grand Total	5,37,537.40

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
Grand Total	2,27,955.50	Grand Total	2,27,955.50

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
Grand Total	8,06,500.17	Grand Total	8,06,500.17

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 M.S.S.A A/c	80,479.00		
Money transferred from Building A/c (MDKG)	5,27,100.00		
Bank Interest	10,533.00		
Grand Total	9,06,307.52	Grand Total	9,06,307.52

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
Grand Total	2,33,955.00	Grand Total	2,33,955.00


INTERNAL AUDITOR
M.D.K. Girls College
Dibrugarh

INTERNAL AUDIT REPORT

ON

THE ACCOUNTS OF M.D.K. GIRLS COLLEGE

DIBRUGARH

FROM: 1ST APRIL 2023 TO 31ST MARCH, 2024

**INTERNAL AUDIT CERTIFICATE ON THE ACCOUNTS OF MANOHARI DEVI KANOI
GIRLS COLLEGE, DIBRUGARH FOR THE FINANCIAL YEAR 2023-24**

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 / 2024 / No 2441 Dated 26-07-2024 issued by the Principal & Secretary of the College.

1. Incumbency:

Dr. Nibedita Phukan, Principal of the College held the office of the Secretary of the M.D.K. Girls 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 31-03-2024 as follows:

Cash in hand	Rs.	Nil
Cash at SBI Dibrugarh Br. S/B A/C No. 35508018220		<u>Rs. 1,79,58,177.15</u>
Total		<u>Rs. 1,79,58,177.15</u>

But, balance as per bank Statement as on 31-03-2024 was Rs. 1,79,60,677.15. The difference of Rs. 2500.00 between Bank Statement balance and Cash Book balance has been reconciled below:

Balance as per Cash Book as on 31-03-2024	Rs. 1,79,58,177.15
Add: Cheque No. 648678 dtd. 15- 03-2024 issued but, not encashed till 31-03-2024	<u>Rs. 2,500.00</u>
Balance as per Bank Statement as on 31-03-2024	<u>Rs. 1,79,60,677.15</u>

3. Reserve Fund:

The College authority is maintaining reserve fund in the shape of Fixed Deposits (FD) one at Central Bank of India, Dibrugarh Branch and another two nos at SBI, Gabharupathar Branch during the period under audit. Details of which are given below.

Name of Bank & Branch	Date of Purchase	Principal Amount	A/C No.
SBI, Gabharupathar	29-11-2022	Rs. 23,44,120/-	38475952243
-Do-	29-11-2022	Rs. 35,16,185/-	38475954239
CBI, Dibrugarh	11-09-2023	Rs. 9,23,955/-	3131427078

Neither, the reserve fund amounts are shown in the General Fund Cash Book nor any Fixed Deposit Register has been found maintained.

Therefore, audit suggests Fixed Deposit Register to be maintained henceforth and shown in the next audit.

4. Govt. Grants:

No any Govt. Grants was received by the College except one grant of Rs. 7,00,000.00 received under ICSSR Research Project in the name of Dr. Ashwini Machee during the period under audit.

5. Payment Vouchers:

Payment Vouchers were checked with the relevant documents maintained and produced before the 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 any amount was found paid without a bill/document.

The accounting authority was kept payment vouchers except General Fund in loose file instead of guard file. Hence, audit suggests payment vouchers of all subsidiary funds should be preserved in guard file henceforth.

6. Maintenance of Ledger:

The accounting authority had maintained the Ledger of General fund only but it is not found upto date and as a result audit faced much trouble to prepare the Receipts and Payments Account of General Fund. In addition to that Fees fund and other subsidiary funds Ledger was also not maintained. Therefore, audit suggest Ledger should be maintained properly as per fundwise henceforth.

