



RABINDRASADAN GIRLS' COLLEGE

AUDITED INCOME AND EXPENDITURE ACCOUNT FINANCIAL YEAR 2022-2023

EXPENDITURE INCURRED ON MAINTENANCE OF PHYSICAL
FACILITIES AND ACADEMIC SUPPORT FACILITIES
HIGHLIGHTED IN RED

Ashok Kumar Das
Principal
Rabindrasadan Girls' College
Karimganj

AUDITORS REPORT

We have audited the attached Balance Sheet, the Income and Expenditure Account & Receipts & Payments Account of the “**RABINDRA SADAN GIRL'S COLLEGE**” having its registered establishment at **P.O- KARIMGANJ, DISTRICT- KARIMGANJ, ASSAM-788710**, for the year ended on 31st March 2023 and report that:

1. We have obtained all the information and explanations which to the best of knowledge and belief were necessary.
2. The Income and Expenditure Account & Receipt & Payment Account dealt with this report are in agreement with the information furnished.

The College Authority has produced Cash Book Ledger, Bank Statement & other related Records, Bills, Vouchers etc. for the period **01-04-2022 to 31-03-2023** for the purpose of Audit.

Key Audit Matters:

In Course of checking some Irregularities were detected, few examples are given below:

Para 1, Major Irregularities: In Course of checking **no major** Embezzlement etc was detected except some Procedural Discrepancy. However, necessary steps were already taken by the College Authority at the instant of Audit in this regard.

Para 2, Receipt & Payment Accounts: Receipt & Payment Accounts of each Financial Year was prepared by the College Authority & produced before Audit which were cross checked with relating Records & found correct. The above stated Receipt & Payment Accounts are enclosed herewith.

General Remarks: Cash Books Ledger & other related Records which were produced before Audit were verified & found Correct in all respect. The College Authority received various types of Grants & the same were utilized for the purpose for which it was sanctioned & in accordance with Terms & Condition laid down by the Grant sanctioning Authority. It was that the College

Authority accepted all Suggestions / Instructions of Audit & took prompt action where necessary for better interest of the College.

In our opinion and to the best of our information and according to the explanations given to us the statements give a true and fair view:

- a) In the case of Income and Expenditure Account **the Excess of Income Over Expenditure** for the year ended on 31st March 2023 and
- b) In the case of Receipt & Payment Account **Receipt & Payment** for the period April 2022 to March 2023.

For Nazmul & Associates

Chartered Accountants



CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGAU6784

Place: Karimganj

Date: 29-01-2024



RABINDRA SADAN GIRL'S COLLEGE
P.O-Karimganj, District-Karimganj , Assam-788710

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Expenditure	Details in Rs.	Amount in Rs.	Income	Details in Rs.	Amount in Rs.
<u>Expenses Incurred from</u>			<u>Collection from Students in</u>		
<u>General Fund</u>			<u>General Fund</u>		
Contingency Salary	8,08,050		Free Admission Fees Grant	60,64,036	
T.A Bill	73,020		Bank Interest	3,37,797	
Office Stationary	36,245		Other Receipt	2,500	
Refreshment	29,952		Admission Fees Receipt	28,74,250	
Telephone Bill	14,280		Application Fees Receipt	61,500	
Internet Bill	16,576				93,40,083
Insurance	6,500				
Interview Fees	47,000				
Advertisement	4,300				
Hardware Materials	26,833		<u>UGC Fund</u>		
Labour Payment	3,700		Bank Interest	4,270	
Printing	21,810				4,270
Affiliation Fees	9,075				
Income Tax	16,785		<u>Exam Fund</u>		
Computer Materials	11,550		Admission Fees	3,09,200	
Postage	1,810		Exam Fees	62,700	
Hiring Charges	25,400		Bank Interest	30,290	
Servicing Charges	3,000				4,02,190
L Borphukan Celebration	4,500				
Repairing Charges	3,800				
Other Expenses	23,709				
Transfer	25,60,900				
Renewal Fees	6,316				
Audit Fees	32,360				
Carrying Charges	180				
Municipal tax	5,010				
Bank Charges	265				



