



RABINDRASADAN GIRLS' COLLEGE

AUDITED INCOME AND EXPENDITURE ACCOUNT FINANCIAL YEAR 2020-2021

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

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 2021 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 **01-04-2020 to 31-03-2021** 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 2021 and
- b) In the case of Receipt & Payment Account **Receipt & Payment** for the period April 2020 to March 2021.

For Nazmul & Associates

Chartered Accountants



CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGAS9043

Place: Karimganj

Date: 29-01-2024



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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Expenditure	Details in Rs.	Amount in Rs.	Income	Details in Rs.	Amount in Rs.
<u>Expenses Incurred from General Fund</u>			<u>Collection from Students in General Fund</u>		
Contingency Salary	11,88,542		Admission & Trf.Fees	3,96,890	
T.A Bill	1,27,360		Tuition Fees	33,550	
Fund Transfer	27,98,310		Other Receipt	14,77,388	
Audit Fees	15,720		Free Admission	47,63,851	
Telephone Bill	26,008		Miscellaneous Expenses	10,301	
Office Stationary	48,073		Bank Interest	1,89,342	
Printing Stationary	46,500		Aid Fund	220	
Interview Expenses	15,000				68,71,542
Identity Card	34,000				
Refreshment	11,637				
Computer Materials	13,490				
IT Return	15,475				
Refund	15,670		<u>UGC Fund</u>		
Common Room Exp	1,00,000		Bank Interest	42,410	
Admission Portal	57,500				42,410
Remuneration	28,500				
Miscellaneous Expenses	5,183				
Labour Payment	5,150				
Corona Materials	9,540				
Utilisation Certificate	2,950				
Electrical Goods	1,500		<u>Exam Fund</u>		
Fitting Charges	4,000		Exam fees	37,300	
Others Expenses	15,166		Bank Interest	21,519	
Bank Charges	6,769		Free Admission	2,31,800	
CCTV	3,500				
Postage	2,308				2,90,619
Advertisement	3,280		<u>Electrical Fund</u>		
GST	1,256		Other Receipts	1,78,523	




Expenses Incurred from UGC Fund		46,02,387	Free Admission Fees	5,79,500	
Transfer	18,71,978		Bank Interest	11,288	
		18,71,978			7,69,311
Expenses incurred for Exam Purpose					
Refund	22,700				
Stationary Goods	16,260				
Center Fees paid	4,800		Student Aid Fund		
Printing	6,000				
Bank Charges	89		Bank Interest	6,113	
		49,849	Free Admission Fees	57,950	
Expenses Incurred from Electracity Fund					
Electricity Bill	1,02,369				
Cost of Fuel	3,000				
Electrical Goods	51,605				64,063
Labour Payment	2,000		Library Fund		
Bank Charges	89		Admission Fees	2,31,800	
		1,59,063	UGC Fund Transfer	54,430	
Expenses Incurred from Student Aid Fund			Bank Interest	12,552	
Others	-				2,98,782
Expenses Incurred from Library Fund					
Newspaper	8,867		HS Center Fee Fund		
Books	6,213		Center Fees	17,400	
Labour Payment	4,950		Bank Interest	2,196	
Competition Affairs	1,275				19,596
Bank Charges	244		BA Center Fee Fund		
		21,549	Center Fee	5,88,067	
Expenses Incurred From HS Center Fee Fund			Bank Interest	7,610	
Remuneration of Treasury Staff	64,765				5,95,677
Center Fees Paid	3,900				
CCTV Charges	3,300				
		71,965			




Advocate Fees	20,000	H.S Final Fees	60,900	
Repairing Works	1,24,600			10,93,253
Auditorium Expenses	69,580			
Hardware Materials	14,862			
Supply of Wood	11,600			
Estimate Plan Expenses	17,000			
Other Expenses	25,000	Development Fund		
TDS Return	1,420	UGC Fund Adjusted	12,33,295	
Cost of Bamboo	340	Bank Interest	71,296	
Carrying Charges	200	Free Admission Fees	5,79,500	
Bank Charges	679	Development Fees	11,810	
	3,66,281	Other Receipts	1,25,000	20,20,901
To, Excess of Income over Expenditure	46,77,625			
GRAND TOTAL	1,26,20,162	GRAND TOTAL	1,26,20,162	

