

# DIMORIA COLLEGE, KHETRI

Kamrup (Metro), Assam, Pin-782403  
Ph-7002054581, 9435104315, 9435149627  
Email: [dimoriacollege.khetri@gmail.com](mailto:dimoriacollege.khetri@gmail.com)  
Website: [www.dimoriacollege.ac.in](http://www.dimoriacollege.ac.in)



## 3RD CYCLE NAAC ACCREDITATION 2022

### CRITERION IV

#### EXPENDITURE AND LEARNING RESOURCES

##### 4.1.2.1: EXPENDITURE FOR INFRASTRUCTURE AUGMENTATION, EXCLUDING SALARY DURING THE LAST FIVE YEARS (INR IN LAKHS)

*Submitted to*



**National Assessment and Accreditation Council**  
An Autonomous Institution of the University Grants Commission

राष्ट्रीय मूल्यांकन एवं प्रत्यायन परिषद्  
विश्वविद्यालय अनुदान आयोग का स्वायत्त संस्थान

  
Principal  
Dimoria College, Khetri

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### CRITERION IV

#### EXPENDITURE AND LEARNING RESOURCES

##### 4.2.1: EXPENDITURE FOR INFRASTRUCTURE AUGMENTATION, EXCLUDING SALARY DURING THE LAST FIVE YEARS (INR IN LAKHS)

Year wise audited income and expenditure statement highlighting the items of expenditure for infrastructure duly certified by head of the institution and CA

*Submitted to*



**National Assessment and Accreditation Council**  
An Autonomous Institution of the University Grants Commission

राष्ट्रीय मूल्यांकन एवं प्रत्यायन परिषद्  
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### **3RD CYCLE NAAC ACCREDITATION 2022**

#### **CRITERION IV**

##### **EXPENDITURE AND LEARNING RESOURCES**

###### **4.2.1: EXPENDITURE FOR INFRASTRUCTURE AUGMENTATION, EXCLUDING SALARY DURING THE LAST FIVE YEARS (INR IN LAKHS)**

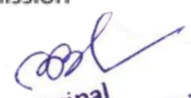
**Year wise audited income and expenditure statement highlighting the  
items of expenditure for infrastructure duly certified by head of the  
institution and CA  
(2017 - 18)**

*Submitted to*



**National Assessment and Accreditation Council**  
An Autonomous Institution of the University Grants Commission

**राष्ट्रीय मूल्यांकन एवं प्रत्यायन परिषद्**  
**विश्वविद्यालय अनुदान आयोग का स्वायत्त संस्थान**

  
Principal  
Dimoria College, Khetri

**OFFICE OF THE PRINCIPAL**  
**DIMORIA COLLEGE, KHETRI**

P.O. KHETRI, KAMRUP(M), ASSAM

Permanently affiliated to G.U. Khetri under 2(f) & 12(B) of UGC Act 1956  
[www.dimoriacollege.ac.in](http://www.dimoriacollege.ac.in)

From:  
Dr. Biman Kumar Bhatta  
Principal & Secretary

[dimoriacollege.khetri@rediffmail.com](mailto:dimoriacollege.khetri@rediffmail.com)  
[dimoriacollege.khetri@gmail.com](mailto:dimoriacollege.khetri@gmail.com)

Ref. No: DCK/

Date.



**Annual Financial Statement for the financial year 2017-2018**

Sl.no	Head	Receipts (INR)	Payment/Expenditure (INR)
1	General Fund	14025966.00	7995511.94
2	<del>Building Fund</del>	1053366.00	970000.00
3	Library Fund	1613564.27	321283.00
4	Union Fund	1151851.05	772455.00
5	Examination Fund	6434127.40	2880813.60
6	Biotech Hub Fund	387196.00	342395.00
7	Hostel Fund	863485.55	600650.00
8	UGC Fund	2500552.50	310040.00
9	Magazine Fund	324019.45	139205.90
10	Canteen Fund	11037.00	11037.00
11	Tuition Fees Fund	772331.00	772331.00
12	PG Fund	9804446.00	6155987.54
13	DST Fund	43859.00	43859.00
14	CPF/LIC Fund	8369.00	8369.00
15	UGC Vocational Fund	117778.00	117778.00
16	Environmental Management Fund	2297.00	2297.00
17	Total	39114245.22	21444012.98
18	Deposit at bank		17670232.24

The above-mentioned fund positions are extracted from CA Audit Report of Dimoria College for the financial year 2017-2018.

Dr. Biman Kumar Bhatta  
(Principal and Secretary)  
Dimoria College, Khetri  
Principal  
Dimoria College, Khetri






Audit Report of

Receipts & Payments Account.

**DIMORIA COLLEGE**  
**Khetri, Assam. 782403**

For the Financial Year 2017-2018

  
Principal  
Dimoria College, Khetri



Auditors :

**AKSHAY AGARWAL & ASSOCIATES**  
Chartered Accountants  
C/O National Industries  
Morigaon Road, Jagiroad. 782410  
Contact No. : +91 7896 9181 53



## AKSHAY AGARWAL & ASSOCIATES

*Chartered Accountants*

*National Industries, Morigaon Road*

*Jagiroad, Assam. Pin - 782410.*

*Email id: akshayagarwalandassociates@gmail.com*

*Contact No: +91-8822-135-777*

### AUDIT REPORT

Date: 14/09/2020

1. We have examined the Receipts & Payments A/c for the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018 of DIMORIA COLLEGE, KHETRI, KAMRUP, ASSAM, PIN -782403. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We further report that :-

a) We have obtained all the informations and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

b) In our opinion and to the best of our information and according to the explanation given to us, the said read statements with notes there on give a true and fair view :

In case of the Receipts & Payments A/c for the year ended 31<sup>st</sup> March 2018 of following funds :

1. General Fund.
2. Building Fund.
3. Library Fund.
4. Union Fund
5. Magazine Fund.
6. Canteen Fund.
7. Tuition Fees Fund.
8. Examination Fund.
9. Biotech Hub Fund.
10. Hostel Fund.
11. UGC Fund.
12. PG Fund.
13. DST Fund.
14. CPF-LIC Fund.
15. UGC Vocational Fund.
16. Environment Management Fund.
- \*\* Bank Reconciliation Statements.

3) Observations :

- Bank Reconciliation Statements(BRS) should be prepared for all the bank accounts at the month ends. Though no such BRS has been prepared by the college at required intervals.
- The Receipts & Payments A/c maintained by the college in case of General Fund, doesn't carry closing cash balance, though the same is not NIL as per the Accounts.



UDIN : 20305116AAAAAQ7300



## AKSHAY AGARWAL & ASSOCIATES

Chartered Accountants

National Industries, Morigaon Road

Jagiroad, Assam. Pin - 782410.

Email id: akshayagarwalandassociates@gmail.com

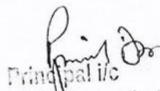
Contact No: +91-8822-135-777

- In some cases payments are found to be made in cash after withdrawing from bank, such practices should be refrained.
- The Receipts & Payments A/c maintained by the college in case of Library Fund doesn't carry closing cash balance as per accounts as a cheque of Rs 200.00 vide Chq No-26455 was neither debited in FY 2017-18 nor in FY 2018-19, though the balance c/f in FY 18-19 mismatches with closing balance of FY 2017-18.
- The Receipts & Payments A/c maintained by the college in case of Examination Fund doesn't carry closing cash balance in the year end, however as per the accounts closing cash balance stands Rs 164.00.
- The Receipts & Payments A/c maintained by the college in case of UGC Fund doesn't carry bank interest amount received on the specified dates rather a composite entry of total interest has been made on 31-05-2018.
- The Receipts & Payments A/c maintained by the college in case of PG Fund doesn't carry closing cash balance in the year end, however as per the accounts closing cash balance stands Rs 13.00
- The Receipts & Payments A/c maintained by the college in case of UGC Vocational Fund depicts cash deposits of Rs 9,000.00 instead fee collected and deposited in cash book on 18-04-17.
- It is not know whether the college carries adequate Insurance for holding Cash Balances.
- Funds were periodically transferred to/from General funds to other funds however the narrations regarding the reason for transfer of such amounts were not recorded in cash books.

For AKSHAY AGARWAL & ASSOCIATES.  
Chartered Accountants



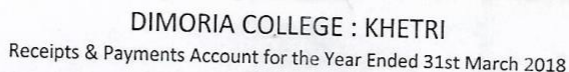
(Akshay Agarwal)  
Proprietor  
M No. : 305116  
ERN No : 328659E

  
Principal  
Dimoria College, Khetri

  
Principal  
Dimoria College, Khetri

UDIN : 20305116AAAAAQ7300



[illegible]

Date : 14/09/2020  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

Principal i/c  
Dimoria College, Kinetri

CA Akshay Agarwal  
Membership No - 305116  
FRN No - 328659E  
UDIN: 20305116AAAAAQ7300





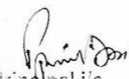
DIMORIA COLLEGE : KHETRI  
Receipts & Payments Account for the Year Ended 31st March 2018

**BUILDING FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Canteen Construction Work	970,000.00
-Cash in Hand			
-Cash At Bank			
CBI-A/c -2315035750	706,584.00		
	706,584.00		
Bank interest	10,782.00		
General Fund	336,000.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035750	83,366.00
			83,366.00
	1,053,366.00		1,053,366.00

Date : 14/09/2020  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

  
Principal  
Dimoria College, Khetri

CA Akshay Agarwal  
Membership No - 305116  
FRN No - 328659E  
UDIN: 20305116AAAAAQ7300



  
Principal  
Dimoria College, Khetri





**DIMORIA COLLEGE : KHETRI**  
 Receipts & Payments Account for the Year Ended 31st March 2018

**LIBRARY FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Book binding expenses	31,580.00
-Cash in Hand		News paper and magazine	28,972.00
-Cash At Bank		Book purchases	225,326.00
CBI-A/c -2315031303	1,352,531.27	Renovation Expenses	16,320.00
	1,352,531.27	Misc. Expenses	14,185.00
		Traveling Expenses	4,900.00
Bank interest	53,183.00		
General Fund	207,850.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315031303	1,292,281.27
			1,292,281.27
	<b>1,613,564.27</b>		<b>1,613,564.27</b>

Date : 14/09/2020  
 Place : Jagiroad.

For, Akshay Agarwal & Associates  
 Chartered Accountants

*[Signature]*  
 Principal i/c  
 Dimoria College, Khetri

CA Akshay Agarwal  
 Membership No - 305116  
 FRN No - 328659E  
 UDIN: 20305116AAAAAQ7300



*[Signature]*  
 Principal  
 Dimoria College, Khetri



**DIMORIA COLLEGE : KHETRI**  
 Receipts & Payments Account for the Year Ended 31st March 2018

**UNION FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Girls Common room expenses	13,540.00
-Cash in Hand		Saraswati puja celebration	94,540.00
-Cash At Bank		College week celebration	196,710.00
CBI-A/c -2315035115	122,104.05	Social service expenses	4,000.00
		Freshers Party	202,650.00
Bank interest	17,507.00	Cultural section expenses	34,500.00
General Fund	1,012,240.00	Rabha Divas Expenses	30,120.00
		Youth Festival Expenses	3,465.00
		Election Expenses	40,000.00
		Debate meet Expenses	13,300.00
		Workshop Expenses	96,000.00
		Misc Expenses	18,410.00
		Seminar Expenses	25,220.00
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035115	379,396.05
	<b>1,151,851.05</b>		<b>379,396.05</b>
			<b>1,151,851.05</b>

Date : 14/09/2020  
 Place : Jagiroad.

*[Signature]*  
 Principal i/c  
 Dimoria College, Khetri

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*[Signature]*  
**Principal**  
**Dimoria College, Khetri**



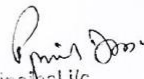
**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2018

**MAGAZINE FUND**

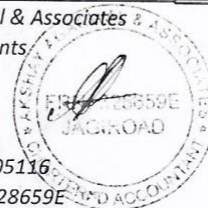
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Publishing of magazine	80,000.00
-Cash in Hand		Travelling Expenses	10,200.00
-Cash At Bank		Kabi Sanmilan Expenses	49,000.00
CBI-A/c -2315035104	110,963.45	Bank Commission	5.90
	110,963.45		
Bank interest	6,056.00		
General Fund	207,000.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035104	184,813.55
			184,813.55
	324,019.45		324,019.45

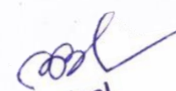
Date : 14/09/2020  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

  
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CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
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DIMORIA COLLEGE : KHETRI

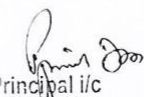
Receipts & Payments Account for the Year Ended 31st March 2018

**CANTEEN FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	115.00
-Cash in Hand			
-Cash At Bank			
CBI-A/c -2315039889	10933.00	Transferred to General fund	10922.00
		5/26/2017	
Bank interest	104.00	By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315039889	0.00
	11037.00		11037.00

Date : 14/09/2020

Place : Jagiroad.

