



KAMRUP COLLEGE

কামৰূপ মহাবিদ্যালয়

**SUPPORTING DOCUMENTS FOR
NAAC**

SELF STUDY REPORT (SSR)

(3RD CYCLE)

Criterion -4: Infrastructure and Learning resources

Key Indicator -4.1: Physical Facilities

Metric Number -4.1.2 : Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years



Prepared by

KAMRUP COLLEGE, CHAMATA -781306

Undertaking

It is hereby declared that the Audited income and Expenditure statement of Kamrup College, Chamata for the period 2019-20 to 2023-24 is under preparation at CA. Therefore, the signed CA report will be submitted as early as possible to NAAC. The Government Audit for period 2019-20 to 2022-23 has been completed. The report for the period 2019-20 to 2020-21 received from concern Govt. authority and submitted herewith at present.




Kamrup College, Chamata
Principal
Kamrup College, Chamata

①

GOVERNMENT OF ASSAM

DIRECTORATE OF AUDIT(LOCALFUND):::::ASSAM:::::GUWAHATI-6

E-mail id: dauditassam@gmail.com ::Ph:0361-2232505:::: Fax:-0361-2232506

No. DAAUDIT-III/229/2022-23/2

Dated. Guwahati, the 11/09/2023

To

✓ The Principal & Secretary,
Kamrup College,
P.O.-Chamata,
District-Nalbari (Assam)
PIN- 781306

**Sub: AUDIT REPORT ON THE ACCOUNTS OF KAMRUP COLLEGE FOR THE PERIOD
FROM 01/04/2019 TO 31/03/2021.**

Sir,

I am directed to forward herewith the Audit Report on the accounts of your office for the period from 01/04/2019 to 31/03/2021. It is requested that the first reply to the Audit Report duly approved by the higher authority may be sent to this office within 3 (three) months from the date of its receipt.

Special attention is brought to the objections noted in Para No. -1 to 7 of Part II (Section B).

Yours faithfully,



**Deputy Director of Audit,
(Local Fund), Assam, Guwahati-6**

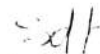
(Sd/-)

Memo No. DAAUDIT-III/229/2022-23/2 (A)

Dated: 11/09/2023

Copy forwarded for information and necessary action to:-

1. The Commissioner & Secretary to the Govt. of Assam, Education (Higher) Deptt. Dispur, Guwahati-6.
2. The Commissioner & Secretary to the Govt. of Assam, Finance (Audit & Fund) Deptt. Dispur, Guwahati-6.
3. The Director of Higher Education, Assam, Kahilipara, Guwahati-19.
4. The Asstt. Director of Audit (Local Fund) Assam, Nalbari Circle.
5. The Audit Cell, Head Quarter, Guwahati.



**Deputy Director of Audit,
(Local Fund), Assam, Guwahati-6**

**AUDIT REPORT ON THE ACCOUNTS OF KAMRUP COLLEGE,
DISTRICT: NALBARI, (ASSAM)
FOR THE PERIOD FROM 01/04/2019 to 31/03/2021**

Part-I

- A. **Introduction:** The Accounts of Kamrup College for the period from 01/04/2019 to 31/03/2021 were audited by Sri Hitendra Dev Adhikary Audit Officer under the direction of Director of Audit (Local Fund) Assam, Dispur, Guwahati-6.

The audit was commenced on 10/08/2021 and completed on 04/09/2021.

- B. **Incumbency:** The following officer held the charge of the Principal & secretary as well as Drawing and Disbursing Officer of Kamrup College for the entire period covered by the audit.