For & On Behalf of
Nazmul & Associates
Chartered Accountants

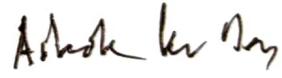

CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAS9043
Date : 29-01-2024
Place : Karimganj



For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE


(President)

President
Rabindrasadan Girls' College
Karimganj


(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, 2021

Receipts	Details in Rs.	Amount in Rs.	Payments	Details in Rs.	Amount in Rs.
Opening Cash & Bank Balance			Expenses Incurred from General Fund		
Cash in Hand			Contingency Salary	11,88,542	
Cash at Bank:			T.A Bill	1,27,360	
SBI-344059	70,21,217		Fund Transfer	27,98,310	
SBI-803822	2,16,828		Audit Fees	15,720	
SBI-604760	19,81,969		Telephone Bill	26,008	
SBI-603744	4,26,712		Office Stationary	48,073	
SBI-603507	10,38,927		Printing Stationary	46,500	
SBI-603802	2,78,712		Interview Expenses	15,000	
SBI-603347	3,77,112		Identity Card	34,000	
SBI-604090	83,630		Refreshment	11,637	
SBI-604078	23,28,658		Computer Materials	13,490	
SBI-603982	7,76,379		IT Return	15,475	
SBI-603438	1,23,103		Refund	15,670	
SBI-603960	1,92,429		Common Room Exp	1,00,000	
SBI-341659	64,138		Admission Portal	57,500	
SBI-604067	2,17,776		Remuneration	28,500	
SBI-605323	2,47,679		Miscellaneous Expenses	5,183	
SBI-604089	11,03,409	1,64,78,676	Labour Payment	5,150	
			Corona Materials	9,540	
			Utilisation Certificate	2,950	
			Electrical Goods	1,500	
			Fitting Charges	4,000	
			Others Expenses	15,166	
			Bank Charges	6,769	
			CCTV	3,500	
			Postage	2,308	
			Advertisement	3,280	
			GST	1,256	
					46,02,387
Collection from Students in General Fund			Expenses Incurred from UGC Fund		
Admission & Trf.Fees	3,96,890		Transfer	18,71,978	
Tuition Fees	33,550				
Other Receipt	14,77,388				
Free Admission	47,63,851				
Miscellaneous Expenses	10,301				
Bank Interest	1,89,342				
					18,71,978



<u>Aid Fund</u>	220		<u>Expenses incurred for Exam</u>		
		68,71,542	<u>Purpose</u>		
			Refund	22,700	
			Stationary Goods	16,260	
			Center Fees paid	4,800	
			Printing	6,000	
			Bank Charges	89	
					49,849
<u>UGC Fund</u>			<u>Expenses Incurred from</u>		
Bank Interest	42,410		<u>Electracity Fund</u>		
		42,410	Electricity Bill -----	1,02,369	
			Cost of Fuel	3,000	
			Electrical Goods -----	51,605	
			Labour Payment	2,000	
			Bank Charges	89	
					1,59,063
<u>Exam Fund</u>			<u>Expenses Incurred from</u>		
Exam fees	37,300		<u>Student Aid Fund</u>		
Bank Interest	21,519		Others	-	
Free Admission	2,31,800				-
		2,90,619	<u>Expenses Incurred from</u>		
			<u>Library Fund</u>		
			Newspaper	8,867	
			Books	6,213	
			Labour Payment	4,950	
			Competition Affairs	1,275	
			Bank Charges	244	
					21,549
<u>Electrical Fund</u>			<u>Expenses Incurred From HS</u>		
Other Receipts	1,78,523		<u>Center Fee Fund</u>		
Free Admission Fees	5,79,500		Remuneration of Treasury	64,765	
Bank Interest	11,288		Staff		
			Center Fees Paid	3,900	
			CCTV Charges	3,300	
					71,965
<u>Student Aid Fund</u>			<u>Expenses Incurred from BA</u>		
Bank Interest	6,113		<u>Center fee Fund</u>		
Free Admission Fees	57,950		Remuneration	1,27,000	
			Bank Charges	531	
					1,27,531
<u>Library Fund</u>			<u>Expenses Incurred From</u>		
Admission Fees	2,31,800		<u>Hostel Seat Rent Fund</u>		
			Bank Charges	89	
					89
		64,063	<u>Admission Portal</u>		
			Others	-	
					-