  
Principal i/c  
Dimoria College, Khetri

For, Akshay Agarwal & Associates  
Chartered Accountants

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Membership No - 305116  
FRN No -328659E  
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Principal  
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DIMORIA COLLEGE : KHETRI  
Receipts & Payments Account for the Year Ended 31st March 2018

**TUITION FEES FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balances			
Cash in Hand		Transferred to General Fund	772,331.00
Cash At Bank		5/24/2017	
31-A/c -3271872324	765,696.00		
	765,696.00		
Bank interest	6,635.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -3271872324	0.00
			0.00
	772,331.00		772,331.00

Date : 14/09/2020  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants



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UDIN: 20305116AAAAAQ7300

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# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2018



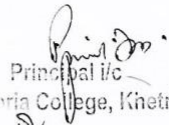
## EXAMINATION FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	318.60
-Cash in Hand 164.00		Examination expenses	1,417,590.00
-Cash At Bank		Fees to GU	1,191,100.00
CBI-A/c -2315035091 3,579,506.40	3,579,670.40	Fees to AHSEC	196,000.00
		Travelling expenses	6,550.00
Fees collection	2,471,400.00	Printing Expenses	59,000.00
Bank interest	136,141.00	Eletrical Expenses	1,635.00
General Fund	240,500.00	Misc. Expenses	7,920.00
Grant Received from AHSEC	6,416.00	Lobar Expenses	700.00
		By Closing Balance	
		Cash In Hand 164.00	
		Cash At Bank	
		CBI-A/c -2315035091 3,553,149.80	3,553,313.80
	6,434,127.40		6,434,127.40

Date : 14/09/2020

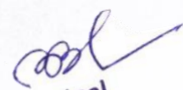
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

  
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Dimoria College, Khetri

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
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Principal  
Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2018

**BIOTECH HUB FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	130.00
-Cash in Hand		Travelling expenses	9,244.00
-Cash At Bank		Fellowship to JRF	228,800.00
AGVB-A/c -7369010020271	374,928.00	Chemical Equipment Expenses	29,547.00
		Training Expenses	57,694.00
Bank interest	12,268.00	Seminar Expenses	4,000.00
		Audit Expenses	12,980.00
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		AGVB-A/c -7369010020271	44,801.00
			44,801.00
	<b>387,196.00</b>		<b>387,196.00</b>

Date : 14/09/2020  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants



CA Akshay Agarwal  
Membership No - 305116  
FRN No - 328659E  
UDIN: 20305116AAAAAQ7300

*[Signature]*  
Principal  
Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2018

**HOSTEL FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Misc expenses	5,370.00
-Cash in Hand		Electricity bill	55,910.00
-Cash At Bank		Salary to staff	314,050.00
CBI-A/c -2315035738      256,984.55	256,984.55	Hostel Rent	25,000.00
		Electrical works	19,300.00
Fees collection	596,500.00	Allowance to staff	36,300.00
Bank interest	10,001.00	Labourr Payment	12,830.00
		Renovation Expenses	111,683.00
		Traveling Expenses	457.00
		Fees Refund	10,000.00
		Hostel Goods	9,750.00
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035738      262,835.55	262,835.55
	<b>863,485.55</b>		<b>863,485.55</b>

Date : 14/09/2020  
Place : Jagiroad.

  
Principal i/c  
Dimoria College, Khatri

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAQ7300



# DIMORIA COLLEGE : KHETRI

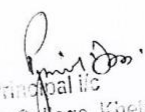
Receipts & Payments Account for the Year Ended 31st March 2018

## UGC FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances			
-Cash in Hand		Carrier oriented course (COC)	305,000.00
-Cash At Bank		Office Contingency	5,040.00
CBI-A/c-2315051262	2,407,596.50		
	2,407,596.50		
Bank interest	86,196.00	By Closing Balance	
COC Fees Collection	6,760.00	Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c-2315051262	2,190,512.50
			2,190,512.50
	2,500,552.50		2,500,552.50

Date : 14/09/2020  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

  
Principal  
Dimoria College, Khetri

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAQ7300





# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2018

## PG FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	2,830.82
-Cash in Hand 13.00		Misc expenses	35,680.00
-Cash At Bank		Fees to GU	652,658.72
CBI-A/c-2315039595 3,722,766.00	3,722,779.00	Travelling expenses	31,450.00
		Deisal oil Purchase	4,875.00
		Fees to DU	176,406.00
Fees collection	5,957,660.00	Examination expenses	436,375.00
Bank interest	124,007.00	Salary to staff	2,426,960.00
		Laboratory expenses	259,857.00
		Remuneration Expenses	530,795.00
		Office contingency	59,908.00
		Magazine & news paper	5,380.00
		Advertisement expenses	30,288.00
		Computer Purchase	328,440.00
		Renovation works Expenses	811,963.00
		Inspection Expenses	24,075.00
		Furniture Expenses	37,020.00
		Seminar Expenses	21,500.00
		Book purchases	87,971.00
		Interview Expenses	7,485.00
		New Subject (Geology) Expenses	10,980.00
		Electrical Work Expenses	32,630.00
		College Week Expenses	20,000.00
		Printing Expenses	37,960.00
		25 Year Celebration Expenses	82,500.00
		By Closing Balance	
		Cash In Hand 13.00	
		Cash At Bank	
		CBI-A/c-2315039595 3,648,445.46	3,648,458.46
	9,804,446.00		9,804,446.00

Date : 14/09/2020

Place : Jagiroad.

Principal i/c  
Dimoria College, Khetri

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAQ7300






**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2018

**D.S.T. FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances			
-Cash in Hand		Transferred to General Fund	43,859.00
-Cash At Bank		24/05/17	
CBI-A/c-2315013000 <u>43,459.00</u>	43,459.00		
Bank interest	400.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c-2315013000 <u>0.00</u>	0.00
	<b>43,859.00</b>		<b>43,859.00</b>

Date : 14/09/2020

Place : Jagiroad.

  
Principal i/c  
Dimoria College, Khetri

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal

Membership No - 305116

FRN No

UDIN: 20305116AAAAAQ7300



**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2018


**CPF/LIC FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	115.00
-Cash in Hand		Transferred to General Fund	8,254.00
-Cash At Bank		26/05/2017	
CBI-A/c-2315047653	8,289.60		
Bank interest	78.00	By Closing Balance	
Micellaneous Receipts	1.40	Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c-2315047653	0.00
			0.00
	<b>8,369.00</b>		<b>8,369.00</b>

Date : 14/09/2020

Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants.

  
Principal  
Dimoria College, Khetri

CA Akshay Agarwal  
Membership No - 305116  
FRN No - 328659E  
UDIN: 20305116AAAAAQ7300



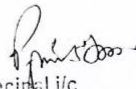
**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2018

**UGC VOCATIONAL FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances			
-Cash in Hand		Transferred to General Fund	117,778.00
-Cash At Bank		24/05/2017	
CBI-A/c-2315051433 <u>107751.00</u>	107751.00		
Bank interest	1027.00		
Fees Collection Deposited	9000.00	By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c-2315051433	<u>0.00</u>
			0.00
	<u>117778.00</u>		<u>117,778.00</u>

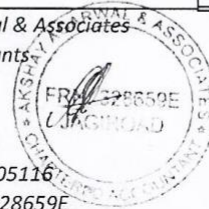
Date : 14/09/2020

Place : Jagiroad.

  
Principal i/c  
Dimoria College, Khetri

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No \ -328659E  
UDIN: 20305116AAAAAQ7300



# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2018

## ENVIRONMENT MANAGEMENT FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	115.00
-Cash in Hand		Transferred to General Fund	2,182.00
-Cash At Bank		26/05/2017	
CBI-A/c-2315061418	2,275.00		
Bank interest	22.00	By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c-2315061418	0.00
	2,297.00		2,297.00

Date : 14/09/2020

Place : Jagiroad.

For, Akshay Agarwal & Associates

Chartered Accountants

Principal i/c  
Dimoria College, Khetri

CA Akshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 20305116AAAAAQ7300

# DIMORIA COLLEGE : KHETRI

BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31st MARCH 2018

<b>GENERAL FUND : CENTRAL BANK A/c - 2315031109</b>		
Balance as per Cash/Bank Book		5,754,807.41
Add : Cheques issued but not cleared		
Cheque No	Clearance Date	Amount
48075	03/04/2018	50,550.00
48077	03/04/2018	35,000.00
48078	04/04/2018	25,000.00
48079	10/04/2018	25,000.00
48080	16/04/2018	28,128.00
48081	16/04/2018	23,707.00
48082	18/04/2018	8,325.00
		195,710.00
Balance as per Bank Statement		5,950,517.41
<b>Examination Fund : Central bank A/c - 2315035091</b>		
Balance as per Cash/Bank Book		3,553,149.80
Add : Cheques issued but not cleared		
Cheque No	Clearance Date	Amount
40811	03/04/2018	25,000.00
40812	12/04/2018	350.00
40813	03/04/2018	700.00
		26,050.00
Balance as per Bank Statement		3,579,199.80
<b>Biotech Hub Fund : Assam Gramin Vikash Bank A/c 7369010020271</b>		
Balance as per Cash/Bank Book		44,801.00
Add : Cheques issued but not cleared		
Cheque No	Clearance Date	Amount
24050	11/04/2018	17,600.00
		17,600.00
Balance as per Bank Statement		62,401.00
<b>Hostel Fund : CBI-A/c -2315035738</b>		
Balance as per Cash/Bank Book		262,835.55
Add : Cheques issued but not cleared		
Cheque No	Clearance Date	Amount
31568	06/04/2018	4,299.00
		4,299.00
Balance as per Bank Statement		267,134.55
<b>PG Fund : CBI-A/c-2315039595</b>		
Balance as per Cash/Bank Book		3,648,445.46
Add : Cheques issued but not cleared		
Cheque No	Clearance Date	Amount
48175	09/04/2018	25,000.00
		25,000.00
Balance as per Bank Statement		3,673,445.46

Date : 14/09/2020  
Place : Jagiroad.

Principal  
Dimoria College, Khetri

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No - 328659E  
UDIN: 20305116AAAAA07300





**Kamrup (Metro), Assam, Pin-782403**  
**Ph-7002054581, 9435104315, 9435149627**  
**Email: [dimoriacollege.khetri@gmail.com](mailto:dimoriacollege.khetri@gmail.com)**  
**Website: [www.dimoriacollege.ac.in](http://www.dimoriacollege.ac.in)**



### **3RD CYCLE NAAC ACCREDITATION 2022**

#### **CRITERION IV**

##### **EXPENDITURE AND LEARNING RESOURCES**

###### **4.2.1: EXPENDITURE FOR INFRASTRUCTURE AUGMENTATION, EXCLUDING SALARY DURING THE LAST FIVE YEARS (INR IN LAKHS)**

**Year wise audited income and expenditure statement highlighting the  
items of expenditure for infrastructure duly certified by head of the  
institution and CA  
(2018-19)**

*Submitted to*



**National Assessment and Accreditation Council**  
An Autonomous Institution of the University Grants Commission

**राष्ट्रीय मूल्यांकन एवं प्रत्यायन परिषद्**  
**विश्वविद्यालय अनुदान आयोग का स्वायत्त संस्थान**

  
Principal  
Dimoria College, Khetri

OFFICE OF THE PRINCIPAL  
**DIMORIA COLLEGE, KHETRI**

P.O. KHETRI, DIST. KAMRUP(M), ASSAM

Permanently affiliated to G.U. Registered under 2(f) & 12(B) of UGC Act 1956  
[www.dimoriacollege.ac.in](http://www.dimoriacollege.ac.in)

[dimoriacollege.khetri@rediffmail.com](mailto:dimoriacollege.khetri@rediffmail.com)

[dimoriacollege.khetri@gmail.com](mailto:dimoriacollege.khetri@gmail.com)

From:  
Dr. Biman Kumar Bhatta  
Principal & Secretary

Ref. No: DCK/

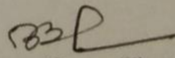
Date .

