



RABINDRASADAN GIRLS' COLLEGE

AUDITED INCOME AND EXPENDITURE ACCOUNT FINANCIAL YEAR 2018-2019

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

Ashok Kumar Das
Principal
Rabindrasadan Girls' College
Karingan

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 2019 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 **01-04-2018 to 31-03-2019** 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 2019 and
- b) In the case of Receipt & Payment Account **Receipt & Payment** for the period April 2018 to March 2019.

For Nazmul & Associates

Chartered Accountants



CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGAQ6578

Place: Karimganj

Date: 27-01-2024



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

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>		
Admission fees deposit	13,49,796		Admission Fees	17,75,994	
Contingent salary	7,86,925		Prospectus sale	1,33,800	
Prospectus	50,200		Miscellaneous Receipts	3,61,595	
T.A Bill	98,250		Exam fees (Private)	62,425	
Telephone & Internet Bill	38,941		IQAC Fund	30,145	
Hardware Materials	25,758		Aid Fund	6,040	
Printing, Xerox, etc.	36,152		Bank Interest	1,17,904	
Servicing, Repairs etc	58,397				24,87,903
Aluminium door	30,800				
Computer materials	79,276				
Other expenditure	51,500				
Digital infrastructure	11,239				
Stationary	27,008				
Contingency expenses	27,514				
Registration/ Affiliation	10,825				
Refreshment	17,232				
Advertisement	3,513				
Binding Charge	4,350				
I.T Retrun	9,415				
Miscellaneous Expenses	1,562				
Bank Charges	4,867				
Postage	2,822				
		27,26,342			
<u>Expenses Incurred from</u>			<u>UGC Fund</u>		
<u>UGC Fund</u>					
Stationary Goods	16,403		Bank Interest	72,178	
Computer Materials	84,880		Receipts	80,094	
Cost of Almirah	35,986				1,52,272
IQAC Expenditure	8,000				
Refreshment	8,000				
Hiring Service	61,006				
Audit Fees	1,180				



Others	80,094				
Internet Bill	30,145				
		3,25,694			
Expenses incurred for Exam Purpose			Exam Fund		
Remuneration	35,605		Exam fees	30,480	
Stationary Goods	21,498		Bank Interest	49,025	
Repairing	1,800		Free Admission Fees	16,53,830	
Electrical Goods	7,901		Others Receipts	38,238	
Student Excursion	1,00,000				17,71,573
Others	38,238				
Fund Transfer	11,81,548				
		13,86,590			
Expenses Incurred from Electracity Fund			Electrical Fund		
Electricity Bill	1,57,213		Electric Rent	5,100	
Cost of Fuel	11,000		Electric Fees	11,500	
Labour Payment	5,000		Free Admission Fees	1,68,308	
A/C Fitting	18,000		Bank Interest	29,509	
Electrical Goods	45,565				2,14,417
Repairing Fan	4,200				
Bank Charges	40,991				
		2,81,969			
Expenses Incurred from Student Aid Fund			Student Aid Fund		
Others	9,001		Bank Interest	5,986	
			Fees Collection	1,280	
		9,001	Free Admission Fees	5,610	
			Others Receipts	9,001	
					21,877
Expenses Incurred from Library Fund			Library Fund		
Newspaper	11,065		Library Fees	6,400	
Journal	5,674		Free Admission	56,100	
Books	3,156		Bank Interest	9,989	
Computer Materials	4,128		Sale Proceeds	4,000	
Cloth	2,363		Others Receipts	12,893	
Library Label	615				89,382
Labour Payment	3,150				
Others	12,893				
		43,044			
Expenses Incurred From HS Center Fee Fund			HS Center Fee Fund		
Remuneration	1,04,575		Fees Collection	65,870	
Computer Materials	4,000		Bank Interest	1,860	
Miscellaneous Expenses	18,315		Dep TFR	1,862	
		1,26,890			69,592