S.L. No.	Name of the D.D.O.	Designation	Period	
			From	To
1	Debendra Kumar Bezbaruah	Principal & Secretary	01/04/2019	31/03/2021

- C. **Scope of Audit:** Under the provision of section 5(1) of the Assam Local Funds (Accounts and Audit) Act 1930 and rules framed thereunder, the Director of Audit (Local Fund) Assam is empowered to conduct the audit on the accounts of Education institute in Assam.
- D. **Disclaimer Statement:** The audit report has been prepared on the basis of information furnished and made available by the Principal & Secretary, Kamrup College, District-Nalbari (Assam). The Office of The Director of Audit (Local Fund) Assam Guwahati-6 disclaims any responsibility for any misinformation and/ or non-furnishing of information on the part of the auditee.
- E. **Utilization of Deficit Grant:** As the college has been a provincialised college including all of the staff, the question of utilization of deficit grant does not arise.
- F. **Fund Receipt and Expenditure Statement:** The position of fund receipt and expenditure of the Kamrup College for the period from 01/04/2019 to 31/03/2021 as furnished to Audit by the Principal & Secretary and as worked out in audit were as follows:

FUND RECEIPT & EXPENDITURE STATEMENT (01/04/2019 TO 31/03/2021)

SL No	Name of Fund/Scheme & Bank Account Number	Year	Opening Balance	Grant Receipt	Fees & Fine	Bank Interest	Other receipt	Total Receipt	Total Expenditure	Closing Balance	
										Cash	Bank
1	General Fund (A/C No 7082010003826,AGVB)	2019-20	35,92,280.00	0.00	24,56,180.00	31,707.00	74,604.00	61,54,771.00	51,69,963.00	0.00	9,84,808.00
		2020-21	9,84,808.00	0.00	3,66,070.00	43,315.00	87,99,129.00	1,01,93,322.00	28,24,116.06	0.00	73,69,205.94
2	Infrastructure Development Fund (A/C No 33706682216 SBI)	2019-20	6,09,038.12	47,59,344.00	0.00	57,205.00	0.00	54,25,587.12	11,23,694.84	0.00	43,01,892.28
		2020-21	43,01,892.28	52,59,785.00	0.00	94,486.00	10,000.00	96,66,163.28	92,10,252.78	0.00	4,55,910.50
3	RUSA Fund (A/C No 37944976735 SBI)	2019-20	0.00	1,00,00,000.00	0.00	2,22,773.00	0.00	1,02,22,773.00	2,94,088.50	0.00	99,28,684.50
		2020-21	99,28,684.50	0.00	0.00	1,92,431.00	0.00	1,01,21,115.50	79,62,188.72	0.00	21,58,926.78
4	Library Fund (A/C No 7082010003829 AGVB)	2019-20	3,58,391.50	0.00	0.00	14,842.00	3,04,810.00	6,78,043.50	2,71,145.50	0.00	4,06,898.00
		2020-21	4,06,898.00	0.00	0.00	13,349.00	2,55,552.00	6,75,799.00	2,40,797.50	0.00	4,35,001.50
5	Electricity Fund (A/C No 7082010005667 AGVB)	2019-20	2,19,219.50	0.00	0.00	11,094.00	4,57,215.00	6,87,528.50	2,88,467.00	0.00	3,99,061.50
		2020-21	3,99,061.50	0.00	0.00	14,134.00	2,55,552.00	6,68,747.50	1,57,500.00	0.00	5,11,247.50
6	Student Mutual Aid Fund (A/C No SB -109318 AGVB)	2019-20	2,20,325.00	0.00	0.00	8,421.00	76,202.00	3,04,948.00	10,791.50	0.00	2,94,156.50
		2020-21	2,94,156.50	0.00	0.00	10,160.00	63,888.00	3,68,204.50	91,450.00	0.00	2,76,754.50
7	Internal Examination	2019-20	3,81,147.00	0.00	0.00	14,973.00	2,13,367.00	6,09,487.00	1,02,309.00	0.00	5,07,178.00