Annual Financial Statement for the financial year 2018-2019



Sl.no	Head	Receipts (INR)	Payment/Expenditure (INR)
1	General Fund	15789897.14	12992470.50
2	Building Fund	3866599.00	140416.00
3	Library Fund	2487552.27	55312.00
4	Union Fund	1479240.05	779361.60
5	Examination Fund	9551112.80	3490417.30
6	Biotech Hub Fund	473314.00	459564.50
7	Hostel Fund	887391.55	586900.60
8	UGC Fund	2287231.50	656000.00
9	Magazine Fund	528952.55	48400.00
10	PG Fund	9604148.46	4614917.22
11	Total	31165542.18	23823759.72
12	Deposit at bank		7341782.46

The above-mentioned fund positions are extracted from CA Audit Report of Dimoria College for the financial year 2018-2019.

  
Dr. Biman Kumar Bhatta  
(Principal and Secretary)  
Dimoria College, Khetri  
Principal  
Dimoria College, Khetri



**Audit Report of**

**Receipts & Payments Account.**

**DIMORIA COLLEGE  
Khetri, Assam. 782403**

**For the Financial Year 2018-2019**



**Auditors :**

**AKSHAY AGARWAL & ASSOCIATES**  
Chartered Accountants  
C/O National Industries  
Morigaon Road, Jagiroad. 782410  
Contact No. : +91 7896 9181 53



## **AKSHAY AGARWAL & ASSOCIATES**

**Chartered Accountants**

National Industries, Morigaon Road

Jagiroad, Assam. Pin - 782410.

Email id: akshayagarwalandassociates@gmail.com

Contact No: +91-8822-135-777

Date: 15/09/2020

### AUDIT REPORT

1. We have examined the Receipts & Payments A/c for the period 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019 of DIMORIA COLLEGE, KHETRI, KAMRUP, ASSAM, PIN -782403. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We further report that :-

a) We have obtained all the informations and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

b) In our opinion and to the best of our information and according to the explanation given to us, the said read statements with notes there on give a true and fair view :

In case of the Receipts & Payments A/c for the year ended 31<sup>st</sup> March 2019 of following funds :

1. General Fund.
2. Building Fund.
3. Library Fund.
4. Union Fund
5. Magazine Fund.
6. Examination Fund.
7. Biotech Hub Fund.
8. Hostel Fund.
9. UGC Fund.
10. PG Fund.

\*\* Bank Reconciliation Statements.

3) Observations :

- Bank Reconciliation Statements(BRS) should be prepared for all the bank accounts at the month ends. Though no such BRS has been prepared by the college at required intervals.
- The Receipts & Payments A/c maintained by the college in case of General Fund doesn't carry closing cash balance, though the same is not NIL as per the Accounts.
- In some cases payments are found to be made in cash after withdrawing from bank, such practices should be refrained.



UDIN : 20305116AAAAAR1422





## **AKSHAY AGARWAL & ASSOCIATES**

**Chartered Accountants**

National Industries, Morigaon Road

Jagiroad, Assam. Pin - 782410.

Email id: akshayagarwalandassociates@gmail.com

Contact No: +91-8822-135-777

- The Receipts & Payments A/c maintained by the college in case of Library Fund doesn't carry opening balance as per the closing balance of FY 17-18.
- The Receipts & Payments A/c maintained by the college in case of Examination Fund doesn't carry closing cash balance in the year end, however as per the accounts closing cash balance stands Rs 164.00.
- The Receipts & Payments A/c maintained by the college in case of Bio-Tech Hub Fund doesn't carry closing balance.
- The Receipts & Payments A/c maintained by the college in case of PG Fund doesn't carry closing cash balance in the year end, however as per the accounts closing cash balance stands Rs 13.00
- It is not know whether the college carries adequate Insurance for holding Cash Balances.
- Funds were periodically transferred to/from General funds to other funds however the narrations regarding the reason for transfer of such amounts were not recorded in cash books.

For AKSHAY AGARWAL & ASSOCIATES.

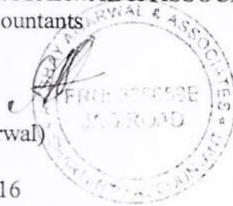
Chartered Accountants

(Akshay Agarwal)

Proprietor

M No. : 305116

FRN No : 328659E



*[Signature]*  
Principal  
Bhawan College, Khetri

UDIN : 20305116AAAAAR1422

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2019

**GENERAL FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Advocate Expenses	60,000.00
-Cash in Hand	5,423.00	Audit Fees	26,000.00
-Cash At Bank		Diesel Purchase	17,875.00
CBI-A/c -2315031109	5,754,807.41	Celebration of Independence Day	1,500.00
ICB A/c-03023001327	4,469.65	Helth Camp	970.00
SBI A/c-36894347823	265754.00	Guwahati University Fees	545,760.00
	6,030,454.06	Office Contingency Expenditure	42,468.00
Grants from Dir. of Higher Education	4,163,187.00	Inspection Expenses	6,650.00
Fees Collection	3,618,680.00	IQAC Expenses	140,199.00
Savings Bank Interest	135,657.00	Plan & Estimate Expenses	41,300.00
Micellaneous Receipts	652.08	Bank Charges	2,350.50
Rent received	20,650.00	Science Day Expenses	4,000.00
LIC Receipts	115,260.00	Seminar Expenses	43,000.00
Grants from ASTEC Eco Club	5,000.00	State Govt. Tuition Fees Share	766,269.00
Grants from ASTEC Seminar	20,000.00	Women's Day Expenses	3,000.00
Arrear Salary	1,493,907.00	Swachata Program Expenses	31,000.00
Proceeds from Sale of Prospectus	186,450.00	Celebration of International Yoga Day	7,200.00
		Building Fund	3,689,600.00
		Examination Fund	868,900.00
		Union Fund	1,006,000.00
		Library Fund	1,136,580.00
		Magazine Fund	333,900.00
		Interview Expenses	43,170.00
		Meetings Expenses	77,320.00
		Micellaneous Expenses	25,030.00
		NCC Expenses	43,800.00
		Printing & Stationary	155,848.00
		Remuneration /Honorarium	64,200.00
		Repairs & Maintenance	625,660.00
		Laboratory Expenses	251,272.00
		Internet Expenses	11,280.00
		Electricity Bill	500,186.00
		Farewell & Freshers Day Expenses	13,046.00
		Fees to AHSEC	67,500.00
		Labour Payment	131,210.00
		Staff Salary	978,200.00
		Travelling expenses	336,850.00
		Excess Fees Refunded	2,000.00
		Furniture Expenses	309,500.00
		Admission Expenses	26,533.00
		Advertisement Expenses	30,624.00
		Guwahati University Affiliation Fees	399,460.00
		Lic Payments	115,260.00
		Closing Balances	
		Cash In Hand	5,423.00
		CBI-A/c -2315031109	1,283,403.99
		ICB A/c-03023001327	4,400.65
		SBI A/c-36894347823	1,514,199.00
	<b>15,789,897.14</b>		<b>2,807,426.64</b>
			<b>15,789,897.14</b>

Date : 15/09/2020  
Place : Jagiroad.

Principal  
Dimoria College, Khetri

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAR1422



# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2019

## **BUILDING FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
to Opening Balances		Renovation of Building	6,000.00
Cash in Hand		Construction Work	134,180.00
Cash At Bank		Bank charges	236.00
BI-A/c -2315035750	83,366.00		
	83,366.00		
Bank interest	46,553.00		
General Fund	3,689,600.00		
WD Earnest Money	47,080.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035750	3,726,183.00
			3,726,183.00
	3,866,599.00		3,866,599.00

Date : 15/09/2020

Place : Jagiroad.

For, Akshay Agarwal & Associates

Chartered Accountants

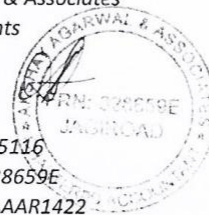
CA Akshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 20305116AAAAAR1422

Principal i/c  
Dimoria College, Khetri



# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2019

## LIBRARY FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Book binding expenses	14,443.00
-Cash in Hand		News paper and magazine	27,223.00
-Cash At Bank		Book purchases	7,146.00
CBI-A/c -2315031303	1,292,281.27	Renovation Expenses	6,500.00
	1,292,281.27		
General Fund (fees Collected)	1,136,580.00		
Bank interest	58,691.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315031303	2,432,240.27
			2,432,240.27
	2,487,552.27		2,487,552.27

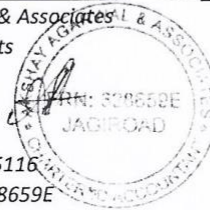
Date : 15/09/2020

Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

Principal  
Dimoria College, Khetri

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAR1422





# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2019

## UNION FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
to Opening Balances		Bank commission	141.60
Cash in Hand		Saraswati puja celebration	109,900.00
Cash At Bank		College week celebration	190,000.00
CBI-A/c -2315035115	379,396.05	Social service expenses	2,000.00
	379,396.05	Freshers	260,000.00
Bank interest	13,844.00	Cultural section expenses	6,810.00
General Fund	1,006,000.00	Debating Expenses	5,500.00
Examination Fund	80,000.00	Youth Festival Expenses	20,730.00
		Election Expenses	64,850.00
		Sports Expenses	37,360.00
		Ferowel expenses	3,300.00
		Misc Expenses	28,260.00
		Seminar Expenses	50,510.00
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035115	699,878.45
			699,878.45
	1,479,240.05		1,479,240.05

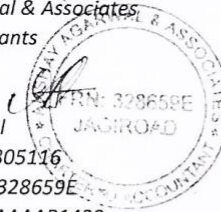
Date : 15/09/2020

Place : Jagiroad.

Principal i/c  
Dimoria College, Khetri

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAR1422




**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2019

**MAGAZINE FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Publishing of magazine	5,000.00
Cash in Hand		Purchases of magazine & others	13,300.00
Cash At Bank		Union Fresher	30,000.00
CBI-A/c -2315035104	184,813.55		
	184,813.55		
Bank interest	10,239.00		
General Fund	333,900.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035104	480,652.55
			480,652.55
	<b>528,952.55</b>		<b>528,952.55</b>

Date : 15/09/2020  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

  
Principal i/c  
Dimoria College, Khetri

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAR1422



# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2019

## EXAMINATION FUND

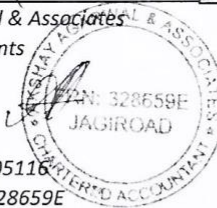
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balances		Bank commission & charges	572.30
Cash in Hand 164.00		Examination expenses	1,535,825.00
Cash At Bank		Fees to GU	1,502,170.00
CBI-A/c -2315035091 3,553,149.80	3,553,313.80	Fees to AHSEC	342,600.00
		Travelling expenses	14,750.00
Fee collection	4,967,158.00	Lab expenses	1,265.00
Bank interest	161,741.00	Electrical Expenses	3,295.00
General Fund	868,900.00	Repairing Expenses	5,860.00
		Misc. Expenses	1,980.00
		Deisal oil Expenses	2,100.00
		Union Fund	80,000.00
		By Closing Balance	
		Cash In Hand 164.00	
		Cash At Bank	
		CBI-A/c -2315035091 6,060,531.50	6,060,695.50
	9,551,112.80		9,551,112.80

Date : 15/09/2020  
Place : Jagiroad.