7. T.A. Bills:

As per General fund Cash Book it seems that, advance T.A. Paid to College Staff for various official journey to Guwahati, etc. But against these advance T.A. Payments, no any T.A. bill were produced by the Concerned Staff. Without T.A.

bills the genuineness of these payments could not be verified in this audit. Therefore, T.A. bills should be produce by the incumbents in the T.A. fill form for regularised. Details of which are given below:

Date	Amount	Paid to whom
02-05-2023	Rs. 7,000/-	Sri Pranjit Gayan, Junior Assistant
07-07-2023	Rs. 5,000/-	Sri Pranjit Gayan, Junior Assistant
01-09-2023	Rs. 5,000/-	Sri Pranjit Gayan, Junior Assistant
12-09-2023	Rs. 5,000/-	Sri Pranjit Gayan, Junior Assistant
28-09-2023	Rs. 3,700/-	Sri Pranjit Gayan, Junior Assistant
16-10-2023	Rs. 5,000/-	Sri Pranjit Gayan, Junior Assistant
20-12-2023	Rs. 6,000/-	Sri Pranjit Gayan, Junior Assistant
23-01-2024	Rs. 11,600/-	Sri Pranjit Gayan, Junior Assistant
07-02-2024	Rs. 10,000/-	Sri Pranjit Gayan & Sri Surojit Bhattacharjee, Junior Assistant
08-11-2023	Rs. 3,650/-	A Singha, Assistant Professor
08-03-2024	Rs. 5,100/-	Pranjit Gayan & Surojit Bhattacharjee, Junior Assistant
12-02-2024	Rs. 4,650/-	Sri Bidyut Boruah, Jr. Asstt.
10-04-2024	Rs. 9,000/-	Sri Pranjit Gayan, Junior Assistant
18-05-2024	Rs. 10,000/-	Sri Tulshi Dutta, SA and Surojit Bhattacharjee Jr. Assistant

8. Tuition Fees:

During the period under audit total Rs. 7,12,320.00 was collected as tuition fees from the students for the year 2023-2024. Out of which Rs. 4,98,624.00 to be deposited into the Govt. Head of account but that amount was not credited into the Govt. Account till end of this audit.

9. Non Recovery of Loan:

It has been notice that as per Non-Teaching Employees Fund Cash Book on 20-02-2021 Rs. 25,000.00 and on 29-02-2022 Rs. 20,000.00, Sri Sarat Bora and Sri Sudhir Dey respectively took loan from the College fund. But, by the end of this audit both the amount were found outstanding. In this regard a para was also inserted in the

last audit report i.e. for the year 2022-2023. However, no further steps were taken by the College authority.

Therefore, authority is requested appropriate steps should be taken to recover both the loan amounts from the persons and same should be deposited into the concerned fund immediately.

10. Misappropriation/Embezzlement:

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

11. Cash Book:

The Cash Books were maintained in double column system with Cash and bank. 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 adhered to.

12. Stock Register

Stock Register is a vital and important documents of an organization/institution. While checking the accounts of the MDK Girls' College it was found that stock register was found maintained but without upto date entries.

Therefore, college authority is requested to maintain Stock Register with upto date entries, henceforth.

13. 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.

14. The Closing balance of Subsidiary Funds as on 31-03-2024 as Per Cash Book was as follows:

Sl. No.	Name of Fund	Name of Bank & Branch	Account No.	Cash in Hand (Rs.)	Cash at Bank (Rs.)
1.	Fees Fund	SBI, Dibrugarh	35509443651	Nil	71,91,804.88
2.	Hostel Fund	SBI, Dibrugarh	35509440616	Nil	11,59,217.50
3.	Library Fund	SBI, Dibrugarh	35509440355	Nil	1,66,083.66
4.	Common Room Fund	SBI, Dibrugarh	11027492503	Nil	10,54,004.71