UGC Fund Transfer	54,430		Expenses Incurred From Scholarship Fund		
Bank Interest	12,552		Others	-	-
		2,98,782			
HS Center Fee Fund			Expenses Incurred From Common Room Fund		
Center Fees	17,400		Utilization Certificate	1,180	
Bank Interest	2,196		Women's Day Celebration	4,560	5,740
		19,596	Expenses Incurred From Union Fund		
BA Center Fee Fund			Others	-	-
Center Fee	5,88,067		Expenses Incurred From Game Fund		
Bank Interest	7,610		Sport Items	4,928	
		5,95,677	Affiliation Fees	1,500	
			Game Registration Fees	1,000	7,428
Hostel Seat Rent Fund			Expenses Incurred From Miscellaneous Fund		
Fees Collection	59,125		Construction Works -----	2,60,000	
Bank Interest	28,809		Examination Fees	2,79,425	
		87,934	Registration Fees	27,900	
Magazine Fund			Commerce Exam Fees	11,700	
Admission Fees	1,73,850		Identity Cards	26,000	
Bank Interest	8,133		Refund	53,300	
		1,81,983	Bank Charges	354	
					6,58,679
Scholarship Fund			Expenses Incurred From Development Fund		
Bank Interest	1,763		Labour Payment -----	81,000	
		1,763	Advocate Fees	20,000	
Common Room Fund			Repairing Works -----	1,24,600	
Bank Interest	6,060		Auditorium Expenses -----	69,580	
Free Admission Fees	34,770		Hardware Materials -----	14,862	
		40,830	Supply of Wood -----	11,600	
Union Fund			Estimate Plan Expenses	17,000	
Fees Collection	1,15,900		Other Expenses -----	25,000	
			TDS Return -----	1,420	
			Cost of Bamboo -----	340	
			Carrying Charge -----	200	



Bank Interest	2,615		Bank Charges	679	
		1,18,515			3,66,281
Game Fund			Closing Cash & Bank Balance		
Bank Interest	7,083		Cash in Hand		
Free Admission Fees	1,15,900		Cash at Bank:		
		1,22,983	SBI-344059	92,90,373	
Miscellaneous Fund			SBI-803822	2,80,891	
Free Admission Fees	5,96,210		SBI-604760	1,52,401	
Examination Fees	3,96,100		SBI-603744	7,03,945	
Bank Interest	26,143		SBI-603507	11,26,772	
Other Receipts	10,000		SBI-603802	4,60,695	
Migration Fees	3,900		SBI-603347	9,87,360	
H.S Final Fees	60,900		SBI-604090	2,02,145	
		10,93,253	SBI-604078	39,83,278	
Development Fund			SBI-603982	10,17,150	
UGC Fund Adjusted	12,33,295		SBI-603438	70,734	
Bank Interest	71,296		SBI-603960	6,60,574	
Free Admission Fees	5,79,500		SBI-341659	65,901	
Development Fees	11,810		SBI-604067	2,52,866	
Other Receipts	1,25,000	20,20,901	SBI-605323	15,37,983	
			SBI-604089	3,63,234	2,11,56,301
GRAND TOTAL		2,90,98,838	GRAND TOTAL		2,90,98,838


For & On Behalf of
Nazmul & Associates
Chartered Accountants




CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAS9043
Date : 29-01-2024
Place : Karimganj

For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE


Nibaran Ch. Das
(President)
President
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Karimganj


(Secretary)
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