		37,92,926		
<u>Expenses Incurred from UGC Fund</u>				
Transfer	-	-		
<u>Expenses incurred for Exam Purpose</u>				
Office Stationary	7,690			
Remuneration	54,470			
Other Expenses	5,700			
Carrying Charge	20			
		67,880		
<u>Expenses Incurred from Electracity Fund</u>				
Electricity Bill	1,39,103			
Electrical Goods -----	5,469			
Telephone Bill	1,894			
		1,46,466		
<u>Expenses Incurred from Student Aid Fund</u>				
Financial Assistance	5,500			
		5,500		
<u>Expenses Incurred from Library Fund</u>				
Newspaper	7,221			
Books	20,353			
Labour Payment -----	5,200			
Competition Affairs	1,375			
Cost Of Wood -----	7,928			
Bank charges	590			
Repairing Works -----	900			
E. Journal	5,950			
Other Expenses	240			
Carrying Charges -----	90			
		49,847		
<u>Expenses Incurred From HS Center Fee Fund</u>				
Remuneration	52,375			
Exam Expenses	30,700			
Centre Fees Paid	6,900			
Fitting charges	4,000			
<u>Electrical Fund</u>				
			6,65,000	
Admission fees			28,560	
Bank Interest				6,93,560
<u>Student Aid Fund</u>				
			7,788	
Bank Interest				7,788
<u>Library Fund</u>				
			2,66,000	
Admission fees			9,480	
Other Receipts			20,386	
Bank Interest				2,95,866
<u>HS Center Fee Fund</u>				
			1,00,800	
Center Fees			2,822	
Bank Interest				
			89,400	
Fund Transfer				1,93,022
<u>BA Center Fee Fund</u>				
			6,75,750	
Center Fee				



Expenses Incurred from BA		93,975	Bank Interest	11,611	
Center fee Fund					6,87,361
Remuneration	5,25,200				
Advance	55,000		Hostel Seat Rent Fund		
Examination Expenses	33,816		Fees Collection	1,37,839	
Centre Fees Paid	24,500		Bank Interest	33,854	
Bank Charges	176				1,71,693
		6,38,692	Magazine Fund		
Expenses Incurred From			Admission Fees	1,99,500	
Hostel Seat Rent Fund			Bank Interest	14,445	
Labour Payment -----	19,940				
Hardware Materials -----	29,940				2,13,945
Cost Of Wood -----	15,950				
Carrying Charge -----	500				
		66,330			
Expenses Incurred			Scholarship Fund		
Magazine Fund			Bank Interest	1,867	
Expenses Incurred From					
Scholarship Fund			- Other Receipts	12,750	14,617
Others					
Expenses Incurred From			Common Room Fund		
Common Room Fund			Admission Fees	1,33,000	
Other Expenses	900	900	Bank Interest	8,103	
					1,41,103
Expenses Incurred From			Union Fund		
Union Fund			Admission Fees	1,33,000	
Refreshment	10,100		Bank Interest	6,605	
Office Stationary	3,950				1,39,605
Fresher's Welcome	3,500				
Other Expenses	3,400				
Wages	500				
Carrying charge	40				
		21,490			
Expenses Incurred From			Game Fund		
Game Fund			Admission Fees	1,33,000	
			Bank Interest	11,404	
Expenses Incurred From					
Miscellaneous Fund					
B.A. Fees	400				1,44,404
Examination Fees Paid	1,81,375		Miscellaneous Fund		
Registration Fees	32,200		Exam Fees Received	1,97,600	
Commerce Exam Expenses	8,950				