5.	Welfare Fund	SBI, Dibrugarh	11027514573	Nil	44,078.94
6.	Music Fund	SBI, Dibrugarh	11027492525	Nil	76,497.17
7.	Development Fund	PNB, Dibrugarh	0011010113107	Nil	3,03,017.32
8.	Magazine Fund	SBI, Dibrugarh	11027492514	Nil	1,16,577.40
9.	Game Fund	SBI, Dibrugarh	11027486645	Nil	10,68,588.55
10.	Union Fund	SBI, Dibrugarh	11027492547	Nil	23,222.68
11.	Govt. Grant Fund	SBI, Dibrugarh	34961425757	Nil	2,97,357.00
12.	Building Fund	PNB, Dibrugarh	0011010190020	Nil	22,31,657.29
13.	Students Aid Fund	PNB, Dibrugarh	0011010115576	Nil	10,91,813.15
14.	UGC Fund	CBI, Dibrugarh	3323414551	Nil	1,48,767.08
15.	RUSA Fund	SBI, Dibrugarh	34739683972	Nil	8,61,485.80
16.	Scholarship Fund	SBI, Dibrugarh	35486115963	Nil	2,43,311.00
17.	Research Journal Fund	SBI, Dibrugarh	35486116569	Nil	524.85
18.	Non-Teaching employees Union Fund	SBI, Dibrugarh	11027514562	Nil	19,352.65

15. General Remarks:

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

I conclude by extending my sincere thanks and gratitude to the College authorities and staff members of the Manohari Devi Kanoi Girls College, Dibrugarh for their valued help and Co-operation extended to me during the Course of this audit.

Counter Signature



Principal
M.D.K. Girls College
Dibrugarh

Principal
Manohari Devi Kanoi Girls College
Dibrugarh



(V. Singh)
Internal Auditor
M.D.K. Girls College
Dibrugarh

INTERNAL AUDITOR
M.D.K. Girls College
Dibrugarh

**STATEMENT SHOWING RECEIPTS AND PAYMENTS ACCOUNT OF
GENERAL FUND OF MDKG COLLEGE FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	1,88,94,289.30	By Salary	26,97,763.00
To Fees Collection	81,65,715.04	By Contingency Exp.	3,21,702.00
To Recd. From ICSSR Research Project	700000.00	By Printing & Staty.	3,11,224.00
To Fees Waiver recd. From DHE, Assam	12,28,070.00	By Advertisement	98,928.00
To Loan refunded by Sudhir Dey	20,000.00	By Furniture	13,74,595.20
To Interview Fees	2,38,500.00	By Electricity	3,36,622.00
To Recd. From DHE, Assam	3,000.00	By Laboratory Instrument	96,575.00
To Exam Venue Fees	6,000.00	By Equipment	1,46,950.00
To Unutilised Money Refunded	22,520.00	By Electronic Items	4,10,897.72
To Misc. Receipt	9,297.00	By Departmental Activity	81,766.00
To bank Interest	5,15,827.00	By Repair and Maintenance	4,69,224.00
To Recd. From RUSA	50,935.00	By Add on course	59,806.00
		By Refreshment	1,12,863.00
		By Telephone	18,762.00
		By Audit Fees	75,000.00
		By Legal Fees	10,400.00
		By T.A.	1,09,318.00
		By Fees Refund	76,540.00
		By Domin Charge	1,95,902.00
		By Municipality Tax	91,499.00
		By Loan to Staff	23,500.00
		By Income Tax	13,404.00
		By GST Deposit	13,408.72
		By G.B. Meeting	30,000.00
		By Petty Cash Exp.	85,000.00
		By Affiliation Fees	48,197.36
		By Registration Fees	1,34,616.52
		By Enrolment Fees	12,124.72
		By Remuneration	94,184.00
		By Books	1,55,806.00
		By Fresher social	76,880.00
		By Const. Of Toilets	63,050.00
		By Interview Exp.	70,000.00
		By ICSSR Project paid to A. Machey	3,50,000.00
		By Fund Transfer to subsidiary funds	35,86,590.00
		By Education Tour	12,000.00
		By Prof. Tax	990.00
		By Bank Charge	17,577.95
		By Misc. Exp.	12,310.00
		By C/B	1,79,58,177.15
GRAND TOTAL	2,98,54,153.34	GRAND TOTAL	2,98,54,153.34