	Fund (A/C No 7082010003830,AGVB)	2020-21	5,07,178.00	0.00	0.00	18,324.00	2,46,189.00	7,71,691.00	55,683.00	0.00	7,16,008.00
8	Students' Union Fund (A/C No 7082010005668,AGVB)	2019-20	37,181.00	0.00	0.00	6,563.00	4,87,696.00	5,31,440.00	5,25,695.00	0.00	5,745.00
		2020-21	5,745.00	0.00	0.00	2,647.00	5,55,390.00	5,63,782.00	1,37,653.00	0.00	4,26,129.00
9	Faculty Dev. Fund (A/C No 7082010004569,AGVB)	2019-20	2,55,475.00	0.00	0.00	13,356.00	8,94,800.00	11,63,631.00	7,70,969.00	0.00	3,92,662.00
		2020-21	3,92,662.00	0.00	0.00	11,147.00	7,66,656.00	11,70,465.00	5,47,934.00	0.00	6,22,531.00
10	UGC Fund (A/C No 33067894950 SBI)	2019-20	42,612.70	0.00	0.00	1,848.00	0.00	44,460.70	0.00	0.00	44,460.70
		2020-21	44,460.70	0.00	0.00	1,223.00	0.00	45,683.70	0.83	0.00	45,682.87
11	Final Examination Fund (A/C No 7082010000948 AGVB)	2019-20	6,18,631.00	0.00	6,95,961.00	9,828.00	0.00	13,24,420.00	10,51,798.00	0.00	2,72,622.00
		2020-21	2,72,622.00	0.00	31,000.00	4,005.00	3,47,498.68	6,55,125.68	4,57,922.50	0.00	1,97,203.18

NB: Final Examination Fund Bank Pass Book not updated since 30/12/2020

G. Collection of Tuition Fees: Detail of Tuition Fees collection, as per records provided by the college authority has been shown in the table given below:

Tuition Fees Detail (HS Courses)

Year/Session	Class	Enrolment (A)		Exempted Student (B)		Nos of Students Giving Fees (A-B)		Rate per month (Rs)		Total Collection (Rs)		
		Male	Female	Male	Female	Male	Female	Male	Female	Major	General	Total
2019-20	HS 1st Year	2	0	23	42	2	0	50.00	0.00	1,200.00	0.00	1,200.00
	HS 2nd Year	1	6	30	29	1	0	50.00	0.00	600.00	0.00	600.00
Total (a)		3	6	53	71	3	0			1,800.00	0.00	1,800.00
2020-21	HS 1st Year	48	51	48	51	0	0	50.00	0.00	0.00	0.00	0.00
	HS 2nd Year	14	41	14	41	0	0	50.00	0.00	0.00	0.00	0.00
Total (b)		62	92	62	92	0	0			0.00	0.00	0.00
Grand Total (a+b)		65	98	115	163	3	0			1,800.00	0.00	1,800.00

Tuition Fees Detail (TDC Courses)

Year/Session	Class	Enrolment (A)		exempted Student (B)		Nos of Students Giving Fees (A-B)		Rate per month (Rs)		Total Collection (Rs)		
		Major	General	Major	General	Major	General	Major	General	Major	General	Total
2019-20	BA 1st Sem	252	300	195	270	57	30	70.00	60.00	47,880.00	21,600.00	69,480.00
	BA 3rd Sem	248	166	110	45	138	121	70.00	60.00	1,15,920.00	87,120.00	2,03,040.00
	BA 5th Sem	224	129	112	20	112	109	70.00	60.00	94,080.00	78,480.00	1,72,560.00
Total (a)		724	595	417	335	307	260			2,57,880.00	1,87,200.00	4,45,080.00
2020-21	BA 1st Sem	164	348	164	348	0	0	70.00	60.00	0.00	0.00	0.00
	BA 3rd Sem	215	196	215	196	0	0	70.00	60.00	0.00	0.00	0.00
	BA 5th Sem	236	122	236	122	0	0	70.00	60.00	0.00	0.00	0.00
Total (b)		615	666	615	666	0	0			0.00	0.00	0.00
Grand Total (a+b)		1339	1261	1032	1001	307	260			2,57,880.00	1,87,200.00	4,45,080.00

Total Collection (1800+445080)= 4,46,880.00

H. **Status of maintenance of accounts:** Observation thereof.

1. **Preparation of Budget:** Budget not prepared. Preparation of budget is a very important tool for any institution for control over expenditure. Budget for estimated receipt and expenditure is essential for optimal utilization of limited resources to achieve the objective of any institution.

The budget estimate showing details of probable receipt and expenditure shall be prepared.