Expenses Incurred From Development Fund		2,22,925	Bank Interest	44,286	
Hardware Materials	7,950		Admission Fees Received	3,72,400	6,14,286
Cost Of Wood	12,350				
Labour Payment	26,000		Development Fund		
Printing Materials	3,694		Admission Fees	6,65,000	
Carrying Charges	330		Bank Interest	1,14,320	7,79,320
Other Expenses	795				
		51,119			
To, Excess of Income over Expenditure		86,85,063			
GRAND TOTAL		1,38,43,113	GRAND TOTAL		1,38,43,113

For Nazmul & Associates
Chartered Accountants

For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE

CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAU6784
Date : 29-01-2024
Place : Karimganj



Nibaran Ch. Das
(President)
President
Rabindrasadan Girls' College
Karimganj

Ashok Kumar Das
(Secretary)
Principal
Rabindrasadan Girls' College
Karimganj

RABINDRA SADAN GIRL'S COLLEGE
P.O-Karimganj, District-Karimganj , Assam-788710

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Receipts	Details in Rs.	Amount in Rs.	Payments	Details in Rs.	Amount in Rs.
Opening Cash & Bank Balance			<u>Expenses Incurred from General Fund</u>		
Cash in Hand			Contingency Salary	8,08,050	
Cash at Bank:			T.A Bill	73,020	
SBI-344059	97,89,705		Office Stationary	36,245	
SBI-803822	2,88,558		Refreshment	29,952	
SBI-604760	1,56,557		Telephone Bill	14,280	
SBI-603744	6,86,051		Internet Bill	16,576	
SBI-603507	11,90,779		Insurance	6,500	
SBI-603802	4,73,261		Interview Fees	47,000	
SBI-603347	8,92,466		Advertisement	4,300	
SBI-604090	2,07,658		Hardware Materiials	26,833	
SBI-604078	39,87,771		Labour Payment -----	3,700	
SBI-603982	10,08,003		Printing	21,810	
SBI-603438	1,33,776		Affiliation Fees -----	9,075	
SBI-603960	5,10,536		Income Tax	16,785	
SBI-341659	67,699		Computer Materials -----	11,550	
SBI-604067	2,59,764		Postage	1,810	
SBI-605323	15,27,707		Hiring Charges	25,400	
SBI-604089	3,72,436		Servicing Charges	3,000	
		2,15,52,725	L Borphukan Celebration -----	4,500	
			Repairing Charges	3,800	
			Other Expenses	23,709	
			Transfer	25,60,900	
			Renewal Fees -----	6,316	
			Audit Fees	32,360	
			Carrying Charges	180	
			Municipal tax	5,010	
			Bank Charges	265	
					37,92,926
			<u>Expenses Incurred from UGC Fund</u>		
			Transfer	-	
<u>Collection from Students in General Fund</u>			<u>Expenses incurred for Exam Purpose</u>		
Free Admission Fees Grant	60,64,036				



Bank Interest	3,37,797		Office Stationary	7,690	
Other Receipt	2,500		Remuneration	54,470	
Admission Fees Receipt	28,74,250		Other Expenses	5,700	
Application Fees Receipt	61,500		Carrying Charge	20	67,880
		93,40,083			
			<u>Expenses Incurred from</u>		
			<u>Electracity Fund</u>		
			Electricity Bill	1,39,103	
			Electrical Goods -----	5,469	
			Telephone Bill	1,894	1,46,466
			<u>Expenses Incurred from</u>		
			<u>Student Aid Fund</u>		
			Financial Assistance	5,500	5,500
			<u>Expenses Incurred from</u>		
			<u>Library Fund</u>		
			Newspaper	7,221	
			Books	20,353	
			Labour Payment -----	5,200	
			Competition Affairs	1,375	
			Cost Of Wood -----	7,928	
<u>UGC Fund</u>			Bank charges	590	
Bank Interest	4,270	4,270	Repairing Works -----	900	
			E. Journal	5,950	
			Other Expenses	240	
			Carrying Charges -----	90	49,847
<u>Exam Fund</u>			<u>Expenses Incurred From HS</u>		
Admission Fees	3,09,200		<u>Center Fee Fund</u>		
Exam Fees	62,700		Remuneration	52,375	
Bank Interest	30,290	4,02,190	Exam Expenses	30,700	
			Centre Fees Paid	6,900	
			Fitting charges	4,000	93,975
<u>Electrical Fund</u>			<u>Expenses Incurred from BA</u>		
Admission fees	6,65,000		<u>Center fee Fund</u>		
Bank Interest	28,560	6,93,560	Remuneration	5,25,200	
			Advance	55,000	
			Examination Expenses	33,816	
			Centre Fees Paid	24,500	
<u>Student Aid Fund</u>			Bank Charges	176	6,38,692