**STATEMENT SHOWING RECEIPTS AND PAYMENTS ACCOUNT OF FEES
FUND OF MDKG COLLEGE FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	29,96,746.39	By Exam Fees to DU	24,66,115.20
To Fees Collection	75,89,272.48	By Exam Remuneration	10,17,270.00
To Recd. From Dibrugarh University	6,90,913.00	By AHSEC Centre Fees	1,53,350.00
To Recd for NEET Exam	1,79,874.00	By Zone Exam Exp.	5,78,032.00
To Misc. Deposit	11.00	By Refreshment	22,932.00
To Bank Interest	1,19,736.00	By Refunded to DU	56,290.00
		By Registration Fees	12,602.36
		By Add on Course	9,000.00
		By Fees Refund	2,600.00
		By Exam Contingency	15,000.00
		By Exam Stationery	9,980.00
		By Transfer to Diamond Jubilee Fund	22,100.00
		By Bank Charge	19,476.43
		By C/B	71,91,804.88
GRAND TOTAL	1,15,76,552.87	GRAND TOTAL	1,15,76,552.87

**RECEIPTS AND PAYMENTS ACCOUNT OF LIBRARY FUND OF MDKG COLLEGE
FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	83,119.42	By Books	74,925.40
To Fees Collection	2,03,226.00	By Newspaper & Magazine	6,432.00
To Bank Interest	2,918.00	By Membership Fees	5,900.00
		By Stationery	26,254.00
		By Contingency Exp.	6,150.00
		By Server Service	3,516.00
		By Bank Charge	2.36
		By C/B	1,66,083.66
GRAND TOTAL	2,89,263.42	GRAND TOTAL	2,89,263.42

**RECEIPTS AND PAYMENTS ACCOUNT OF COMMON ROOM FUND OF MDKG
COLLEGE FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	8,88,628.71	By College Week Exp.	23,550.00
To Fees Collection	1,63,600.00	By C/B	10,54,004.71
To Bank Interest	25,326.00		
GRAND TOTAL	10,77,554.71	GRAND TOTAL	10,77,554.71

**RECEIPTS AND PAYMENTS ACCOUNT OF WELFARE FUND OF MDKG COLLEGE
FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	35,523.94	By College Week Exp.	29,254.00
To Fees Collection	44,900.00	By Freshers Social Exp.	8,175.00
To Bank Interest	1,075.00	By C/B	44,078.94
GRAND TOTAL	81,498.94	GRAND TOTAL	81,498.94

**RECEIPTS AND PAYMENTS ACCOUNT OF HOSTEL FUND OF MDKG COLLEGE
FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	6,04,467.50	By Salary	1,80,388.00
To Fees Collection	8,88,000.00	By Remuneration	31,800.00
To Bank Interest	22,495.00	By Gas Bill	99,257.00
		By Petty Cash Exp.	35,000.00
		By Electrical Goods	9,300.00
		By C/B	11,59,217.50
GRAND TOTAL	15,14,962.50	GRAND TOTAL	15,14,962.50

**RECEIPTS AND PAYMENTS ACCOUNT OF MUSIC FUND OF MDKG COLLEGE
FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	2,39,390.17	By Bihu Workshop	26,000.00
To Fees Collection	2,04,500.00	By Farewell Exp.	1,01,840.00
To Bank Interest	3,525.00	By Teachers Day Exp.	12,185.00
		By College Week Exp.	1,05,628.00
		By Youth Festival Exp.	80,095.00
		By Saraswati Puja Exp.	43,570.00
		By Diwali Celebration	1,200.00
		By T.A.	400.00
		By C.B.	76,497.17
GRAND TOTAL	4,47,415.17	GRAND TOTAL	4,47,415.17

**RECEIPTS AND PAYMENTS ACCOUNT OF DEVELOPMENT FUND OF MDKG COLLEGE
FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	5,83,502.32	By College Bldg. Rep.	3,67,350.00
To Fees Collection	6,63,500.00	By Furniture	54,000.00
To Bank Interest	15,365.00	By Aluminium Partition	1,02,000.00
		By Conference Hall Rep.	1,64,700.00
		By CCTV & Camera	65,000.00
		By Equipment	1,87,000.00
		By Curtain	18,900.00
		By C/B	3,03,017.32
GRAND TOTAL	12,62,367.32	GRAND TOTAL	12,62,367.32