<u>Expenses Incurred from BA Center fee Fund</u>			<u>BA Center Fee Fund</u>		
Remuneration	2,12,864		Center Fee	5,84,565	
Others	13,972		Bank Interest	63,277	
Advance	50,000				6,47,842
Exam Fees	4,01,226				
Bank Charges	472				
		6,78,534			
<u>Expenses Incurred From Hostel Seat Rent Fund</u>			<u>Hoste Seat Rent Fund</u>		
Fan Repairing	6,500		Fees Collection	1,41,000	
Servicing Charges	870		Bank Interest	27,831	
Electrical Goods	9,360		Others Receipts	29,812	
Others	29,812				1,98,643
		46,542			
<u>Expenses Incurred Magazine Fund</u>			<u>Magazine Fund</u>		
College Magazine Expenses	49,000		Fees Collection	8,170	
Others	11,232		Others Receipts	11,232	
		60,232	Bank Interest	7,958	
					27,360
<u>Expenses Incurred From Scholarship Fund</u>			<u>Scholarship Fund</u>		
Others	3,284		Bank Interest	2,092	
		3,284	Others Receipts	3,284	
					5,376
<u>Expenses Incurred From Common Room Fund</u>			<u>Common Room Fund</u>		
Others	8,576		Fees Collection	960	
		8,576	Govt. Fees	5,610	
			Bank Interest	6,877	
			Others Receipts	8,576	
					22,023
<u>Expenses Incurred From Union Fund</u>			<u>Union Fund</u>		
Annual Festival	44,585		Fees Collection	2,990	
Advance	15,000		Free Admission Fees	28,050	
Freshers,Welcome Expenses	4,720		Bank Interest	3,161	
		64,305			34,201
<u>Expenses Incurred From Game Fund</u>			<u>Game Fund</u>		
Annual Game Expenditure	12,410		Bank Interest	6,725	
Affiliation Fees	100		Free Admission Fees	16,830	
Cost of Powder	635		Fees Collection	11,412	
Games Materials	7,500				34,967




Amount Debited	8,852			
		29,497		
Expenses Incurred From Miscellaneous Fund			Miscellaneous Fund	
Registration Fees	1,06,700		Non-Collegiate Fees	94,455
Examination Fees	9,19,790		Examination Fees	6,56,575
Enrollment Fees	39,680		Miscellaneous Receipts	4,08,096
Identity Card	33,535		Bank Interest	40,137
HS Exam Fees	1,12,150			
Bank Charge	59,261			11,99,263
		12,71,116		
Expenses Incurred From Development Fund			Development Fund	
Cost of Wood	39,100		Fees Collection	2,01,040
Labour Payment	53,700		Bank Interest	2,02,779
Advocate Fees	20,000		Other Receipts	2,90,888
Painting Works	3,100			6,94,707
Floor Mate	8,481			
Others Infra Expenses	2,90,888			
Bank Charge	236			
Hardware Materials	9,639			
		4,25,144		
To, Excess of Income over Expenditure		1,84,638		
GRAND TOTAL		76,71,398	GRAND TOTAL	76,71,398

For Nazmul & Associates
Chartered Accountants



CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAQ6578
Date : 29-01-2024
Place : Karimganj



For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE


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, 2019

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			Admission fees deposit	13,49,796	
Cash at Bank:			Contingent salary	7,86,925	
SBI-344059	36,26,698		Prospectus	50,200	
SBI-803822	1,67,692		T.A Bill	98,250	
SBI-604760	21,36,242		Telephone & Internet Bill	38,941	
SBI-603744	2,66,462		Hardware Materials-----	25,758	
SBI-603507	7,18,226		Printing, Xerox, etc. ---	36,152	
SBI-603802	2,48,169		Servicing, Repairs etc -----	58,397	
SBI-603347	4,66,096		Aluminium door-----	30,800	
SBI-604090	55,868		Computer materials -----	79,276	
SBI-604078	57,67,290		Other expenditure	51,500	
SBI-603982	19,71,860		Digital infrastructure-----	11,239	
SBI-603438	87,595		Stationary	27,008	
SBI-603960	3,69,654		Contingency expenses	27,514	
SBI-341659	59,911		Registration/ Affiliation	10,825	
SBI-604067	1,92,767		Refreshment	17,232	
SBI-605323	1,89,351		Advertisement	3,513	
SBI-604089	14,82,082	1,78,05,963	Binding Charge	4,350	
			I.T Retrun	9,415	
			Miscellaneous Expenses	1,562	
			Bank Charges	4,867	
			Postage	2,822	
<u>Collection from Students in General Fund</u>					27,26,342
Admission Fees	17,75,994		<u>Expenses Incurred from UGC Fund</u>		
Prospectus sale	1,33,800		Stationary Goods -----	16,403	
Miscellaneous Receipts	3,61,595		Computer Materials-----	84,880	
Exam fees (Private)	62,425		Cost of Almira-----	35,986	
IQAC Fund	30,145		IQAC Expenditure	8,000	
Aid Fund	6,040		Refreshment	8,000	
Bank Interest	1,17,904		Hiring Service	61,006	
		24,87,903	Audit Fees	1,180	
			Others	30,094	
			Internet Bill-----	30,145	
					3,25,694