Principal  
Dimoria College, Khetri

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAR1422



# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2019

## BIOTECH HUB FUND

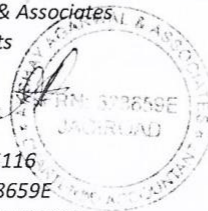
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
o Opening Balances		Bank commission & charges	266.50
Cash in Hand		Travelling expenses	6,200.00
Cash At Bank		Fellowship to JRF	371,800.00
GVB-A/c -7369010020271	44,801.00	Chemical Equipment Expenses	40,798.00
		Training Expenses	35,500.00
		Awariness Programme	5,000.00
Bank interest	5,513.00		
Grant Received for JRF	423,000.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		AGVB-A/c -7369010020271	13,749.50
			13,749.50
	473,314.00		473,314.00

ate : 15/09/2020  
lace : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

Principal  
Dimoria College, Khetri

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAR1422





# DIMORIA COLLEGE : KHETRI

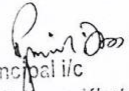
Receipts & Payments Account for the Year Ended 31st March 2019

## HOSTEL FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	495.60
-Cash in Hand		Misc expenses	1,400.00
-Cash At Bank		Electricity bill	57,982.00
CBI-A/c -2315035738	262,835.55	Salary to staff	322,500.00
		Allowance	27,300.00
Fees collection	615,000.00	Labar Payment	35,390.00
Bank interest	9,556.00	Medical Aid Expenses	3,000.00
		Renovation Expenses	94,425.00
		Hostel Goods	44,408.00
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035738	300,490.95
			300,490.95
	887,391.55		887,391.55

Date : 15/09/2020  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

  
Principal i/c  
Dimoria College, Khetri

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAR1422



**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2019

**UGC FUND**

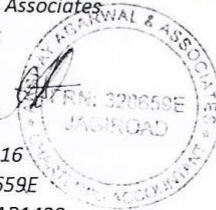
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balances		Carrier oriented course (COC)	53,000.00
Cash in Hand		COC Hindi Furnitures Expenses	57,000.00
Cash At Bank		Office Contingency	8,000.00
31-A/c-2315051262	2,190,512.50	COC Examination Expenses	5,000.00
		COC Hindi P.W remo etc.	65,000.00
		Security Refunded to Brah Const	400,000.00
		COC Rural Marketing	68,000.00
Bank interest	66,979.00	By Closing Balance	
DC Fees Collection	29,740.00	Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c-2315051262	1,631,231.50
	<b>2,287,231.50</b>		<b>1,631,231.50</b>
			<b>2,287,231.50</b>

Date : 15/09/2020  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*[Signature]*  
Principal  
Dimoria College, Khatri

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAR1422



# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2019

## PG FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	1,568.22
Cash in Hand 13.00		Misc expenses	2,050.00
Cash At Bank		Fees to GU	415,055.00
CBI-A/c-2315039595 3,648,445.46	3,648,458.46	Travelling expenses	18,500.00
		Fees to DU	155,150.00
		Examination expenses	483,820.00
Fees collection 5,827,410.00		Salary to staff	2,768,800.00
Bank interest 128,280.00		Laboratory expenses	62,823.00
		Remuneration Expenses	357,975.00
		PG Allowance	67,000.00
		Office contingency	12,233.00
		Magazine & news paper	1,300.00
		Advertisement expenses	36,061.00
		Field Trip Expenses	47,000.00
		Renovation works Expenses	37,700.00
		Inspection Expenses	8,650.00
		Furniture Expenses	84,308.00
		Seminar Expenses	3,000.00
		Book purchases	10,000.00
		Electrical Work Expenses	3,270.00
		Printing Expenses	12,154.00
		25 Year Celebration Expenses	26,500.00
		By Closing Balance	
		Cash In Hand 13.00	
		Cash At Bank	
		CBI-A/c-2315039595 4,989,218.24	4,989,231.24
	9,604,148.46		9,604,148.46

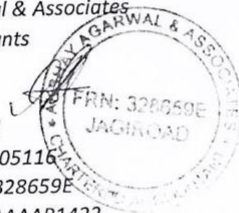
Date : 15/09/2020

Place : Jagiroad.

Principal i/c  
Dimoria College, Khetri

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAR1422

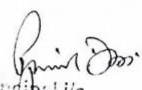


# DIMORIA COLLEGE : KHETRI

BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31st MARCH 2019

<b>GENERAL FUND : CENTRAL BANK A/c - 2315031109</b>			
Balance as per Cash/Bank Book			1,283,403.99
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
47368	02/04/2019	8,000.00	
47373	02/05/2019	2,000.00	
47375	05/04/2019	8,600.00	18,600.00
Balance as per Bank Statement			<u>1,302,003.99</u>
<b>Hostel Fund : Central bank A/c -2315035738</b>			
Balance as per Cash/Bank Book			300,490.95
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
45881	05/04/2018	2,523.00	
45882	10/04/2019	942.00	3,465.00
Balance as per Bank Statement			<u>303,955.95</u>
<b>UGC Fund : CBI-A/c -2315051262</b>			
Balance as per Cash/Bank Book			1,631,231.50
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
22142	05/04/2019	57,000.00	57,000.00
Balance as per Bank Statement			<u>1,688,231.50</u>
<b>PG Fund : CBI-A/c-2315039595</b>			
Balance as per Cash/Bank Book			4,989,218.24
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
48456	04/04/2019	3,000.00	
48459	02/04/2019	3,000.00	6,000.00
Balance as per Bank Statement			<u>4,995,218.24</u>

Date : 15/09/2020  
Place : Jagiroad.

  
Principal  
Dimoria College, Khetri

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 20305116AAAAAR1422





**Kamrup (Metro), Assam, Pin-782403**  
**Ph-7002054581, 9435104315, 9435149627**  
**Email: [dimoriacollege.khetri@gmail.com](mailto:dimoriacollege.khetri@gmail.com)**  
**Website: [www.dimoriacollege.ac.in](http://www.dimoriacollege.ac.in)**



### **3RD CYCLE NAAC ACCREDITATION 2022**

#### **CRITERION IV**

#### **EXPENDITURE AND LEARNING RESOURCES**

##### **4.2.1: EXPENDITURE FOR INFRASTRUCTURE AUGMENTATION, EXCLUDING SALARY DURING THE LAST FIVE YEARS (INR IN LAKHS)**


**Year wise audited income and expenditure statement highlighting the  
items of expenditure for infrastructure duly certified by head of the  
institution and CA  
(2019-20)**

*Submitted to*



**National Assessment and Accreditation Council**  
An Autonomous Institution of the University Grants Commission

**राष्ट्रीय मूल्यांकन एवं प्रत्यायन परिषद्**  
**विश्वविद्यालय अनुदान आयोग का स्वायत्त संस्थान**

  
Principal  
Dimoria College, Khetri

**OFFICE OF THE PRINCIPAL**  
**DIMORIA COLLEGE, KHETRI**

P.O. KHETRI - 781001, KAMRUP(M), ASSAM

Permanently affiliated to G.U. Khasi under 2(f) & 12(B) of UGC Act 1956  
[www.dimoriacollege.ac.in](http://www.dimoriacollege.ac.in) [dimoriacollege.khetri@rediffmail.com](mailto:dimoriacollege.khetri@rediffmail.com)  
[dimoriacollege.khetri@gmail.com](mailto:dimoriacollege.khetri@gmail.com)

From:  
Dr. Biman Kumar Bhatta  
Principal & Secretary  
Ref. No: DCK/

Date .

Annual Financial Statement for the financial year 2019-2020



Sl.no	Head	Receipts (INR)	Payment/Expenditure (INR)
1	General Fund	14148511.38	10049798.50
2	Building Fund	9159195.00	7823198.80
3	Library Fund	3107611.27	1093950.00
4	Union Fund	1892529.45	1347548.80
5	Examination Fund	8360301.50	4603565.68
6	Biotech Hub Fund	14880.50	14880.50
7	Hostel Fund	840272.95	590865.00
8	UGC Fund	1701612.50	238021.90
9	Magazine Fund	683345.55	223334.90
10	PG Fund	7979108.24	6175539.58
11	Total	47887368.34	32160703.66
12	Deposit at bank		15726664.68

The above-mentioned fund positions are extracted from CA Audit Report of Dimoria College for the financial year 2019-2020.

Dr. Biman Kumar Bhatta  
(Principal and Secretary)  
Dimoria College, Khetri  
Principal  
Dimoria College, Khetri

**Audit Report of**  
**Receipts & Payments Account.**

**DIMORIA COLLEGE**  
**Khetri, Assam. 782403**

**For the Financial Year 2019-20**

  
Principal  
Dimoria College, Khetri



**Auditors :**

**AKSHAY AGARWAL & ASSOCIATES**  
Chartered Accountants  
C/O National Industries  
Morigaon Road, Jagiroad. 782410  
Contact No. : +91 7896 9181 53

ISAC  
copy



## AKSHAY AGARWAL & ASSOCIATES

*Chartered Accountants*

*National Industries, Morigaon Road*

*Jagiroad, Assam. Pin - 782410.*

*Email id: akshayagarwalandassociates@gmail.com*

*Contact No: +91-8822-135-777*

### AUDIT REPORT

Date: 21/12/2021

1. We have examined the Receipts & Payments A/c for the period 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020 of DIMORIA COLLEGE, KHETRI, KAMRUP, ASSAM, PIN -782403. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We further report that :-

- a) We have obtained all the informations and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- b) In our opinion and to the best of our information and according to the explanation given to us, the said read statements with notes there on give a true and fair view :

In case of the Receipts & Payments A/c for the year ended 31<sup>st</sup> March 2020 of following funds :

1. General Fund.
2. Building Fund.
3. Library Fund.
4. Union Fund
5. Magazine Fund.
6. Examination Fund.
7. Biotech Hub Fund.
8. Hostel Fund.
9. UGC Fund.
10. PG Fund.

\*\* Bank Reconciliation Statements.

3) Observations :

- Bank Reconciliation Statements(BRS) should be prepared for all the bank accounts at the month ends though no such BRS has been prepared by the college at required intervals.
- The Receipts & Payments A/c maintained by the college in case of General Fund doesn't carry closing cash balance, though the same is not NIL as per the Accounts.
- In some cases payments are found to be made in cash after withdrawing from bank, such practices should be refrained.
- Bank Reconciliation Statement for Cental Bank A/c and SBI A/c of General Fund has not been prepared.

*Akshay Agarwal.*

UDIN : 21305116AAAAAW8860





## **AKSHAY AGARWAL & ASSOCIATES**

**Chartered Accountants**

National Industries, Morigaon Road  
Jagiroad, Assam. Pin - 782410.

Email id: akshayagarwalandassociates@gmail.com

Contact No: +91-8822-135-777

- The Receipts & Payments A/c maintained by the college in case of Building Fund wherein TDS for Income Tax was short deducted and later on recovered from the Vendor in cash in Sep 2019. Also details pertaining to TDS amounts regarding vendors was not mentioned in the Register.
- Bank Reconciliation Statement for Central Bank A/c -2315031303 of Library Fund has not been prepared.
- Bank Reconciliation Statement for Central Bank A/c -2315035115 of Union Fund has not been prepared.
- The Receipts & Payments A/c maintained by the college in case of Examination Fund doesn't carry opening and closing cash balance in the year end, however as per the accounts closing cash balance and opening cash balance stands Rs 164.00.
- Bank Reconciliation Statement for Central Bank A/c -2315035091 of Examination Fund has not been prepared.
- Bank Reconciliation Statement for Central Bank A/c -2315035738 of Hostel Fund has not been prepared.
- Cash Book of UGC Fund doesn't carries opening balance as per closing Balance of Previous Year.
- The Receipts & Payments A/c maintained by the college in case of PG Fund doesn't carry closing cash balance and closing cash balance in the year end, however as per the accounts opening cash balance stands Rs 13.00 and closing cash balance stand at Rs. 13.
- Bank Reconciliation Statement for Central Bank A/c -2315039595 of P G Fund has not been prepared.
- It is not know whether the college carries adequate Insurance for holding Cash Balances.
- Funds were periodically transferred to/from General funds to other funds however the narrations regarding the reason for transfer of such amounts were not recorded in cash books.

For AKSHAY AGARWAL & ASSOCIATES.