2. **Daily Fees Collection Register:** Daily Fees Collection Register has not been maintained by the accounting authority during the period under audit. This important register should be maintained properly and shown to next audit. Instead, a summarized sheet maintained in computer was presented for verification.
3. **Maintenance of Ledger:** A Ledger is a very important document of any account that reflects the actual position of receipt and expenditure relating to a particular scheme/ activity implemented by an institution. But the College authority did not maintained any ledger. [Detail Para-6 of Part-II (Section B)]
4. **Stock Register:** Not Maintained. (Detail Para No 5 of Part-II Dection –B)
5. **Aquittance Roll:** The Aquittance Roll in respect of sanctioned and non-sanctioned post has duly maintained.
6. **Proceeding Book:** The proceeding book of Governing Body (G.B.) found maintained by the college which have been preserved by the college authority.
7. **Service Book:** No service book was produced in audit.
8. **Cheque issue Register:** No cheque issue register was produced in audit for verification. This important register should be maintained properly and shown to next audit.
9. **Refund of unspent balance of Grant at the end of the year:** It was not done or any record found in audit.

10. **Status of outstanding Paras of the previous Audit Reports:**

The status of outstanding Paras of previous audit report could not be ascertained by this audit. On query, it was stated that last audit report was not received by the college authority.

The papa wise reply of last audit report may kindly be furnished to the 'Audit Cell' in the office of the Director of Audit (L/F), Assam, Guwahati-6.

I. **DRAWING & UTILIZATION OF GOVT. GRANT:**

The drawing & utilization of Govt. Grant for the period from 01/04/2019 to 31/03/2021 have been noted in "Annexure-"I" annexed.

J. **RECEIPT AND PAYMENT ACCOUNTS:**

The year wise Receipt and Payment accounts of the SMDC Fund as per cash book from 01/04/2019 to 31/03/2021 have been noted in "Annexure-"II" annexed.

Part II (Section A)

Nil

Part II (Section B)

PARA-1: NON- DEPOSIT OF 70% TUITION FEES ,TO THE GOVT. AMOUNTING RS. 3, 12, 816.00

As per Govt. guideline vide No DHE353/2013/5 dated 11/07/2013, the 70% of the tuition fees collected by the College should immediately be deposit to DHE, Assam.

While checking the records, it was found that the authority of the Kamrup College had collected total sum of Rs 4,46,880.00 as tuition fees during 2019-21; 70% of which i.e.

Rs 3,12,816.00 should have been deposited to the Govt. as per instructions mentioned above. But the college authority did not deposit a single rupee to Govt. as detailed below:

Year	Tuition Fees Collected (Rs.)	70% of Fees (Rs.)	Fees Deposited (Rs.)	Balance to be deposited (Rs.)
2019-20	4,46,880.00	3,12,816.00	0.00	3,12,816.00
2020-21	0.00	0.00	0.00	0.00
Total	4,46,880.00	3,12,816.00	0.00	3,12,816.00

The matter was brought into notice of the Principal through P.O.S. and he replied that he will take urgent steps for depositing the same to the Govt.

The authority of the college is requested to take urgent steps for depositing the above-mentioned amount to the Govt. (Head of account 0202-01-103) and deposit challan should be produced to "Audit Cell" of the Office of the Director of Audit, (Local Fund) Assam, Guwahati-6, for verification.

Attention of the Higher Authority is invited.

PARA-2: NON-UTILIZATION OF RUSA GRANT AMOUNTING RS 21,58,926.78

The College received grant in aid for the development of its infrastructure from RUSA as grants in aid. But the authority of the Kamrup College failed to utilize a huge amount, more specifically, Rs 21,58,926.78 till 31/03/2021.

It is to be mentioned that the entire unspent amount is from financial year prior to 2019-20.

Non-utilization or delay in utilization of Grants resulting in denying the targeted beneficiaries and hereby hampers the broad objective of the developmental program taken by the Govt.

The matter was brought into notice of the Principal through POS and he replied that due to COVID pandemic, the utilization got delayed. However, entire amount has been utilized during current financial year.