		<u>Expenses incurred for Exam Purpose</u>		
			Remuneration	35,605
			Stationary Goods	21,498
			Repairing	1,800
			Electrical Goods	7,901
			Student Excursion	1,00,000
			Others	38,238
			Fund Transfer	11,81,548
				13,86,590
			<u>Expenses Incurred from Electracity Fund</u>	
			Electricity Bill	1,57,213
			Cost of Fuel	11,000
			Labour Payment	5,000
			A/C Fitting -----	18,000
			Electrical Goods-----	45,565
		1,52,272	Repairing Fan	4,200
			Bank Charges	40,991
				2,81,969
			<u>Expenses Incurred from Student Aid Fund</u>	
			Others	9,001
				9,001
			<u>Expenses Incurred from Library Fund</u>	
		17,71,573	Newspaper	11,065
			Journal	5,674
			Books	3,156
			Computer Materials	4,128
			Cloth	2,363
			Library Label	615
			Labour Payment	3,150
			Others	12,893
				43,044
		2,14,417	<u>Expenses Incurred From HS Center Fee Fund</u>	
			Remuneration	1,04,575
			Computer Materials	4,000
			Miscellaneous Expenses	18,315
				1,26,890
			<u>Expenses Incurred from BA Center fee Fund</u>	
			Remuneration	2,12,864
			Others	13,972
			Advance	50,000
		21,877	Exam Fees	4,01,226
			Bank Charges	472
				6,78,534
			<u>Expenses Incurred From Hostel Seat Rent Fund</u>	
UGC Fund				
Bank Interest	72,178			
Receipts	80,094			
Exam Fund				
Exam fees	30,480			
Bank Interest	49,025			
Free Admission Fees	16,53,830			
Others Receipts	38,238			
Electrical Fund				
Electric Rent	5,100			
Electric Fees	11,500			
Free Admission Fees	1,68,308			
Bank Interest	29,509			
Student Aid Fund				
Bank Interest	5,986			
Fees Collection	1,280			
Free Admission Fees	5,610			
Others Receipts	9,001			
Library Fund				
Library Fees	6,400			
Free Admission	56,100			




Bank Interest	9,989	Fan Repairing	6,500	
Sale Proceeds	4,000	Servicing Charges	870	
Others Receipts	12,893	Electrical Goods	9,360	
		89,382 Others	29,812	46,542
<u>HS Center Fee Fund</u>		<u>Expenses Incurred</u>		
Fees Collection	65,870	<u>Magazine Fund</u>		
Bank Interest	1,860	College Magazine Expenses	49,000	
Dep TFR	1,862	Others	11,232	60,232
		<u>Expenses Incurred From</u>		
<u>BA Center Fee Fund</u>		<u>Scholarship Fund</u>		
Center Fee	5,84,565	Others	3,284	3,284
Bank Interest	63,277	<u>Expenses Incurred From</u>		
		<u>Common Room Fund</u>		
		Others	8,576	8,576
		<u>Expenses Incurred From</u>		
<u>Hostel Seat Rent Fund</u>		<u>Union Fund</u>		
Fees Collection	1,41,000	Annual Festival	44,585	
Bank Interest	27,831	Advance	15,000	
Others Receipts	29,812	Freshers, Welcome Expenses	4,720	64,305
		<u>Expenses Incurred From</u>		
<u>Magazine Fund</u>		<u>Game Fund</u>		
Fees Collection	8,170	Annual Game Expenditure	12,410	
Others Receipts	11,232	Affiliation Fees	100	
Bank Interest	7,958	Cost of Powder	635	
		Games Materials	7,500	
		Amount Debited	8,852	29,497
<u>Scholarship Fund</u>		<u>Expenses Incurred From</u>		
Bank Interest	2,092	<u>Miscellaneous Fund</u>		
Others Receipts	3,284	Registration Fees	1,06,700	
		Examination Fees	9,19,790	
<u>Common Room Fund</u>		Enrollment Fees	39,680	
Fees Collection	960	Identity Card	33,535	
Govt. Fees	5,610	HS Exam Fees	1,12,150	
Bank Interest	6,877	Bank Charge	59,261	12,71,116
Others Receipts	8,576	<u>Expenses Incurred From</u>		
		<u>Development Fund</u>		
<u>Union Fund</u>		Cost of Wood	39,100	
Fees Collection	2,990	Labour Payment	53,700	
		Advocate Fees	20,000	
		Painting Work	3,100	
		Floor Mate	8,481	




Free Admission Fees	28,050		Others Infra Expenses	2,90,888	
Bank Interest	3,161		Bank Charge	236	
		34,201	Hardware Materials	9,639	
Game Fund					4,25,144
Bank Interest	6,725		Closing Cash & Bank Balance		
Free Admission Fees	16,830		Cash in Hand		
Fees Collection	11,412		Cash at Bank:		
		34,967	SBI-344059	33,88,259	
			SBI-803822	1,80,568	
			SBI-604760	19,62,820	
Miscellaneous Fund			SBI-603744	3,12,800	
Non-Collegiate Fees	94,455		SBI-603507	8,70,327	
Examination Fees	6,56,575		SBI-603802	2,15,297	
Miscellaneous Receipts	4,08,096		SBI-603347	3,98,544	
Bank Interest	40,137		SBI-604090	25,764	
		11,99,263	SBI-604078	60,36,853	
			SBI-603982	23,56,843	
			SBI-603438	30,297	
Development Fund			SBI-603960	3,38,962	
Fees Collection	2,01,040		SBI-341659	62,003	
Bank Interest	2,02,779		SBI-604067	2,06,214	
Other Receipts	2,90,888		SBI-605323	14,10,229	
		6,94,707	SBI-604089	1,94,821	
					1,79,90,601
GRAND TOTAL		2,54,77,361	GRAND TOTAL		2,54,77,361

