



RABINDRASADAN GIRLS' COLLEGE

AUDITED INCOME AND EXPENDITURE ACCOUNT FINANCIAL YEAR 2021-2022

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

Ashok Kumar Das
Principal
Rabindrasadan Girls' College
Karinganji

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 2022 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 **01-04-2021 to 31-03-2022** 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 2022 and
- b) In the case of Receipt & Payment Account **Receipt & Payment** for the period April 2021 to March 2022.

For Nazmul & Associates

Chartered Accountants



CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGAT2404

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, 2022


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	9,68,204		Admission & Trf.Fees	27,23,034	
T.A Bill	33,880		Bank Interest	2,41,372	
Office Materials	13,113		Other Receipt	23,450	
Refreshment	14,542		Interview Fees	7,500	
Telephone Bill	6,451		Miscellaneous Expenses	1,500	
Internet Bill	20,528				29,96,856
Covid Materials	19,187				
Advertisement	17,944				
Hardware Materials	13,908				
Labour Payment	8,180				
Printing	10,398				
Affiliation Fees	6,050				
TDS	10,570				
Computer Materials	52,790				
Postage	1,325				
Registration fees	3,025				
Servicing Charges	4,200				
First Aid Box	3,500				
Cleaning Expenses	1,170				
Allownce	2,000				
Transfer	1,53,000				
Maintenance Charges	5,629		<u>UGC Fund</u>		
Fare	14,900		Bank Interest	4,156	
Supply Of Prospectus	2,000				4,156
Municipal tax	9,568		<u>Exam Fund</u>		
water tax	3,450		Bank Interest	27,497	
Munucipality Urban Tax	2,184				27,497
Renewal Fees	6,050				
Others	8,120				
		14,15,866	<u>Electrical Fund</u>		
<u>Expenses Incurred from</u>			Bank Interest	25,533	
<u>UGC Fund</u>					
Transfer					25,533
<u>Expenses incurred for</u>					
<u>Exam Purpose</u>			<u>Student Aid Fund</u>		
Office Stationary	35,144		Bank Interest	7,667	
Exam Fees	1,500				7,667
		36,644			

<u>Expenses Incurred from</u>					
<u>Electricity Fund</u>					
Electricity Bill	1,06,012				
Cost of Fuel	4,850				
Electrical Goods	7,915				
Other Expenses	1,500				
Carrying Charges	150				
		1,20,427			
<u>Expenses Incurred from</u>					
<u>Student Aid Fund</u>					
		-			
<u>Expenses Incurred from</u>					1,10,343
<u>Library Fund</u>					
Newspaper	5,535				
Books	2,606				
Labour Payment	2,400				
Competition Affairs	1,325				
Identity Card	6,000				
Computer Materials	1,300				
Electrical Goods	11,400				
E. Journal	5,950				
Journal	230				
		36,746			
<u>Expenses Incurred From</u>					
<u>HS Center Fee Fund</u>					
Advance	10,000				
Center Fees Paid	28,600				
Practical Fees	4,000				
Others	4,700				
		47,300			
<u>Expenses Incurred from</u>					
<u>BA Center fee Fund</u>					
Remuneration	5,27,445				
Advance	85,000				
Examination Fees	1,58,965				
Exam Form	5,600				
		7,77,010			
<u>Expenses Incurred From</u>					
<u>Hostel Seat Rent Fund</u>					
Bank Charges					
		-			
<u>Expenses Incurred</u>					
<u>Magazine Fund</u>					
		-			
<u>Expenses Incurred From</u>					
<u>Scholarship Fund</u>					
		-			
<u>Expenses Incurred From</u>					
<u>Utilization Certificate</u>					
Women's Day Celebration					
		-			
<u>Expenses Incurred from</u>					
<u>Library Fund</u>					
Bank Interest			18,852		18,852
<u>HS Center Fee Fund</u>					
Center Fees			1,08,000		
Bank Interest			2,343		
					1,10,343
<u>BA Center Fee Fund</u>					
Center Fee			6,12,631		
Bank Interest			14,341		
					6,26,972
<u>Hostel Seat Rent Fund</u>					
Fees Collection			33,125		
Bank Interest			30,882		
					64,007
<u>Magazine Fund</u>					
Bank Interest			12,566		12,566
<u>Scholarship Fund</u>					
Bank Interest			1,798		1,798
<u>Common Room Fund</u>					
Bank Interest			6,897		6,897
<u>Union Fund</u>					
Bank Interest			5,513		5,513
<u>Game Fund</u>					
Bank Interest			9,902		9,902
<u>Miscellaneous Fund</u>					



Expenses Incurred From Union Fund			Exam Fees Received	1,41,550	
			- Bank Interest	41,610	1,83,160
Expenses Incurred From Game Fund					
Sport Items	700				
		700	Development Fund		
Expenses Incurred From Miscellaneous Fund					
Enrollment Fees	20,860		Bank Interest	1,07,895	1,07,895
Examination Fees	1,16,350				
Registration Fees	45,800				
Other Expenses	10,425				
		1,93,435			
Expenses Incurred From Development Fund					
Hardware Materials -----	14,162				
Advocate Fees	49,000				
Labour Payment	21,220				
Furniture	19,000				
Carrying Charges	20				
		1,03,402			
To, Excess of Income over Expenditure		14,78,082			
GRAND TOTAL		42,09,614	GRAND TOTAL		42,09,614