Bank Interest	7,788			
		7,788	Expenses Incurred From Hostel Seat Rent Fund	
			Labour Payment -----	19,940
			Hardware Materials -----	29,940
			Cost Of Wood -----	15,950
			Carrying Charge ←-----	500
Library Fund				66,330
Admission fees	2,66,000			
Other Receipts	9,480			
Bank Interest	20,386			
		2,95,866	Expenses Incurred From Scholarship Fund	
			Others	-
HS Center Fee Fund			Expenses Incurred From Common Room Fund	
Center Fees	1,00,800		Other Expenses	900
Bank Interest	2,822			900
Fund Transfer	89,400			
		1,93,022	Expenses Incurred From Union Fund	
			Refreshment	10,100
			Office Stationary	3,950
			Fresher's Welcome	3,500
		6,87,361	Other Expenses	3,400
			Wages	500
			Carrying charge	40
BA Center Fee Fund				21,490
Center Fee	6,75,750			
Bank Interest	11,611			
			Expenses Incurred From Game Fund	
Hostel Seat Rent Fund		1,71,693		
Fees Collection	1,37,839			
Bank Interest	33,854			
			Expenses Incurred From Miscellaneous Fund	
Magazine Fund			B.A. Fees	400
Admission Fees	1,99,500		Examination Fees Paid	1,81,375
Bank Interest	14,445		Registration Fees	32,200
		2,13,945	Commerce Exam Expenses	8,950
Scholarship Fund				2,22,925
Bank Interest	1,867			
Other Receipts	12,750	14,617	Expenses Incurred From Development Fund	
			Hardware Materials -----	7,950
Common Room Fund			Cost Of Wood -----	12,350
Admission Fees	1,33,000		Labour Payment -----	26,000
Bank Interest	8,103		Printing Materials -----	3,694
		1,41,103	Carrying Charges -----	330
			Other Expenses -----	795




Union Fund					51,119
Admission Fees	1,33,000		Closing Cash & Bank Balance		
Bank Interest	6,605	1,39,605	Cash in Hand		
Game Fund			Cash at Bank:		
Admission Fees	1,33,000		SBI-344059	1,53,36,862	
Bank Interest	11,404	1,44,404	SBI-803822	2,90,846	
			SBI-604760	1,60,826	
Miscellaneous Fund			SBI-603744	9,32,069	
Exam Fees Received	1,97,600		SBI-603507	12,96,142	
Bank Interest	44,286		SBI-603802	6,87,206	
Admission Fees Received	3,72,400	6,14,286	SBI-603347	14,39,560	
			SBI-604090	3,25,773	
Development Fund			SBI-604078	47,15,972	
Admission Fees	6,65,000		SBI-603982	13,42,313	
Bank Interest	1,14,320	7,79,320	SBI-603438	2,32,824	
			SBI-603960	5,59,205	
			SBI-341659	82,316	
			SBI-604067	3,99,966	
			SBI-605323	19,19,069	
			SBI-604089	5,16,840	
GRAND TOTAL		3,53,95,838	GRAND TOTAL		3,02,37,788
					3,53,95,838

For Nazmul & Associates
Chartered Accountants

For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE


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