For Nazmul & Associates
Chartered Accountants

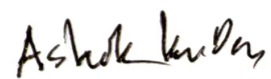
For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE


CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAQ6578
Date : 29-01-2024
Place : Karimganj




Nibaran Ch. Das
(President)

President
Rabindrasadan Girls' College
Karimganj


Ashok Kumar
(Secretary)

Principal
Rabindrasadan Girls' College
Karimganj

AUDITORS REPORT

We have audited the attached the Income and Expenditure Account & Receipts & Payments Account of **RUSA FUND** Standalone and also Income and Expenditure Account & Receipts & Payments Account of the college as a whole of "**RABINDRA SADAN GIRL'S COLLEGE**" having its registered establishment at **P.O- KARIMGANJ, DISTRICT- KARIMGANJ, ASSAM-788710**, for the year ended on 31st March 2019 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 and 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 **01-04-2018 to 31-03-2019** for the purpose of Audit.

Key Audit Matters:

In Course of checking some observations were drawn, the same are given below:

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.

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.

Capital Expenditure: There are many Capital Expenditure incurred in terms of Purchase of Computers, Purchase of Lab Equipment, Development and renovation of Classrooms, Auditorium Renovation and etc. were charged to Income & Expenditure Account since Statement of Affairs were not intact. It is hence advised to the management of the college to categorize Capital Expenditure as Balance Sheet items and depreciate according to the life of the Assets.

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 2019 except Capital Expenditure and
- b) In the case of Receipt & Payment Account **Receipt & Payment** for the period April 2018 to March 2019.

For Nazmul & Associates

Chartered Accountants



CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGBZ6489

Place: Karimganj

Date: 10-02-2024



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

INCOME & EXPENDITURE ACCOUNT OF RUSA FUND
FOR THE YEAR ENDED 31ST MARCH, 2019

Expenditure	Details in Rs.	Amount in Rs.	Income	Details in Rs.	Amount in Rs.
Expenses Incurred from RUSA Fund			Income in RUSA Fund		
Digital Classroom	19,06,250		Gross Receipts from the Fund during the period	50,00,000	
Sports Materials	1,62,558		Bank Interest	2,61,860	
Purchase of lab equipment	9,81,302				52,61,860
Library & Campus Development	6,877				
Purchase of Computers	28,750				
Books	2,20,070				
E-Resources	8,09,799				
Bank Fee	35				
		41,15,641			
To, Excess of Income over Expenditure		11,46,219			
GRAND TOTAL		52,61,860	GRAND TOTAL		52,61,860

For & On Behalf of
Nazmul & Associates
Chartered Accountants



CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGBZ6489
Date : 10-02-2024
Place : Karimganj

For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE

(President)

Achuk Barua

(Secretary)

Principal
Rabindrasadan Girls' College
Karimganj

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

RECEIPT & PAYMENT ACCOUNT OF RUSA FUND
FOR THE YEAR ENDED 31ST MARCH, 2019

Receipts	Details in Rs.	Amount in Rs.	Payments	Details in Rs.	Amount in Rs.
Receipts in RUSA Fund			Expenses Incurred from RUSA Fund		
Opening Balance of the Fund		57,31,127	Digital Classroom	19,06,250	
			Sports Materials	1,62,558	
			Purchase of lab equipment	9,81,302	
			Books	2,20,070	
Gross Receipts from the Fund during the period	50,00,000		Library & Campus Development	6,877	
Bank Interest	2,61,860		Purchase of Computers	28,750	
		52,61,860	E-Resources	8,09,799	
			Bank Fee	35	
					41,15,641
			Closing Balance of the Fund		68,77,346
GRAND TOTAL		1,09,92,987	GRAND TOTAL		1,09,92,987

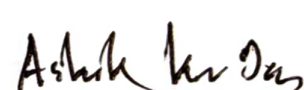
For & On Behalf of
Nazmul & Associates
Chartered Accountants




CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGBZ6489
Date : 10-02-2024
Place : Karimganj

For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE

(President)


Ashok Kumar Das
(Principal)
Rabindrasadan Girls' College
Karimganj