The authority of the college is requested to show the entire utilization to 'Audit Cell' of the undersigned for verification. Also, the college authority is requested not to commit such type of delay in utilization of Govt. Funds in future.

✓ PARA-3: INADMISSIBLE EXPENDITURE AMOUNTING TO RS. 28,720.00

It was observed during audit that an amount of Rs. 28,720.00/- had been paid to Nath & Sarma Associates vide voucher No 474 dated 18/7/2020 from General Fund for preparation of TDS, which is inadmissible; since responsibility regarding income tax calculation falls entirely on the part person concern, as it is personal liability, therefore such payment made from college fund was not admissible at all.

The matter was brought into notice of the Principal through Preliminary Objection Statement and he replied that he will take necessary steps regarding this matter.

The authority of the College is, therefore, requested to recover the amount from the concern personals and deposit into General fund with intimation to the Audit Cell of the undersigned.

PARA-4: EXCESS PAYMENT OF RS. 10,277.00 UNDER RUSA

It was observed during audit that an amount of Rs 200000/- had been paid to Purbanchal Books vide voucher No 2 dated 21/7/2021 from RUSA Fund against supply of Books.

While checking the payment vouchers it was found that supply worth 189273/- had been executed against that order (although work order was of Rs. 2 Lac), thus an amount of Rs. 10,277/- paid in excess to the supplier.

The matter was brought into notice of the Principal through Preliminary Objection Statement and he replied that books worth above-mentioned amount had been returned to the supplier and instructed to supply separate books against this amount.

The authority of the College is requested to show the receipt/ refund amount against the abovementioned voucher along with Library Stock Register to the "Audit Cell" of the Office of the Director of Audit, (Local Fund) Assam, Guwahati-6, for verification.

PARA-5 NON-MAINTENANCE OF STOCK REGISTER:

The stock of materials should be maintained showing which are purchased by spending public money. All materials received should be examined, counted, measured or weighted, as the case may be, when delivery is taken and they should be kept in charge of a responsible Govt. servant who should be required to give a certificate that the actually received the materials in good condition and as per specification and these should be entered in receipt side of stock register. This certificate should be recorded in the body of the supply bill indicating the page number of the stock register and the bill be passed for payment.

While checking the accounts records of the institution, it was noticed that the college authority did not maintained any stock register as a result, the materials purchased and utilization thereof could not be checked in audit.

The matter was brought into notice of the Principal through POS and he replied that he will take appropriate steps for the proper maintenance of stock registers. The authority of the College, therefore, is requested to maintain fund wise stock registers in proper way for all funds and shown to the "Audit Cell" of the office of the undersigned for verification.

PARA-6 NON-MAINTENANCE OF LEDGER

A Ledger is a very important document of any account that reflects the actual position of receipt and expenditure relating to a particular scheme/ activity implemented by an institution. But the College authority did not maintained any ledger.

While checking the accounts records of Kamrup College, the college authority was found to have received so many grants from RUSA, Govt. of Assam and consequently implemented many schemes/ projects. Due to non-maintenance of Ledger, it was too difficult to ascertain the actual expenditure incurred relating to a particular scheme / activity.

The matter was brought into notice of the Principal through POS and he replied that he will take appropriate steps for the proper maintenance of Ledger. The authority of the College, therefore, is requested to maintain fund wise Ledger in proper way for all funds and shown to the "Audit Cell" of the office of the undersigned for verification.

PARA-7 NON-MAINTENANCE OF REGISTER OF GOVT. GRANT AND NON-PRESERVATION (NON-PRODUCTION) OF SANCTIONING LETTERS

The authority of the Kamrup College did not maintain a Register of Govt. Grants containing the information regarding sanctioning order, date, purpose of sanction, condition of utilization (if any) etc. Moreover, the Sanctioning Letters corresponding to the Govt. Grants were also not found. In the absence of the Sanctioning Letters, the Purpose of Sanction of the Grants and Condition for utilization (if any) could not be ascertained properly.

The matter was brought into notice of the college authority and they replied that Grant register along with sanctioning letters will be maintained in future.