For Nazmul & Associates
Chartered Accountants


CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAT2404
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

Asheek 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, 2022

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	9,68,204	
Cash at Bank:			T.A Bill	33,880	
SBI-344059	92,90,373		Office Materials	13,113	
SBI-803822	2,80,891		Refreshment	14,542	
SBI-604760	1,52,401		Telephone Bill	6,451	
SBI-603744	7,03,945		Internet Bill	20,528	
SBI-603507	11,26,772		Covid Materials	19,187	
SBI-603802	4,60,695		Term Deposit	10,81,658	
SBI-603347	9,87,360		Advertisement	17,944	
SBI-604090	2,02,145		Hardware Materials	13,908	
SBI-604078	39,83,278		Labour Payment	8,180	
SBI-603982	10,17,150		Printing	10,398	
SBI-603438	70,734		Affiliation Fees	6,050	
SBI-603960	6,60,574		TDS	10,570	
SBI-341659	65,901		Computer Materials	52,790	
SBI-604067	2,52,866		Postage	1,325	
SBI-605323	15,37,983		Registration fees	3,025	
SBI-604089	3,63,234	2,11,56,301	Servicing Charges	4,200	
			First Aid Box	3,500	
			Cleaning Expenses	1,170	
			Allownce	2,000	
			Transfer	1,53,000	
			Maintenance Charges	5,629	
			Fare	14,900	
			Supply Of Prospectus	2,000	
			Municipal tax	9,568	
			water tax	3,450	
			Munucipality Urban Tax	2,184	
			Renewal Fees	6,050	
			Others	8,120	
					24,97,524
			<u>Expenses Incurred from UGC Fund</u>		
			Transfer		

		7,667	Bank Charges		-
<u>Library Fund</u>			<u>Expenses Incurred</u>		
Bank Interest	18,852		<u>Magazine Fund</u>		-
		18,852			
			<u>Expenses Incurred From</u>		
<u>HS Center Fee Fund</u>			<u>Scholarship Fund</u>		-
Center Fees	1,08,000				
Bank Interest	2,343		<u>Expenses Incurred From</u>		
		1,10,343	<u>Common Room Fund</u>		-
<u>BA Center Fee Fund</u>			Utilization Certificate		
Center Fee	6,12,631		Women's Day Celebration		-
Bank Interest	14,341		<u>Expenses Incurred From</u>		
		6,26,972	<u>Union Fund</u>		-
<u>Hostel Seat Rent Fund</u>			<u>Game Fund</u>		
Fees Collection	33,125		Sport Items	700	700
Bank Interest	30,882		<u>Expenses Incurred From</u>		
		64,007	<u>Miscellaneous Fund</u>		
<u>Magazine Fund</u>			Enrollment Fees	20,860	
Bank Interest	12,566		Examination Fees	1,16,350	
		12,566	Registration Fees	45,800	
<u>Scholarship Fund</u>			Other Expenses	10,425	
Bank Interest	1,798		<u>Expenses Incurred From</u>		1,93,435
		1,798	<u>Development Fund</u>		
<u>Common Room Fund</u>			Hardware Materials	14,162	
Bank Interest	6,897		Advocate Fees	49,000	
		6,897	Labour Paymen.	21,220	
<u>Union Fund</u>			Furniture	19,000	
Bank Interest	5,513		Carrying Charges	20	
		5,513	Closing Cash & Bank		1,03,402
<u>Game Fund</u>			Balance		
Bank Interest	9,902		Cash in Hand		
			Cash at Bank:		
			SBI-344059	97,89,705	
			SBI-803822	2,88,558	
			SBI-604760	1,56,557	
			SBI-603744	6,86,051	
			SBI-603507	1,90,779	



		9,902	SBI-603802	4,73,261	
			SBI-603347	8,92,466	
			SBI-604090	2,07,658	
			SBI-604078	39,87,771	
Miscellaneous Fund			SBI-603982	10,08,003	
Exam Fees Received	1,41,550		SBI-603438	1,33,776	
Bank Interest	41,610		SBI-603960	5,10,536	
		1,83,160	SBI-341659	67,699	
			SBI-604067	2,59,764	
Development Fund			SBI-605323	15,27,707	
Bank Interest	1,07,895		SBI-604089	3,72,436	
		1,07,895			2,15,52,725
GRAND TOTAL		2,53,65,915	GRAND TOTAL		2,53,65,915

For Nazmul & Associates
Chartered Accountants

For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE

CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAT2404
Date : 29-01-2024
Place : Karimganj



Nibaran Ch. Das
(President)

Ashok Kumar Das
(Secretary)

President
Rabindrasadan Girls' College
Karimganj

Principal
Rabindrasadan Girls' College
Karimganj