**RECEIPTS AND PAYMENTS ACCOUNT OF MAGAZINE FUND OF MDKG COLLEGE
FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	34737.40	By College Week Exp	8248.00
To Fees Collection	158150.00	By College Magazine	70000.00
To Bank Interest	1938.00	By C/B	116577.40
GRAND TOTAL	194825.40	GRAND TOTAL	194825.40

**RECEIPTS AND PAYMENTS ACCOUNT OF GAME FUND OF MDKG COLLEGE
FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	10,59,536.55	By Joining Fees	5,000.00
To Fees Collection	1,02,650.00	By Inter College Exp.	20,000.00
To Bank Interest	28,987.00	By College Week Exp.	97,585.00
		By C/B	10,68,588.55
GRAND TOTAL	11,91,173.55	GRAND TOTAL	11,91,173.55

**RECEIPTS AND PAYMENTS ACCOUNT OF UNION FUND OF MDKG COLLEGE
FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	8,479.18	By Women Day Exp.	10,180.00
To Fees Collection	2,40,674.00	By Debate Competition Exp.	5,400.00
To Bank Interest	786.00	By College Week Exp.	2,10,871.00
		By Bank Charge	265.50
		By C/B	23,222.68
GRAND TOTAL	2,49,939.18	GRAND TOTAL	2,49,939.18

**RECEIPTS AND PAYMENTS ACCOUNT OF GOVT. GRANT FUND OF MDKG
COLLEGE FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	2,89,446.00	By Exp.	Nil
To Bank Interest	7,911.00	By C/B	2,97,357.00
GRAND TOTAL	2,97,357.00	GRAND TOTAL	2,97,357.00

**RECEIPTS AND PAYMENTS ACCOUNT OF BUILDING FUND OF MDKG
COLLEGE FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	14,78,845.47	By Exp.	Nil
To Fees Collection	7,07,880.00	By Bank Charge	1.18
To Bank Interest	44,933.00	By C/B	22,31,657.29
GRAND TOTAL	22,31,658.47	GRAND TOTAL	22,31,658.47

**RECEIPTS AND PAYMENTS ACCOUNT OF STUDENTS AID FUND OF MDKG
COLLEGE FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	10,62,220.15	By Exp.	Nil
To Bank Interest	29,593.00	By C/B	10,91,813.15
GRAND TOTAL	10,91,813.15	GRAND TOTAL	10,91,813.15

**RECEIPTS AND PAYMENTS ACCOUNT OF UGC FUND OF MDKG COLLEGE
FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	1,44,547.08	By Exp.	Nil
To Bank Interest	4,220.00	By C/B	1,48,767.08
GRAND TOTAL	1,48,767.08	GRAND TOTAL	1,48,767.08

**RECEIPTS AND PAYMENTS ACCOUNT OF RUSA FUND OF MDKG COLLEGE
FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	8,76,379.52	By Trfd. To RUSA SNA A/C	38,434.72
To Bank Interest	23,541.00	By C/B	8,61,485.80
GRAND TOTAL	8,99,920.52	GRAND TOTAL	8,99,920.52

**RECEIPTS AND PAYMENTS ACCOUNT OF SCHOLARSHIP FUND OF MDKG
COLLEGE FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	2,33,955.00	By Exp.	Nil
T O Scholarship refund	2,900.00	By C/B	2,43,311.00
To Bank Interest	6,456.00		
GRAND TOTAL	2,43,311.00	GRAND TOTAL	2,43,311.00

**RECEIPTS AND PAYMENTS ACCOUNT OF RESEARCH JOURNAL FUND OF
MDKG COLLEGE FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	510.85	By Exp.	Nil
To Bank Interest	14.00	By C/B	524.85
GRAND TOTAL	524.85	GRAND TOTAL	524.85

**RECEIPTS AND PAYMENTS ACCOUNT OF NON-TEACHING EMPLOYEES
UNION FUND OF MDKG COLLEGE FOR THE YEAR 2023-24**

Receipts	Rs.	Expenditure	Rs.
To O/B	18,837.65	By Exp.	Nil
To Bank Interest	515.000	By C/B	19,352.65
GRAND TOTAL	19,352.65	GRAND TOTAL	19,352.65