The authority of the College is therefore, requested to maintain a register of govt. grant and sanctioning letters should be preserved properly and shown to "Audit Cell" of the Office of the Director of Audit, (Local Fund) Assam, Guwahati-6, for verification.

Part-III

GENERAL OBSERVATION: The maintenance of the accounts, in general, was fair.


Deputy Director of Audit,
(Local Fund), Assam, Guwahati-6.

ANNEXURE-I

STATEMENT SHOWING THE DRAWAL AND UTILISATION OF GRANT FOR THE YEAR 01/04/2019 TO 31/03/2021

Kamrup College

Sl. No.	Sanction Letter No. & Date & Sanctioning Authority	Particulars of the grants	Amount sanctioned	Amount Drawn	Date of Drawl & Entry in the Cash Book	Amount Spent/ Utilised	Amount remaining unspent till close of the period of audit.	Remarks if any
1	2	3	4	5	6	7	8	9

Infrastructure Development Fund

2019-20

1	Fund received from Director, Higher Education, Assam vide Letter No Nil Dated Nil	Science Grant	10,00,000.00	10,00,000.00	03-04-2019	7,48,375.00	2,51,625.00	Fully Utilized
2	Fund received from Director, Higher Education, Assam vide Letter No Nil dated Nil	Excursion Grant	1,00,000.00	1,00,000.00	03-04-2019	1,00,000.00	0.00	Fully Utilized
3	Fund received from Director, Higher Education, Assam vide Letter No Nil dated Nil	Library Books	2,00,000.00	2,00,000.00	03-04-2019	2,00,000.00	0.00	Transferred to General Fund.
4	Fund received from Director, Higher Education, Assam vide Letter No Nil dated Nil	Girl's Common Room	1,00,000.00	1,00,000.00	16-10-2019	44,513.00	55,487.00	Unspent amount remained credited in Infra. dev Fund Bank Account
5	Fund received vide NEFT	Eco Club	5,000.00	5,000.00	18-11-2019	5,000.00	0.00	Fully Utilized

6	Fund received from Director, Higher Education, Assam vide Letter No Nil dated Nil	Reimbursement for free admission of BPL Students	33,54,344.00	33,54,344.00	18-11-2019	33,54,344.00	0.00	Transferred to general fund & utilised
Total			47,59,344.00					
2020-21								
1	Fund received from Director, Higher Education, Assam vide Letter No Nil dated Nil	Free Admission (Reimbursement)	52,44,785.00	52,44,785.00	02-02-2021	52,44,785.00	0.00	Transferred to general fund & partially utilised
2	Fund received vide NEFT	Eco Club	5,000.00	5,000.00	08-03-2021	0.00	5,000.00	Unspent amount remained credited in infra dev. Fund Bank Account
3	Fund received from ASTEC vide letter No ASTEC/ENV/1891/Pt II/2020/3028 (a) dt 27/11/2020	"Sanskar" (Manuhe Manuhor Babe) activities	10,000.00	10,000.00	23-03-2021	0.00	10,000.00	Unspent amount remained credited in General Fund Bank Account
Total			52,59,785.00					

RUSA Fund (A/C No 37944976735 SBI)

2019-20

1	Fund received from RUSA vide Letter No ARUSA/VPIM/224/2019- 20/2464 dated 03/10/2019	RUSA Grant	1,00,00,000.00	1,00,00,000.00	01-07-2019	82,56,277.22	17,43,722.78	Unspent amount remained credited in RUSA Fund Bank Account
Total			1,00,00,000.00					

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 01/04/2019 to 31/03/2021**Kamrup College**

General Fund (A/C No 7082010003826,AGVB, Chamata Branch)