Chartered Accountants

*Akshay Agarwal*

(Akshay Agarwal)

Proprietor

M No. : 305116

FRN No : 328659E



UDIN : 21305116AAAAW8860

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2020

**GENERAL FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Advocate Expenses	120,000.00
-Cash in Hand	5,423.00	Audit Fees for FY 16-17 & 17-18	60,000.00
-Cash At Bank		Lubricants/Diesel Purchase	34,650.00
CBI-A/c -2315031109	1,283,403.99	Celebration of Independence Day	1,650.00
ICB A/c-03023001327	4,400.65	Arrear Salary Paid	1,493,907.00
SBI A/c-36894347823	1514199.00	College Foundation Day Expenses	40,580.00
	2,807,426.64	Office Contingency Expenditure	58,024.00
Grants from Dir. of Higher Education	5,784,740.00	Inspection Expenses	32,620.00
Fees Collection	4,272,450.00	IQAC Expenses	105,695.00
Savings Bank Interest	62,130.00	Professional Charges	5,000.00
Micellaneous Receipts	1,878.74	Bank Charges	4,605.54
Rent received	33,175.00	Science Day Expenses	5,000.00
Salary Advance given received back	5,000.00	Seminar Expenses	51,331.00
Grants from ASTEC Eco Club	5,000.00	State Govt. Tuition Fees Share	1,203,132.00
Grants from ASTEC Seminar	19,966.00	Fees to DU	38,750.00
Proceeds from Sale of Prospectus	206,100.00	Form & Prospectus Expenses	122,000.00
Enrollment Fees collected	6,750.00	Celebration of International Yoga Day	2,070.00
State Govt Fees Share of PY Refunded	174,090.00	Building Fund	657,100.00
Grant For Excursion	100,000.00	Examination Fund	262,840.00
NCC Remuneration Grant	10,045.00	Union Fund	1,171,000.00
EXAMINATION FUND	31,200.00	Library Fund	573,472.00
UNION FUND	250,000.00	P G Fund	13,310.00
P G Fund	52,060.00	Magazine Fund	184,200.00
Scrap Sale	1,500.00	Meetings Expenses	107,020.00
Interview Collection Proceeds	322,000.00	Micellaneous Expenses	28,725.00
Collection from RUSA Bidding	3,000.00	NCC Expenses	28,000.00
		Printing & Stationary	1,860.00
		Remuneration /Honorarium	2,200.00
		Repairs & Maintenance	231,773.00
		Laboratory Expenses	399,693.00
		Postal Expenses	30.00
		Electricity Bill	452,912.00
		Farewell & Freshers Day Expenses	18,000.00
		Fees to AHSEC	54,100.00
		Labour Payment	62,950.00
		Staff Salary	1,412,850.00
		Travelling/Field trip expenses	326,800.00
		Excess Fees Collected,Refunded	18,550.00
		Furniture Expenses	7,300.00
		Admission Expenses	21,140.00
		Advertisement Expenses	54,753.00
		Guwahati University Affiliation Fees	375,260.00
		Celebration of Republic Day	5,300.00
		Computer Purchase/Installation Expenses	56,340.00
		Hosting of Website	96,900.00
		Identity Card Expenses	26,260.00
		NCC Remuneration Grant Expenses	10,045.00
		Books & Periodicals	10,100.00
C/f	14,148,511.38	C/f	10,049,798.54

# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2020

## GENERAL FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
B/f	14,148,511.38	B/f	10,049,798.54
		<i>Closing Balances</i>	
		Cash In Hand	5,423.00
		CBI-A/c -2315031109	3,225,215.39
		ICB A/c-03023001327	4,400.65
		SBI A/c-36894347823	863,673.80
			4,098,712.84
	<b>14,148,511.38</b>		<b>14,148,511.38</b>

Date : 21/12/2021  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal.*

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAW8860

*[Signature]*  
Principal  
Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2020

**BUILDING FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
to Opening Balances		Renovation of Building	587,882.00
Cash in Hand		Construction Work	7,107,964.00
Cash At Bank		Bank charges	188.80
BI-A/c -2315035750	3,726,183.00	Plan & Estimate	47,200.00
		TDS/GST Deducted & Paid	79,724.00
		Traveling Expenses	240.00
Bank interest	100,369.00		
General Fund	657,100.00		
IG Fund	1,675,000.00		
TDS Recovered from Vendor In Cash	1,543.00		
Examination Fund	2,100,000.00	By Closing Balance	
Library Fund	851,000.00	Cash In Hand	0.00
WD Earnest Money	48,000.00	Cash At Bank	
		CBI-A/c -2315035750	1,335,996.20
			1,335,996.20
	<b>9,159,195.00</b>		<b>9,159,195.00</b>

Date : 21/12/2021  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal*

CA Akshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 21305116AAAAAW8860

*[Signature]*  
Principal  
Dimoria College, Khetri



# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2020

## LIBRARY FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
By Opening Balances		Book binding expenses	16,412.00
Cash in Hand		News paper and magazine	28,268.00
Cash At Bank		Book purchases	12,093.00
CBI-A/c -2315031303 2,432,240.27	2,432,240.27	Renovation Expenses	32,105.00
		Building Fund	851,000.00
General Fund (fees Collected)	573,472.00	Micellaneous Expenses	5,400.00
Bank interest	74,899.00	Library Automation	148,200.00
News paper sales	27,000.00	Bank charges	472.00
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315031303 2,013,661.27	2,013,661.27
	<b>3,107,611.27</b>		<b>3,107,611.27</b>

Date : 21/12/2021

Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal*

CA Akshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 21305116AAAAAW8860

*ABC*  
Principal

Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2020

**UNION FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
By Opening Balances		Bank commission	188.80
Cash in Hand		Saraswati puja celebration	131,800.00
Cash At Bank		College week	198,275.00
CBI-A/c -2315035115	699,878.45	Social service expenses	22,500.00
	699,878.45	Summer workshop	62,000.00
Bank interest	21,651.00	Repairs & Maintenance	9,460.00
General Fund	1,171,000.00	Student aid expenses	31,500.00
		Youth Festival Expenses	79,570.00
		Election Expenses	43,300.00
		Adventure Meet Expenses	5,530.00
		Freshers Ceremony Expenses	384,475.00
		Micellaneous Expenses	13,700.00
		Cutural Meet Expenses	4,500.00
		Sports Expenses	26,050.00
		Memorial & Status Expenses	3,300.00
		Printing Expenses	5,300.00
		TOT Search Programme	5,000.00
		General Fund	250,000.00
		Union Blazers/Identity Card Exp.	43,500.00
		Girls comon room Expenses	2,800.00
		Debate Expenses	1,000.00
		Deputation Expenses	3,800.00
		Furniture	20,000.00
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035115	544,980.65
			544,980.65
	<b>1,892,529.45</b>		<b>1,892,529.45</b>

Date : 21/12/2021

Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal*

CA Akshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 21305116AAAAW8860

*[Signature]*  
Principal

Dimoria College, Khetri

# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2020

## MAGAZINE FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
to Opening Balances		Publishing of magazine	162,000.00
Cash in Hand		Purchases of magazine & others	33,120.00
Cash At Bank		Bank charges	64.90
CBI-A/c -2315035104	480,652.55	Traveling Expenses	24,600.00
		Dr. N N Medhi & I/C Magazine	3,550.00
Bank interest	18,493.00		
General Fund	184,200.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035104	460,010.65
			460,010.65
	683,345.55		683,345.55

Date : 21/12/2021

Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal.*

CA Akshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 21305116AAAAAW8860

Principal

Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2020

**EXAMINATION FUND**

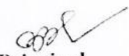
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	325.68
Cash in Hand 164.00		Examination expenses	1,560,220.00
Cash At Bank		Fees to GU	547,320.00
CBI-A/c -2315035091 6,060,531.50	6,060,695.50	Fees to AHSEC	317,300.00
		Travelling expenses	7,200.00
Fees collection	1,756,610.00	General Fund	31,200.00
Bank interest	180,136.00	Building Fund	2,100,000.00
General Fund	262,840.00	Paid to N Medhi for Expenses to be incurred.	40,000.00
Grants from ASTEC	100,020.00		
		By Closing Balance	
		Cash In Hand 164.00	
		Cash At Bank	
		CBI-A/c -2315035091 3,756,571.82	3,756,735.82
	<b>8,360,301.50</b>		<b>8,360,301.50</b>

Date : 21/12/2021  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal.*

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAW8860

  
Principal  
Dimoria College, Khetri



# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2020

## BIOTECH HUB FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	36.00
Cash in Hand		Training Expenses	14,844.50
Cash At Bank			
AGVB-A/c -7369010020271 13,749.50	13,749.50		
Bank interest	1,131.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		AGVB-A/c -7369010020271	0.00
			0.00
	14,880.50		14,880.50

Date : 21/12/2021

Place : Jagiroad.

For, Akshay Agarwal & Associates

Chartered Accountants

*Akshay Agarwal.*

CA Akshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 21305116AAAAAW8860

*[Signature]*  
Principal

Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2020

**HOSTEL FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	177.00
Cash in Hand		Misc expenses	50.00
Cash At Bank		Electricity bill	46,347.00
CBI-A/c -2315035738	300,490.95	Salary to staff	363,125.00
	300,490.95	Allowance	46,800.00
Fees collection	528,600.00	Labar Payment	20,500.00
Bank interest	11,182.00	Medical Aid Expenses	
		Renovation Expenses	99,606.00
		Hostel Goods	14,260.00
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c -2315035738	249,407.95
			249,407.95
	<b>840,272.95</b>		<b>840,272.95</b>

Date : 21/12/2021  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal*

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAW8860

*BB*  
Principal

Dimoria College, Khetri

# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2020

## UGC FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		COC Geological Survey	93,000.00
Cash in Hand		COC Office Goods	38,780.00
Cash At Bank		Bank commission	241.90
CBI-A/c-2315051262	1,631,231.50	COC Rural Marketing	106,000.00
Bank interest	55,881.00		
COC Geological Survey	14,500.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c-2315051262	1,463,590.60
			1,463,590.60
	<b>1,701,612.50</b>		<b>1,701,612.50</b>

Date : 21/12/2021

Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal*

CA Akshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 21305116AAAAAW8860

*CSL*  
Principal  
Dimoria College, Khetri

# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2020

## PG FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	1,039.58
-Cash in Hand 13.00		Alumni meet Expenses	62,660.00
-Cash At Bank		Fees to GU	43,235.00
CBI-A/c-2315039595 4,989,218.24	4,989,231.24	Travelling expenses	14,900.00
		Deisel oil Expenses	10,500.00
		Examination expenses	411,645.00
Fees collection	2,852,460.00	Salary to staff	3,081,300.00
Bank interest	124,107.00	Laboratory expenses	135,125.00
General Fund	13,310.00	Remuneration Expenses	203,880.00
		PG Allowance	102,000.00
		Office contingency	7,180.00
		Magazine & news paper	6,255.00
		Advertisement expenses	29,988.00
		Field Trip Expenses	72,000.00
		Renovation works Expenses	69,232.00
		Inspection Expenses	11,790.00
		Fees to DU	119,940.00
		Seminar Expenses	28,200.00
		Book purchases	27,610.00
		Building Fund	1,675,000.00
		General Fund	52,060.00
		Fees Refunded	10,000.00
		By Closing Balance	
		Cash In Hand 13.00	
		Cash At Bank	
		CBI-A/c-2315039595 1,803,555.66	1,803,568.66
	7,979,108.24		7,979,108.24

Date : 21/12/2021

Place : Jagiroad.

For, Alshay Agarwal & Associates

Chartered Accountants

*Alshay Agarwal*

CA Alshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 21305116AAAAAW8860

*Principal*  
Principal  
Dimoria College, Khetri



**DIMORIA COLLEGE : KHETRI**

BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31st MARCH 2020

**GENERAL FUND : CENTRAL BANK A/c - 2315031109**

Balance as per Cash/Bank Book			3,225,215.39
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
48685/48751	16/05/2020	4,547.00	
48735	07/05/2020	18,880.00	
48747-50		101,500.00	124,927.00
Less : Cheque Received but not credited			
26772-SBI A/c	23/03/2020	-489,090.00	(489,090.00)
Balance as per Bank Statement			<u>2,861,052.39</u>

**GENERAL FUND : STATE BANK OF INDIA A/c - 36894347823**

Balance as per Cash/Bank Book			863,673.80
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
26772	16/05/2020	489,090.00	489,090.00
Balance as per Bank Statement			<u>1,352,763.80</u>

**Library Fund : CBI-A/c-2315031303**

Balance as per Cash/Bank Book			2,013,661.27
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
45266	07/05/2020	4,726.00	4,726.00
Balance as per Bank Statement			<u>2,018,387.27</u>

**Union Fund : Central bank A/c -2315035115**

Balance as per Cash/Bank Book			544,980.65
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
54455	04/06/2020	5,000.00	
54456		5,000.00	10,000.00
Balance as per Bank Statement			<u>554,980.65</u>

**Examination Fund : CBI-A/c -2315035091**

Balance as per Cash/Bank Book			3,756,571.82
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
44820		144,000.00	
44821		38,000.00	
44822		24,000.00	
88423		2,000.00	208,000.00
Balance as per Bank Statement			<u>3,964,571.82</u>