01/04/2019 to 31/03/2020

Receipt			Payment		
SL No	Particulars	Amount (Rs.)	SL No	Particulars	Amount (Rs.)
	To,			By,	
1	Fees & Fine	24,56,180.00	1	Stationary & Contingency	132045.00
2	Bank Interest	31,707.00	2	Foundation Day Observation	5,853.00
3	Cheque Return Amount	74,604.00	3	Repairing of computer	18,700.00
			4	EVS Field Study Expenditure	5,490.00
			5	Forms & Prospectus	79,296.00
				Participation on Seminar (outside	
			6	College)	2,480.00
			7	TA	1,88,001.00
			8	Seminar & Workshop	8,763.00
			9	New Desk Bench	94,200.00
				Refreshment & Meeting	
			10	Expenditure	68,532.00
			11	POL (Generator)	38,700.00
				Repairing & Painting of college	
			12	building	46,570.00
			13	New RO Filter	20,000.00
				Fateha E Dewaj Daham	
			14	Observation	15,000.00
			15	Saraswati Puja Observation	73,380.00
			16	Minor Repairing	24,196.00
			17	Web page renewal	18,220.00
			18	Purchasing of Wood	15,495.00
			19	Carpenter	3,200.00
			20	Computer Printer	13,306.00
			21	Registration Fees to AHSEC	12,000.00
			22	Registration Fees to GU	54,400.00
				Cleaning & Repairing of Water	
			23	tank, pipe	57,185.00
			24	Identity Card	67,848.00
			25	Tube well (with installation)	4,500.00
			26	Advertisement	19,000.00
			27	Labour Wages	62,400.00
			28	Carrying Charge of Free Books	1,200.00
			29	Repairing & Renovation of Toilet	3,58,200.00
			30	DG Repairing	12,078.00
				Payment to Night Chowkidar (On	
			31	Leave)	3,200.00
			32	Boundary Post (Playground)	4,100.00
				Observation of World	
			33	Environment Day	1,550.00
			34	Blood donation Camp	6,622.00
				Water Purifier (Repairing &	
			35	Servicing)	21,600.00
				Tuition Fees (70%) Paid to Govt	
			36	(up to 2017-18)	2,14,704.00
			37	Steel Stands	8,000.00
				Earth Filling & Development-	
			38	Basketball court	7,93,450.00
				Transferred to 6 no's of subsidiary	
			39	funds	24,34,090.00
			40	Cleaning of Toilet , Urinal	17,100.00
			41	CA Fees for UC	57,230.00
			42	AC Repairing	16,180.00
			43	Aluminium Door & Fitting	23,150.00
			44	Bank Charge	2,269.00

			45	Electrical Goods & Fitting	33,880.00
			46	Honorarium	12,600.00
	Total	25,62,491.00		Total	51,69,963.00
	Opening Balance	35,92,280.00		Closing Balance	9,84,808.00
	Grand Total	61,54,771.00		Grand Total	61,54,771.00

01/04/2020 to 31/03/2021

Receipt			Payment		
SL No	Particular	Amount (Rs.)	SL No	Particular	Amount (Rs.)
1	To, Fees & Fine Received from Infra Dev.	3,66,070.00	1	By, Printing & Stationary	99289.00
2	Fund	87,99,129.00	2	Electrical Goods & fitting	1,830.00
3	Bank Interest	43,315.00	3	Registration Fees to AHSEC	16,000.00
			4	Advertisement	92,789.00
			5	Interview Expenditure	9,000.00
				Repairing & Maintenance of	
			6	Water Supply	5,840.00
			7	TA	1,05,941.00
			8	Felicitation Expenditure	2,530.00
				Refreshment & Meeting	
			9	Expenditure	46,562.00
			10	Honorarium	6,550.00
			11	POL (Generator)	44,000.00
			12	Sanetization	24,510.00
			13	Notice Board Construction	18,520.00
			14	UC Preparation	23,600.00
			15	Paid to CA for e-return of TDS	28,720.00
				Excavator Charge (Field	
			16	Development)	16,100.00
			17	Purchase of wood	8,000.00
			18	Paid to carpenter	5,000.00
			19	Purchase of paintes	10,580.00
			20	Paid to painter	5,400.00
			21	Remuneration to Sports instructor	15,000.00
			22	Fire Extinguisher	11,800.00
			23	Purchase of River Sand	12,000.00
				Transferred to 6 nos of subsidiary	
			24	funds	21,43,227.00
			25	Bank Charge	378.06
			26	Labour Wages	15,900.00
			27	Saraswati Puja observation	50,000.00
			28	Door with Carrying	5,050.00
	Total	92,08,514.00		Total	28,24,116.06
	Opening Balance	9,84,808.00		Closing	73,69,205.94
	Grand Total	1,01,93,322.00		Grand Total	1,01,93,322.00