DIMORIA COLLEGE : KHETRI			
BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31st MARCH 2020			
<b>Hostel Fund : CBI-A/c-2315035738</b>			
Balance as per Cash/Bank Book			249,407.95
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
46282	16/04/2020	24,675.00	
46283	06/05/2020	2,090.00	26,765.00
Balance as per Bank Statement			276,172.95
<b>P G Fund : CBI-A/c -2315039595</b>			
Balance as per Cash/Bank Book			1,803,555.66
Add : Cheques issued but not cleared			
Cheque No	Clearance Date	Amount	
52971		8,000.00	
52977		139,200.00	
52978		29,800.00	
52979		40,000.00	
52980		16,000.00	
52981		8,000.00	241,000.00
Balance as per Bank Statement			2,044,555.66

Date : 21/12/2021  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal*  
CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAW8860

*Principal*  
Principal  
Dimoria College, Khetri

**Kamrup (Metro), Assam, Pin-782403**  
**Ph-7002054581, 9435104315, 9435149627**  
**Email: [dimoriacollege.khetri@gmail.com](mailto:dimoriacollege.khetri@gmail.com)**  
**Website: [www.dimoriacollege.ac.in](http://www.dimoriacollege.ac.in)**



### **3RD CYCLE NAAC ACCREDITATION 2022**

#### **CRITERION IV**

#### **EXPENDITURE AND LEARNING RESOURCES**

##### **4.2.1: EXPENDITURE FOR INFRASTRUCTURE AUGMENTATION, EXCLUDING SALARY DURING THE LAST FIVE YEARS (INR IN LAKHS)**

**Year wise audited income and expenditure statement highlighting the  
items of expenditure for infrastructure duly certified by head of the  
institution and CA  
(2020-21)**

*Submitted to*



**National Assessment and Accreditation Council**  
An Autonomous Institution of the University Grants Commission

**राष्ट्रीय मूल्यांकन एवं प्रत्यायन परिषद्**  
**विश्वविद्यालय अनुदान आयोग का स्वायत्त संस्थान**

  
Principal  
Dimoria College, Khetri

# DIMORIA COLLEGE, KHETRI

P.O. KHETRI, DISTRICT KAMRUPOH, ASSAM

Permanently affiliated to G.U.A. under 2(I) & 12(B) of UGC Act 1956  
www.dimoriacollege.as.in  
dimoriacollegekhetri@rediffmail.com  
dimoriacollegekhetri@gmail.com

Ref. No. DCK/

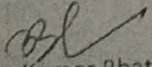
Date 26/03/22



## Annual Statement of Account for the financial year 2020-2021

Sl. no.	Head	Receipts (INR)	Payments/Expenditure(INR)
1	General Fund	16524230.71	7190156.10
2	Building Fund	2152040.60	1198034.81
3	Library Fund	2427754.67	80356.80
4	Examination Fund	4181155.66	229868.80
5	Hostel fund	433615.95	311815.90
6	UGC Fund	1506510.60	0
7	Union Fund	1753834.05	476255.90
8	Magazine Fund	713533.05	26120.00
9	PG Fund	3213654.66	2520472.65
10	Contingency Fund	318315.40	0
11	Students' Welfare Fund	79721.28	0
	Total	33304366.63	12033080.96
	Deposit at Bank		21271285.67
		33304366.63	33304366.63

The above mentioned fund positions are extracted from CA Audit Report of Dimoria College for the financial year 2020-2021.

  
(Dr. Biman Kumar Bhatta)  
Principal, Dimoria College  
Dimoria College, Khetri



**Audit Report of**  
**Receipts & Payments Account.**

**DIMORIA COLLEGE**  
**Khetri, Assam. 782403**

**For the Financial Year 2020-21**



**Auditors :**

**AKSHAY AGARWAL & ASSOCIATES**  
**Chartered Accountants**  
**C/O National Industries**  
**Morigaon Road, Jagiroad. 782410**  
**Contact No. : +91 7896 9181 53**

  
**Principal**  
**Dimoria College, Khetri**

IGAC  
copy



## **AKSHAY AGARWAL & ASSOCIATES**

**Chartered Accountants**

National Industries, Morigaon Road

Jagiroad, Assam. Pin - 782410.

Email id: akshayagarwalandassociates@gmail.com

Contact No: +91-8822-135-777

### AUDIT REPORT

Date: 21/12/2021

1. We have examined the Receipts & Payments A/c for the period 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021 of DIMORIA COLLEGE, KHETRI, KAMRUP, ASSAM, PIN -782403. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We further report that :-

- a) We have obtained all the informations and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- b) In our opinion and to the best of our information and according to the explanation given to us, the said read statements with notes there on give a true and fair view :

In case of the Receipts & Payments A/c for the year ended 31<sup>st</sup> March 2021 of following funds :

1. General Fund.
2. Building Fund.
3. Library Fund.
4. Union Fund
5. Magazine Fund.
6. Examination Fund.
7. Hostel Fund.
8. UGC Fund.
9. PG Fund.
10. Student Welfare Fund
11. Contingency Fund

3) Observations :

- Bank Reconciliation Statements(BRS) should be prepared for all the bank accounts at the month ends though no such BRS has been prepared by the college at required intervals.
- The Receipts & Payments A/c maintained by the college in case of General Fund doesn't carry Opening cash balance of Rs.5,423.00 & Closing Balance of Rs.5,870.00 has been quoted as Rs. 447.00.
- In some cases payments are found to be made in cash after withdrawing from bank, such practices should be refrained.
- An Amount of Rs.40,000/- was Given To Mr. N Medhi from Examination fund in FY 2020-21 for incurring expenses and the balance amount of Rs.31,222.00 was deposited into General fund instead of Examination fund in FY 2020-21.

UDIN - 213021168 AAAAY2779



## AKSHAY AGARWAL & ASSOCIATES

*Chartered Accountants*

*National Industries, Morigaon Road*

*Jagiroad, Assam. Pin - 782410.*

*Email id: akshayagarwalandassociates@gmail.com*

*Contact No: +91-8822-135-777*

- The Receipts & Payments A/c maintained by the college in case of Library Fund depicts Loan received from General Fund in Cash amounting to Rs. 222.00 though the payment to Library fund is not reflecting in General Fund.
- The Receipts & Payments A/c maintained by the college in case of Examination Fund doesn't carry opening and closing cash balance in the year end, however as per the accounts closing cash balance and opening cash balance stands Rs 164.00.
- The amount of Rs. 31,222/- pertaining to Examination fund that was wrongly deposited into the General Fund was shown as received in cash in Examination fund and the same amount was shown in payment side as deposited into General Fund.
- In Examination Fund an Amount of Rs. 1,390/- has been shown in deposits side of the cash book on 30-11-2020, though the same could not be clarified by the management.
- The Receipts & Payments A/c maintained by the college in case of Hostel Fund depicts Loan received from General Fund in Cash amounting to Rs. 3,000.00 though the payment to Hostel fund is not reflecting in General Fund.
- A Miscellaneous Receipt of Rs 5.00 is shown in cash in Hostel Fund for which no explanation is provided.\*\*
- The Cash/Bank Book of UGC Fund from the month of March 2021 was not prepared.
- The Receipts & Payments A/c maintained by the college in case of PG Fund doesn't carry opening cash balance and carries wrong closing cash balance in the year end, however as per the accounts opening cash balance stands Rs 13.00 and closing cash balance stand at Rs. 324.00
- It is not known whether the college carries adequate Insurance for holding Cash Balances.
- Funds were periodically transferred to/from General funds to other funds however the narrations regarding the reason for transfer of such amounts were not recorded in cash books.

For AKSHAY AGARWAL & ASSOCIATES.  
Chartered Accountants

(Akshay Agarwal)  
Proprietor  
M No. : 305116  
FRN No : 328659E



110101 - 21305116AAAAAY2770



**DIMORIA COLLÈGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2021

**GENERAL FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Advocate Expenses	142,000.00
-Cash in Hand	5,423.00	Audit Fees for FY 2018-19	30,000.00
-Cash At Bank		Diesel Purchase	19,530.00
CBI-A/c-2315031109	3,225,215.39	Wages for Night Duties	700.00
ICB A/c-03023001327	4,400.65	ASTEC Eco Club Expenses	5,000.00
SBI A/c-36894347823	863673.80	Student Welfare Fund	79,708.28
	4,098,712.84	Office Contingency Expenditure	47,351.00
		Bio-Metric Expenses	17,500.00
Admission Fees Deposit Govt. of Assam	6,488,608.00	Carrying Charge for timbers	5,800.00
Student's Fees Collection	5,336,413.00	Professional Charges	5,000.00
Savings Bank Interest	96,754.00	Bank Charges	1,841.98
Micellaneous Receipts	1,211.87	Staff Salary Advance	9,000.00
GSLI Final Withdrawal Received	93,430.00	Remuneration /Honorarium	11,000.00
Farewell & Freshers	10,000.00	Repairs & Maintenance	246,548.00
State Govt Fees Share of PY Refunded	315,000.00	Sanitization Expenses	35,614.00
Collection from RUSA Bidding	3,000.00	Interview Expenses	96,500.00
Grants from ASTEC Eco Club	5,000.00	KKHSOU Study Centre Permission Fees	2,000.00
Rent Received	40,000.00	Building Fund	797,102.40
NCC Remuneration Grant	4,879.00	Examination Fund	191,295.84
Refund of Exam expenses transferred to Gen. Fund	31,222.00	Union Fund	965,325.40
		Library Fund	356,577.40
		P G Fund	1,344,910.00
		Contingency Fund	318,827.40
		Hostel Fund	176,400.00
		Magazine Fund	239,114.40
		NCC Expenses	28,059.00
		NSS Fund	47,828.00
		Meeting Expenses	61,150.00
		Printing & Stationary	24,940.00
		Laboratory Expenses	4,885.00
		Postal Expenses	366.00
		Electricity Bill	363,904.00
		Project A/c SPK Chetri	1,000.00
		Fees to AHSEC	55,000.00
		Labour Payment	28,650.00
		Staff Salary	940,840.00
		Travelling/Field trip expenses	66,600.00
		Electrical Goods/Work Expenses	57,243.00
		Furniture Expenses	
		Admission Fees Refunded	64,650.00
		Advertisement Expenses	16,675.00
		Refreshment Expenses	27,090.00
		LPG Expenses	800.00
		Computer Purchase/Installation Expenses	20,500.00
		College Management Software Expenses	76,500.00
		Audit Related Expenses	3,200.00
		D G Servicing Expenses	12,900.00
		Pump Set & Installation Charge	49,300.00
		GSLI Final Amount Paid	93,430.00
C/f	16,524,230.71	C/f	7,190,156.10

*M. K. Agarwal*



# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2021

## GENERAL FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
B/f	16,524,230.71	B/f	7,190,156.10
		<b>Closing Balances</b>	
		Cash In Hand	5,870.00
		HDFC A/c-50100366871122	3,264,751.00
		CBI-A/c -2315031109	4,984,786.16
		ICB A/c-03023001327	4,400.65
		SBI A/c-36894347823	1,074,266.80
	<b>16,524,230.71</b>		<b>9,334,074.61</b>
			<b>16,524,230.71</b>

Date : 21/12/2021

Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 21305116AAAAAX2778

Principal  
Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2021

**LIBRARY FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<i>To Opening Balances</i>		<i>Member Ship Fees-INFLIBNET</i>	5,900.00
<i>-Cash in Hand</i>		<i>News paper and magazines</i>	21,013.00
<i>-Cash At Bank</i>		<i>Book purchases</i>	6,750.00
<i>CBI-A/c -2315031303</i> <u>2,013,661.27</u>	2,013,661.27	<i>Daily Wages</i>	200.00
		<i>Printing &amp; Stationary</i>	1,800.00
<i>General Fund (fees Collected)</i>	356,577.40	<i>Books &amp; Journals</i>	13,300.00
<i>Bank interest</i>	57,294.00	<i>Library Card Expenses</i>	31,360.00
		<i>Bank charges</i>	11.80
<i>General Fund (cash)</i>	222.00	<i>Postal Charges</i>	22.00
		<i>By Closing Balance</i>	
		<i>Cash In Hand</i>	0.00
		<i>Cash At Bank</i>	
		<i>CBI-A/c -2315031303</i> <u>2,347,397.87</u>	2,347,397.87
	<u>2,427,754.67</u>		<u>2,427,754.67</u>

Date : 21/12/2021  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal*

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAX2778

*[Signature]*  
Principal  
Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2021

**UNION FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission	5.90
Cash in Hand		Saraswati puja celebration	154,400.00
Cash At Bank		College week	160,000.00
CBI-A/c -2315035115	544,980.65	Death Ceremony of Dr. Bhupen Hazarika	1,190.00
		Shahid Divas Expenses	3,000.00
Bank interest	16,528.00	Repairs & Maintenance	17,600.00
General Fund	965,325.40	Medical Expenses	7,100.00
Grants from Aid	222,000.00	Youth Festival Expenses	28,600.00
Cheque Returned	5,000.00	Cultural & Musical Expenses	39,600.00
Chq. No. - 54456		Common Room Expenses	1,160.00
		Sports Expenses	20,500.00
		Pond Fishing Expenses	10,000.00
		Traveling Expenses	18,100.00
		Furniture	15,000.00
		By Closing Balance	
		Cash In Hand	50.00
		Cash At Bank	
		CBI-A/c -2315035115	1,277,528.15
			1,277,578.15
	<b>1,753,834.05</b>		<b>1,753,834.05</b>

Date : 21/12/2021  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal.*

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAX2778

*Principal*  
Principal  
Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2021

**MAGAZINE FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<i>To Opening Balances</i>			
<i>Cash in Hand</i>		<i>Purchases of magazine &amp; others</i>	26,120.00
<i>Cash At Bank</i>			
<i>CBI-A/c -2315035104</i> 460,010.65	460,010.65		
<i>Bank interest</i>	14,408.00		
<i>General Fund</i>	239,114.40		
		<i>By Closing Balance</i>	
		<i>Cash In Hand</i>	0.00
		<i>Cash At Bank</i>	
		<i>CBI-A/c -2315035104</i> 687,413.05	687,413.05
	<b>713,533.05</b>		<b>713,533.05</b>

Date : 21/12/2021

Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAX2778

Principal  
Dimoria College, Khetri



# DIMORIA COLLEGE : KHETRI

Receipts & Payments Account for the Year Ended 31st March 2021

## EXAMINATION FUND

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	129.80
-Cash in Hand 164.00		Examination expenses	147,525.00
-Cash At Bank		Fees to GU	56,464.00
CBI-A/c -2315035091 3,756,571.82	3,756,735.82	Fees to AHSEC	198,910.00
		Travelling expenses	
Fees collection	72,950.00	General Fund	
Bank interest	106,225.00	Building Fund	
General Fund	191,295.84	Refreshment	5,060.00
Grants from AHSEC	28,552.00	Daily Wages	700.00
Examination expenses Refund	24,007.00		
<u>Micellaneous Receipts</u>	<u>1,390.00</u>		
		By Closing Balance	
		Cash In Hand 164.00	
		Cash At Bank	
		CBI-A/c -2315035091 3,772,202.86	3,772,366.86
	<u>4,181,155.66</u>		<u>4,181,155.66</u>

Date : 21/12/2021

Place : Jagiroad.

For, Akshay Agarwal & Associates

Chartered Accountants

CA Akshay Agarwal

Membership No - 305116

FRN No -328659E

UDIN: 21305116AAAAAX2778

Principal

Dimoria College, Khetri



**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2021

**UGC FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances			
-Cash in Hand			
-Cash At Bank			
CBI-A/c-2315051262 <u>1,463,590.60</u>	1,463,590.60		
Bank interest	42,920.00		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		CBI-A/c-2315051262 <u>1,506,510.60</u>	1,506,510.60
	<u>1,506,510.60</u>		<u>1,506,510.60</u>

Date : 21/12/2021  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal*  
CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAX2778

*BSC*  
Principal  
Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2021

**PG FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances		Bank commission & charges	197.65
-Cash in Hand 13.00		Refreshment	1,420.00
-Cash At Bank		Postal charges	389.00
CBI-A/c-2315039595 1,803,555.66	1,803,568.66	Travelling expenses	8,180.00
		Fees to DU	60,000.00
Fees collection 5,880.00		Examination expenses	1,230.00
Bank interest 35,296.00		Salary to staff	2,370,300.00
General Fund 1,344,910.00		Renovation works Expenses	3,900.00
Salary's Cheque Returned 24,000.00		Remuneration Expenses	21,130.00
		PG Allowance	45,000.00
		Office contingency	4,000.00
		Printing & Stationary	1,090.00
		GU Exam Fees	3,636.00
		By Closing Balance	
		Cash In Hand 324.00	
		Cash At Bank	
		CBI-A/c-2315039595 692,858.01	693,182.01
	<b>3,213,654.66</b>		<b>3,213,654.66</b>

Date : 21/12/2021  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal*  
CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAX2778

*[Signature]*  
Principal  
Dimoria College, Khetri



**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2021

**CONTINGENCY FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<i>To Opening Balances</i>			
-Cash in Hand			
-Cash At Bank			
Bandhan -A/c-50210014435061	0.00		
Bank interest	88.00		
General Fund	318,827.40		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		Bandhan -A/c-50210014435061	318,915.40
	<b>318,915.40</b>		<b>318,915.40</b>

Date : 21/12/2021  
Place : Jagiroad.

For, Akshay Agarwal & Associates  
Chartered Accountants

*Akshay Agarwal*  
CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAX2778

*[Signature]*  
Principal  
Dimoria College, Khetri

**DIMORIA COLLEGE : KHETRI**  
Receipts & Payments Account for the Year Ended 31st March 2021

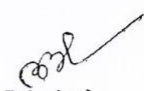
**STUDENT WELFARE FUND**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balances			
Cash In Hand			
Cash At Bank			
Bandhan -A/c-2315051262	0.00		
Bank Interest	13.00		
General Fund	79,708.28		
		By Closing Balance	
		Cash In Hand	0.00
		Cash At Bank	
		Bandhan -A/c-2315051262	79,721.28
	<b>79,721.28</b>		<b>79,721.28</b>

Date : 21/12/2021  
Place : Jajpore.

For, Akshay Agarwal & Associates  
Chartered Accountants

CA Akshay Agarwal  
Membership No - 305116  
FRN No -328659E  
UDIN: 21305116AAAAAX2778

  
Principal  
Dimoria College, Khetri

**Kamrup (Metro), Assam, Pin-782403**  
**Ph-7002054581, 9435104315, 9435149627**  
**Email: [dimoriacollege.khetri@gmail.com](mailto:dimoriacollege.khetri@gmail.com)**  
**Website: [www.dimoriacollege.ac.in](http://www.dimoriacollege.ac.in)**



### **3RD CYCLE NAAC ACCREDITATION 2022**

#### **CRITERION IV**

#### **EXPENDITURE AND LEARNING RESOURCES**

##### **4.2.1: EXPENDITURE FOR INFRASTRUCTURE AUGMENTATION, EXCLUDING SALARY DURING THE LAST FIVE YEARS (INR IN LAKHS)**

**Year wise audited income and expenditure statement highlighting the  
items of expenditure for infrastructure duly certified by head of the  
institution and CA  
(2021-22)**

*Submitted to*



**National Assessment and Accreditation Council**  
An Autonomous Institution of the University Grants Commission

**राष्ट्रीय मूल्यांकन एवं प्रत्यायन परिषद्**  
**विश्वविद्यालय अनुदान आयोग का स्वायत्त संस्थान**

  
Principal  
Dimoria College, Khetri

# **INTERNAL AUDIT REPORT**

**DIMORIA COLLEGE**

**KHETRI, KAMRUP (M)**

**ASSAM-782403**



**FROM 1<sup>ST</sup> APRIL 2021 TO 31<sup>ST</sup> MARCH 2022**

## **AUDITORS**

**A RAY CHOUDHURY & CO**

**CHARTERED ACCOUNTANTS**

**1<sup>ST</sup> FLOOR, HOUSE NO: 15**

**OPP: BYELANE NO. 02, ABOVE MIRA MUSICAL MART,**

**RAJGARH ROAD**

**GUWAHATI-781003**





Entry System date wise and head wise. Bank balances of Cash Book and Pass Book have been reconciled.

- CASH BOOK

The maintenance of the cash book of all funds was made under the Single Entry System. No irregularities came to notice while checking the said cash books during the period covered by this audit.

It was observed that endeavours were made to avoid irregularities in the accounts of the institution as per audit suggestion.

- FEES COLLECTION

Fees were collected and deposited into the respective funds regularly. Proper procedures were adopted in collecting and crediting the same regularly into funds concerned as soon as collected.

- PAYMENT VOUCHERS

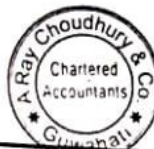
➤ There are no irregularities found in Payment Voucher in course of our Audit.

- MISAPPROPRIATION/EMBEZZLEMENT

While checking various accounts of the institution, no cases of misappropriation or embezzlement came to light.

- DIVERSION OF GOVT. GRANTS

No diversion of Govt. Grants was noticed and the grants were found spent for the purpose for which these were sanctioned.





**A Ray Choudhury & Co.**  
**Chartered Accountants**

A Ray Choudhury (Partner)  
B.Com (H) FCA, DISA (ICAI)  
Bandita Das (Partner)  
B.Com (H) FCA, DISA (ICAI)  
Jintu Moni Deka (Partner)  
B.Com (H), ACA

• PETTY CASH BOOK

Expenditure of cash relating to contingency expenses has been checked with the payments vouchers. All vouchers were found in order.

• RECEIPTS & PAYMENTS A/C

The Receipts & Payments accounts of the All Funds were prepared in course of audit.

• GENERAL OBSERVATION

- The Receipt & Payment A/c maintained by the College in case of General Fund doesn't carry Opening cash balance of Rs.5,423.00 & Closing Balance Rs.5,871.00 has been quoted as Rs.448.00.
- TDS not deducted for the amount paid to PrabinMahanta as Advocate fees of Rs.85000.
- TDS not deducted for the amount paid to A.A Agarwal and Associates as Audit fees of Rs.68000.
- Hostel staff salary of Rs.16200 is paid from General fund Instead of Hostel fund.
- Examination Fund's Bank Charge According to Cash Book is Rs.305.62, but according to Bank Statement Bank Charge is Rs.382.32.
- TDS not deducted for the amount paid as Energy Audit fee.

Date: 03/01/2023  
Place: Guwahati



For, A Ray Choudhury & Co  
Chartered Accountants,

(Akhyadhee Ray Choudhury)  
Partner  
M.No- 064664

UDIN: 23064664BGRHXY3101

H.O. - 1st Floor, House No.15, Rajgarh Road, Opp-Bylane No-2, Above-Mira Musical Mart-Guwahati -781003,  
Ph. No.(M) 9864109702, E-mail - akhyadhee@yahoo.com  
Branch Office : Namlojs Apartment C- Sector Naharlagun, W/23, H/No-153, Arunachal Pradesh - 791110