Infrastructure Development Fund (A/C No 33706682216 SBI)

01/04/2019 to 31/03/2020

Receipt			Payment		
SL. No.	Particulars	Amount (Rs.)	SL. No.	Particulars	Amount (Rs.)
1	To, Govt. Grant	47,59,344.00	1	By, Exam Fees to G.U.	250069.84
2	Bank Interest	57,205.00	2	Construction of Science Lab	7,48,375.00
			3	Plan & Estimate (RUSA)	8,000.00
			4	Excursion Expenses	1,00,000.00
			5	Eco Club activities	5,000.00
			6	Remuneration to Interviewers	12,250.00

Total		48,16,549.00	Total		11,23,694.84
Opening Balance			Closing Balance		
Cash in hand	0.00		Cash in hand	0.00	
Cash at Bank	609038.12		Cash at Bank	4301892.28	
Total OB	6,09,038.12		Total CB	43,01,892.28	
Grand Total	54,25,587.12		Grand Total	54,25,587.12	

01/04/2020 to 31/03/2021

Receipt			Payment		
SL No	Particulars	Amount (Rs.)	SL No	Particulars	Amount (Rs.)
1	To,		1	By,	
2	Govt. Grant	52,59,785.00	2	Interview Expenses	10000.00
3	Bank Interest	94,486.00	3	Transferred to General Fund	87,99,129.00
3	Application Fees (for interview)	10,000.00	4	ASTEC Activities	9,000.00
			5	Girls' common room (Repairing)	44,513.00
			6	Bank Charge	112.10
				Transferred to Final Examination Fund	3,47,498.68
Total		53,64,271.00	Total		92,10,252.78
Opening Balance			Closing Balance		
Cash in hand	0.00		Cash in hand	0.00	
Cash at Bank	4301892.28		Cash at Bank	455910.50	
Total OB	43,01,892.28		Total CB	4,55,910.50	
Grand Total	96,66,163.28		Grand Total	96,66,163.28	

RUSA Fund (A/C No 37944976735 SBI)

01/04/2019 to 31/03/2020

Receipt			Payment		
SL No	Particulars	Amount (Rs.)	SL No	Particulars	Amount (Rs.)
1	To,		1	By,	
2	Govt. Grant	1,00,00,000.00	2	Sports Materials	294000.00
	Bank Interest	2,22,773.00		Bank Charge	88.50
Total		1,02,22,773.00	Total		2,94,088.50
Opening Balance			Closing Balance		
Cash in hand	0.00		Cash in hand	0.00	
Cash at Bank	0.00		Cash at Bank	99,28,684.50	
Total OB	0.00		Total CB	99,28,684.50	
Grand Total	1,02,22,773.00		Grand Total	1,02,22,773.00	

01/04/2020 to 31/03/2021

Receipt			Payment		
SL No	Particulars	Amount (Rs.)	SL No	Particulars	Amount (Rs.)
1	To, Bank Interest	1,92,431.00	1	By, Books	4,00,000.00
			2	e-Book & Journals	2,00,000.00
			3	Laboratory Equipments	20,58,000.00
			4	Income Tax	44,977.00
			5	GST	89,958.72
			6	Construction & Renovation Work (New Class Room & Hostel Renovation)	51,69,253.00
	Total	1,92,431.00		Total	79,62,188.72
	Opening Balance			Closing Balance	
	Cash in hand 0.00			Cash in hand 0.00	
	Cash in hand 99,28,684.50			Cash at Bank 21,58,926.78	
	Total Opening Balance	99,28,684.50		Total Closing Balance	21,58,926.78
	Grand Total	1,01,21,115.50		Grand Total	1,01,21,115.50

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