**GENERAL FUND**  
**DIMORIA COLLEGE**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22**

RECEIPT	AMOUNT(Rs.)	PAYMENT	AMOUNT(Rs.)
<b>Opening Balances</b>			
Cash in Hand	5,870.00	Professional Fee	90,000.00
CBI A/c No-2315031109	49,84,786.16	Energy Audit Fees	20,000.00
HDFC A/c No-50100366871122	32,64,751.00	Advocate fees	85,000.00
SBI A/c No-36894347823	10,74,266.80	Audit Fees	68,000.00
ICB A/c no-03023001327	4,400.65	Meeting Expenses	27,100.00
		Remuneration/Honarium	2,81,250.00
	93,34,074.61	Bank Charge	3,020.80
Student Fee Collection		Excursion Expenditure	32,000.00
Misc Receipt	1,07,62,381.00	Salary Expenditure	9,52,320.00
Application fees for Asst proff.	210.24	Repair & Maintenance	1,71,699.00
Bank Interest	6,33,084.00	GB Meeting Expenditure	26,880.00
Security Money Received	2,90,618.00	Labour Charge	13,600.00
Software Expenses Refund	24,100.00	IQAC Cost	3,080.00
LIC(GSLI) Maturity	17,700.00	Electricity Charge	4,60,807.00
Receipt from Sale of Coconut	1,98,730.00	Fuel Expenditure	13,500.00
Transfer From HDFC A/c	200.00	Advertisement Expenditure	14,452.00
Refund double paymnt from Multi Science	23,35,060.00	Hardware Item Purchase	64,380.00
Deposit by transfer	3,245.00	Software Expenditure	74,000.00
Transfer from SBI	5,500.00	Sanitizer Expenditure	9,170.00
House Rent received	20,000.00	Office Expenditure	86,060.00
Received from Building Fund	9,260.00	Tea & Refreshment Expenditure	33,419.00
Deposit excess Withdrawl from C Deka	10,000.00	Postage & Telegram Expenditure	700.00
Receipt from sale of Scrap Item	5,000.00	Refunding Of UGC Fund	5,07,568.00
Registration fee Receipt	3,000.00	Installation Charge	52,414.00
Fund from DHE for Sanitization	46,500.00	TA/DA Expenditure	53,900.00
	20,000.00	LIC(GSLI) Maturity Expenses	1,98,730.00
		Laboratory Expenditure	5,62,514.00
		Community Centre Development Exp	2,780.00
		Printing & Stationery Expenses	21,250.00
		College Logo Expenses	52,000.00
		Fee Paid to GU	3,75,260.00
		Telephone & Internet Charges	8,900.00
		Misc Expenses	8,975.00
		NCC Expenditure	26,400.00
		Projector Expenditure	96,568.00
		Fee Paid to AHSEC	1,06,400.00
		Career Counseling Room Arrangement	3,910.00
		Earth Filling Expenses	3,700.00
		Green board Expenses	16,343.00
		Security Money Refund	24,100.00
		College Camous Map Drawing Charges	6,689.00
		NSD Celebration Day Expenditure	6,000.00
		Computer & Accessories	1,650.00
		Woman Day Celebration	3,000.00
		Application fee for Asst Proff refund	45,000.00
		Transfer to SBI General Fund	20,000.00
		Student Fee refund	67,640.00
		Transfer to PG Fund	27,10,555.00
		Fund Tranfer to Hostel Fund	6,48,800.00
		Fund Transfer to Library Fund	1,58,950.00
		Fund Transfer to Exam fund	23,88,034.00
		Fund Transfer to Welfare Fund	27,475.00
		Fund Transfer to Union Fund	7,81,020.00
		Fund Transfer to Magazine Fund	3,09,225.00
		Transfer to General fund	23,35,060.00
		Transfer to Building Fund	5,06,500.00
		Transfer to Contingency A/c	1,45,200.00

**Closing Balances**



5,871.00  
8,74,468.80

CBI A/c no	39,20,549.30	
HDFC A/c No-	41,00,425.30	
ICB A/c no-03023001327	4,400.65	89,05,715.05

TOTAL(Rs)

2,37,18,662.85

TOTAL(Rs)

2,37,18,662.85

Signed in terms of our separate report on even date

Date: 03/01/2023  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

(Akhyadhee Ray Choudhury)  
Partner  
M. No. 064664  
UDIN.23064664BGRHXY3101



**BUILDING FUND**  
**DIMORIA COLLEGE**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>Opening Balance</u>			
Cash in Hand	-	Construction	7,82,630.00
Cash in Bank	9,54,005.79	Labour	1,74,530.00
(A/C-2315035750)		Repair & Maintaince	1,18,420.00
		Materials	4,99,174.00
Transfer from CBI (General Fund)	10,000.00	GST Payment	39,594.00
Transfer from HDFC (General Fund)	5,06,500.00	Carriage	3,000.00
Transfer from Examination Fund	2,00,000.00	Transfer to CBI (General Fund)	10,000.00
Bank Interest	10,000.00	Bank Charge	161.07
		<u>Closing Balance</u>	
		Cash in Hand	0
		Cash in Bank	52,996.72
<b>TOTAL(Rs.)</b>	<b>16,80,505.79</b>	<b>TOTAL(Rs.)</b>	<b>16,80,505.79</b>

Signed in terms of our separate report on even date

Date: 03/01/2023  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

(Akhyadhee Ray Choudhury)  
Partner

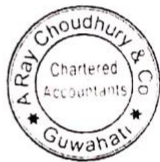
M. No. 064664  
UDIN:23064664BGRHXY3101

**LIBRARY FUND**  
**DIMORIA COLLEGE**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<u>Opening Balance</u>		News paper & Peridicals	20,865.00
Cash in Hand	-	Book Purchase Expenses	1,360.00
Bank	<u>23,47,397.87</u>	Misc Cost	1,000.00
		Bank Charge	23.60
Bank Interest	65,944.00	Office Stationery Exp	410.00
Transfer from HDFC General Fund	1,58,950.00	Electrical Exp	1,200.00
Receipt from Sale of News Paper	13,540.00	MemberShip Fee	5,900.00
		<u>Closing Balance</u>	
		Cash in Hand	0
		CBI Bank	<u>25,55,073.27</u>
<b>TOTAL(Rs.)</b>	<b><u>25,85,831.87</u></b>	<b>TOTAL(Rs.)</b>	<b><u>25,85,831.87</u></b>

Signed in terms of our separate report on even date

Date: 03/01/2023  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

(Akhyadhee Ray Choudhury)  
Partner  
M. No. 064664  
UDIN:23064664BGRHXY3101

**UNION FUND**  
**DIMORIA COLLEGE**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<u>Opening Balance</u>			
Cash in Hand	50.00	Girl's Common Room Expenses	11,300.00
Cash in Bank	12,77,528.15	Refreshment	10,250.00
(A/C-2315035115)		Travel Allowance	7,500.00
		Printing & Stationary	7,000.00
		Entertainment Expenses	1,32,370.00
Fund Transfer from HDFC (General Fund)	7,81,020.00	Sports Day	20,500.00
Bank Interest	36,424.00	Cultural Program	41,900.00
		Student's General Election	50,260.00
		Office Contingency	5,950.00
		Youth Festival	1,000.00
		Donation to Sportsperson	5,000.00
		Social Service Expenses	10,300.00
		Sports Equipment	29,600.00
		Sanitation & Cleaning	7,830.00
		D.C.S.U Office Expenses	7,500.00
		Medical Expense of Student	2,050.00
		Saraswati Puja Expenses	1,45,300.00
		Clothing Expenses (Blazers)	31,200.00
		Office Expenses	11,650.00
		labour	1,500.00
		Furniture (Almirah)	24,800.00
		Carraige (For Almirah)	1,200.00
		Bank Charge	97.35
		<u>Closing Balance</u>	
		Cash in Hand	-
		Cash in Bank	15,28,964.80
<b>TOTAL(Rs.)</b>	<b>20,95,022.15</b>	<b>TOTAL(Rs.)</b>	<b>20,95,022.15</b>

Signed in terms of our separate report on even date

Date: 03/01/2023  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

(Akhyadhee Ray Choudhury)  
Partner  
M. No. 064664  
UDIN:23064664BGRHXY3101

**MEGAZINE FUND**  
**DIMORIA COLLEGE**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22**

<u>RECEIPT</u>	<u>AMOUNT(Rs.)</u>	<u>PAYMENT</u>	<u>AMOUNT(Rs.)</u>
<u>Opening Balances</u>			
Cash In hand	0	Bank Charge	17.70
Megazine Fund	<u>6,87,413.05</u>		
	6,87,413.05	<u>Closing Balances</u>	
Bank Interest	21,858.00	Cash In Hand	-
Fund Transfer from HDFC	3,09,225.00	CBI A/c -	<u>10,18,478.35</u>
			10,18,478.35
<b>TOTAL (Rs.)</b>	<u><b>10,18,496.05</b></u>	<b>TOTAL(Rs.)</b>	<u><b>10,18,496.05</b></u>

Signed in terms of our separate report on even date

Date: 03/01/2023  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

(Akhyadhee Ray Choudhury)  
Partner  
M. No. 064664  
UDIN:23064664BGRHXY3101



**EXAMINATION FUND**  
**DIMORIA COLLEGE**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<u>Opening Balance</u>			
Cash in Cash	164.00	GU Exam Fee	56,400.00
Cash in Bank		DU Exam Fee	40,300.00
(A/C- 2315035091)	<u>37,72,202.86</u>	Exam Fee to AHSEC	1,39,400.00
		Exam Cost	5,33,945.00
Center Fee		Remuneration	46,120.00
AHSEC	2,250.00	Electrical Expenses	21,475.00
Exam Fee	89,070.00	CCTV Installation	34,126.00
BNSSSS	27,980.00	Travel Allowance	26,161.00
Nahargurighat H.S	68,400.00	Refreshment	78,015.00
Transfer from HDFC (General Fund)	3,600.00	Printing & Stationary	15,006.00
Transfer from PG Fund	23,88,034.00	Postal Charges	6,832.00
Bank Interest	40,300.00	Repair & Maintenance	12,200.00
	1,11,108.00	Mis. Expenses	2,325.00
		Transfer to Building Fund	2,00,000.00
		Bank Charge	382.32
		<u>Closing Balance</u>	
		Cash in Hand	868.00
		Cash in Bank	<u>52,89,553.54</u>
			52,90,421.54
<b>TOTAL(Rs.)</b>	<u><b>65,03,108.86</b></u>	<b>TOTAL(Rs.)</b>	<u><b>65,03,108.86</b></u>

Signed in terms of our separate report on even date

Date: 03/01/2023  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

(Akhyadhee Ray Choudhury)  
Partner  
M. No. 064664  
UDIN:23064664BGRHXY3101

**HOSTEL FUND**  
**DIMORIA COLLEGE**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<u>Opening Balance</u>			
Cash in Hand	2.00	TA /DA	1,000.00
Cash at Bank	<u>1,21,798.05</u>	Salary Expenses	2,58,600.00
(CBI A/c No-2315035738)		Electricity Expenses	33,237.00
		Refreshment Expenses	5,600.00
Bank Interest	4,573.00	Repairing & Maintatnace	26,750.00
Transfer from HDFC	<u>6,48,800.00</u>	(Pump,Hostel Etc.)	
		Water Pump Purchase	5,900.00
		Cleaning of Tank & Filter	7,300.00
		Remuneration	28,800.00
		Electrical Expenses	2,600.00
		Bank Charge	17.70
		<u>Closing Balance</u>	
		Cash In Hand	-
		Cash at Bank	<u>4,05,368.35</u>
		(CBI A/c No-2315035738)	4,05,368.35
<b>TOTAL(Rs.)</b>	<b><u>7,75,173.05</u></b>	<b>TOTAL(Rs.)</b>	<b><u>7,75,173.05</u></b>

Signed in terms of our separate report on even date

Date: 03/01/2023  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

(Akhyadhee Ray Choudhury)  
Partner  
M. No. 064664  
UDIN:23064664BGRHXY3101

**UGC FUND**  
**DIMORIA COLLEGE**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<u>Opening Balance</u>			
Cash in Hand	-	Bank Charge	17.70
Bank	<u>15,06,510.60</u>		
	15,06,510.60	<u>Closing balance</u>	
Bank Interest	41,858.00	Cash in Hand	-
		Bank	<u>15,48,350.90</u>
			15,48,350.90
<b>TOTAL(Rs.)</b>	<b><u>15,48,368.60</u></b>	<b>TOTAL(Rs.)</b>	<b><u>15,48,368.60</u></b>

Signed in terms of our separate report on even date

Date: 03/01/2023  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

(Akhyadhee Ray Choudhury)  
Partner  
M. No. 064664  
UDIN:23064664BGRHXY3101

**PG FUND**  
**DIMORIA COLLEGE**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>Opening Balance</u>		PG Staff Allowance to Staff	2,93,600.00
Cash in Hand	13,324.00	Staff Salary	16,55,600.00
Cash in Bank	6,92,858.01	Remuneration for Seminars	46,000.00
(A/C-2315039595)		Exam Fee to DU	40,300.00
		Exam Fee to GU	58,080.00
Transfer from HDFC (General Fund)	27,10,555.00	Examination Expenses	28,570.00
Bank Interest	11,236.00	Field Visit Expenses	16,000.00
		Travel Allowance	9,300.00
		Refreshment	3,235.00
		Daily Wages	2,200.00
		Computer Expenses	1,200.00
		Dissertation Viva Expenses	6,100.00
		Repair & Maintenance	12,600.00
		Electrical Expenses	1,190.00
		Projector Installation	44,700.00
		Honorarium	5,000.00
		Misc. Expenses	14,009.00
		Magazine & Journals Expenditure	660.00
		Public Relation Expenditure	1,000.00
		Bank Charge	132.75
		<u>Closing Balance</u>	
		Cash in Hand	-
		Cash in Bank	11,88,496.26
<b>TOTAL(Rs.)</b>	<b>34,27,973.01</b>	<b>TOTAL(Rs.)</b>	<b>34,27,973.01</b>

Signed in terms of our separate report on even date

Date: 03/01/2023  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

(Akhyadhee Ray Choudhury)  
Partner  
M. No. 064664  
UDIN:23064664BGRHXY3101